

SEML LECTURE EQUITY MANAGEMENT FUND

Statement of Financial Position (Un-Audited)

As at September 30, 2023

Particulars	Amount in Taka	
	30-Sep-23	30-Jun-23
ASSETS		
Investment at Fair Value	313,518,568	314,042,059
Dividend Receivable	25,145	1,515,791
Interest Receivables	2,833,767	3,830,267
Advance, Deposit & Prepayments	1,620,487	1,820,743
Receivable from Brokerage	82,773	82,773
Preliminary & Issue Expenses	3,434,656	3,816,153
Cash & Cash Equivalents	189,977,974	207,119,060
	511,493,368	532,226,847
LIABILITIES		
Liabilities for Expenses	3,703,902	5,704,261
Unclaimed Dividend	5,812,435	478,108
	9,516,336	6,182,369
Net Assets	501,977,032	526,044,478
OWNERS' EQUITY		
Capital Fund	500,000,000	500,000,000
Unrealized Gain	-	-
Retained Earnings	1,977,032	26,044,478
	501,977,032	526,044,478
Net Assets Value (NAV) per unit		
At Fair Value	10.04	10.52
At Cost	10.94	11.41

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

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Chief Operating Officer

Asset Manager
Strategic Equity Management Ltd

Date: 31 October 2023

Dhaka, Bangladesh



SEML LECTURE EQUITY MANAGEMENT FUND
Statement of Profit or Loss and other Comprehensive Income (Un-Audited)
For the period from July 01,2023 to September 30,2023

Particulars	Amount in Taka	
	July 01,2023 to Sept 30,2023	July 01,2022 to Sept 30,2022
<u>INCOME</u>		
Financial Income	3,933,624	3,709,220
Net Income on Sale of Securities	-	(356,399)
Dividend Income	784,284	2,543,947
	4,717,908	5,896,768
<u>EXPENSES</u>		
Management Fee	2,328,182	2,702,869
Amortization of Preliminary & Issue Expense	381,498	381,498
Annual Listing Fee	126,027	126,027
CDBL Annual Fees	26,427	26,427
Trustee Fee	151,116	155,243
BSEC Annual Fee	132,124	135,922
Custodian Fee	62,474	105,562
CDBL Charges	-	271
Bank Charges	53,595	3,477
IPO Application Fees -DSE	-	8,000
Other Expenses	450	-
	3,261,893	3,645,297
Profit before provision for the period	1,456,015	2,251,471
(Provision)/Write Back Against Investments	(523,461)	(4,913,006)
Net Profit for the period	932,554	(2,661,535)
Earning Per Unit (EPU)	0.02	(0.05)

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SEML LECTURE EQUITY MANAGEMENT FUND
Statement of Changes in Equity (Un-Audited)
For the period from July 01,2023 to September 30,2023

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 period	-	-	932,554	932,554
Unrealized Gain	-	-	-	-
Dividend Paid	-		(25,000,000)	(25,000,000)
Interest Income from Dividend's Bank A/c (Adjusted)			-	-
Balance as at September 30,2023	500,000,000	-	1,977,032	501,977,032

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

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SEML LECTURE EQUITY MANAGEMENT FUND

Statement of Cash Flows (Un-Audited)

For the period from July 01,2023 to September 30,2023

Particulars	Amount in Taka	
	July 01,2023 to Sept 30,2023	July 01,2022 to Sept 30,2022
A. Cash Flows From Operating Activities		
Financial Income	4,930,124	3,397,180
Income From Dividend	2,274,930	1,392,008
Income on Sale of Securities	-	(356,399)
Change in Advances, Deposits & Prepayments	200,257	443,620
Receivable From Brokerages	-	(7,405,528)
Operating Expenses	(4,880,754)	(6,821,044)
Net Cash from / (used in) Operating Activities	2,524,557	(9,350,162)
B. Cash Flows From Investing Activities		
Net Investment	30	7,124,327
Net Cash from / (used in) Investing Activities	30	7,124,327
C. Cash Flows From Financing Activities		
Capital Fund	-	-
Dividend paid	(19,665,673)	(22,775,432)
Interest Income from Dividend's Bank A/c (Adjusted)	-	(289,210)
Net Cash from / (used in) Financing Activities	(19,665,673)	(23,064,641)
Net Cash Flows (A+B+C)	(17,141,087)	(25,290,477)
Cash & Cash Equivalents at Beginning of The period	207,119,060	243,177,532
Cash & Cash Equivalents at End of The period	189,977,974	217,887,055
Net Operating Cash Flow Per Unit (NOCFPU)	0.05	(0.19)

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