

SEML IBBL Shariah Fund
Statement of Financial Position (Un-Audited)
As at September 30, 2022

Particulars	Amount in Taka	
<u>ASSETS</u>	30-Sep-22	30-Jun-22
Investment at Fair Value	562,320,091	560,420,321
Dividend Receivable	3,343,200	487,565
Money Market Profit Receivables	8,629,311	7,322,660
Advance Deposit & Prepayments	2,061,458	3,110,128
Receivable From Brokerages	1,159,930	25,648
Cash & Cash Equivalents	446,611,869	510,988,147
Preliminary & Issue Expenses	11,762,425	12,441,311
	1,035,888,285	1,094,795,780
<u>LIABILITIES</u>		
Current Liabilities and Provisions	6,130,020	11,604,314
Unclaimed Dividend	10,537,645	148,968
	16,667,664	11,753,282
Net Assets	1,019,220,620	1,083,042,498
<u>OWNERS' EQUITY</u>		
Capital Fund	1,000,000,000	1,000,000,000
Unrealized Gain	-	-
Retained Earnings	19,220,620	83,042,498
	1,019,220,620	1,083,042,498
Net Assets Value (NAV) per unit		
At Fair Value	1,019,220,620	1,083,042,498
At Cost	1,070,654,130	1,124,865,233
Net Assets Value (NAV) per unit		
At Fair Value	10.19	10.83
At Cost	10.71	11.25

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: 27 October 2022

Dhaka, Bangladesh

SEML IBBL Shariah Fund
Statement of Profit or Loss & other Comprehensive Income (Un-Audited)
For the period from July 01,2022 to September 30,2022

Particulars	Amount in Taka	
	July 01,2022 to Sept 30,2022	July 01,2021 to Sept 30,2021
<u>INCOME</u>		
Profit from Money Market	7,959,170	10,249,732
Net Income on Sale of Securities	644,826	3,652,693
Dividend Income	3,906,891	3,601,631
	12,510,887	17,504,056
<u>EXPENSES</u>		
Management Fees	4,261,337	3,906,246
BSEC Annual Fee	271,820	284,789
DSE & CSC Annual Fee	252,055	252,055
Trustee Fee	467,830	423,700
CDBL Annual Fee	26,718	26,718
Custodian Fee	291,767	471,162
Bank Charge	2,718	575
CDBL Charge	-	584
IPO Application Fees -DSE	5,000	-
CDBL Data Connection Fee	13,800	14,689
Amortization of Preliminary & Issue Expense	678,885	678,885
Amortization of DSE Shariah Index Subscription	30,247	30,247
Other Expenses	51,616	30,450
	6,353,792	6,120,099
Profit for the year	6,157,095	11,383,957
(Provision)/Write back against investments	(9,610,775)	54,504,121
Net Profit for the year	(3,453,680)	65,888,078
Earning Per Unit (EPU)	(0.03)	0.66

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SEML IBBL Shariah Fund

Statement of Changes in Equity (Un-Audited)
For the period from July 01,2022 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 paid	-	-	(60,000,000)	(60,000,000)
Interest Income from Dividend's Bank A/c (Adjusted)	-	-	(368,198)	(368,198)
Balance at 30 Sept 2022	1,000,000,000	-	19,220,620	1,019,220,620

SEML IBBL Shariah Fund

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

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Chief Operating Officer

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Date: 27 October 2022

Dhaka, Bangladesh

SEML IBBL Shariah Fund
Statement of Cash Flows (Un-Audited)
For the period from July 01,2022 to September 30,2022

Particulars	Amount in Taka	
	July 01,2022 to Sept 30,2022	July 01,2021 to Sept 30,2021
A. Cash Flows from / (used in) Operating Activities		
Profit from Money Market	6,652,519	10,703,587
Income from Dividend	1,051,256	7,553,177
Net Income on Sale of Securities	644,826	3,652,693
Change in Advances, Deposits & Prepayments	1,048,669	766,341
Receivable From Brokerages	(1,134,282)	(19,368,321)
Operating Expenses	(11,149,201)	(8,980,654)
Net cash from Operating Activities	(2,886,213)	(5,673,177)
B. Cash Flows from/(used in) Investing Activities		
Net Investment	(11,510,544)	17,087,493
Net cash used in investing Activities	(11,510,544)	17,087,493
C. Cash Flows from/(used in) Financing Activities		
Capital Fund	-	-
Dividend paid	(49,611,323)	(87,940,789)
Interest Income from Dividend's Bank A/c (Adjusted)	(368,198)	(5,787)
Net Cash used in Financing Activities	(49,979,521)	(87,946,576)
Net cash flows (A+B+C)	(64,376,278)	(76,532,260)
Cash & Cash Equivalents at beginnig of the year	510,988,147	546,318,358
Cash & Cash Equivalents at end of the year	446,611,869	469,786,098
Net Operating Cash flow Per Unit (NOCPU)	(0.03)	(0.06)

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