

ATC Shariah Unit Fund

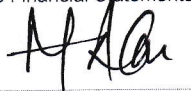
Financial Statements (Un - Audited)

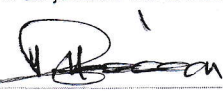
For The period ended 30 June , 2022

ATC Shariah Unit Fund
Statement of Financial Position
As at 30 June 2022

Particulars	Notes	As at	As at
		30 June 2022	31 March 2022
		BDT	BDT
ASSETS			
Non-Current Assets			
Preliminary and Issue Expense	6.00	537,533	638,897
Total Non-Current Assets		537,533	638,897
Current Assets			
Investment in Trading Securities - At Market	7.00	116,916,521	115,250,983
Advance Against BSEC Annual Fees		-	163,116
Other Receivables	8.00	138,782	138,782
Dividend Receivable	9.00	463,806	1,019,088
Cash and Cash Equivalent	10.00	39,524,728	48,388,779
Advance Trustee Fees	13.00	79,106	-
Total Current Assets		157,122,943	164,960,747
Total Assets		157,660,476	165,599,644
EQUITY AND LIABILITIES			
Unitholders' equity			
Unit Capital	11.00	138,186,700	141,786,700
Unit Premium		1,526,728	1,955,728
Retained Earnings	12.00	17,067,132	19,906,321
Total Unitholders' Equity		156,780,560	163,648,749
Current Liabilities			
Audit Fees Payable		-	28,750
Trustee Fees Payable	13.00	-	157,128
Management Fees Payable	14.00	879,916	1,763,962
Custodian Fees Payable		-	-
CDS Fees Payable		-	1,056
Publication Expense		-	-
CDBL Data Connection Fee Payable		-	-
Total Current Liabilities		879,916	1,950,896
Total Unitholders' Equity and Liabilities		157,660,476	165,599,644
Net Asset Value (NAV) per Unit			
At Cost	15.00	12.02	12.04
At Market Value	15.00	11.35	11.54

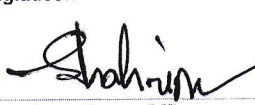
These Financial Statements should be read in conjunction with annexed notes.


Managing Director & CEO
For & on behalf of
Asian Tiger Capital Partners
Asset Management Limited


Chairman Trustee
For & on behalf of
Investment Corporation
of Bangladesh


Member Trustee
For & on behalf of
Investment Corporation
of Bangladesh


Head of Finance and Company Secretary
For & on behalf of
Asian Tiger Capital Partners
Asset Management Limited



Compliance Officer
For & on behalf of
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Asset Management Limited

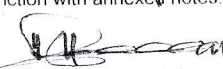
Dated July 28, 2022


ATC Shariah Unit Fund
Statement of Profit or Loss and Other Comprehensive Income
For the period ended 30 June 2022


Particulars	Notes	For the period ended 1st April 2022 to 30 June 2022 (Q1)	For the period ended 1st April 2021 to 30 June 2021 (Q1)
		BDT	BDT
Income			
Dividend Income	16.00	432,768	164,687
Profit / (Loss) on SND A/Cs	17.00	454,311	521,202
Profit / (Loss) on Sale of Trading Securities	18.00	8,464,631	80,950
Total Income		9,351,710	766,839
Expenditure			
Management Fees	14.00	879,916	913,451
Trustee Fees	13.00	78,173	80,681
Custodian Fees		-	53,774
Brokerage Commission		38,137	77,066
Publication Expense		34,500	20,700
IPO Bidding Fee		-	3,000
CDS Fees		2,043	5,161
CDBL Connection Fees		10,953	9,524
Bank Charges & Fees		65,461	41,278
Other Expenses	24.00	52,500	20,800
Annual Fees to BSEC		163,116	-
Amortization of Issue Expense	6.00	101,364	101,364
Total Expenditure		1,426,164	1,326,799
Profit for the Period Before Unrealized Gain/(Loss)		7,925,546	(559,960)
Unrealized Loss Increased / Decrease during the Year	19.00	(2,257,533)	9,581,806
Net Profit/ (Loss)		5,668,013	9,021,846
Number of Units		13,818,670	14,943,670
Earnings Per Unit (Before Provision Adjustment)	23.00	0.57	(0.04)
Earnings Per Unit (After Provision Adjustment)	23.00	0.41	0.60


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ATC Shariah Unit Fund
Statement of Changes in Equity
As at 30 June 2022

Particular	Unit Capital	Unit Premium	Fair Value Gain/Loss on Trading Securities	Retained Earnings	Figure in BDT
					Total Unit holders' Equity
Opening Balance at 01 April 2022	141,786,700	1,955,728	-	19,906,321	163,648,749
Newly Issued Unit Capital	-				-
Unit Premium / Discount		(429,000)			(429,000)
Surrender Unit Capital	(3,600,000)				(3,600,000)
Profit / Loss During the Period			-	5,668,013	5,668,013
Dividend Paid (Cash)			-	(8,507,202)	(8,507,202)
Closing Balance at 30 June 2022	138,186,700	1,526,728	-	17,067,132	156,780,560

Particular	Unit Capital	Unit Premium	Fair Value Gain/ (Loss) on Trading Securities	Retained Earnings	Figure in BDT
					Total Unit holders' Equity
Opening Balance at 01 April 2021	159,025,490	3,623,630	-	7,428,073	170,077,193
Newly Issued Unit Capital	10,022,120				10,022,120
Unit Premium / Discount		(1,667,902)			(1,667,902)
Surrender Unit Capital	(27,260,910)				(27,260,910)
Profit / Loss During the Period				19,634,395	19,634,395
Fair Value Gain/ (Loss) on Trading Securities					-
Dividend Paid (Cash)				(7,156,147)	(7,156,147)
Closing Balance at 31 March 2022	141,786,700	1,955,728	-	19,906,321	163,648,749

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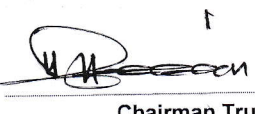
Dated July 28, 2022


ATC Shariah Unit Fund
Statement of Cash Flows
For the period ended 30 June 2022

Particulars	Notes	1st April 2022 to 30 June 2022 (Q1)	1st April 2021 to 30 June 2021 (Q1)
		BDT	BDT
Cash Flows from Operating Activities:			
Collection from Dividend Income	20.00	988,050	1,118,670
Collection from Bank Profit Income	21.00	454,311	521,202
Cash Received/ Paid from Gain/ loss on Sale of Trading Securities		8,464,631	80,950
Payment against Operating Expense	22.00	(2,311,769)	(2,280,466)
Net Cash Inflow/(Outflow) from Operating Activities (A)		7,595,223	(559,644)
Cash Flows from Investing Activities:			
Investment in Trading Securities		(3,923,071)	(23,173,354)
Deposit for IPO Application		-	-
Payable Against IPO Allotment		-	-
Net Cash Inflow/(Outflow) from Investing Activities (B)		(3,923,071)	(23,173,355)
Cash Flows from Financing Activities:			
Dividend Paid		(8,507,202)	(7,156,147)
Unit Sell/ (Surrender) During the Period		(3,600,000)	(9,588,790)
Unit Premium / Discount		(429,000)	(602,252)
Net Cash Inflow/(Outflow) from Financing Activities (C)		(12,536,202)	(17,347,189)
Net Increase/(Decrease) in Cash and Cash Equivalents D=(A+B+C)		(8,864,050)	(41,080,188)
Cash and Cash Equivalents - Beginning of the Year (E)		48,388,779	93,604,394
Cash and Cash Equivalents - End of the Year (D+E)		39,524,729	52,524,206
Net Operating Cash Flow [A]		7,595,223	(559,644)
Weighted Average Number of Units Outstanding [B]		13,818,670	14,943,670
Net Operating Cash Flow Per Unit [A/B]		0.55	(0.04)

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Dated July 28, 2022

ATC Shariah Unit Fund
Notes to the Financial Statements
For the Period ended 30 June 2022

1.00 About the Fund

ATC Shariah Unit Fund has been established as a Trust under the Trust Act 1882 and registered with Sub-Registrars Office under the Registration Act 1908, on 28 March 2016. The Fund received Registration Certificate from the Bangladesh Securities and Exchange Commission (BSEC) on 05 May 2016 under the Securities and Exchange Commission (Mutual Fund) Regulation 2001. The BSEC approved the Fund and provided consent on 10 August 2016. It was a "Shariah Compliant Scheme" with 10,000,000 units of Tk. 10 each totaling Tk. 100,000,000. The Sponsor has provided 10% equal to a sum of Tk. 1 crore on date of registration of the Trust Deed and the rest amount has been raised by Asset Management Company through public subscription of Tk. 9 crore.

Being open-ended, the tenure of the Fund shall be of infinite time subject to winding up in certain circumstances. Asian Tiger Capital Partners Investments Limited is the sole Sponsor of the Fund. Investment Corporation of Bangladesh (ICB) is the Trustee and Custodian of the Fund. Asian Tiger Capital Partners Asset Management Limited is managing the operations of the Fund as the Asset Management Company.

2.00 Objectives of the Fund

The primary objective of the Scheme is to achieve capital appreciation as well as earn dividend through investment in the Shariah Compliant securities of the capital market of Bangladesh. It mostly shall focus on generating cash earning and at the same time preservation of capital. The Scheme shall strive to accumulate reserves over its life in order to reinvest and be able to distribute a lump sum at redemption.

3.00 Significant Accounting Policies

3.01 Basis of Preparation

These financial statements are prepared under historical cost convention and in conformity with the International Financial Reporting Standards (IFRS) adopted by the Institute of Chartered Accountants of Bangladesh (ICAB) and also in compliance with requirements of Securities and Exchange Commission (Mutual Fund) Rules, 2001 and other applicable laws & regulations.

3.02 Comparative Information

As per paragraph 36 of IAS 1 "Comparative information shall be disclosed in respect of previous period for all amounts reported in financial statements. Comparative information shall be included for narrative and descriptive information when it is relevant to an understanding of the current period financial statement."

3.03 Statement of Cash Flows

Key principles specified by IAS 7 for the preparation of a statement of cash flows are as follows:

Operating activities are the main revenue-producing activities of the entity that are not investing or financing activities, so operating cash flows include cash received from customers and cash paid to suppliers and employees [IAS 7.14]

Investing activities are the acquisition and disposal of long-term assets and other investments that are not considered to be cash equivalents [IAS 7.16]

Financing activities are activities that alter the equity capital and borrowing structure of the entity [IAS 7.17]

Profits from banks and dividends received and paid may be classified as operating, investing, or financing cash flows, provided that they are classified consistently from period to period [IAS 7.31], for operating cash flows, the direct method of presentation is encouraged, but the indirect method is acceptable [IAS 7.18].

3.04 Investment Policy

- a) The scheme has been designed for a specific sectorial objective i.e. to provide interest-free return to the investors by investing the Fund only in Shariah compliant investments. Necessary declaration about the objective of the Fund has been disclosed in the vetted prospectus;
- b) The Scheme shall invest only in transferable securities whether in money market or equity market or privately placed debentures or securitized debts;
- c) The Fund shall invest both in listed and non-listed securities and other instruments as per Rules and also follow all the investment restrictions specified in the Rules. While investment in securities and other instruments the following criteria shall be observed as per Shariah guidance;
- d) Shariah scholars on the prohibition of companies, most Shariah Boards have advised against investment in companies involved in the activities of Conventional Banks, Insurance and Leasing Companies, Alcohol, Pork related products, Tobacco, Weapons and Defense, Entertainment (Hotels, Casinos/Gambling, Cinema, Pornography, Music etc.);
- e) The Fund shall categorize the investments either as "Trading Securities" or as "Available-for-Sale Securities" as they deem prudent, as per provisions of IFRS-9;
- f) Stock Dividend (Bonus shares) are added with existing shares (units) with no value resulting in decrease of per unit cost price of the existing shares (units);
- g) The Fund shall not invest in or lend to another scheme managed by the same asset management company;
- h) Value of listed securities is disclosed at average closing quoted Cost prices prevailed at 30th March 2017 on an aggregate portfolio basis as per requirement of Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001.

3.05 Dividend Policy

- a) After the close of annual accounts, the Trustee, as appears, shall declare dividend for the Fund.
- b) Fund Shall distributed by way of Dividend to the Unitholder in accordance with Bidhimala an amount that shall not be less than 70% of the annual income derived from realized gains of the Fund, as a dividend, at the end of each accounting year.
- c) No dividend may be declared or paid other than from earnings of the Fund available for distribution.
- d) Surplus arising from Fair Value increase or recover the valuation of investments may not be available for dividends.

3.06 Trustee Fees

The Trustee shall be paid an annual Trusteeship Fee @ 0.20% of the Net Asset Value of the Fund on semi-annual in advance basis, during the life of the Fund or as may be agreed upon between the parties.

3.07 Management Fees

Asian Tiger Capital Partners Asset Management Company Limited, the Asset Manager of the Fund is to be paid an annual management fees on Weekly Average Net Asset Value (NAV) as per Rule 65 of Securities and Exchange Commission (Mutual Fund) Act 2001 and Trust Deed at the following rates:

- i) @2.5% per annum of weekly average Net Asset Value (NAV) of the Fund up-to Tk. 50,000,000 (Taka five crore);
- ii) @2.0% per annum for additional amount of the weekly average NAV of the Fund over Tk.50,000,000 (Taka five crore) up to Tk. 250,000,000 (Taka twenty five crore);
- iii) @1.5% per annum for additional amount of the weekly average NAV of the Fund over Tk. 250,000,000 (Taka twenty five crore) up to Tk. 500,000,000 (Taka fifty crore)
- iv) @1.0% per annum for additional amount of the weekly average NAV of the Fund over Tk. 500,000,000 (Taka fifty crore)

Above accrued to issue shall be paid semi-annually by the Fund.

3.08 Custodian Fees

The Fund shall pay to the Custodian a safekeeping fee @ 0.20% of balance Listed and Non Listed securities calculated on the average month end value per annum.

Any loss or damage or expenses resulting from negligence by the Custodian or any of their officers or any person delegated by them, shall not be met out of the Trust property.

In case of any controversy as to the meaning and spirit, the decision by the Commission shall be conclusive.

3.09 Revenue Recognition

- a) Gains/ Losses arising on sale of investment are included in the Statement of Comprehensive Income on the date at which the transaction takes place.
- b) Cash Dividend is recognized when the shareholders' right to receive payment is established.
- c) Bank Profit Income is recognized on accrual basis.

3.10 Provision for Income Tax

The income of the Fund is exempted from income tax under the provision of SRO # 333- Law/ Income Tax/ 2011, dated 10 November 2011, hence no provision for tax has been made.

3.11 Preliminary and Issue Expense

As per Section 65 (3)(ka) of Mutual Fund Regulation 2001, pre operating expenses will be amortized over a period of seven years. As at 31 March, 2022, pre operating expenses have been amortized on proportionately.

3.12 Net Asset Value

The Asset Management Company calculates the Net Asset Value (NAV) per unit of the Fund on the weekly basis, as directed by BSEC, as per formula prescribed in Mutual Fund Rule 2001.

3.13 Earnings Per Unit

Earning Per Unit has been computed by dividing the basic earnings by the number of ordinary unit outstanding as on 31 March 2022 as per IAS-33 "Earnings per Unit"

4.00 Reporting Period

The Financial Statement have been prepared for the period ended 31 March 2022. whereas the comparative figures have been presented for the period ended 31 March 2021, therefore the comparative figures are comparable.

5.00 General

Figures in the Financial Statements have been rounded off to the nearest Taka.

	30 June 2022	31 March 2022
	BDT	BDT
6.00 Preliminary and Issue Expense at cost:		
Opening Balance	2,845,981	2,845,981
Addition during the year	-	-
Closing Balance (6.01)	2,845,981	2,845,981
Accumulated Amortization		
Opening Balance	2,207,084	1,800,515
Addition during the year	101,364	406,569
Closing Balance	2,308,448	2,207,084
Written Down Value	537,533	638,897
6.01 Details at Cost of Pre-Operating Expenses:		
Fund registration fee paid to BSEC	200,000	200,000
Documentation fee paid to CDBL	2,500	2,500
Depository connection fee paid to CDBL	6,000	6,000
Fixed annual fee paid to CDBL	50,000	50,000
Publication of prospectus in newspaper	970,880	970,880
Publication of subscription notice in two newspapers	68,400	68,400
Printing of prospectus, application forms, banners and flyers	542,750	542,750
Trust Deed registration ceremony expense	62,566	62,566
Formation Fee payable to the Asset Manager	1,000,000	1,000,000
Computer Purchase for CDBL Operation	39,700	39,700
	2,942,796	2,942,796
Less: Profit Received from Escrow Account	(96,815)	(96,815)
Net Issue Expense	2,845,981	2,845,981
7.00 Investment in Trading Securities - At Market:		
Investment in Trading Securities - At Market (Annexure - A)	116,916,521	115,250,983
	116,916,521	115,250,983
8.00 Other Receivable		
AIT on Dividend: GP	94,178	94,178
AIT on Dividend: MARICO	14,604	14,604
AIT on Dividend: BERGERPBL	30,000	30,000
	138,782	138,782
Note:	The amount was erroneously deducted by the issuer company mentioned at the time of their dividend payment made in FY 2020-21 & 2021-22 to the Fund and the issuer company deposited into Government Exchequer thereafter.	
9.00 Dividend Receivable		
GP	-	570,600
LINDEBD	-	110,000
LHBL	-	25,000
RINGSHINE	31,038	31,038
SINGERBD	-	282,450
MARICO	406,900	-
BATASHOE	25,868	-
	463,806	1,019,088
10.00 Cash and Cash Equivalent:		
FSIBL SND A/C No # 018613100000076	33,458,897	41,956,248
Cash at CBL A/C No# 1781560000011	5,755,574	6,122,273
FSIBL Current A/C No # 018611100000311	1,350	1,350
ICB Securities Trading A/C	308,908	308,908
	39,524,728	48,388,779

	30 June 2022	31 March 2022
	BDT	BDT
11.00 Unit Capital:		
The Unit Fund is named as "ATC Shariah Unit Fund" and the initial size of the scheme was 10,000,000 units @ Tk.10.	100,000,000	100,000,000
<u>Paid Up Capital</u>		
Total no. of subscribed as on 01.04.2021	141,786,700	159,025,490
Add: Units () @10 Subscribed During the Period	-	10,022,120
Less: 260000 + 100000 Units surrendered	(3,600,000)	(27,260,910)
Total no. of Units in Amount subscribed as on 31-03-2022	138,186,700	141,786,700
Total no. of Units subscribed as on 31-03-2022	13,818,670	14,178,670
12.00 Retained Earnings:		
Opening Balance	19,906,321	7,428,073
Add: Profit/ (Loss) for the year	5,668,013	19,634,395
	25,574,334	27,062,468
Less: Dividend Paid during the year	(8,507,202)	(7,156,147)
	17,067,132	19,906,321
13.00 Trustee Fees Payable/ Advanced		
<u>Trustee Fees:</u>		
Total Asset	157,655,638	165,599,644
Less: Custodian Fees Payable	-	-
Less: Management Fees Payable	(879,916)	(1,763,962)
Less: CDBL Data Connection Fee Payable	-	-
Less : Advertisement Fee payable	-	-
	156,775,721	163,835,682
Trustee Fees Expenses @ 0.20%	78,173	327,671
Opening Balance	157,128	224,135
	235,301	551,807
Less: Paid to trustee as advance	(314,407)	(394,679)
Trustee Fees Payable/ (Advance)	(79,106)	157,128
14.00 Management Fees Payable:		
Weekly Average Net Asset Value	163,966,765	165,698,084
First 50,000,000 @ 2.5% p.a.	1,250,000	1,250,000
Balance up to 200,000,000 @2.0% p.a.	2,279,335	2,313,962
Total Management Fees	879,916	3,563,962
Opening Balance	1,763,962	1,618,894
Less: Paid during the Period	(1,763,962)	(3,418,894)
	879,916	1,763,962
14.01 <i>On 14 January 2021, Bangladesh Securities and Exchange Commission (BSEC) had issued directive concerning dividend and unclaimed dividend. The Fund manager has informed that there is no unclaimed dividend exists with the fund operation.</i>		
15.00 Net Asset Value (NAV) Per Unit:		
Total Asset at market	157,660,476	165,599,644
Less: Liabilities	(879,916)	(1,950,895)
Add: Unrealized (Gain)/ Loss	9,256,930	6,999,387
Total Net Asset at Cost (A)	166,037,490	170,648,136
Number of Units Outstanding (B)	13,818,670	14,178,670
Net Asset Value (NAV) per Unit [A/B] at Cost	12.02	12.04

	30 June 2022	31 March 2022
	BDT	BDT
Total Asset at market	157,660,476	165,599,644
Less: Liabilities	(879,916)	(1,950,895)
Total Net Asset at Market (C)	156,780,560	163,648,749
Number of Units Outstanding (D)	13,818,670	14,178,670
Net Asset Value (NAV) per Unit [C/D] at Market Value	11.35	11.54
16.00 Dividend Income:	30 June 2022	30 June 2021
BATASHOE	25,868	25,868
MARICO	406,900	73,020
ACFL	-	65,799
	432,768	164,687
17.00 Profit on SND A/Cs:	30 June 2022	30 June 2021
FSIBL SND A/C No # 018613100000076	428,726	265,185
CBL SND A/C No # 1781560000011	25,585	256,017
	454,311	521,202
18.00 Profit/ (Loss) on Sale of Trading Securities (Annexure - B):	30 June 2022	30 June 2021
(A) Total Sales Price	12,214,631	7,820,284
(B) Total Purchase Price of Sold Securities	3,750,000	7,739,334
Profit/ (Loss) on Sale of Trading Securities (A-B)	8,464,631	80,950
19.00 Unrealized Gain/(Loss) During the Year/ Period on Trading Securities:		
Unrealized Gain/ (Loss) as at 30.06.2022	(9,256,930)	(6,999,397)
Less: Unrealized Gain/ (Loss) as at 31.03.2022	(6,999,397)	(15,730,906)
	(2,257,533)	8,731,509
Unrealized profit Should not be considered as Dividend declaration		
20.00 Collection from Dividend Income:		
Opening Dividend Receivable	1,019,088	1,019,088
Add: Current Period/ Year Income	432,768	4,422,152
Less: Closing Dividend Receivable	(463,806)	(1,019,088)
	988,050	4,422,152
21.00 Collection from Bank Profit Income:		
Opening Receivable	-	-
Add: Current Period / Year Income	454,311	1,166,306
Less: Closing Receivable	-	-
	454,311	1,166,306
22.00 Payment against Operating Expense:	30 June 2022	30 June 2021
Operating Expense Charged	1,426,164	-
Less: Amortization of Issue Expense	(101,364)	-
Less : Decrease Advanced BSEC Fees	(163,116)	-
Add: Increase BSEC Fees	-	(163,116)
Add : Incease in Advanced Trustee Fees	79,106	-
Less : Decrease in Advanced Trustee Fees	-	(21,812)
Add: Decrease in Trustee Fees Payable	157,128	-
Lees : Increase in Trustee Fees Payable	-	157,128
Add: Increase in Other Receivable	-	-
Less : Increase in Management Fee Payable	884,046	1,763,962
Add : Decrease in Custodian Fee Payable	-	-
Less : Increase in Custodian Fee Payable	-	-
Less : Increase in Audit Fess Payable	-	-
Add :Decrease in Audit Fess Payable	28,750	-
Add : Decrease in CDS Fees Payable	-	1,056
Less : Increase in CDS Fees Payable	1,056	-
Less : Increase in CDBL Data Connection Fee Payable	-	-
Add : Decrease in CDBL Data Connection Fees Payable	-	-
Add: Decrease in Publication Expenses	-	-
	2,311,769	1,737,218

		30 June 2022	31 March 2022
		BDT	BDT
23.00	Earnings per Unit before Provision		
	Profit for the Period Before Unrealized Gain/(Loss) [A]	7,925,546	10,902,886
	Number of Units [B]	13,818,670	14,178,670
	Earnings Per Unit (After Provision Adjustment)	<u>0.57</u>	<u>0.77</u>
	Earnings per Unit after Provision		
	Net Profit/ (Loss)	5,668,013	19,634,395
	Number of Units [B]	13,818,670	14,178,670
	Earnings Per Unit (After Provision Adjustment)	<u>0.41</u>	<u>1.38</u>
24.00	Other Operating Expenses	30 June 2022	30 June 2021
	Shariah Board Meeting Fees & Other Expenses	52,500	20,800
		<u>52,500</u>	<u>20,800.00</u>

25.00 Events after Reporting Period:

The Board of Trustee of the Fund has approved the audited financial statements as on March 31, 2022 and recommended 6% Cash and Nil% stock dividend for the financial year March 31, 2022. Except for the facts stated above, no circumstances have arisen which is required to be disclosed as note or adjusted in the financial statements.

ATC Shariah Unit Fund
Individual Portfolio Statement
As at 30 June 2022

Annexure - A									
Name of the Stock	Sector	No. of Stock	Buy Rate	Total Cost Price	Market Rate	Total Market Price	Unrealized Gain/Loss	Percentage of total assets invested in any particular company's shares (maximum 10%)	
Investment In Listed Securities									
BATASHOE	Tannery	10,347	987.13	10,213,787	936.20	9,686,861	(526,926)	5.9%	
GP	Telecom	50,448	325.11	16,400,918	294.10	14,836,757	(1,564,161)	9.4%	
SOURPHARMA	Pharma	39,298	204.50	8,036,327	216.70	8,515,877	479,549	4.6%	
RENATA	Pharma	13,102	1,250.25	16,380,804	1,345.60	17,630,051	1,249,248	9.4%	
MARICO	Pharma	6,260	2,359.52	14,770,626	2,421.00	15,155,460	384,834	8.5%	
BXPHARMA	Pharma	15,000	190.00	2,850,000	154.60	2,319,000	(531,000)	1.6%	
LINDEBD	Fuel & Power	2,000	1,739.49	3,478,978	1,445.00	2,890,000	(588,978)	2.0%	
SUMITPOWER	Fuel & Power	330,000	40.75	13,447,846	37.50	12,375,000	(1,072,846)	7.7%	
MPETROLEUM	Fuel & Power	36,000	210.52	7,578,861	202.80	7,300,800	(278,061)	4.4%	
OLYMPIC	Food	35,000	278.54	9,748,843	124.10	4,343,500	(5,405,343)	5.6%	
SINGERBD	Engineering	47,075	169.02	7,956,462	162.70	7,659,103	(297,360)	4.6%	
WALTONHIL	Engineering	4,000	1,115.68	4,462,713	1,093.90	4,375,600	(87,113)	2.6%	
RINGSHINE	Textile	3,104	8.61	26,725	10.20	31,662	4,937	0.0%	
LHBL	CEMENT	10,000	82.44	824,360	68.40	684,000	(140,360)	0.5%	
Total (Listed Securities)				116,177,251		107,803,671	(8,373,580)	66.8%	
Investment In unlisted Securities									
SHANTA_AMNNAH	Mutual Fund	755,000	13.24	9,996,200	12.07	9,112,850	(883,350)	5.7%	
Total (Un Listed Securities)				9,996,200		9,112,850	(883,350)	6%	
Grand Total				126,173,451		116,916,521	(9,256,930)	72.5%	