

SEML FBLSL Growth Fund
Statement of Financial Position (Un-Audited)
As at December 31, 2023

Particulars	Amount in Taka	
	31-Dec-23	30-Jun-23
<u>ASSETS</u>		
Investment at Fair Value	471,569,456	453,676,338
Dividend Receivable	4,516,601	2,408,608
Interest Receivable	9,216,043	8,375,769
Advance, Deposit & Prepayments	1,799,263	2,567,434
Receivable From Brokerages	260,179	144,355
Cash & Cash Equivalents	260,331,652	278,235,344
	747,693,195	745,407,849
<u>LIABILITIES</u>		
Liabilities for Expenses	6,111,956	5,956,876
Unclaimed Dividend	1,314,521	1,260,971
	7,426,478	7,217,847
Net Assets	740,266,718	738,190,002
<u>OWNERS' EQUITY</u>		
Capital Fund	729,445,000	729,445,000
Unrealized Gain	-	-
Retained Earnings	10,821,718	8,745,002
	740,266,718	738,190,002
Net Assets Value (NAV) per unit		
At Fair Value	10.15	10.12
At Cost	10.40	10.36

For and on behalf of SEML FBLSL Growth Fund

-S/D-
Member, Trustee
Bangladesh General Insurance Co. Ltd

-S/D-
Managing Director & CEO
Asset Manager
Strategic Equity Management Ltd

-S/D-
Member, Trustee
Bangladesh General Insurance Co. Ltd

-S/D-
Chief Operating Officer
Asset Manager
Strategic Equity Management Ltd

Date: 31 January'2023
Dhaka, Bangladesh



SEML FBLSL Growth Fund
Statement of Profit or Loss Account & Other Comprehensive Income (Un-Audited)
For the period from July 01,2023 to December 31,2023

Particulars	Amount in Taka			
	July 01,2023 to Dec 31,2023	July 01,2022 to Dec 31,2022	Oct 01,2023 to Dec 31,2023	Oct 01,2022 to Dec 31,2022
<u>INCOME</u>				
Financial Income	10,709,254	10,883,085	5,174,023	4,841,282
Net Income on Sale of Securities	1,558,598	2,834,182	1,558,598	387,915
Dividend Income	5,063,055	3,409,169	4,542,696	1,617,984
	17,330,908	17,126,435	11,275,317	6,847,181
<u>EXPENSES</u>				
Management Fee	5,718,435	6,790,239	2,852,026	3,247,429
Annual Listing Fee	366,716	366,716	183,860	183,856
BSEC Annual Fees	369,885	423,130	184,942	211,565
CDBL Annual Fees	53,436	53,436	26,718	26,718
Audit Fee	34,500	28,750	17,250	28,750
Trustee Fee	423,056	484,256	211,528	242,128
Custodian Fees	176,321	363,976	87,712	111,895
CDBL Charges	2,277	3,733	2,277	3,528
Bank Charges	29,010	206,150	26,135	104,395
Printing and Publication Expense	70,250	107,419	70,250	94,013
IPO Application Fees -DSE	11,000	14,000	11,000	6,000
Dividend Data Processing Expense	99,750	99,750	99,750	99,750
Dividend Distribution Expenses	-	34,892	-	34,892
Other Operating Expenses	450	-	-	-
	7,355,085	8,976,447	3,773,449	4,394,919
Profit before provision for the period	9,975,823	8,149,988	7,501,869	2,452,262
(Provision)/Write back against investments	(604,657)	(18,113,760)	(1,284,209)	(6,969,982)
Net profit for the period	9,371,165	(9,963,772)	6,217,659	(4,517,720)
Earnings per unit (EPU)	0.13	(0.14)	0.09	(0.06)

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SEML FBLSL Growth Fund
Statement of Changes in Equity (Un-Audited)
For the period from July 01,2023 to December 31,2023

Particulars	Amount in Taka			
	Capital Fund	Unrealized Gain	Retained Earnings	Total Equity
Opening balance 01 July 2023	729,445,000	-	8,745,002	738,190,002
Net Profit during the year	-	-	9,371,165	9,371,165
Unrealized Gain	-	-	-	-
Dividend Paid	-	-	(7,294,450)	(7,294,450)
Interest Income from Dividend's Bank A/c (Adjusted)	-	-	-	-
Balance as at December 31, 2023	729,445,000	-	10,821,718	740,266,718

SEML FBLSL Growth Fund
Statement of Changes in Equity (Un-Audited)
For the period from July 01,2022 to December 31,2022

Particulars	Amount in Taka			
	Capital Fund	Unrealized Gain	Retained Earnings	Total Equity
Opening balance 01 July 2022	729,445,000	899,020	111,525,864	841,869,884
Net Profit during the period	-	-	(9,963,772)	(9,963,772)
Unrealized Gain	-	(899,020)	-	(899,020)
Dividend Paid	-	-	(109,416,750)	(109,416,750)
Interest Income from Dividend's Bank A/c (Adjusted)	-	-	(225,935)	(225,935)
Balance as at December 31, 2022	729,445,000	-	(8,080,593)	721,364,407

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SEML FBLSL Growth Fund
Statement of Cash Flows (Un-Audited)
For the period from July 01,2023 to December 31,2023

Particulars	Amount in Taka	
	July 01,2023 to Dec 31,2023	July 01,2022 to Dec 31,2022
A. Cash Flows from Operating Activities:		
Financial Income	9,868,980	13,876,743
Net Profit on Sale of Securities	1,558,598	2,834,182
Income from Dividend	2,955,062	3,755,154
Advances, Deposits & Prepayments	768,171	893,983
Receivable From Brokerages	(115,824)	(400,973)
Operating Expenses	(7,200,004)	(10,365,586)
Net Cash from Operating Activities	7,834,983	10,593,503
B. Cash Flows from Investing Activities:		
Net Investment	(18,497,775)	(12,137,118)
Net Cash Used in Investing Activities	(18,497,775)	(12,137,118)
C. Cash Flows from Financing Activities		
Capital Fund	-	-
Dividend Paid	(7,240,900)	(106,012,755)
Interest Income from Dividend's Bank A/c (Adjusted)	-	(225,935)
Net Cash from Financing Activities (C)	(7,240,900)	(106,238,690)
D. Net Increase/(Decrease) in Cash & Cash Equivalents	(17,903,692)	(107,782,306)
Opening Cash & Cash Equivalents (E)	278,235,344	395,245,564
Closing Cash & Cash Equivalents (F = D+E)	260,331,652	287,463,258
Net Operating Cash Flow Per Unit (NOCFPU)	0.11	0.15

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