



SEML IBBL Shariah Fund
Statement of Financial Position (Un-Audited)
As at December 31, 2021

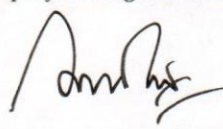
Particulars	Notes	Amount in Taka	
		31-Dec-21	30-Jun-21
ASSETS			
Investment at Fair Value	1.00	570,299,466	565,521,500
Dividend Receivable	2.00	7,663,944	3,951,546
Money Market Profit Receivables	3.00	6,003,283	6,799,908
Advance Deposit & Prepayments	4.00	1,992,637	2,570,099
Receivable From Brokerages	5.00	137,276	661,950
Cash & Cash Equivalents	6.00	501,093,258	546,318,358
Preliminary & Issue Expenses	7.00	13,776,944	15,134,714
		1,100,966,807	1,140,958,075
LIABILITIES			
Current Liabilities and Provisions	8.00	10,744,609	9,968,466
Unclaimed Dividend		197,468	42,645
		10,942,077	10,011,110
Net Assets		1,090,024,731	1,130,946,965
OWNERS' EQUITY			
Capital Fund	9.00	1,000,000,000	1,000,000,000
Unrealized Gain		-	-
Retained Earnings	10.00	90,024,731	130,946,965
		1,090,024,731	1,130,946,965
Net Assets Value (NAV) per unit			
At Fair Value		1,090,024,731	1,130,989,609
At Cost		1,110,853,002	1,185,493,730
Net Assets Value (NAV) per unit	11.00		
At Fair Value		10.90	11.31
At Cost		11.11	11.85

For and on behalf of SEML IBBL Shariah Fund


Chairman, Trustee
Investment Corporation of Bangladesh


Managing Director & CEO
Asset Manager
Strategic Equity Management Ltd


Member, Trustee
Investment Corporation of Bangladesh


Chief Operating Officer
Asset Manager
Strategic Equity Management Ltd

Date: 27 January 2022
Dhaka, Bangladesh



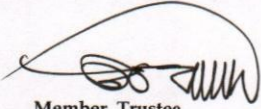
SEML IBBL Shariah Fund
Statement of Profit or Loss & other Comprehensive Income (Un-Audited)
For the period from July 01,2021 to December 31,2021

Particulars	Notes	Amount in Taka			
		July 01,2021 to Dec 31,2021	July 01,2020 to Dec 31,2020	October 01,2021 to Dec 31,2021	Oct 01,2020 to Dec 31 ,2020
INCOME					
Profit from Money Market	12.00	17,731,185	15,062,034	6,367,703	7,758,393
Net Income on Sale of Securities		8,160,808	10,853,301	4,509,861	3,242,093
Dividend Income		11,709,152	16,306,159	8,107,521	7,827,899
		37,601,144	42,221,493	18,985,085	18,828,385
EXPENSES					
Management Fees	13.00	7,659,201	7,017,873	3,758,430	3,579,391
BSEC Annual Fee	14.00	569,577	449,309	284,789	224,655
DSE & CSC Annual Fee		504,110	504,110	252,055	252,055
Trustee Fee	15.00	847,401	668,470	423,700	334,235
CDBL Annual Fee	4.01	53,436	53,290	26,718	26,645
Custodian Fee	16.00	767,986	458,572	271,823	198,968
Audit Fee		25,000	25,000	25,000	25,000
Bank Charge		90,927	127,668	90,352	127,608
CDBL Charge	17.00	16,660	8,500	16,076	2,477
IPO Application Fees -DSE		9,000	27,000	9,000	19,000
Printing and Publication Expense		65,000	60,000	65,000	60,000
CDBL Data Connection Fee		28,489	32,600	13,800	13,800
DSE Shariah Index License Fee		-	500,000	-	50,000
Amortization of Preliminary & Issue Expense	7.00	1,357,770	1,357,770	678,885	678,885
Amortization of DSE Shariah Index Subscription	4.02	60,493	30,247	30,247	30,247
Other Expenses	18.00	138,390	107,450	107,940	35,350
		12,193,440	11,427,858	6,053,816	5,658,315
Profit for the period		25,407,704	30,793,635	12,931,270	13,170,071
(Provision)/Write back against investments	19.00	33,675,849	127,510,250	(20,828,272)	27,107,494
Net Profit for the period		59,083,553	158,303,885	(7,897,002)	40,277,564
Earning Per Unit (EPU)	20.00	0.59	1.58	(0.08)	0.40

For and on behalf of SEML IBBL Shariah Fund


Chairman, Trustee

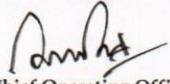
Investment Corporation of Bangladesh


Member, Trustee

Investment Corporation of Bangladesh



Managing Director & CEO
Asset Manager
Strategic Equity Management Ltd


Chief Operating Officer

Asset Manager
Strategic Equity Management Ltd

Date: 27 January 2022

Dhaka, Bangladesh




SEML IBBL Shariah Fund
Statement of Changes in Equity (Un-Audited)
For the period ended on December 31,2021

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	-	-	59,083,553	59,083,553
Unrealized Gain	-	-	-	-
Dividend paid	-	-	(100,000,000)	(100,000,000)
Interest Income from Dividend's Bank A/c (Adjusted)	-	-	(5,787)	(5,787)
Balance at 31 December 2021	1,000,000,000	-	90,024,731	1,090,024,731

SEML IBBL Shariah Fund
Statement of Changes in Equity (Un-Audited)
For the period ended on December 31,2020


Particulars	Amount in Tk			
	Capital Fund	Unrealized Gain	Retained Earnings	Total Equity
Balance at 01 July 2020	1,000,000,000	-	(104,043,534)	895,956,466
Net Profit during the period	-	-	158,303,885	158,303,885
Dividend paid	-	-	-	-
Balance at 31 December 2020	1,000,000,000	-	54,260,351	1,054,260,351

For and on behalf of SEML IBBL Shariah Fund



Chairman, Trustee

Investment Corporation of Bangladesh




Managing Director & CEO
Asset Manager
Strategic Equity Management Ltd



Member, Trustee

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Chief Operating Officer
Asset Manager
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Date: 27 January 2022
Dhaka, Bangladesh



SEML IBBL Shariah Fund
Statement of Cash Flows (Un-Audited)
For the period from July 01,2021 to December 31,2021

Particulars	Amount in Taka	
	July 01,2021 to Dec 31,2021	July 01,2020 to Dec 31,2020
A. Cash Flows from/ (used in) Operating Activities		
Profit from Money Market	18,527,809	14,090,757
Income from Dividend	7,996,754	9,642,250
Net Income on Sale of Securities	8,160,808	10,853,301
Change in Advances, Deposits & Prepayments	577,462	288,470
Receivable From Brokerages	524,674	(1,270)
Operating Expenses	(10,059,526)	(8,713,819)
Net cash from Operating Activities	25,727,980	26,159,688
B. Cash Flows from/(used in) Investing Activities		
Net Investment	28,897,884	42,280,956
Net cash used in investing Activities	28,897,884	42,280,956
C. Cash Flows from/(used in) Financing Activities		
Capital Fund	-	-
Dividend paid	(99,845,177)	-
Interest Income from Dividend's Bank A/c (Adjusted)	(5,787)	-
Net Cash used in Financing Activities	(99,850,964)	-
Net cash flows (A+B+C)	(45,225,100)	68,440,644
Cash & Cash Equivalents at beginnig of the period	546,318,358	386,087,980
Cash & Cash Equivalents at end of the period	501,093,258	454,528,624
Net Operating Cash flow Per Unit (NOCPU)	0.26	0.26

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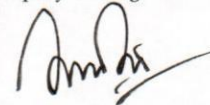
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