

SEML FBLSL Growth Fund
Statement of Financial Position (Un-Audited)
As at March 31, 2024

Particulars	Amount in Taka	
	31-Mar-24	30-Jun-23
<u>ASSETS</u>		
Investment at Fair Value	394,041,737	453,676,338
Dividend Receivable	3,615,013	2,408,608
Interest Receivable	3,939,470	8,375,769
Advance, Deposit & Prepayments	2,156,876	2,567,434
Receivable From Brokerages	56,472	144,355
Cash & Cash Equivalents	282,352,411	278,235,344
	686,161,978	745,407,849
<u>LIABILITIES</u>		
Liabilities for Expenses	2,899,264	5,956,876
Unclaimed Dividend	1,167,469	1,260,971
	4,066,733	7,217,847
Net Assets	682,095,245	738,190,002
<u>OWNERS' EQUITY</u>		
Capital Fund	729,445,000	729,445,000
Unrealized Gain	-	-
Retained Earnings	(47,349,755)	8,745,002
	682,095,245	738,190,002
Net Assets Value (NAV) per unit		
At Fair Value	9.35	10.12
At Cost	10.50	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: 30 April'2024
Dhaka, Banagladesh



SEML FBLSL Growth Fund
Statement of Profit or Loss Account & Other Comprehensive Income (Un-Audited)
For the period from July 01,2023 to March 31,2024

Particulars	Amount in Taka			
	July 01,2023 to March 31,2024	July 01,2022 to March 31,2023	Jan 01,2024 to March 31,2024	Jan 01,2023 to March 31,2023
<u>INCOME</u>				
Financial Income	16,142,980	15,016,907	5,207,416	4,673,768
Net Income on Sale of Securities	3,375,261	4,081,258	1,816,663	1,247,076
Dividend Income	9,055,404	8,340,663	8,387,002	4,931,495
	<u>28,573,644</u>	<u>27,438,828</u>	<u>15,411,081</u>	<u>10,852,339</u>
<u>EXPENSES</u>				
Management Fee	8,488,777	9,982,026	2,773,690	3,189,492
Annual Listing Fee	548,080	547,583	181,365	179,863
BSEC Annual Fees	552,817	630,096	182,932	206,966
CDBL Annual Fees	79,804	79,573	26,369	26,137
Audit Fee	51,750	43,125	17,250	14,375
Trustee Fee	594,169	674,570	183,864	206,031
Custodian Fees	300,523	539,904	75,514	133,190
CDBL Charges	3,921	7,727	1,644	3,994
Bank Charges	393,720	406,480	119,495	330
Printing and Publication Expense	107,000	177,419	36,750	70,000
IPO Application Fees -DSE	11,000	17,000	-	3,000
Dividend Data Processing Expense	99,750	99,750	-	-
Dividend Distribution Expenses	4,360	34,892	4,360	-
Other Operating Expenses	450	-	-	-
	<u>11,236,122</u>	<u>13,240,144</u>	<u>3,603,233</u>	<u>4,033,377</u>
Profit before provision for the period	17,337,523	14,198,683	11,807,848	6,818,961
(Provision)/Write back against investments	<u>(66,077,377)</u>	<u>(19,338,200)</u>	<u>(65,472,719)</u>	<u>(1,224,440)</u>
Net profit for the period	<u>(48,739,854)</u>	<u>(5,139,517)</u>	<u>(53,664,871)</u>	<u>5,594,521</u>
Earnings per unit (EPU)	(0.67)	(0.07)	(0.74)	0.08

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

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Bangladesh General Insurance Co.Ltd

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

Date: 30 April'2024
Dhaka, Banagladesh



SEML FBLSL Growth Fund
Statement of Changes in Equity (Un-Audited)
For the period ended on March 31,2024

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	-	-	(48,739,854)	(48,739,854)
Unrealized Gain	-	-	-	-
Dividend (Cash)			(7,294,450)	(7,294,450)
Interest Income from Dividend's Bank A/c (Adjusted)			(60,453)	(60,453)
Balance as at March 31, 2024	729,445,000	-	(47,349,755)	682,095,245

SEML FBLSL Growth Fund
Statement of Changes in Equity (Un-Audited)
For the period ended on March 31,2023

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 period	-	-	(5,139,517)	(5,139,517)
Unrealized Gain	-	(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 March 31, 2024	729,445,000	-	(3,256,338)	726,188,662

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Managing Director & CEO
Asset Manager
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Chief Operating Officer
Asset Manager
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Date: 30 April'2024
Dhaka, Banagladesh



SEML FBLSL Growth Fund
Statement of Cash Flows (Un-Audited)
For the period from July 01,2023 to March 31,2024

Particulars	Amount in Taka	
	July 01,2023 to March 31,2024	July 01,2022 to March 31,2023
A. Cash Flows from Operating Activities:		
Financial Income	20,579,279	21,715,165
Net Profit on Sale of Securities	3,375,261	4,081,258
Income from Dividend	7,848,999	8,686,649
Advances, Deposits & Prepayments	410,558	662,822
Receivable From Brokerages	87,883	(5,870)
Operating Expenses	(14,293,733)	(17,148,598)
Net Cash from Operating Activities	18,008,247	17,991,425
B. Cash Flows from Investing Activities:		
Net Investment	(6,442,775)	(33,470,286)
Net Cash Used in Investing Activities	(6,442,775)	(33,470,286)
C. Cash Flows from Financing Activities		
Capital Fund	-	
Dividend Paid	(7,387,952)	(106,079,280)
Interest Income from Dividend's Bank A/c (Adjusted)	(60,453)	(225,935)
Net Cash from Financing Activities (C)	(7,448,405)	(106,305,215)
Net Increase/(Decrease) in Cash & Cash Equivalents	4,117,067	(121,784,076)
Opening Cash & Cash Equivalents (E)	278,235,344	395,245,564
Closing Cash & Cash Equivalents (F = D+E)	282,352,411	273,461,487
Net Operating Cash Flow Per Unit (NOCFPU)	0.25	0.25

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