

# 1st Quarter Financial Statement of SEML Lecture Equity Management Fund

## For the period ended on September 30, 2021

### Statement of Financial Position (Un-Audited) As at September 30, 2021

Particulars	Amount in Taka	
	30-Sep-21	30-Jun-21
<b>ASSETS</b>		
Investment at Fair Value	308,450,535	276,638,852
Dividend Receivable	-	545,970
Interest Receivables	4,375,741	2,630,002
Advance, Deposit & Prepayments	2,835,153	1,477,674
Preliminary & Issue Expenses	6,461,758	6,843,256
Cash & Cash Equivalents	256,907,665	310,093,678
	<b>579,030,852</b>	<b>598,229,432</b>
<b>LIABILITIES</b>		
Liabilities for Expenses	12,583,401	6,441,121
	<b>12,583,401</b>	<b>6,441,121</b>
<b>Net Assets</b>	<b>566,447,452</b>	<b>591,788,311</b>
<b>OWNERS' EQUITY</b>		
Capital Fund	500,000,000	500,000,000
Unrealized Gain	1,521,399	-
Retained Earnings	64,926,052	91,788,311
	<b>566,447,452</b>	<b>591,788,311</b>
<b>Net Assets Value (NAV)</b>		
At Fair Value	566,447,452	591,788,311
At Cost	564,926,052	627,398,295
<b>Net Assets Value (NAV) per unit</b>		
At Fair Value	11.33	11.84
At Cost	11.30	12.55

For and on behalf of SEML Lecture Equity Management Fund

<p>-S/D- <b>Member, Trustee</b> Bangladesh General Insurance Co. Ltd</p> <p>-S/D- <b>Member, Trustee</b> Bangladesh General Insurance Co. Ltd</p> <p>Date: 31 October 2021 Dhaka, Bangladesh</p>	<p style="text-align: center;">-S/D- <b>Managing Director &amp; CEO</b> Asset Manager Strategic Equity Management Ltd</p> <p style="text-align: center;">-S/D- <b>Chief Operating Officer</b> Asset Manager Strategic Equity Management Ltd</p>
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### Statement of Profit or Loss and other Comprehensive Income (Un-Audited) For the period from July 01, 2021 to September 30, 2021

Particulars	Amount in Taka	
	July 01, 2021 to Sept 30, 2021	July 01, 2020 to Sept 30, 2020
<b>INCOME</b>		
Financial Income	5,171,811	4,215,564
Net Income on Sale of Securities	8,751,719	5,299,358
Dividend Income	2,087,065	2,360,529
	<b>16,010,596</b>	<b>11,875,451</b>
<b>EXPENSES</b>		
Management Fee	2,514,660	2,317,902
Amortization of Preliminary & Issue Expense	381,498	381,498
Annual Listing Fee	126,027	126,027
Trustee Fee	147,635	111,753
BSEC Annual Fee	148,848	112,672
Custodian Fee	99,967	47,764
CDBL Charges	2,984	-
CDBL Annual Fee	26,718	26,645
Bank Charges	1,915	120
IPO Application Fees -DSE	3,000	8,000
Other Expenses	450	-
	<b>3,453,703</b>	<b>3,132,382</b>
<b>Profit for the period</b>	<b>12,556,892</b>	<b>8,743,069</b>
(Provision)/Write Back Against Investments	35,609,984	45,963,967
<b>Net Profit for the period</b>	<b>48,166,876</b>	<b>54,707,036</b>
<b>Earning Per Unit (EPU)</b>	<b>0.96</b>	<b>1.09</b>

For and on behalf of SEML Lecture Equity Management Fund

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### 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

SEML LECTURE EQUITY MANAGEMENT FUND  
Statement of Changes in Equity (Un-Audited)  
For the period from July 01, 2020 to September 30, 2020

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 period	-	-	54,707,036	54,707,036
Unrealized Gain	-	-	-	-
Dividend Paid	-	-	-	-
Balance as at September 30, 2020	500,000,000	-	4,672,787	504,672,787

For and on behalf of SEML Lecture Equity Management Fund

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### Statement of Cash Flows (Un-Audited) For the period from July 01, 2021 to September 30, 2021

Particulars	Amount in Taka	
	July 01, 2021 to Sept 30, 2021	July 01, 2020 to Sept 30, 2020
<b>A. Cash Flows From Operating Activities</b>		
Financial Income	3,426,072	2,184,165
Income From Dividend	2,633,035	3,011,964
Income on Sale of Securities	8,751,719	5,299,358
Change in Advances, Deposits & Prepayments	(1,357,479)	(2,037,709)
Operating Expenses	(5,267,898)	(5,226,751)
<b>Net Cash from / (used in) Operating Activities</b>	<b>8,185,450</b>	<b>3,231,026</b>
<b>B. Cash Flows From Investing Activities</b>		
Net Investment	5,319,701	6,357,111
<b>Net Cash from / (used in) Investing Activities</b>	<b>5,319,701</b>	<b>6,357,111</b>
<b>C. Cash Flows From Financing Activities</b>		
Capital Fund	-	-
Dividend paid	(66,662,028)	-
Interest Income from Dividend's Bank A/c (Adjusted)	(29,136)	-
<b>Net Cash from / (used in) Financing Activities</b>	<b>(66,691,164)</b>	<b>-</b>
<b>Net Cash Flows (A+B+C)</b>	<b>(53,186,014)</b>	<b>9,588,137</b>
Cash & Cash Equivalents at Beginning of The Period	310,093,678	199,159,562
<b>Cash &amp; Cash Equivalents at End of The Period</b>	<b>256,907,665</b>	<b>208,747,699</b>
<b>Net Operating Cash Flow Per Unit (NOCFPU)</b>	<b>0.16</b>	<b>0.06</b>

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The details of published Q-1 Financial statements (Un-Audited) are available in the website of the issuer of the securities. The address of the website is "www.strategic-bd.com"