

SEML IBBL Shariah Fund
Statement of Financial Position (Un-Audited)
As at September 30, 2024

Particulars	Amount in Taka	
	30-Sep-24	30-Jun-24
ASSETS		
Investment at Fair Value	598,165,031	545,285,624
Dividend Receivable	3,083,406	5,282,600
Money Market Profit Receivables	10,074,674	5,492,848
Advance Deposit & Prepayments	2,147,446	3,037,460
Receivable From Brokerages	4,156,851	2,309,919
Cash & Cash Equivalents	383,312,427	380,290,297
Preliminary & Issue Expenses	6,368,239	7,047,125
	1,007,308,075	948,745,873
LIABILITIES		
Current Liabilities and Provisions	6,224,898	9,960,999
Unclaimed Dividend	301,968	301,968
	6,526,866	10,262,967
Net Assets	1,000,781,209	938,482,906
OWNERS' EQUITY		
Capital Fund	1,000,000,000	1,000,000,000
Unrealized Gain	-	-
Retained Earnings	781,209	(61,517,094)
	1,000,781,209	938,482,906
Net Assets Value (NAV) per unit		
At Fair Value	10.01	9.38
At Cost	11.11	10.89

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 2024
Dhaka, Bangladesh



SEML IBBL Shariah Fund
Statement of Profit or Loss & other Comprehensive Income (Un-Audited)
For the period from July 01,2024 to September 30,2024

Particulars	Amount in Taka	
	July 01,2024 to Sept 30,2024	July 01,2023 to Sept 30,2023
<u>INCOME</u>		
Profit from Money Market	10,523,634	8,524,151
Net Income on Sale of Securities	6,905,160	-
Dividend Income	10,086,343	1,146,065
	<u>27,515,137</u>	<u>9,670,216</u>
<u>EXPENSES</u>		
Management Fees	3,461,633	3,636,654
BSEC Annual Fee	233,879	262,807
DSE & CSC Annual Fee	251,366	252,055
Trustee Fee	347,959	392,067
CDBL Annual Fee	26,645	26,718
Custodian Fee	352,981	532,925
Audit Fee	17,250	-
Bank Charge	100	52,300
CDBL Charge	3,851	318
CDBL Data Connection Fee	13,800	13,800
Amortization of Preliminary & Issue Expense	678,885	678,885
Amortization of DSE Shariah Index Subscription	30,164	30,247
Other Expenses	69,500	61,780
	<u>5,488,015</u>	<u>5,940,555</u>
Profit for the period	22,027,123	3,729,661
(Provision)/Write back against investments	40,271,180	(1,117,316)
Net Profit for the period	<u>62,298,302</u>	<u>2,612,346</u>
Earning Per Unit (EPU)	0.62	0.03

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SEML IBBL Shariah Fund
Statement of Changes in Equity (Un-Audited)
For the period from July 01,2024 to September 30,2024

Particulars	Amount in Tk			
	Capital Fund	Unrealized Gain	Retained Earnings	Total Equity
Balance at 01 July 2024	1,000,000,000	-	(61,517,094)	938,482,906
Net Profit during the year	-	-	62,298,302	62,298,302
Unrealized Gain	-	-	-	-
Dividend (Cash)	-	-	-	-
Balance at 30 September 2024	1,000,000,000	-	781,209	1,000,781,209

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)
Balance at 30 September 2023	1,000,000,000	-	4,783,053	1,004,783,053

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SEML IBBL Shariah Fund
Statement of Cash Flows (Un-Audited)
For the period from July 01,2024 to September 30,2024

Particulars	Amount in Taka	
	July 01,2024 to Sept 30,2024	July 01,2023 to Sept 30,2023
A. Cash Flows from / (used in) Operating Activities		
Profit from Money Market	5,941,809	4,573,779
Income from Dividend	12,285,537	5,169,974
Net Income on Sale of Securities	6,905,160	-
Change in Advances, Deposits & Prepayments	890,014	719,876
Receivable From Brokerages	(1,846,932)	-
Operating Expenses	(8,545,230)	(8,556,413)
Net cash from Operating Activities	15,630,357	1,907,216
B. Cash Flows from/(used in) Investing Activities		
Net Investment	(12,608,227)	-
Net cash used in investing Activities	(12,608,227)	-
C. Cash Flows from/(used in) Financing Activities		
Capital Fund	-	-
Dividend paid	-	(38,783,474)
Interest Income from Dividend's Bank A/c (Adjusted)	-	-
Net Cash used in Financing Activities	-	(38,783,474)
Net cash flows (A+B+C)	3,022,130	(36,876,258)
Cash & Cash Equivalents at beginning of the period	380,290,297	406,491,977
Cash & Cash Equivalents at end of the period	383,312,427	369,615,719
Net Operating Cash flow Per Unit (NOCPU)	0.16	0.02

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