

SEML PBSL FIXED INCOME FUND
Statement of Financial Position
As at June 30, 2024

Particulars	Amount in Taka
<u>ASSETS</u>	30-Jun-24
Investment at Fair Value	214,811,736
Investment in Treasury Bill	44,656,100
Dividend Receivable	16,020
Interest Receivables	12,231,774
Advance, Deposit & Prepayments	2,981,612
Receivable from Brokerage	172,567
Preliminary & Issue Expenses	18,633,664
Cash & Cash Equivalents	699,560,341
	993,063,812
<u>LIABILITIES</u>	
Liabilities for Expenses	8,203,654
	8,203,654
Net Assets	984,860,158
<u>OWNERS' EQUITY</u>	
Unit Capital	950,000,000
Unit Premium / (Discount)	(1,150,000)
Unrealized Gain	-
Retained Earnings	36,010,158
	984,860,158
Net Assets Value (NAV) per unit	
At Fair Value	10.37
At Cost	10.59

-S/D-

Asset Manager

Strategic Equity Management Ltd

-S/D-

Trustee

Bangladesh General Insurance Co. Ltd

-S/D-

MD. NURUL HOSSAIN KHAN, FCA

Enrolment :0240

Managing Partner

KAZI ZAHIR KHAN & CO

CHARTERED ACCOUNTANTS

Date: 19 August 2024

Dhaka, Bangladesh



SEML PBSL FIXED INCOME FUND
Statement of Profit or Loss and other Comprehensive Income
For the period from August 17,2023 to June 30,2024

Particulars	Amount in Taka
	Aug 17,2023 to June 30,2024
<u>INCOME</u>	
Financial Income	60,104,442
Net Income on Sale of Securities	3,743,840
Dividend Income	2,870,767
	66,719,049
<u>EXPENSES</u>	
Management Fee	12,447,507
Trustee Fee	1,149,108
Custodian Fee	82,160
CDBL Charges	33,886
Amortization of Preliminary & Issue Expense	3,946,971
Audit Fee	46,000
Bank Charges	176,225
Printing and Publication Expense	140,500
IPO Application Fees -DSE	16,000
DSE EIs Registration Fee	25,000
Other Expenses	200
	18,063,557
Profit before provision for the period	48,655,492
(Provision)/Write Back Against Investments	(21,586,658)
Net Profit for the period	27,068,834
Earning Per Unit (EPU)	0.28

-S/D-
Asset Manager
Strategic Equity Management Ltd

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

Date: 19 August 2024
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-S/D-
MD. NURUL HOSSAIN KHAN, FCA
Enrolment :0240
Managing Partner
KAZI ZAHIR KHAN & CO
CHARTERED ACCOUNTANTS

SEML PBSL FIXED INCOME FUND

Statement of Changes in Equity

For the period from August 17,2023 to June 30,2024

Particulars	Amount in Taka				
	Unit capital	Unit Premium / (Discount)	Unrealized Gain	Retained Earnings	Total Equity
Opening balance as on 17 August 2023	1,000,000,000			8,941,324	1,008,941,324
Unit Subscribed / (Redeemed)	(50,000,000)				(50,000,000)
Unit Premium/(Discount)		(1,150,000)			(1,150,000)
Net Profit / (Loss) during the period	-		-	27,068,834	27,068,834
Unrealized Gain	-		-	-	-
Dividend (Cash)	-			-	-
Balance as at June 30,2024	950,000,000	(1,150,000)	-	36,010,158	984,860,158

-S/D-

Asset Manager

Strategic Equity Management Ltd

-S/D-

Trustee

Bangladesh General Insurance Co. Ltd

Date: 19 August 2024

Dhaka, Bangladesh



SEML PBSL FIXED INCOME FUND
Statement of Cash Flows
For the period from August 17,2023 to June 30,2024

Particulars	Amount in Taka
	Aug 17,2023 to June 30,2024
A. Cash Flows From Operating Activities	
Financial Income	51,217,660
Income From Dividend	2,854,747
Income on Sale of Securities	3,743,840
Change in Advances, Deposits & Prepayments	(2,799,084)
Receivable From Brokerages	(172,567)
Operating Expenses	(26,205,566)
Net Cash from / (used in) Operating Activities	28,639,031
B. Cash Flows From Investing Activities	
Net Investment	(236,398,393)
Investment in Treasury Bill	(44,656,100)
Net Cash from / (used in) Investing Activities	(281,054,493)
C. Cash Flows From Financing Activities	
Unit capital	(50,000,000)
Unit Premium / (Discount)	(1,150,000)
Net Cash from / (used in) Financing Activities	(51,150,000)
Net Cash Flows (A+B+C)	(303,565,462)
Cash & Cash Equivalents at Beginning of The period	1,003,125,803
Cash & Cash Equivalents at End of The period	699,560,341
Net Operating Cash Flow Per Unit (NOCFPU)	0.30

-S/D-
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Strategic Equity Management Ltd

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Date: 19 August 2024
Dhaka, Bangladesh

