

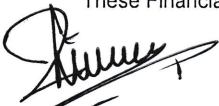
ATC Shariah Unit Fund

Un-audited Financial Statements
For The Period Ended June 30, 2020

ATC Shariah Unit Fund
Statement of Financial Position
As at 30 June 2020

Particulars	Notes	30 June 2020	31 March 2020
		Taka	Taka
ASSETS			
Non-Current Assets			
Issue Expenses	6.00	1,350,671	1,452,034
Total Non-Current Assets		1,350,671	1,452,034
Current Assets			
Investment in Trading Securities - At Market	7.00	66,262,892	74,853,020
Advance Against BSEC Annual Fees		-	115,749
Deposit for IPO Application		-	5,000,000
Other Receivables	8.00	94,178	94,178
Dividend Receivable	9.00	18,020	783,086
Cash and Cash Equivalent	10.00	48,275,910	34,395,916
Advance Trustee Fees	13.00	58,937	21,812
Total Current Assets		114,709,937	115,263,760
Total Assets		116,060,608	116,715,795
EQUITY AND LIABILITIES			
Unitholders' equity			
Unit Capital	11.00	136,427,190	136,427,190
Unit Premium		598,433	598,434
Retained Earnings	12.00	(21,669,331)	(21,746,720)
Total Unitholders' Equity		115,356,293	115,278,904
Current Liabilities			
Audit Fees Payable		-	28,750
Management Fees Payable	14.00	642,860	1,362,824
Custodian Fees Payable		35,521	40,090
CDS Fees Payable		4,934	1,226
CDBL Connection Fees Payable		12,000	-
Advertisement Expense		9,000	4,000
Total Current Liabilities		704,315	1,436,890
Total Unitholders' Equity and Liabilities		116,060,608	116,715,795
Net Asset Value (NAV) per Unit			
At Cost	15.00	9.43	10.06
At Market Value	15.00	8.46	8.45

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



Chairman Trustee
For & on behalf of
Investment Corporation of Bangladesh



Member Trustee
For & on behalf of
Investment Corporation of Bangladesh



Managing Director & CEO
For & on behalf of
Asian Tiger Capital Partners Asset Management Limited
MD. NAFEEZ AL TARIK
Managing Director & CEO
Asian Tiger Capital Partners Asset Management Ltd.




Compliance Officer
For & on behalf of
Asian Tiger Capital Partners Asset Management Limited
RASHEDUL HASAN YASIN
Compliance Officer
Asian Tiger Capital Partners Asset Management Ltd.


Dated: Dhaka
July 29, 2020

ATC Shariah Unit Fund
Statement of Profit or Loss and Other Comprehensive Income
For the quarter ended 30 June 2020

Particulars	Notes	30 June 2020	30 June 2019
		01 Apr '20 - 30 June '20	01 Apr '19 - 30 June '19
		Taka	Taka
Income			
Dividend Income	16.00	18,020	68,208
Profit on SND A/Cs	17.00	370,905	366,665
Profit / (Loss) on Sale of Trading Securities	18.00	(7,942,430)	1,396,979
Total Income		(7,553,504)	1,831,852
Expenditure			
Management Fees	14.00	642,860	699,201
Trustee Fees	13.00	57,531	59,341
Custodian Fees		35,521	37,972
Brokerage Commission		78,364.89	32,467
Advertisement Expenditure		23,600	162,000
CDBL Fees			
IPO Bidding Fee		-	3,000
CDS Fees		4,934	2,176
Audit Fees			
Annual Fees to BSEC			
CDBL Connection Fees		12,000	12,000
Bank Charges & Fees		1,210	2,426
Board Meeting Fees		25,000	25,000
Annual Fees to BSEC		115,749	136,373
Amortization of Issue Expense	6.00	101,364	101,364
Total Expense		1,098,133	1,273,319
Profit/ (Loss) for the period Before Unrealized Gain/ (Loss)		(8,651,637)	558,533
Unrealised Gain Increase During The Period	19.00	8,729,026	(3,718,849)
Net Profit/ (Loss) [A]		77,389	(3,160,316)
Number of Units [B]		13,642,719	11,946,016
Earnings Per Unit [A/B]		0.01	(0.26)
Restated Earnings Per Unit		-	-

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Dated: Dhaka
July 29, 2020

ATC Shariah Unit Fund
Statement of Changes in Equity
As at 30 June 2020

Particular	Unit Capital	Unit Premium	Retained Earnings	Figure in Taka
				Total Unit holders' Equity
Opening Balance at 01 April 2020	136,427,190	598,433	(21,746,719)	115,278,904
Newly Issued Unit Capital	-	-	-	-
Profit/(Loss) During the Period	-	-	77,389	77,389
Dividend Paid (Cash)	-	-	-	-
Closing Balance at 30 June 2020	136,427,190	598,433	(21,669,330)	115,356,293
For The Period From 01 April 2019 to 30 June 2019				
Particular	Unit Capital	Unit Premium	Retained Earnings	Total Unit holders' Equity
Opening Balance at 01 April 2019	119,317,980	1,183,182	21,532,945	142,034,107
Newly Issued Unit Capital	142,180	513	-	142,693
Profit/(Loss) During the Period	-	-	(3,160,316)	(3,160,316)
Dividend Paid (Cash)	-	-	(14,318,158)	(14,318,158)
Closing Balance at 30 June 2019	119,460,160	1,183,695	4,054,471	124,698,327

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ATC Shariah Unit Fund
Statement of Cash Flows
For the quarter ended 30 June 2020


Particulars	Notes	30 June 2020	30 June 2019
		01 Apr - 30 June '20	01 Apr - 30 June '19
		Taka	Taka
Cash Flows from Operating Activities:			
Collection from Dividend Income	20.00	783,086	531,178
Collection from Bank Profit Income	21.00	370,905	366,665
Cash Received from Gain/ (Loss) on Sale of Trading Securities		(7,942,430)	1,396,979
Payment against Operating Expense	22.00	(1,650,721)	(2,080,223)
Net Cash Inflow/(Outflow) from Operating Activities (A)		(8,439,160)	214,599
Cash Flows from Investing Activities:			
Investment in Trading Securities		17,319,154	(2,461,709)
Advance/ (Refund) for IPO allotment		5,000,000	-
Net Cash Inflow/(Outflow) from Investing Activities (B)		22,319,154	(2,461,709)
Cash Flows from Financing Activities:			
Dividend Paid		-	(14,318,158)
Fund Received During the Period		-	142,180
Unit Premium Received During the Period		-	512
Net Cash Inflow/(Outflow) from Financing Activities (C)		-	(14,175,466)
Net Increase/(Decrease) in Cash and Cash Equivalents D=(A+B+C)		13,879,994	(16,422,576)
Cash and Cash Equivalents - Beginning of the Period (E)		34,395,916	36,486,968
Cash and Cash Equivalents - End of the Year (D+E)		48,275,910	20,064,391
Net Operating Cash Flow		(8,439,160)	214,599
Weighted Average Number of Units Outstanding		13,642,719	11,946,016
Net Operating Cash Flow Per Unit		(0.62)	0.02

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