

SEML IBBL Shariah Fund
Statement of Financial Position (Un-Audited)
As at September 30, 2023

Particulars	Amount in Taka	
	30-Sep-23	30-Jun-23
<u>ASSETS</u>		
Investment at Fair Value	629,198,071	630,315,386
Dividend Receivable	524,738	4,548,647
Money Market Profit Receivables	6,695,733	2,745,361
Advance Deposit & Prepayments	2,275,403	2,995,279
Receivable From Brokerages	34,487	34,487
Cash & Cash Equivalents	369,615,719	406,491,978
Preliminary & Issue Expenses	9,069,022	9,747,907
	1,017,413,172	1,056,879,045
<u>LIABILITIES</u>		
Current Liabilities and Provisions	6,177,873	9,472,617
Unclaimed Dividend	6,452,246	235,721
	12,630,120	9,708,338
Net Assets	1,004,783,053	1,047,170,707
<u>OWNERS' EQUITY</u>		
Capital Fund	1,000,000,000	1,000,000,000
Unrealized Gain	-	-
Retained Earnings	4,783,053	47,170,707
	1,004,783,053	1,047,170,707
Net Assets Value (NAV) per unit		
At Fair Value	10.05	10.47
At Cost	10.55	10.97

For and on behalf of SEML IBBL Shariah Fund

-S/D-
Chairman, Trustee
Investment Corporation of Bangladesh

-S/D-
Managing Director & CEO
Asset Manager
Strategic Equity Management Ltd

-S/D-
Member, Trustee
Investment Corporation of Bangladesh

-S/D-
Chief Operating Officer
Asset Manager
Strategic Equity Management Ltd

Date: 30 October 2023
Dhaka, Bangladesh



SEML IBBL Shariah Fund
Statement of Profit or Loss & other Comprehensive Income (Un-Audited)
For the period from July 01,2023 to September 30,2023

Particulars	Amount in Taka	
<u>INCOME</u>	July 01,2023 to Sept 30,2023	July 01,2022 to Sept 30,2022
Profit from Money Market	8,524,151	7,959,170
Net Income on Sale of Securities	-	644,826
Dividend Income	1,146,065	3,906,891
	9,670,216	12,510,887
<u>EXPENSES</u>		
Management Fees	3,636,654	4,261,337
BSEC Annual Fee	262,807	271,820
DSE & CSC Annual Fee	252,055	252,055
Trustee Fee	392,067	467,830
CDBL Annual Fee	26,718	26,718
Custodian Fee	532,925	291,767
Bank Charge	52,300	2,718
CDBL Charge	318	-
IPO Application Fees -DSE	-	5,000
CDBL Data Connection Fee	13,800	13,800
Amortization of Preliminary & Issue Expense	678,885	678,885
Amortization of DSE Shariah Index Subscription	30,247	30,247
Other Expenses	61,780	51,616
	5,940,555	6,353,792
Profit for the period	3,729,661	6,157,095
(Provision)/ Write back against investments	(1,117,316)	(9,610,775)
Net Profit for the period	2,612,346	(3,453,680)
Earning Per Unit (EPU)	0.03	(0.03)

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SEML IBBL Shariah Fund
Statement of Changes in Equity (Un-Audited)
For the period from July 01,2023 to September 30,2023

Particulars	Amount in Tk			
	Capital Fund	Unrealized Gain	Retained Earnings	Total Equity
Balance at 01 July 2023	1,000,000,000	-	47,170,707	1,047,170,707
Net Profit during the period	-	-	2,612,346	2,612,346
Unrealized Gain	-	-	-	-
Dividend (Cash)	-	-	(45,000,000)	(45,000,000)
Interest Income from Dividend's Bank A/c (Adjusted)	-	-	-	-
Balance at 30 September 2023	1,000,000,000	-	4,783,053	1,004,783,053

SEML IBBL Shariah Fund
Statement of Changes in Equity (Un-Audited)
For the period from July 01,2023 to September 30,2022

Particulars	Amount in Tk			
	Capital Fund	Unrealized Gain	Retained Earnings	Total Equity
Balance at 01 July 2022	1,000,000,000	-	83,042,498	1,083,042,498
Net Profit during the period	-	-	(3,453,680)	(3,453,680)
Unrealized Gain	-	-	-	-
Dividend (Cash)	-	-	(60,000,000)	(60,000,000)
Interest Income from Dividend's Bank A/c (Adjusted)	-	-	(368,198)	(368,198)
Balance at 30 September 2022	1,000,000,000	-	19,220,620	1,019,220,620

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SEML IBBL Shariah 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 / (used in) Operating Activities		
Profit from Money Market	4,573,779	6,652,519
Income from Dividend	5,169,974	1,051,256
Net Income on Sale of Securities	-	644,826
Change in Advances, Deposits & Prepayments	719,876	1,048,669
Receivable From Brokerages	-	(1,134,282)
Operating Expenses	(8,556,413)	(11,149,201)
Net cash from Operating Activities	1,907,216	(2,886,213)
B. Cash Flows from/(used in) Investing Activities		
Net Investment	(0)	(11,510,544)
Net cash used in investing Activities	(0)	(11,510,544)
C. Cash Flows from/(used in) Financing Activities		
Capital Fund	-	-
Dividend paid	(38,783,474)	(49,611,323)
Interest Income from Dividend's Bank A/c (Adjusted)	-	(368,198)
Net Cash used in Financing Activities	(38,783,474)	(49,979,521)
Net cash flows (A+B+C)	(36,876,258)	(64,376,278)
Cash & Cash Equivalents at beginning of the period	406,491,977	510,988,147
Cash & Cash Equivalents at end of the period	369,615,719	446,611,869
Net Operating Cash flow Per Unit (NOCPU)	0.02	(0.03)

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