

SEML LECTURE EQUITY MANAGEMENT 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	309,610,146	303,356,429
Dividend Receivable	4,073,717	1,761,158
Interest Receivables	590,048	3,932,943
Advance, Deposit & Prepayments	1,537,570	2,606,388
Receivable from Brokerage	76,957	3,368,306
Preliminary & Issue Expenses	784,904	2,298,455
Cash & Cash Equivalents	175,814,066	154,961,974
	492,487,409	472,285,653
<u>LIABILITIES</u>		
Liabilities for Expenses	4,941,199	5,465,123
Unclaimed Dividend	715,035	721,560
	5,656,235	6,186,683
Net Assets	486,831,174	466,098,970
<u>OWNERS' EQUITY</u>		
Capital Fund	500,000,000	500,000,000
Unrealized Gain	-	-
Retained Earnings	(13,168,826)	(33,901,030)
	486,831,174	466,098,970
Net Assets Value (NAV) per unit		
At Fair Value	9.74	9.32
At Cost	11.54	11.20

-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 LECTURE EQUITY MANAGEMENT FUND
Statement of Profit or Loss and other Comprehensive Income
For the year ended on June 30, 2025

Particulars	Amount in Taka	
	2024-2025	2023-2024
<u>INCOME</u>		
Financial Income	9,165,346	15,140,415
Net Income on Sale of Securities	1,000,496	1,214,057
Dividend Income	20,038,264	11,025,849
	30,204,106	27,380,321
<u>EXPENSES</u>		
Management Fee	8,701,885	8,953,290
Amortization of Preliminary & Issue Expense	1,513,551	1,517,698
Annual Listing Fee	500,000	500,000
CDBL Annual Fees	105,843	106,157
Audit Fee	57,500	57,500
Trustee Fee	472,591	555,309
BSEC Annual Fee	461,834	525,622
Custodian Fee	199,055	246,686
CDBL Charges	1,476	1,811
Bank Charges	177,210	279,457
Printing and Publication Expense	296,750	310,750
IPO Application Fees -DSE	-	16,000
Dividend Data Processing Fee	-	99,750
Dividend Distribution Expense	-	4,600
Other Expenses	550	550
	12,488,245	13,175,181
Profit before provision for the year	17,715,861	14,205,140
(Provision)/ Write Back Against Investments	3,692,937	(49,149,179)
Net Profit for the year	21,408,798	(34,944,039)
Earning Per Unit (EPU)	0.43	(0.70)

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SEML LECTURE EQUITY MANAGEMENT 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
Balance at July 01,2024	500,000,000	-	(33,901,030)	466,098,970
Net Profit / (Loss) during the year	-	-	21,408,798	21,408,798
Unrealized Gain	-	-	-	-
Dividend (Cash)	-	-	-	-
Prior year adjustments			(676,594)	(676,594)
Balance as at June 30,2025	500,000,000	-	(13,168,826)	486,831,174

SEML LECTURE EQUITY MANAGEMENT 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
Balance at July 01,2023	500,000,000	-	26,044,478	526,044,478
Net Profit / (Loss) during the year	-	-	(34,944,039)	(34,944,039)
Unrealized Gain	-	-	-	-
Dividend (Cash)	-	-	(25,000,000)	(25,000,000)
Interest Income from Dividend's Bank A/c (Adjusted)	-	-	(1,469)	(1,469)
Balance as at June 30,2024	500,000,000	-	(33,901,030)	466,098,970

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Asset Manager
Strategic Equity Management Ltd

Date : 14 August 2025
Dhaka, Bangladesh

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Md. Iqbal Hossain, FCA
Senior Partner
Enrolment No: 0596
Zoha Zaman Kabir Rashid & Co
Chartered Accountants



SEML LECTURE EQUITY MANAGEMENT FUND

Statement of Cash Flows

For the year ended on June 30, 2025

Particulars	Amount in Taka	
	2024-2025	2023-2024
A. Cash Flows From Operating Activities		
Financial Income	12,508,241	15,037,739
Income From Dividend	17,725,705	10,780,483
Income on Sale of Securities	1,000,496	1,214,057
Change in Advances, Deposits & Prepayments	1,068,817	(785,645)
Receivable From Brokerages	3,291,348	(3,285,533)
Operating Expenses	(11,498,616)	(11,896,621)
Net Cash from/(used in) Operating Activities	24,095,991	11,064,480
B. Cash Flows From Investing Activities		
Net Investment	(1,391,755)	(25,066,719)
Investment in Treasury Bill	(1,169,025)	(13,396,830)
Net Cash from/(used in) Investing Activities	(2,560,780)	(38,463,549)
C. Cash Flows From Financing Activities		
Capital Fund	-	
Dividend (Cash)	(6,525)	(24,756,548)
Prior year adjustments	(676,594)	-
Interest Income from Dividend's Bank A/c (Adjusted)	-	(1,469)
Net Cash from/(used in) Financing Activities	(683,119)	(24,758,017)
Net Cash Flows (A+B+C)	20,852,092	(52,157,086)
Cash & Cash Equivalents at Beginning of The period	154,961,974	207,119,060
Cash & Cash Equivalents at End of The period	175,814,066	154,961,974
Net Operating Cash Flow Per Unit (NOCFPU)	0.48	0.22

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Date : 14 August 2025

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