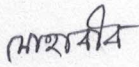


SEML IBBL Shariah Fund
Statement of Financial Position (Un-Audited)
As at December 31, 2024

Particulars	Notes	Amount in Taka	
<u>ASSETS</u>		31-Dec-24	30-Jun-24
Investment at Fair Value	1.00	589,620,025	545,285,624
Dividend Receivable	2.00	9,006,701	5,282,600
Money Market Profit Receivables	3.00	5,972,461	5,492,848
Advance Deposit & Prepayments	4.00	2,109,067	3,037,460
Receivable From Brokerages	5.00	337,349	2,309,919
Cash & Cash Equivalents	6.00	373,495,767	380,290,297
Preliminary & Issue Expenses	7.00	5,689,354	7,047,125
		986,230,724	948,745,873
<u>LIABILITIES</u>			
Current Liabilities and Provisions	8.00	8,048,752	9,960,999
Unclaimed Dividend	9.00	301,968	301,968
		8,350,719	10,262,967
Net Assets		977,880,004	938,482,906
<u>OWNERS' EQUITY</u>			
Capital Fund	10.00	1,000,000,000	1,000,000,000
Unrealized Gain		-	-
Retained Earnings	11.00	(22,119,995)	(61,517,094)
		977,880,005	938,482,906
Net Assets Value (NAV) per unit	12.00		
At Fair Value		9.78	9.38
At Cost		11.28	10.89

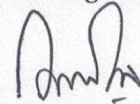
For and on behalf of SEML IBBL Shariah Fund


Chairman, Trustee
Investment Corporation of Bangladesh


Member, Trustee
Investment Corporation of Bangladesh

Date: 28 January 2025
Dhaka, Bangladesh


Managing Director & CEO
Asset Manager
Strategic Equity Management Ltd

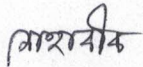

Chief Operating Officer
Asset Manager
Strategic Equity Management Ltd



SEML IBBL Shariah Fund
Statement of Profit or Loss & other Comprehensive Income (Un-Audited)
For the period from July 01,2024 to December 31,2024

Particulars		Notes	Amount in Taka			
			July 01,2024 to Dec 31,2024	July 01,2023 to Dec 31,2023	Oct' 01,2024 to Dec 31,2024	Oct' 01,2023 to Dec 31,2023
<u>INCOME</u>						
Profit from Money Market	13.00		21,357,414	16,249,333	10,856,368	7,703,800
Net Income on Sale of Securities	14.00		6,905,160	1,756,307	-	1,756,307
Dividend Income	15.00		21,337,052	11,977,139	11,250,708	10,831,075
			49,599,625	29,982,779	22,107,076	20,291,182
<u>EXPENSES</u>						
Management Fees	16.00		6,921,977	7,185,832	3,465,712	3,545,704
BSEC Annual Fee	17.00		467,759	525,613	233,879	262,807
DSE & CSE Annual Fee			504,110	504,110	252,055	252,055
Trustee Fee	18.00		695,918	784,135	347,959	392,067
CDBL Annual Fee	4.01		53,290	53,436	26,645	26,718
Custodian Fee	19.00		699,240	912,567	346,259	378,916
Audit Fee			34,500	34,500	17,250	17,250
Bank Charge			107,420	409,033	107,220	356,733
CDBL Charge	20.00		10,922	1,157	1,077	839
IPO Application Fees -DSE			-	5,000	-	5,000
Printing and Publication Expense			70,250	76,250	70,250	76,250
CDBL Data Connection Fee			27,600	27,600	13,800	13,800
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		60,411	60,411	30,247	30,164
Dividend Data Processing Fee			-	99,750	-	99,750
Other Expenses	21.00		128,130	61,780	58,630	-
			11,139,297	12,098,943	5,649,868	6,136,938
Profit for the period			38,460,328	17,883,837	16,457,209	14,154,244
(Provision)/Write back against investments	22.00		936,770	(4,457,375)	(39,334,409)	(3,340,060)
Net Profit for the period			39,397,099	13,426,462	(22,877,201)	10,814,184
Earning Per Unit (EPU)	23.00		0.39	0.13	(0.23)	0.11

For and on behalf of SEML IBBL Shariah Fund



Chairman, Trustee
Investment Corporation of Bangladesh

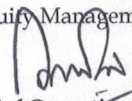


Member, Trustee
Investment Corporation of Bangladesh

Date: 28 January 2025
Dhaka, Bangladesh



Managing Director & CEO
Asset Manager
Strategic Equity Management Ltd



Chief Operating Officer
Asset Manager
Strategic Equity Management Ltd



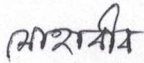
SEML IBBL Shariah Fund
Statement of Changes in Equity (Un-Audited)
For the period from July 01,2024 to December 31,2024

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 period	-	-	39,397,099	39,397,099
Unrealized Gain	-	-	-	-
Dividend (Cash)	-	-	-	-
Balance at 31 December 2024	1,000,000,000	-	(22,119,995)	977,880,005

SEML IBBL Shariah Fund
Statement of Changes in Equity (Un-Audited)
For the period from July 01,2023 to December 31,2023

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	-	-	13,426,462	13,426,462
Unrealized Gain	-	-	-	-
Dividend (Cash)	-	-	(45,000,000)	(45,000,000)
Balance at 31 December 2023	1,000,000,000	-	15,597,168	1,015,597,168

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

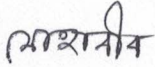
Date: 28 January 2025
Dhaka, Bangladesh



SEML IBBL Shariah Fund
Statement of Cash Flows (Un-Audited)
For the period from July 01,2024 to December 31,2024

Particulars	Amount in Taka	
	July 01,2024 to Dec 31,2024	July 01,2023 to Dec 31,2023
A. Cash Flows from/ (used in) Operating Activities		
Profit from Money Market	20,877,801	14,752,451
Income from Dividend	17,612,950	6,858,083
Net Income on Sale of Securities	6,905,160	1,756,307
Change in Advances, Deposits & Prepayments	928,393	796,772
Receivable From Brokerages	1,972,570	(7,271)
Operating Expenses	(11,693,773)	(10,593,290)
Net cash from Operating Activities	36,603,101	13,563,051
B. Cash Flows from/(used in) Investing Activities		
Net Investment	(43,397,630)	(9,945,429)
Net cash used in investing Activities	(43,397,630)	(9,945,429)
C. Cash Flows from/(used in) Financing Activities		
Capital Fund	-	-
Dividend paid	-	(44,932,001)
Net Cash used in Financing Activities	-	(44,932,001)
Net cash flows (A+B+C)	(6,794,530)	(41,314,379)
Cash & Cash Equivalents at beginning of the period	380,290,297	406,491,977
Cash & Cash Equivalents at end of the period	373,495,767	365,177,598
Net Operating Cash flow Per Unit (NOCPU)	24.00	0.37
		0.14

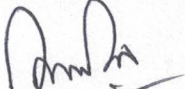
For and on behalf of SEML IBBL Shariah Fund


Chairman, Trustee
Investment Corporation of Bangladesh


Member, Trustee
Investment Corporation of Bangladesh

Date: 28 January 2025
Dhaka, Bangladesh


Managing Director & CEO
Asset Manager
Strategic Equity Management Ltd


Chief Operating Officer
Asset Manager
Strategic Equity Management Ltd



SEML IBBL Shariah Fund
Notes to the Financial Statements
For the period from July 01,2024 to December 31,2024

Notes	Particulars	Amount in Tk	
		31-Dec-24	30-Jun-24
1.00 Investment at Fair Value			
	Investment in listed shares	581,420,025	536,995,624
	Investment in IPO Shares	-	-
	Investment in Unit Fund	8,200,000	8,290,000
		<u>589,620,025</u>	<u>545,285,624</u>
	<i>Details given in Annexure -A</i>		
2.00 Dividend Receivable			
	Opening Balance	5,282,600	4,548,647
	Income during the period	21,337,052	22,904,062
	Received during the period	(17,612,950)	(22,170,109)
	Closing Balance	<u>9,006,701</u>	<u>5,282,600</u>
3.00 Money Market Profit Receivables			
	Money market profit Receivables Agst. MSND (3.01)	292,082	292,082
	Money market profit Receivables Agst. MTDR (3.02)	5,680,379	5,200,766
		<u>5,972,461</u>	<u>5,492,848</u>
3.01 Money Market Profit Receivables Agst. MSND			
	Opening balance	292,082	652,991
	Money market profit during the period	221,100	1,717,187
		<u>513,182</u>	<u>2,370,179</u>
	Received during the period	(221,100)	(2,078,097)
		<u>292,082</u>	<u>292,082</u>
3.02 Money Market Profit Receivables Agst. MTDR			
	Opening balance	5,200,766	2,092,370
	Money market profit during the period	21,136,313	33,020,414
		<u>26,337,080</u>	<u>35,112,784</u>
	Received during the period	(20,656,700)	(29,912,018)
		<u>5,680,379</u>	<u>5,200,766</u>
4.00 Advance Deposit & Prepayments			
	Advance Income Tax	319,638	319,638
	Advance to BSEC as Annual Fee	460,132	927,891
	Advance to ICB as Trustee Fee	733,093	695,918
	Security Deposit to CDBL	500,000	500,000
	Advance to CDBL as Annual Fee (Note- 4.01)	6,449	59,739
	Advance to DSE, CSE Annual Fee	-	504,110
	Prepayments for Shariah Index Data (Note- 4.02)	89,753	30,164
		<u>2,109,067</u>	<u>3,037,460</u>
4.01 Advance to CDBL as Annual Fee			
	Advance to CDBL as Annual Fee	59,739	59,910
	Addition during the period	-	106,000
		<u>59,739</u>	<u>165,910</u>
	Amortised during the period	(53,290)	(106,171)
		<u>6,449</u>	<u>59,739</u>



SEML IBBL Shariah Fund
Notes to the Financial Statements
For the period from July 01,2024 to December 31,2024

Notes	Particulars	Amount in Tk	
		31-Dec-24	30-Jun-24
4.02	Prepayments for shariah index subscription		
	DSC Shariah Index Subscription	30,164	30,247
	Addition during the period	120,000	120,000
		<u>150,164</u>	<u>150,247</u>
	Amortised during the period	(60,411)	(120,083)
		<u>89,753</u>	<u>30,164</u>
5.00	Receivable From Brokerage		
	Balance with Islami Bank Securities Ltd	115,804	544,139
	Balance with Padma Bank Securities Ltd	60,020	13,133
	Balance with Dynasty Securities Ltd	75,097	1,751,163
	Balance with SFIL Securities Ltd	86,427	1,484
		<u>337,349</u>	<u>2,309,919</u>
6.00	Cash & Cash Equivalents		
	Cash at Bank		
	<u>Operational Accounts :</u>		
	The Premier Bank PLC- A/C- 011613100000777	<u>64,830,698</u>	<u>13,287,149</u>
	<u>Dividend & Dividend Purification Accounts:</u>		
	The Premier Bank PLC - Dividend A/C-011613100000873	154,798	153,262
	The Premier Bank PLC - Dividend A/C-011613100000855	718,797	709,405
	The Premier Bank PLC - Dividend A/C-011613100000848	220,962	218,464
	The Premier Bank PLC - Dividend A/C-011613100000815	-	-
	The Premier Bank PLC - Dividend A/C-011613100000792	-	-
	The Premier Bank PLC - Dividend A/C-011613100000784	-	-
	The Premier Bank PLC - Div. Purification A/C-011613100000785	735,676	1,977,974
		<u>1,830,232</u>	<u>3,059,105</u>
	<u>MTDR Accounts:</u>		
	MTDR At EXIM Bank-0121002010146	56,987,348	54,016,443
	MTDR At EXIM Bank-0121002010187	56,987,348	54,016,443
	MTDR At The Premier Bank PLC-011627500004612	57,547,118	54,418,078
	MTDR At The Premier Bank PLC-011627500004613	57,547,118	54,418,078
	MTDR At The Premier Bank PLC-011627500004619	77,765,906	73,537,500
	MTDR At The Premier Bank PLC-011627500004618	-	73,537,500
		<u>306,834,837</u>	<u>363,944,043</u>
		<u>373,495,767</u>	<u>380,290,297</u>
7.00	Preliminary and Issue Expenses		
	Total Preliminary expense	7,047,125	9,747,907
	Less: Profit from Money Market on Mudaraba SND (escrow a/c)	-	-
	Net Preliminary Expenses	<u>7,047,125</u>	<u>9,747,907</u>
	Less: Amortised during the period	(1,357,770)	(2,700,783)
		<u>5,689,354</u>	<u>7,047,125</u>



SEML IBBL Shariah Fund
Notes to the Financial Statements
For the period from July 01,2024 to December 31,2024

Notes	Particulars	Amount in Tk	
		31-Dec-24	30-Jun-24
8.00 Current Liabilities and Provisions			
	Management Fee	6,921,977	6,731,305
	CDBL Charges	-	2,470
	Audit Fee	34,500	69,000
	Payable for Non Permissible Income	368,378	2,368,378
	Provision for Printing and Publication Expense	24,656	111,906
	Provision for Custodian Fee	699,240	677,940
		<u>8,048,752</u>	<u>9,960,999</u>
9.00 Unclaimed Dividend			
	Dividend Payable for FY: 2022-23	66,247	66,247
	Dividend Payable for FY: 2021-22	114,973	114,973
	Dividend Payable for FY: 2020-21	120,748	120,748
	Dividend Payable for FY: 2018-19	-	-
	Dividend Payable for FY: 2017-18	-	-
	Dividend Payable for FY: 2016-17	-	-
		<u>301,968</u>	<u>301,968</u>
10.00 Capital Fund			
	Size of capital fund	<u>1,000,000,000</u>	<u>1,000,000,000</u>
	100,000,000 units @ BDT 10 each		
11.00 Retained Earnings			
	Balance at July 01,2024	(61,517,094)	47,170,707
	Net Profit / (Loss) during the period	39,397,099	(63,677,668)
	Dividend (Cash)	-	(45,000,000)
	Interest Income from Dividend's Bank A/c (Adjusted)	-	(10,133)
		<u>(22,119,995)</u>	<u>(61,517,094)</u>
12.00 Net asset value (NAV) per unit			
	<u>At market price (FV)</u>		
	Total Assets	986,230,724	948,745,873
	<u>Less: Current Liabilities and Provisions</u>	<u>(8,350,719)</u>	<u>(10,262,967)</u>
	Net asset value at market value (FV)	<u>977,880,004</u>	<u>938,482,906</u>
	Number of units	100,000,000	100,000,000
	NAV per unit at market price (Fair Value)	<u>9.78</u>	<u>9.38</u>
	<u>At cost price</u>		
	Net asset value at market value (FV)	977,880,004	938,482,906
	Add/Less : (Unrealised gains)/Loss on securities	149,634,388	150,571,158
	Net asset value at cost	<u>1,127,514,392</u>	<u>1,089,054,064</u>
	Number of units	100,000,000	100,000,000
	NAV per unit at cost price	<u>11.28</u>	<u>10.89</u>



For the period from July 01,2024 to December 31,2024



SEML IBBL Shariah Fund

Notes to the Financial Statements

For the period from July 01,2024 to December 31,2024

Notes	Particulars	Amount in Tk	
		31-Dec-24	30-Jun-24
	October'24	46,236	42,928
	November'24	47,018	42,928
	December'24	38,354	60,428
	Total 06 Months Fees on Non- Listed Securities @0.15%	268,830	287,570
	Add: Short provision for Jan'23 to June'23 ('C)	-	156,051
	Total Custodian Fees (a+b+c)	699,240	912,567

As per Trust Deed the Fund shall pay to the Custodian a safe keeping fee at 0.15% of balance securities held by the Fund calculated on the basis of average month end value per annum .

20.00 CDBL charges		10,922	1,157
CDBL charge by CDBL as per CDBL Bye Laws (3.7).			
21.00 Others Expense			
BO Accounts Maintenance Charge	-		450
Shariah Meeting Expenses	128,130		61,330
	128,130		61,780
22.00 (Provision)/Write back against investment			
Provision required Closing of the period (Annex- A)	(149,634,388)		(54,053,786)
Less: Provision required Beginning of the period	(150,571,158)		(49,596,411)
Total	936,770		(4,457,375)
22.01 (Provision)/Write back against investment		Oct'24 to Dec'24	Oct'23 to Dec'23
Provision required Closing of the period (Annex- A)	(149,634,388)		(54,053,786)
Less: Provision required Beginning of the period	(110,299,978)		(50,713,726)
	(39,334,409)		(3,340,060)
23.00 Earnings per unit for the period		July'24 to Dec'24	July'23 to Dec'23
Net profit for the period	39,397,099		13,426,462
Number of units	100,000,000		100,000,000
Earnings per unit	0.39		0.13

(The Earning Per Unit (EPU) has stood Tk. 0.39 for the 06 (six) months period ended on 31 December 2024 against EPU of Tk. 0.13 for the same period of the previous year. The deviation recorded because total (Provision)/ Write back against Investments was Tk. 936,770.27 compared to the previous period Tk. (4,457,375.28).)



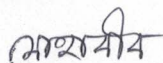
SEML IBBL Shariah Fund
Notes to the Financial Statements
For the period from July 01,2024 to December 31,2024

Notes	Particulars	Amount in Tk	
		31-Dec-24	30-Jun-24
24.00	Net Operating Cash Flow per unit		
	Received agst Profit from Money Market	20,877,801	
	Received agst Income from Dividend	17,612,950	
	Received agst Income on Sale of Securities	6,905,160	
	(Increase) / decrease in Advance Deposit & Prepayments	928,393	
	(Increase) / decrease in Receivable From Brokerages	1,972,570	
		48,296,874	
	Net Operating expenses:		
	Operating expenses	(11,139,297)	
	Amortization of Preliminary & Issue Expense	1,357,770	
	Increase / (decrease) in Current Liabilities and Provisions	(1,912,247)	
		(11,693,773)	
	Net cash from Operating Activities	36,603,101	
	Net Operating Cash Flow per unit	0.37	
		31-Dec-24	31-Dec-23
25.00	Reconciliation between net profit to operating cash flow		
	Net profit for the period	39,397,099	
	Add/ (Less): Non cash items:		
	Amortization of Preliminary & Issue Expense	1,357,770	
	Provision/ (Write back) against investment	(936,770)	
	Operating cash flows before change in working capital	39,818,099	
	Changes in working capital:		
	(Increase) / decrease in receivable:-		
	Dividend Receivable	(3,724,101)	
	Money Market Profit Receivables	(479,613)	
	Receivable From Brokerages	1,972,570	
		(2,231,144)	
	(Increase) / decrease in Advance Deposit & Prepayments	928,393	
	Increase / (decrease) in Current Liabilities and Provisions	(1,912,247)	
	Changes in working capital	(3,214,998)	
	Net operating cash flow	36,603,101	

26.00 Others

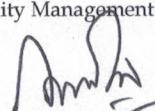
26.01 Figures in these notes and annexed financial statements have been rounded off to the nearest BDT.

26.02 This notes form an integral part of the said financial statement and accordingly, are to be read in conjunction


Chairman, Trustee
Investment Corporation of Bangladesh


Member, Trustee
Investment Corporation of Bangladesh

Date: 28 January 2025
Dhaka, Bangladesh


Managing Director & CEO
Asset Manager
Strategic Equity Management Ltd

Chief Operating Officer
Asset Manager
Strategic Equity Management Ltd



SEML IBBL Shariah Fund

Annex A

Details of investment in shares/units

As at December 31, 2024

List of the total investment and aggregate required provision

Particulars	Cost Value BDT	Market Value BDT	Fair Market Value BDT	Required (provision) /excess BDT
Investment in listed securities				
(i) Investment in listed shares	729,254,412	581,420,025	581,420,025	(147,834,388)
(ii) Investment in IPO Shares	-	-	-	-
(iii) Investment in Unit Fund	10,000,000	8,200,000	8,200,000	(1,800,000)
Total (Annex A1)	739,254,412	589,620,025	589,620,025	(149,634,388)

(i) Investment in listed shares/units

Share Name/Ref.	Number of shares	Average Cost Value	Acquisition Cost. BDT	Price per MKTV	Market value BDT	Fair Market Value BDT	(Provision)/Exce ss BDT
BATASHOE	39,141	1,141.00	44,659,828	905.40	35,438,261	35,438,261	(9,221,567)
BSCPLC	87,635	219.97	19,277,284	126.10	11,050,774	11,050,774	(8,226,510)
ISLAMIBANK	73,000	47.91	3,497,482	48.40	3,533,200	3,533,200	35,718
BXPHERMA	39,500	252.48	9,972,820	81.60	3,223,200	3,223,200	(6,749,620)
GP	267,456	384.94	102,954,099	323.10	86,415,034	86,415,034	(16,539,065)
HEIDELBCEM	52,620	521.01	27,415,656	221.50	11,655,330	11,655,330	(15,760,326)
IBBLPBOND	43,663	980.01	42,790,046	781.50	34,122,635	34,122,635	(8,667,412)
LINDEBD	3,700	1,459.65	5,400,712	1,019.50	3,772,150	3,772,150	(1,628,562)
MARICO	23,019	2,315.12	53,291,835	2,282.80	52,547,773	52,547,773	(744,062)
MJLBD	335,000	107.02	35,851,683	94.10	31,523,500	31,523,500	(4,328,183)
OLYMPIC	182,700	273.64	49,993,488	158.00	28,866,600	28,866,600	(21,126,888)
RAKCERAMIC	437,143	46.58	20,360,605	22.60	9,879,432	9,879,432	(10,481,173)
RENATA	85,014	745.19	63,351,689	635.10	53,992,391	53,992,391	(9,359,297)
SHAHJABANK	1,327,100	19.62	26,040,382	18.30	24,285,930	24,285,930	(1,754,452)
SQURPHARMA	427,795	231.81	99,167,659	217.70	93,130,972	93,130,972	(6,036,687)
UPGDCL	102,632	262.51	26,942,049	123.60	12,685,315	12,685,315	(14,256,734)
BERGERPBL	27,127	1,775.08	48,152,693	1,822.90	49,449,808	49,449,808	1,297,115
LHB	125,900	76.77	9,664,841	53.90	6,786,010	6,786,010	(2,878,831)
GIB	1,574,211	9.52	14,992,490	4.90	7,713,634	7,713,634	(7,278,856)
UNILEVERCL	6,735	2,643.55	17,804,285	2,549.70	17,172,230	17,172,230	(632,056)
BEXGSUKUK	59,670	85.35	5,092,938	47.50	2,834,325	2,834,325	(2,258,613)
BESTHLDNG	73,710	35.00	2,579,850	18.20	1,341,522	1,341,522	(1,238,328)
Total			729,254,412		581,420,025	581,420,025	(147,834,388)
(ii) Investment in IPO Shares							
			-		-	-	-
Total			-		-	-	-
(iii) Investment in Unit Fund							
HFAML Shariah Unit Fund	1,000,000	10.00	10,000,000	8.20	8,200,000	8,200,000	(1,800,000)
Total			10,000,000		8,200,000	8,200,000	(1,800,000)



SEML IBBL Shariah Fund
Portfolio Report as on 31 December, 2024

Sector Name	Securities	No. of Securities	Cost per Unit	Total Cost	Mkt per per	Market value BDT	Unrealised Gain/ (Loss) BDT	% of Unrealised Gain/ (Loss) BDT	% of Total Assets at Cost
Pharmaceuticals	MARICO	23,019	2,315.12	53,291,835	2,282.80	52,547,773	(744,062)	-1.40%	4.73%
	RENATA	85,014	745.19	63,351,689	635.10	53,992,391	(9,359,297)	-14.77%	5.62%
	BXPHERMA	39,500	252.48	9,972,820	81.60	3,223,200	(6,749,620)	-67.68%	0.88%
	SQURPHARMA	427,795	231.81	99,167,659	217.70	93,130,972	(6,036,687)	-6.09%	8.80%
	Sub Total	575,328		225,784,002		202,894,336	(22,889,666)		
Tannery	BATASHOE	39,141	1,141.00	44,659,828	905.40	35,438,261	(9,221,567)	-20.65%	3.96%
Telecommunication	GP	267,456	384.94	102,954,099	323.10	86,415,034	(16,539,065)	-16.06%	9.13%
	BSCPLC	87,635	219.97	19,277,284	126.10	11,050,774	(8,226,510)	-42.67%	1.71%
	Sub Total	355,091		122,231,383		97,465,807	(24,765,576)		
Cement	HEIDELCEM	52,620	521.01	27,415,656	221.50	11,655,330	(15,760,326)	-57.49%	2.43%
	LHB	125,900	76.77	9,664,841	53.90	6,786,010	(2,878,831)	-29.79%	0.86%
	Sub Total	178,520		37,080,497		18,441,340	(18,639,157)		
Fuel & Power	LINDEBD	3,700	1,459.65	5,400,712	1,019.50	3,772,150	(1,628,562)	-30.15%	0.48%
	MJLBD	335,000	107.02	35,851,683	94.10	31,523,500	(4,328,183)	-12.07%	3.18%
	UPGDCL	102,632	262.51	26,942,049	123.60	12,685,315	(14,256,734)	-52.92%	2.39%
	Sub Total	441,332		68,194,444		47,980,965	(20,213,479)		
Travel & Leisure	BESTHLDNG	73,710	35.00	2,579,850	18.20	1,341,522	(1,238,328)	-48.00%	0.23%
Ceramic	RAKCERAMIC	437,143	46.58	20,360,605	22.60	9,879,432	(10,481,173)	-51.48%	1.81%
Food & Allied	OLYMPIC	182,700	273.64	49,993,488	158.00	28,866,600	(21,126,888)	-42.26%	4.43%
	UNILEVERCL	6,735	2,643.55	17,804,285	2,549.70	17,172,230	(632,056)	-3.55%	1.58%
	Sub Total	189,435		67,797,773		46,038,830	(21,758,944)		
Bank	SHAHJABANK	1,327,100	19.62	26,040,382	18.30	24,285,930	(1,754,452)	-6.74%	2.31%
	GIB	1,574,211	9.52	14,992,490	4.90	7,713,634	(7,278,856)	-48.55%	1.33%
	ISLAMIBANK	73,000	47.91	3,497,482	48.40	3,533,200	35,718	1.02%	0.31%
	Sub Total	2,901,311		44,530,354		35,532,764	(8,997,590)		
Miscellaneous	BERGERPBL	27,127	1,775.08	48,152,693	1,822.90	49,449,808	1,297,115	2.69%	4.27%
Corporate Bond	IBBLPBOND	43,663	980.01	42,790,046	781.50	34,122,635	(8,667,412)	-20.26%	3.80%
	BEXGSUKUK	59,670	85.35	5,092,938	47.50	2,834,325	(2,258,613)	-44.35%	0.45%
	Sub Total	103,333		47,882,984		36,956,960	(10,926,024)		
Unit Fund	HFAML Shariah Unit Fund	1,000,000	10.00	10,000,000	8.20	8,200,000	(1,800,000)	-18.00%	0.89%
Total				739,254,412		589,620,025	(149,634,388)		65.56%
Total Asset at Cost- 31 Dec'24		1,127,514,392							



SEML IBBL Shariah Fund**Annexure-B**

Schedule of Dividend Income and Cash Dividend Receivables

Period: July'24 to December'24

SL	Stock/ Securities Name	Holding Quantity	Dividend per Share	Opening Div. Receivables	Dividend Income	Received	Dividend Receivables
01	BEXGSUKUK	59,670	4.55	271,499		271,499	-
02	ISLAMIBANK	409,965	1.00	409,965		409,965	-
03	IBBLPBOND	43,663	70.00	3,056,410		3,056,410	-
04	MARICO	17,332	20.00	346,640		346,640	-
05	BATASHOE	39,141	10.50	410,981		410,981	-
06	GIB	1,574,211	0.50	787,106			787,106
07	LINDEBD	10,295	154.00		1,585,430	1,585,430	-
08	GP	267,456	16.00		4,279,296	4,279,296	-
09	BERGERPBL	15,586	50.00		779,300	779,300	-
10	MARICO	17,332	100.00		1,733,200	1,733,200	-
11	LINDEBD	3,700	410.00		1,517,000	1,517,000	-
12	IBBLPBOND				192,117	192,117	-
13	LHB	125,900	1.90		239,210	239,210	-
14	MARICO	18,646	45.00		839,070	839,070	-
15	BATASHOE	39,141	34.00		1,330,794	1,330,794	-
16	BSCPLC	87,635	4.00		350,540	350,540	-
17	BEXGSUKUK	59,670	4.55		271,499	271,499	-
18	RENATA	80,614	9.20		741,649	-	741,649
19	MJLBD	335,000	5.20		1,742,000	-	1,742,000
20	OLYMPIC	182,700	1.00		182,700	-	182,700
21	UPGDCL	102,632	6.00		615,792	-	615,792
22	SQURPHARMA	427,795	11.00		4,705,745	-	4,705,745
23	BXPHARMA	39,500	4.00		158,000	-	158,000
24	BESTHLDNG	73,710	1.00		73,710	-	73,710
Total Dividend Income				5,282,600	21,337,052	17,612,950	9,006,701



SEML IBBL Shariah Fund

Annexure-C

Capital Gain/(Loss) on Sale of Securities:

Period: 01 July'24 to 31 December'24

SL	Name of Securities	No. of Securities	Per Unit Cost	Total Cost	Per Unit Sell	Total Sale Price	Commission	Net Sales	Gain / (Loss)
01	ISLAMIBANK	300,261	29.87	8,968,386.84	42.53	12,770,141.50	25,540.28	12,744,601.22	3,776,214.38
02	ISLAMIBANK	50,000	27.42	1,370,825.17	38.00	1,900,000.00	4,750.00	1,895,250.00	524,424.83
03	ISLAMIBANK	59,704	27.42	1,636,874.92	39.53	2,359,824.00	5,899.56	2,353,924.44	717,049.52
04	LINDEBD	3,500	1,208.39	4,229,378.20	1,535.72	5,375,006.70	13,437.52	5,361,569.18	1,132,190.98
05	LINDEBD	3,095	1,208.39	3,739,978.73	1,456.07	4,506,525.00	11,266.31	4,495,258.69	755,279.96
Gain from sale of securities - 01 July'24 to 31 Dec'24				19,945,444		26,911,497		26,850,604	6,905,160



SEML IBBL Shariah Fund

Profit from Money Market and Receivable

Period: 01 July'24 to 31 December 2024

Annexure-D**Profit from Money Market**

Sl	Name of Bank / Institution	Branch	Account No	Type	Rate	Amount in Tk
01	The Premier Bank PLC	Islami Banking Br., Mohakhali	011613100000777	MSND	3.14%	180,333
02	The Premier Bank PLC	Islami Banking Br., Mohakhali	011613100000873	MSND	3.14%	2,261
03	The Premier Bank PLC	Islami Banking Br., Mohakhali	011613100000855	MSND	3.14%	10,467
04	The Premier Bank PLC	Islami Banking Br., Mohakhali	011613100000848	MSND	3.14%	3,223
05	The Premier Bank PLC	Islami Banking Br., Mohakhali	011613100000785	MSND	3.14%	24,816
06	EXIM Bank PLC	Gulshan Mohila Br., Gulshan-02	0121002010146	MTDR	11.00%	1,453,160
07	EXIM Bank PLC	Gulshan Mohila Br., Gulshan-02	0121002010146	MTDR	12.00%	1,775,738
08	EXIM Bank PLC	Gulshan Mohila Br., Gulshan-02	0121002010187	MTDR	11.00%	1,453,160
09	EXIM Bank PLC	Gulshan Mohila Br., Gulshan-02	0121002010187	MTDR	12.00%	1,775,738
10	The Premier Bank PLC	Islami Banking Br., Mohakhali	011627500004612	MTDR	11.50%	2,346,780
11	The Premier Bank PLC	Islami Banking Br., Mohakhali	011627500004612	MTDR	12.00%	877,514
12	The Premier Bank PLC	Islami Banking Br., Mohakhali	011627500004613	MTDR	11.50%	2,346,780
13	The Premier Bank PLC	Islami Banking Br., Mohakhali	011627500004613	MTDR	12.00%	877,514
14	The Premier Bank PLC	Islami Banking Br., Mohakhali	011627500004618	MTDR	11.50%	3,928,028
15	The Premier Bank PLC	Islami Banking Br., Mohakhali	011627500004619	MTDR	11.50%	3,928,028
16	The Premier Bank PLC	Islami Banking Br., Mohakhali	011627500004619	MTDR	12.50%	373,875
Total Profit from Money Market						21,357,414



SEML IBBL Shariah Fund**Annexure-E**

Calculations of Management Fee

Period: 01 July'24 to 31 December 2024

SL	Date	NAV at Mkt
01	Thursday, June 27, 2024	927,891,025.71
02	Thursday, July 4, 2024	933,923,232.89
03	Thursday, July 11, 2024	931,933,014.97
04	Thursday, July 18, 2024	929,253,626.40
05	Thursday, July 25, 2024	928,898,203.23
06	Thursday, August 1, 2024	926,808,203.18
07	Thursday, August 8, 2024	986,889,192.61
08	Thursday, August 15, 2024	1,016,090,831.98
09	Thursday, August 22, 2024	999,347,118.88
10	Thursday, August 29, 2024	1,010,639,575.70
11	Thursday, September 5, 2024	1,013,808,392.50
12	Thursday, September 12, 2024	1,007,848,392.28
13	Thursday, September 19, 2024	1,010,859,389.96
14	Thursday, September 26, 2024	1,002,926,116.17
15	Thursday, October 3, 2024	985,253,006.39
16	Wednesday, October 9, 2024	981,040,742.34
17	Thursday, October 17, 2024	972,033,761.09
18	Thursday, October 24, 2024	959,681,519.96
19	Thursday, October 31, 2024	960,858,685.83
20	Thursday, November 7, 2024	969,704,803.35
21	Thursday, November 14, 2024	975,211,366.85
22	Thursday, November 21, 2024	968,154,297.54
23	Thursday, November 28, 2024	970,139,506.96
24	Thursday, December 5, 2024	976,181,858.52
25	Thursday, December 12, 2024	968,386,515.16
26	Thursday, December 19, 2024	982,739,093.82
27	Thursday, December 26, 2024	977,458,281.00
Total Average of MKT NAV		973,109,620.57
From date		01-Jul-24
To date		31-Dec-24
No of days		184
Fee calculations:		
on 1st 5cr @ 2.5%		630,137
on next 20cr @ 2%		2,016,438
on next 25cr @ 1.5%		1,890,411
on rest @ 1%		2,384,991
Total Management Fee- 01 July'24 to 31 Dec'24		6,921,977



SEML IBBL Shariah Fund

Calculations of Trustee Fee

Period: 01 July'24 to 31 December 2024

Annexure-F**Advance Trustee Fee- July'24 to Dec'24** **695,918**

(Trustee fee @.15 % of NAV of the fund (Dt.27.06.24 MKT NAV =
927,891,025.71 *.15%/2)= 695,918.27)

Advance For July'24 to Dec'24 **695,918**

Adv. From date 01-Jul-24

To date 31-Dec-24

No of days **184****Trustee Fee Advance Per Day** **3,782**

Exp. from date 01-Jul-24

Exp. to date 31-Dec-24

No of days **184****Trustee Fee- July'24 to December'24** **695,918**

Note: Investment Corporation Of Bangladesh (ICB), the trustee of the fund is entitled to get an annual trusteeship fee @ 0.15% of the net asset value per annum, payable semi-annually in advance basis during the entire life of the Fund as per Trust Deed.

