

SEML FBLSL Growth Fund
Statement of Financial Position
As at June 30, 2025

Particulars	Amount in Taka	
	30-Jun-25	30-Jun-24
<u>ASSETS</u>		
Investment at Fair Value	446,856,557	400,212,370
Dividend Receivable	4,045,675	2,276,352
Interest Receivable	1,134,335	6,990,057
Advance, Deposit & Prepayments	1,919,691	2,687,676
Receivable From Brokerages	74,797	134,921
Cash & Cash Equivalents	217,685,948	261,119,849
	671,717,003	673,421,225
<u>LIABILITIES</u>		
Liabilities for Expenses	6,592,556	5,705,389
Unclaimed Dividend	1,159,226	1,167,311
	7,751,782	6,872,700
Net Assets	663,965,221	666,548,525
<u>OWNERS' EQUITY</u>		
Capital Fund	729,445,000	729,445,000
Unrealized Gain	-	-
Retained Earnings	(65,479,779)	(62,896,475)
	663,965,221	666,548,525

Net Assets Value (NAV) per unit

At Fair Value	9.10	9.14
At Cost	10.95	10.60

-S/D-

Asset Manager

Strategic Equity Management Ltd

-S/D-

Trustee

Bangladesh General Insurance Co. Ltd

-S/D-

Md. Iqbal Hossain, FCA

Senior Partner

Enrolment No: 0596

Zoha Zaman Kabir Rashid & Co

Chartered Accountants

Date: 14 August 2025
Dhaka, Bangladesh



SEML FBLSL Growth Fund
Statement of Profit or Loss Account & Other Comprehensive Income
For the year ended on June 30, 2025

Particulars	Amount in Taka	
<u>INCOME</u>	<u>2024-25</u>	<u>2023-24</u>
Financial Income	13,344,044	21,748,304
Net Income on Sale of Securities	3,677,427	3,444,700
Dividend Income	23,879,713	14,427,567
	40,901,184	39,620,572
<u>EXPENSES</u>		
Management Fee	10,768,777	11,117,562
Annual Listing Fee	729,446	729,445
BSEC Annual Fees	659,436	735,749
CDBL Annual Fees	105,840	106,159
Trustee Fee	668,905	790,785
Custodian Fees	230,950	361,554
CDBL Charges	13,179	4,482
Audit Fee	69,000	69,000
Bank Charges	176,288	397,757
Printing and Publication Expense	296,750	323,250
IPO Application Fees -DSE	-	16,000
Dividend Data Processing Expense	-	99,750
Dividend Distribution Expenses	-	4,360
Other Operating Expenses	650	550
	13,719,221	14,756,403
Profit before provision for the year	27,181,963	24,864,169
(Provision)/Write back against investments	(28,002,631)	(89,150,743)
Net profit for the year	(820,668)	(64,286,574)
Earnings per unit (EPU)	(0.01)	(0.88)

-S/D-
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Chartered Accountants



SEML FBLSL Growth Fund
Statement of Changes in Equity
For the year ended on June 30,2025

Particulars	Amount in Taka			
	Capital Fund	Unrealized Gain	Retained Earnings	Total Equity
Opening balance 01 July 2024	729,445,000	-	(62,896,475)	666,548,525
Net Profit during the year	-	-	(820,668)	(820,668)
Unrealized Gain	-	-	-	-
Dividend (Cash)	-	-	-	-
Prior year adjustments			(1,762,636)	(1,762,636)
Interest Income from Dividend's Bank A/c (Adjusted)			-	-
Balance as at June 30, 2025	729,445,000	-	(65,479,779)	663,965,221

SEML FBLSL Growth Fund
Statement of Changes in Equity
For the year ended on June 30,2024

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	-	-	(64,286,574)	(64,286,574)
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 June 30, 2024	729,445,000	-	(62,896,475)	666,548,525

-S/D-
Asset Manager
Strategic Equity Management Ltd

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

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SEML FBLSL Growth Fund
Statement of Cash Flows
For the year ended on June 30,2025

Particulars	Amount in Taka	
	2023-25	2023-24
A. Cash Flows from Operating Activities:		
Financial Income	19,199,766	23,134,016
Net Profit on Sale of Securities	3,677,427	3,444,700
Income from Dividend	22,110,390	14,559,824
Advances, Deposits & Prepayments	767,985	(120,242)
Receivable From Brokerages	60,124	9,435
Operating Expenses	(12,832,054)	(15,007,889)
Net Cash from Operating Activities	32,983,638	26,019,843
B. Cash Flows from Investing Activities:		
Net Investment	(23,976,362)	(12,465,603)
Investment in Treasury Bill	(50,670,456)	(23,221,172)
Net Cash Used in Investing Activities	(74,646,818)	(35,686,775)
C. Cash Flows from Financing Activities		
Capital Fund	-	-
Dividend Paid	(8,085)	(7,388,110)
Prior year adjustments	(1,762,636)	-
Interest Income from Dividend's Bank A/c (Adjusted)	-	(60,453)
Net Cash from Financing Activities (C)	(1,770,721)	(7,448,563)
Net Increase/(Decrease) in Cash & Cash Equivalents	(43,433,901)	(17,115,495)
Opening Cash & Cash Equivalents (E)	261,119,849	278,235,344
Closing Cash & Cash Equivalents (F = D+E)	217,685,948	261,119,849
Net Operating Cash Flow Per Unit (NOCFPU)	0.45	0.36

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