

SEML LECTURE EQUITY MANAGEMENT FUND

Statement of Financial Position (Un-Audited)

As at September 30, 2022

Particulars	Amount in Taka	
	30-Sep-22	30-Jun-22
<u>ASSETS</u>		
Investment at Fair Value	275,625,832	287,663,165
Dividend Receivable	1,377,547	225,609
Interest Receivables	9,996,178	9,684,138
Advance, Deposit & Prepayments	1,215,678	1,659,298
Receivable from Brokerage	7,431,337	25,809
Preliminary & Issue Expenses	4,948,207	5,329,705
Cash & Cash Equivalents	217,887,055	243,177,532
	518,481,835	547,765,256
<u>LIABILITIES</u>		
Liabilities for Expenses	3,808,232	7,365,478
Unclaimed Dividend	2,692,823	468,255
	6,501,055	7,833,732
Net Assets	511,980,780	539,931,524
<u>OWNERS' EQUITY</u>		
Capital Fund	500,000,000	500,000,000
Unrealized Gain	-	-
Retained Earnings	11,980,780	39,931,524
	511,980,780	539,931,524
Net Assets Value (NAV)		
At Fair Value	511,980,780	539,931,524
At Cost	558,932,817	581,970,555
Net Assets Value (NAV) per unit		
At Fair Value	10.24	10.80
At Cost	11.18	11.64

For and on behalf of SEML Lecture Equity Management 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 October 2022

Dhaka, Bangladesh

SEML LECTURE EQUITY MANAGEMENT FUND
Statement of Profit or Loss and other Comprehensive Income (Un-Audited)
For the period from July 01,2022 to September 30,2022

Particulars	Amount in Taka	
	July 01,2022 to Sept 30,2022	July 01,2021 to Sept 30,2021
<u>INCOME</u>		
Financial Income	3,709,220	5,171,811
Net Income on Sale of Securities	(356,399)	8,751,719
Dividend Income	2,543,947	2,087,065
	5,896,768	16,010,596
<u>EXPENSES</u>		
Management Fee	2,702,869	2,514,660
Amortization of Preliminary & Issue Expense	381,498	381,498
Annual Listing Fee	126,027	126,027
CDBL Annual Fees	26,427	26,718
Trustee Fee	155,243	147,635
BSEC Annual Fee	135,922	148,848
Custodian Fee	105,562	99,967
CDBL Charges	271	2,984
Bank Charges	3,477	1,915
IPO Application Fees -DSE	8,000	3,000
Other Expenses	-	450
	3,645,297	3,453,703
Profit before provision for the period	2,251,471	12,556,892
(Provision)/Write Back Against Investments	(4,913,006)	35,609,984
Net Profit for the period	(2,661,535)	48,166,876
Earning Per Unit (EPU)	(0.05)	0.96

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SEML LECTURE EQUITY MANAGEMENT FUND

Statement of Changes in Equity (Un-Audited)

For the period from July 01,2022 to September 30,2022

Particulars	Amount in Taka			
	Capital Fund	Unrealized Gain	Retained Earnings	Total Equity
Balance at July 01,2022	500,000,000	-	39,931,524	539,931,524
Net Profit / (Loss) during the period	-	-	(2,661,535)	(2,661,535)
Unrealized Gain	-	-	-	-
Dividend Paid	-		(25,000,000)	(25,000,000)
Interest Income from Dividend's Bank A/c (Adjusted)			(289,210)	(289,210)
Balance as at September 30,2022	500,000,000	-	11,980,780	511,980,780

SEML LECTURE EQUITY MANAGEMENT FUND

Statement of Changes in Equity (Un-Audited)

For the period from July 01,2021 to September 30,2021

Particulars	Amount in Taka			
	Capital Fund	Unrealized Gain	Retained Earnings	Total Equity
Balance at July 01,2021	500,000,000	-	91,788,311	591,788,311
Net Profit / (Loss) during the period	-	-	48,166,876	48,166,876
Unrealized Gain	-	1,521,399	-	1,521,399
Dividend Paid	-		(75,000,000)	(75,000,000)
Interest Income from Dividend's Bank A/c (Adjusted)			(29,136)	(29,136)
Balance as at September 30,2021	500,000,000	1,521,399	64,926,052	566,447,452

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SEML LECTURE EQUITY MANAGEMENT FUND

Statement of Cash Flows (Un-Audited)

For the period from July 01,2022 to September 30,2022

Particulars	Amount in Taka	
	July 01,2022 to Sept 30,2022	July 01,2021 to Sept 30,2021
A. Cash Flows From Operating Activities		
Financial Income	3,397,180	3,426,072
Income From Dividend	1,392,008	2,633,035
Income on Sale of Securities	(356,399)	8,751,719
Change in Advances, Deposits & Prepayments	443,620	323,201
Receivable From Brokerages	(7,405,528)	(1,680,680)
Operating Expenses	(6,821,044)	(5,267,898)
Net Cash from/(used in) Operating Activities	(9,350,162)	8,185,450
B. Cash Flows From Investing Activities		
Net Investment	7,124,327	5,319,701
Net Cash from/(used in) Investing Activities	7,124,327	5,319,701
C. Cash Flows From Financing Activities		
Capital Fund	-	-
Dividend paid	(22,775,432)	(66,662,028)
Interest Income from Dividend's Bank A/c (Adjusted)	(289,210)	(29,136)
Net Cash from/(used in) Financing Activities	(23,064,641)	(66,691,164)
Net Cash Flows (A+B+C)	(25,290,477)	(53,186,014)
Cash & Cash Equivalents at Beginnig of The Period	243,177,532	310,093,678
Cash & Cash Equivalents at End of The Period	217,887,055	256,907,665
Net Operating Cash Flow Per Unit (NOCFPU)	(0.19)	0.16

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