

SEML LECTURE EQUITY MANAGEMENT FUND
Statement of Financial Position
As at June 30, 2022

Particulars	Notes	Amount in Taka	
		30-Jun-22	30-Jun-21
ASSETS			
Investment at Fair Value	4.00	287,663,165	276,638,852
Dividend Receivable	5.00	225,609	545,970
Interest Receivables	6.00	9,684,138	2,630,002
Advance, Deposit & Prepayments	7.00	1,659,298	1,443,312
Receivable from Brokerage	8.00	25,809	34,363
Preliminary & Issue Expenses	9.00	5,329,705	6,843,256
Cash & Cash Equivalents	10.00	243,177,532	310,093,678
		547,765,256	598,229,432
LIABILITIES			
Liabilities for Expenses	11.00	7,365,478	6,091,823
Unclaimed Dividend		468,255	349,299
		7,833,732	6,441,121
Net Assets		539,931,524	591,788,311
OWNERS' EQUITY			
Capital Fund		500,000,000	500,000,000
Unrealized Gain		-	-
Retained Earnings	13.00	39,931,524	91,788,311
		539,931,524	591,788,311
Net Assets Value (NAV) per unit	14.00		
At Fair Value		10.80	11.84
At Cost		11.64	12.55

The annexed notes form an integral part of these financial statements.



Asset Manager
Strategic Equity Management Ltd



Trustee
Bangladesh General Insurance Co. Ltd

Subject to our separate report of even date.

Date: 10th Aug, 2022
Dhaka, Bangladesh

MD. NURUL HOSSAIN KHAN FCA
Enrolment : 0240
Managing Partner
KAZI ZAHIR KHAN & CO
CHARTERED ACCOUNTANTS
DVC:.....

SEML LECTURE EQUITY MANAGEMENT FUND
Statement of Profit or Loss and other Comprehensive Income
For the year ended on June 30, 2022

Particulars	Notes	Amount in Taka	
		2021-2022	2020-2021
<u>INCOME</u>			
Financial Income	15.00	19,288,554	16,161,358
Net Income on Sale of Securities		16,279,701	42,635,591
Dividend Income		9,308,752	9,904,049
		44,877,008	68,700,999
<u>EXPENSES</u>			
Management Fee	16.00	11,051,154	9,297,148
Amortization of Preliminary & Issue Expense		1,513,551	1,513,551
Annual Listing Fee	17.00	500,000	500,000
CDBL Annual Fees		106,000	105,553
Audit Fee		46,000	40,000
Trustee Fee	18.00	567,573	490,560
BSEC Annual Fee	19.00	590,540	447,014
Custodian Fee	20.00	289,610	210,330
CDBL Charges	21.00	26,802	15,439
Bank Charges		145,344	151,530
Printing and Publication Expense		329,400	275,000
IPO Application Fees -DSE		26,000	47,000
Dividend Data Processing Fee		90,000	-
Dividend Distribution Expense		15,330	-
Other Expenses	22.00	900	100
		15,298,206	13,093,225
Profit for the period		29,578,802	55,607,773
(Provision)/Write Back Against Investments	23.00	(6,429,047)	86,214,787
Net Profit for the period		23,149,755	141,822,560
Earning Per Unit (EPU)	24.00	0.46	2.84

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SEML LECTURE EQUITY MANAGEMENT FUND

Statement of Changes in Equity

For the year ended on June 30, 2022

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 year	-	-	23,149,755	23,149,755
Unrealized Gain	-	-	-	-
Dividend Paid	-	-	(75,000,000)	(75,000,000)
Interest Income from Dividend's Bank A/c (Adjustment)	-	-	(237,416)	(237,416)
Previous year Expense Adjustment	-	-	230,874	230,874
Balance as at June 30,2022	500,000,000	-	39,931,524	539,931,524

SEML LECTURE EQUITY MANAGEMENT FUND

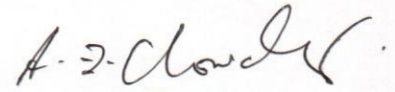
Statement of Changes in Equity

For the year ended on June 30, 2021

Particulars	Amount in Taka			
	Capital Fund	Unrealized Gain	Retained Earnings	Total Equity
Balance at July 01,2020	500,000,000	-	(50,034,249)	449,965,751
Net Profit /(Loss) during the year	-	-	141,822,560	141,822,560
Unrealized Gain	-	-	-	-
Dividend Paid	-	-	-	-
Balance as at June 30,2021	500,000,000	-	91,788,311	591,788,311



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SEML LECTURE EQUITY MANAGEMENT FUND

Statement of Cash Flows

For the year ended on June 30, 2022

Particulars	Amount in Taka	
	2021-2022	2020-2021
A. Cash Flows From Operating Activities		
Financial Income	12,234,418	17,081,980
Income From Dividend	9,629,113	12,098,186
Income on Sale of Securities	16,279,701	42,635,591
Change in Advances, Deposits & Prepayments	(215,986)	(215,736)
Receivable From Brokerages	8,553	231,034
Operating Expenses	(12,511,000)	(11,121,325)
Net Cash from /(used in) Operating Activities	25,424,800	60,709,730
B. Cash Flows From Investing Activities		
Net Investment	(17,453,360)	50,224,387
Net Cash from /(used in) Investing Activities	(17,453,360)	50,224,387
C. Cash Flows From Financing Activities		
Capital Fund	-	-
Dividend paid	(74,881,044)	-
Interest Income from Dividend's Bank A/c (Adjustment)	(237,416)	-
Previous year Expense Adjustment	230,874	-
Net Cash from /(used in) Financing Activities	(74,887,586)	-
Net Cash Flows (A+B+C)	(66,916,147)	110,934,116
Cash & Cash Equivalents at Beginnig of The Year	310,093,678	199,159,562
Cash & Cash Equivalents at End of The Year	243,177,532	310,093,678
Net Operating Cash Flow Per Unit (NOCFPU)	0.51	1.21



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