

SEML IBBL Shariah Fund

Quarterly (Q3) Financial Statements

Statement of Financial Position (Un-Audited) As at March 31, 2018

	Amount in Taka	
	31-Mar-18	30-Jun-17
ASSETS		
Investment at Fair Value	493,778,880	335,287,314
Dividend Receivable	506,000	171,075
Money Market Profit Receivables	8,691,548	10,978,804
Advance Deposit & Prepayments	3,752,568	5,038,457
Cash & Cash Equivalents	502,628,872	662,739,764
Preliminary & Issue Expenses	23,893,809	25,915,706
	1,033,251,678	1,040,131,120
LIABILITIES		
Current Liabilities and Provisions	15,298,006	6,956,851
	15,298,006	6,956,851
Net Assets	1,017,953,671	1,033,174,269
OWNERS' EQUITY		
Capital Fund	1,000,000,000	1,000,000,000
Retained Earnings	17,953,671	33,174,269
	1,017,953,671	1,033,174,269
Net Assets Value (NAV)		
At Fair Value	1,017,953,671	1,033,174,269
At Cost	1,051,684,098	1,034,324,113
Net Assets Value (NAV) per unit		
At Fair Value	10.18	10.33
At cost	10.52	10.34

On behalf of SEML IBBL Shariah Fund:

S/D-
Member, Trustee
Investment Corporation Of Bangladesh

S/D-
Chief Executive Officer
(Current-in-Charge)
Asset Manager
Strategic Equity Management Ltd.

S/D-
Member, Trustee
Investment Corporation Of Bangladesh

S/D-
Manager- Finance & Accounts
Company Secretary
Asset Manager
Strategic Equity Management Ltd.

Dhaka
Date: 26 April 2018

Statement of Profit or Loss & other Comprehensive Income (Un-Audited) For the period from July 01, 2017 to March 31, 2018

	Amount in Taka	
	July 01, 2017 to March 31, 2018	Jan 01, 2018 to March 31, 2018
INCOME		
Profit from Money Market	26,000,595	8,216,379
Net Income on Sale of Securities	17,796,915	3,041,677
Dividend Income	15,207,402	6,639,402
	59,004,912	17,897,458
EXPENSES		
Management Fees	10,718,858	3,523,867
Amortization of Preliminary & Issue Exp.	2,021,897	664,127
BSEC Annual Fees	775,590	254,756
DSE & CSC Annual Fee	750,685	246,575
CDBL Annual Fees	14,373	14,373
Trustee Fees	1,153,369	384,208
Custodian Fees	506,892	175,677
Bank charges	27,990	660
CDBL charges	62,419	5,592
IPO Application Fees -DSE	25,000	9,000
Printing and publication Expense	169,680	86,000
Shariah Meeting Expenses	46,540	-
Audit fee	37,500	12,500
Amortization of DSE Shariah Index Subscription	127,616	41,918
Trustee Meeting Expense	85,000	25,000
Internet & Connectivity Exp	41,400	13,800
Other Expenses	80,118	-
	16,644,927	5,458,052
Profit for the period	42,359,984	12,439,407
(Provision)/Write back against investment	(32,580,582)	(21,050,488)
Net Profit for the period	9,779,402	(8,611,081)
Earning Per Unit (EPU)	0.10	(0.09)

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Statement of Changes in Equity (Un-Audited) For the period ended on 31 March 2018

Particulars	Capital Fund	Unrealized Gain	Retained Earnings	Total Equity
Balance at 01 July 2017	1,000,000,000	-	33,174,269	1,033,174,269
Net Profit during the period	-	-	9,779,402	9,779,402
Dividend paid	-	-	(25,000,000)	(25,000,000)
Unrealized Gain	-	-	-	-
Balance at 31 March 2018	1,000,000,000	-	17,953,671	1,017,953,671

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Dhaka
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Statement of Cash Flows (Un-Audited) For the period from July 01, 2017 to March 31, 2018

	Amount in taka
	July 01, 2017 to March 31, 2018
A. Cash Flows from / (used in) Operating Activities	
Profit from Money Market	28,287,850
Income from Dividend income	14,872,477
Income on Sale of Securities	17,796,915
Change in Advances, Deposits & Prepayments	1,158,273
Operating expenses	(6,154,258)
Net cash from Operating Activities	55,961,257
B. Cash Flows from/(used in) Investing Activities	
Net Investment increased	(191,072,149)
Net cash used in investing Activities	(191,072,149)
C. Cash Flows from/(used in) Financing Activities	
Dividend paid	(25,000,000)
Net Cash used in Financing Activities	(25,000,000)
Net cash flows (A+B+C)	(160,110,892)
Cash & Cash Equivalents at beginning of the period	662,739,764
Cash & Cash Equivalents at end of the period	502,628,872
Net Operating Cash flow Per Unit (NOCPU)	0.56

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Dhaka
Date: 26 April 2018

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