

Annual Financial Statements of SEML FBLSL Growth Fund

For the year ended on June 30, 2023

Statement of Financial Position As at June 30, 2023

Particulars	Amount in Taka	
	30 June 2023	30 June 2022
ASSETS		
Investment at Fair Value	453,676,338	440,210,235
Dividend Receivable	2,408,608	1,893,733
Interest Receivable	8,375,769	11,096,848
Advance, Deposit & Prepayments	2,567,434	2,710,726
Receivable From Brokerages	144,355	91,332
Cash & Cash Equivalents	278,235,344	395,245,564
	745,407,849	851,248,437
LIABILITIES		
Liabilities for Expenses	5,956,876	8,433,080
Unclaimed Dividend	1,260,971	945,472
	7,217,847	9,378,553
Net Assets	738,190,002	841,869,884
OWNERS' EQUITY		
Capital Fund	729,445,000	729,445,000
Unrealized Gain	-	899,020
Retained Earnings	8,745,002	111,525,864
	738,190,002	841,869,884
Net Assets Value (NAV) per unit		
At Fair Value	10.12	11.54
At Cost	10.36	11.53

-S/D-
Asset Manager
Strategic Equity Management Ltd

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

Date: 13 August 2023
Dhaka, Bangladesh

-S/D-
MD. NURUL HOSSAIN KHAN, FCA
Enrolment :0240
Managing Partner
KAZI ZAHIR KHAN & CO
CHARTERED ACCOUNTANTS

Statement of Profit or Loss & other Comprehensive Income For the year ended on June 30, 2023

Particulars	Amount in Taka	
	30 June 2023	30 June 2022
INCOME		
Financial Income	21,031,743	31,987,211
Net Income on Sale of Securities	4,805,788	41,504,037
Dividend Income	14,134,966	13,279,231
	39,972,497	86,770,478
EXPENSES		
Management Fee	11,504,166	14,466,867
Annual Listing Fee	729,445	729,445
BSEC Annual Fees	839,361	899,012
CDBL Annual Fees	106,000	106,000
Audit Fee	57,500	57,500
Trustee Fee	898,607	868,259
Custodian Fees	522,166	459,795
CDBL Charges	8,083	69,516
Bank Charges	410,495	493,115
Printing and Publication Expense	375,075	292,487
IPO Application Fees -DSE	20,000	26,000
Dividend Data Processing Expense	99,750	90,000
Dividend Distribution Expenses	34,892	21,120
Other Operating Expenses	-	450
	15,605,541	18,579,567
Profit before provision for the year	24,366,956	68,190,912
(Provision)/Write back against investments	(17,505,133)	-
Net profit for the year	6,861,823	68,190,912
Earnings per unit (EPU)	0.09	0.93

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Statement of Changes in Equity For the year ended on June 30, 2023

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 year	-	-	6,861,823	6,861,823
Unrealized Gain (Note: 23.00)	-	(899,020)	-	(899,020)
Dividend (Cash)	-	-	(109,416,750)	(109,416,750)
Interest Income from Dividend's Bank A/c (Adjusted)	-	-	(225,935)	(225,935)
Balance as at June 30, 2023	729,445,000	-	8,745,002	738,190,002

Statement of Changes in Equity For the year ended on June 30, 2022

Particulars	Amount in Taka			
	Capital Fund	Unrealized Gain	Retained Earnings	Total Equity
Opening balance 01 July 2021	729,445,000	22,384,080	152,751,702	904,580,783
Net Profit during the year	-	-	68,190,912	68,190,912
Unrealized Gain (Note: 23.00)	-	(21,485,060)	-	(21,485,060)
Dividend (Cash)	-	-	(109,416,750)	(109,416,750)
Balance as at June 30, 2022	729,445,000	899,020	111,525,864	841,869,884

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Statement of Cash Flows For the year ended on June 30, 2023

Particulars	Amount in Taka	
	30 June 2023	30 June 2022
A. Cash Flows from Operating Activities:		
Financial Income	23,752,822	26,602,590
Net Profit on Sale of Securities	4,805,788	41,504,037
Income from Dividend	13,620,090	12,371,485
Advances, Deposits & Prepayments	143,292	24,160
Receivable From Brokerages	(53,023)	150,346
Operating Expenses	(18,081,745)	(16,683,787)
Net Cash from Operating Activities	24,187,224	63,968,831
B. Cash Flows from Investing Activities:		
Net Investment	(31,870,256)	(42,468,143)
Net Cash Used in Investing Activities	(31,870,256)	(42,468,143)
C. Cash Flows from Financing Activities		
Capital Fund	-	-
Dividend (Cash)	(109,101,251)	(108,643,161)
Interest Income from Dividend's Bank A/c (Adjusted)	(225,935)	-
Net Cash from Financing Activities (C)	(109,327,186)	(108,643,161)
Net Increase/(Decrease) in Cash & Cash Equivalents	(117,010,219)	(87,142,473)
Opening Cash & Cash Equivalents (E)	395,245,564	482,388,037
Closing Cash & Cash Equivalents (F = D+E)	278,235,345	395,245,564
Net Operating Cash Flow Per Unit (NOCFPU)	0.33	0.88

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The details of published Annual Financial Statements (Audited) are available in the website of the issuer of the securities. The address of the website is "www.strategic-bd.com"