

**SEML PBSL FIXED INCOME FUND**  
Statement of Financial Position (Un-Audited)  
As at December 31, 2023

Particulars	Amount in Taka
<b><u>ASSETS</u></b>	<b>31-Dec-23</b>
Investment at Fair Value	71,614,196
Dividend Receivable	566,877
Interest Receivables	6,041,081
Advance, Deposit & Prepayments	1,519,100
Receivable from Brokerage	78,436
Preliminary & Issue Expenses	21,369,853
Cash & Cash Equivalents	931,472,024
	<b>1,032,661,567</b>
<b><u>LIABILITIES</u></b>	
Liabilities for Expenses	5,333,864
	<b>5,333,864</b>
<b>Net Assets</b>	<b>1,027,327,704</b>
<b><u>OWNERS' EQUITY</u></b>	
Capital Fund	1,000,000,000
Unrealized Gain	137,631
Retained Earnings	27,190,073
	<b>1,027,327,704</b>
<b>Net Assets Value (NAV) per unit</b>	
At Fair Value	10.27
At Cost	10.27

*For and on behalf of SEML PBSL Fixed Income Fund*

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

**-S/D-**  
**Chief Operating Officer**  
Strategic Equity Management Ltd

Date: 31 January'2024  
Dhaka, Bangladesh



**SEML PBSL FIXED INCOME FUND**  
Statement of Profit or Loss and other Comprehensive Income (Un-Audited)  
For the period from August 17,2023 to December 31,2023

Particulars	Amount in Taka	
	Aug 17,2023 to Dec 31,2023	Oct 01,2023 to Dec 31,2023
<b><u>INCOME</u></b>		
Financial Income	24,718,143	20,865,892
Dividend Income	649,377	649,377
	<b>25,367,520</b>	<b>21,515,269</b>
<b><u>EXPENSES</u></b>		
Management Fee	5,323,647	3,579,919
Amortization of Preliminary & Issue Expense	1,210,782	813,080
Trustee Fee	378,736	254,333
Custodian Fee	10,117	10,117
CDBL Charges	5,736	3,936
Bank Charges	153,655	153,420
IPO Application Fees -DSE	11,000	11,000
DSE EIs Registration Fee	25,000	25,000
Other Expenses	100	100
	<b>7,118,772</b>	<b>4,850,904</b>
<b>Profit before provision for the period</b>	<b>18,248,749</b>	<b>16,664,365</b>
(Provision)/Write Back Against Investments	-	-
<b>Net Profit for the period</b>	<b>18,248,749</b>	<b>16,664,365</b>
<b>Earning Per Unit (EPU)</b>	<b>0.18</b>	<b>0.17</b>

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**SEML PBSL FIXED INCOME FUND**  
Statement of Changes in Equity (Un-Audited)  
For the period from August 17,2023 to December 31,2023

Particulars	Amount in Taka			
	Capital Fund	Unrealized Gain	Retained Earnings	Total Equity
Opening balance as on 17 August 2023	1,000,000,000		8,941,324	1,008,941,324
Net Profit / (Loss) during the period	-	-	18,248,749	18,248,749
Unrealized Gain	-	137,631	-	137,631
Dividend Paid	-	-	-	-
<b>Balance as at December 31,2023</b>	<b>1,000,000,000</b>	<b>137,631</b>	<b>27,190,073</b>	<b>1,027,327,704</b>

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Date: 31 January'2024  
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**SEML PBSL FIXED INCOME FUND**  
Statement of Cash Flows (Un-Audited)  
For the period from August 17,2023 to December 31,2023

Particulars	Amount in Taka
	August 17,2023 to Dec 31,2023
<b>A. Cash Flows From Operating Activities</b>	
Financial Income	22,022,054
Income From Dividend	82,500
Income on Sale of Securities	-
Change in Advances, Deposits & Prepayments	(1,336,572)
Receivable From Brokerages	(78,436)
Operating Expenses	(20,866,760)
<b>Net Cash from/(used in) Operating Activities</b>	<b>(177,214)</b>
<b>B. Cash Flows From Investing Activities</b>	
Net Investment	(71,476,564)
<b>Net Cash from/(used in) Investing Activities</b>	<b>(71,476,564)</b>
<b>C. Cash Flows From Financing Activities</b>	
Capital Fund	-
Dividend paid	-
<b>Net Cash from/(used in) Financing Activities</b>	<b>-</b>
<b>Net Cash Flows (A+B+C)</b>	<b>(71,653,778)</b>
Cash & Cash Equivalents at Beginning of The period	1,003,125,803
<b>Cash &amp; Cash Equivalents at End of The period</b>	<b>931,472,025</b>
<b>Net Operating Cash Flow Per Unit (NOCFPU)</b>	<b>(0.00)</b>

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