

SEML Lecture Equity Management Fund

Asset Manager: Strategic Equity Management Ltd.

Price Sensitive Information

This is for the kind information of the valued unit holders of **SEML Lecture Equity Management Fund** that the Trustee Committee of the fund in its Trustee Meeting held on **August 25, 2026** at 02:30 P.M at 42, Dilkusha C/A, Dhaka-1000, approved the Audited Financial Statements for the period ended June 30, 2026 where following decision were made:

1. Declared Dividend	: 0.00% cash (Tk. 0.00 per unit)
2. Book Closure Date	: June 30, 2026
3. Net Profit/(Loss)	: Tk. 22,378,958.00
4. Earnings Per Unit (EPU)	: Tk. 0.69 per unit
5. Net Operating Cash Flow per Unit (NOCPU)	: Tk. 0.28 per unit
6. Net Asset Value (NAV) per unit (at fair value)	: Tk. 10.40 per unit
7. Net Asset Value (NAV) per unit (at cost price)	: Tk. 13.02 per unit

The Trustee decide not to declare any cash dividend for the year. Instead, the earning will be retained in the Fund and reinvested as the Trustee believes it will add more value for the unitholders in the long run.

This decision follows the BSEC directive no. 53.02.0000.000.201.22.0153.06.106 dated July 15, 2026, issued under Section 20A of the Securities and Exchange Ordinance, 1969 in the best interest of unitholders.

The Emphasis of Matters in the Auditor's Report of the Audited Financial Statements:

Quote:

Emphasis of Matter

- We draw attention to Notes 4.00 the Financial Statements relating to the Fund's investments measured at fair value, amounting to Tk. 274,923,477. This includes an investment in shares of Global Islami Bank PLC (GIB) with a cost value of Tk. 14,992,240 against which a fair value/market value of Tk. Nil has been considered as at the reporting date. Accordingly, a provision/impairment has been recognized against the said investment, previous period, the Fund received dividend income from the investment which has been recognized as dividend income in the Financial Statements, and the corresponding provision has also been maintained in respect of the investment.

: Unquote

By the order of the Trustee Committee
Chairman

Trustee of "SEML Lecture Equity Management Fund"
Bangladesh General Insurance Company Ltd.

Note:

1. The Audited Annual Financial Statements of SEML Lecture Equity Management Fund for the period ended June 30, 2026 are available at the website of Strategic Equity Management Ltd. (www.seml-bd.com)
2. Unit holders bearing BO ID are requested to update their respective BO Accounts with 12-digit E-TIN Numbers through Depository Participants (Broker House). Failure to provide E-TIN Number to Depository Participants will be subjected to deduction of TAX from cash dividend @15% instead of 10% (individual) as per amended Income TAX Act, 2023 under Section 117.
3. The concerned Broker Houses/Merchant Banks are requested to provide a statement with the details (Shareholder name, BO ID-Number, Client-wise shareholding position, gross dividend receivable, applicable tax rate and net dividend receivable) of their margin loan holders who holds SEMLLECEMF shares, as on "Book Closure Date" along with the name of the contact person in this connection. The Broker Houses are also requested to provide us with their Bank Account name and number, routing number etc.

Investor Relations Office: Strategic Equity Management Ltd.

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