

1st Quarter Financial Statement of SEML IBBL Shariah 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
ASSETS		
Investment at Fair Value	619,168,733	565,521,500
Dividend Receivable	-	3,951,546
Money Market Profit Receivables	6,346,053	6,799,908
Advance Deposit & Prepayments	21,834,028	3,232,049
Cash & Cash Equivalents	469,786,098	546,318,358
Preliminary & Issue Expenses	14,455,829	15,134,714
	1,131,590,741	1,140,958,075
LIABILITIES		
Current Liabilities and Provisions	18,530,881	10,011,110
	18,530,881	10,011,110
Net Assets	1,113,059,860	1,130,946,965
OWNERS' EQUITY		
Capital Fund	1,000,000,000	1,000,000,000
Unrealized Gain	16,230,605	-
Retained Earnings	96,829,255	130,946,965
	1,113,059,860	1,130,946,965
Net Assets Value (NAV) per unit		
At Fair Value	1,113,059,860	1,130,946,965
At Cost	1,096,829,255	1,185,451,086
Net Assets Value (NAV) per unit		
At Fair Value	11.13	11.31
At Cost	10.97	11.85

For and on behalf of SEML IBBL Shariah Fund

<p>-S/D- Chairman, Trustee Investment Corporation of Bangladesh</p> <p>-S/D- Member, Trustee Investment Corporation of Bangladesh</p> <p>Date: 28 October 2021 Dhaka, Bangladesh</p>	<p>-S/D- Managing Director & CEO Asset Manager Strategic Equity Management Ltd</p> <p>-S/D- Chief Operating Officer Asset Manager Strategic Equity Management Ltd</p>
--	---

Statement of Profit or Loss & 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
INCOME		
Profit from Money Market	10,249,732	7,466,648
Net Income on Sale of Securities	3,652,693	7,611,207
Dividend Income	3,601,631	8,478,248
	17,504,056	23,556,103
EXPENSES		
Management Fees	3,906,246	3,438,606
BSEC Annual Fee	284,789	224,655
DSE & CSC Annual Fee	252,055	252,055
Trustee Fee	423,700	336,061
CDDBL Annual Fee	26,718	26,645
Custodian Fee	471,162	259,604
Bank Charge	575	60
CDDBL Charge	584	-
IPO Application Fees -DSE	-	8,000
CDDBL Data Connection Fee	14,689	13,800
Amortization of Preliminary & Issue Expense	678,885	678,885
Amortization of DSE Shariah Index Subscription	30,247	-
Other Expenses	30,450	72,100
	6,120,099	5,310,470
Profit for the period	11,383,957	18,245,633
(Provision)/Write back against investments	54,504,121	100,402,757
Net Profit for the period	65,888,078	118,648,390
Earning Per Unit (EPU)	0.66	1.19

For and on behalf of SEML IBBL Shariah Fund

<p>-S/D- Chairman, Trustee Investment Corporation of Bangladesh</p> <p>-S/D- Member, Trustee Investment Corporation of Bangladesh</p> <p>Date: 28 October 2021 Dhaka, Bangladesh</p>	<p>-S/D- Managing Director & CEO Asset Manager Strategic Equity Management Ltd</p> <p>-S/D- Chief Operating Officer Asset Manager Strategic Equity Management Ltd</p>
--	---

Statement of Changes in Equity (Un-Audited) For the period from July 01, 2021 to September 30, 2021

Particulars	Amount in Tk			
	Capital Fund	Unrealized Gain	Retained Earnings	Total Equity
Balance at 01 July 2021	1,000,000,000	-	130,946,965	1,130,946,965
Net Profit during the period	-	-	65,888,078	65,888,078
Unrealized Gain	-	16,230,605	-	16,230,605
Dividend paid	-	-	(100,000,000)	(100,000,000)
Interest Income from Dividend's Bank A/c (Adjusted)	-	-	(5,787)	(5,787)
Balance at 30 Sept 2021	1,000,000,000	16,230,605	96,829,255	1,113,059,860

SEML IBBL Shariah 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 01 July 2020	1,000,000,000	-	(104,043,534)	895,956,466
Net Profit during the period	-	-	118,648,390	118,648,390
Dividend paid	-	-	-	-
Balance at 30 Sept 2020	1,000,000,000	-	14,604,857	1,014,604,857

For and on behalf of SEML IBBL Shariah Fund

<p>-S/D- Chairman, Trustee Investment Corporation of Bangladesh</p> <p>-S/D- Member, Trustee Investment Corporation of Bangladesh</p> <p>Date: 28 October 2021 Dhaka, Bangladesh</p>	<p>-S/D- Managing Director & CEO Asset Manager Strategic Equity Management Ltd</p> <p>-S/D- Chief Operating Officer Asset Manager Strategic Equity Management Ltd</p>
--	---

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
A. Cash Flows from / (used in) Operating Activities		
Profit from Money Market	10,703,587	9,396,672
Income from Dividend	7,553,177	4,712,833
Net Income on Sale of Securities	3,652,693	7,611,207
Change in Advances, Deposits & Prepayments	(18,601,980)	(484,445)
Operating Expenses	(8,980,654)	(7,937,007)
Net cash from Operating Activities	(5,673,177)	13,299,260
B. Cash Flows from/(used in) Investing Activities		
Net Investment	17,087,493	36,289,265
Net cash used in investing Activities	17,087,493	36,289,265
C. Cash Flows from/(used in) Financing Activities		
Capital Fund	-	-
Dividend paid	(87,940,789)	-
Interest Income from Dividend's Bank A/c (Adjusted)	(5,787)	-
Net Cash used in Financing Activities	(87,946,576)	-
Net cash flows (A+B+C)	(76,532,260)	49,588,526
Cash & Cash Equivalents at beginning of the period	546,318,358	386,087,980
Cash & Cash Equivalents at end of the period	469,786,098	435,676,506
Net Operating Cash flow Per Unit (NOCPU)	(0.06)	0.13

For and on behalf of SEML IBBL Shariah Fund

<p>-S/D- Chairman, Trustee Investment Corporation of Bangladesh</p> <p>-S/D- Member, Trustee Investment Corporation of Bangladesh</p> <p>Date: 28 October 2021 Dhaka, Bangladesh</p>	<p>-S/D- Managing Director & CEO Asset Manager Strategic Equity Management Ltd</p> <p>-S/D- Chief Operating Officer Asset Manager Strategic Equity Management Ltd</p>
--	---

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"