

# SEML IBBL Shariah Fund

## 3rd Quarter Financial Statements

### Statement of Financial Position (Un-Audited) As at March 31, 2017

	Amount in Taka	
	31-Mar-17	
<b>ASSETS</b>		
Investment at Market Value	85,172,371	
Dividend Receivable	-	
Money market profit Receivables	12,311,386	
Advance, Deposit & Prepayments	67,519,215	
Cash & Cash equivalents	837,658,745	
Preliminary & Issue Expenses	26,587,212	
	<b>1,029,248,929</b>	
<b>LIABILITIES</b>		
Accounts Payable	3,568,855	
Other payable	186,996	
	<b>3,755,851</b>	
<b>Net Assets</b>	<b>1,025,493,078</b>	
<b>OWNERS' EQUITY</b>		
Capital Fund	1,000,000,000	
Unrealized Gain	36,496	
Retained Earnings	25,456,583	
	<b>1,025,493,079</b>	
<b>Net Assets Value (NAV)</b>		
At Market	1,025,493,079	
At Cost	1,025,456,583	
<b>Net Assets Value (NAV) per unit</b>		
At Market	10.25	
At cost	10.25	

On behalf of SEML IBBL Shariah Fund:

-S/D	-S/D
Member, Trustee	Chief Executive Officer (Current -in-Charge)
Investment Corporation Of Bangladesh	Asset Manager Strategic Equity Management Ltd.
-S/D	-S/D
Member, Trustee	Manager- Finance & Accounts and Company Secretary
Investment Corporation Of Bangladesh	Asset Manager Strategic Equity Management Ltd.

Dhaka  
Date: April 26, 2017

### Statement of Profit or Loss & other Comprehensive Income (Un-Audited) For the period from February 12, 2017 to March 31, 2017

	Amount in Taka	
	Feb 12, 2017 to Mar 31, 2017	
<b>INCOME</b>		
Profit from Money Market	28,543,036	
Net Income on sale of Securities	-	
Dividend Income	-	
Other income	460	
	<b>28,543,496</b>	
<b>EXPENSES</b>		
Management Fees	1,869,960	
Amortization of Preliminary & Issue Exp.	354,201	
BSEC Annual Fees	344,989	
DSE & CSC Annual Fee	148,607	
Trustee Fees	199,870	
Custodian Fees	8,397	
Bank charges	48,270	
CDBL charges	-	
Printing and publication Expense	92,500	
Other Expenses	20,120	
	<b>3,086,913</b>	
<b>Profit for the period</b>	<b>25,456,583</b>	
(Provision)/Write back against investment	-	
<b>Net Profit for the period</b>	<b>25,456,583</b>	
Earning Per Unit (EPU)	0.25	

On behalf of SEML IBBL Shariah Fund:

-S/D	-S/D
Member, Trustee	Chief Executive Officer (Current -in-Charge)
Investment Corporation Of Bangladesh	Asset Manager Strategic Equity Management Ltd.
-S/D	-S/D
Member, Trustee	Manager- Finance & Accounts and Company Secretary
Investment Corporation Of Bangladesh	Asset Manager Strategic Equity Management Ltd.

Dhaka  
Date: April 26, 2017

### Statement of Changes in Equity For the period ended on 31 March 2017

Particulars	Capital Fund	Unrealized Gain	Retained Earnings	Total Equity
Balance at 12 February 2017	1,000,000,000	-	-	1,000,000,000
Net Profit during the period	-	-	25,456,583	25,456,583
Unrealized Gain	-	36,496	-	36,496
Balance at 31 March 2017	1,000,000,000	36,496	25,456,583	1,025,493,079

On behalf of SEML IBBL Shariah Fund:

-S/D	-S/D
Member, Trustee	Chief Executive Officer (Current -in-Charge)
Investment Corporation Of Bangladesh	Asset Manager Strategic Equity Management Ltd.
-S/D	-S/D
Member, Trustee	Manager- Finance & Accounts and Company Secretary
Investment Corporation Of Bangladesh	Asset Manager Strategic Equity Management Ltd.
Dhaka	Dhaka
Date: April 26, 2017	Date: April 26, 2017

### Statement of Cash Flows (Un-Audited) For the period from Feb 12, 2017 to March 31, 2017

	Amount in taka	
	February 12, 2017 to March 31, 2017	
<b>A. Cash Flows from/ (used in) Operating Activities</b>		
Profit from Money Market	25,173,220	
Income from Dividend income	-	
Income on Sale of Securities	-	
Other income	460	
Preliminary & Issue Expenses	(35,373,276)	
Change in Advances, Deposits & Prepayments	(66,848,539)	
Operating expenses	(120,749)	
<b>Net cash from Operating Activities</b>	<b>(77,168,884)</b>	
<b>B. Cash Flows from/(used in) Investing Activities</b>		
Net Investment increased	(85,172,371)	
<b>Net cash used in investing Activities</b>	<b>(85,172,371)</b>	
<b>C. Cash Flows from/(used in) Financing Activities</b>		
Capital Fund issued	1,000,000,000	
<b>Net Cash used in Financing Activities</b>	<b>1,000,000,000</b>	
<b>Net cash flows (A+B+C)</b>	<b>837,658,745</b>	
Cash & Cash Equivalents at beginning of the period	-	
<b>Cash &amp; Cash Equivalents at end of the period</b>	<b>837,658,745</b>	
<b>Net Operating Cash flow per unit</b>	<b>(0.77)</b>	

On behalf of SEML IBBL Shariah Fund:

-S/D	-S/D
Member, Trustee	Chief Executive Officer (Current -in-Charge)
Investment Corporation Of Bangladesh	Asset Manager Strategic Equity Management Ltd.
-S/D	-S/D
Member, Trustee	Manager- Finance & Accounts and Company Secretary
Investment Corporation Of Bangladesh	Asset Manager Strategic Equity Management Ltd.
Dhaka	Dhaka
Date: April 26, 2017	Date: April 26, 2017

The detail of the published Third Quarter financial statements is available in the website of the issue of securities. The address of the website is "www.strategic-bd.com"