ATC Shariah Unit Fund

Statement of Financial Position (Unaudited)

As at 30 September 2025

Particulars	Notes	Amount in Taka	
		30-Sep-2025	31-Mar-2025
A. Assets			
Investments in Securities (at market price)	*1.00*	*67,348,227*	*102,293,727*
Advance, deposit and prepayments	2.00	152,157	10,753
Other receivables	3.00	120,000	1,904,350
Cash and cash equivalents	4.00	13,659,942	15,363,620
Total Assets		**81,280,326**	**119,572,450**
B. Liabilities			
Unclaimed/Dividend Payable	5.00	-	312,500
Dividend purification fund	6.00	101,058	110,567
Other Liabilities	7.00	939,990	1,137,399
Total Liabilities		**1,041,048**	**1,560,466**
C. Net Assets (A-B)		**80,239,278**	**118,011,984**
D. Owners' Equity			
	8.00	93,403,410	132,263,320
Unit premium reserve	9.00	2,642,024	2,028,012
Dividend Equalization Fund	10.00	-	-
Retained earnings	11.00	(15,806,155)	(16,279,348)
Total		**80,239,278**	**118,011,984**
Net Asset Value (NAV) Per Unit			
At market price	12.00	**8.59**	**8.92**
At cost price	13.00	**12.11**	**12.23**

On behalf of ATC Shariah Unit Fund

Chairman, Trustee
Investment Corporation of Bangladesh

Chief Executive Officer
Asian Tiger Capital Partners Asset Management Company Limited

Member Secretary
Investment Corporation of Bangladesh

Compliance Officer
Asian Tiger Capital Partners Asset Management Company Limited

Asian Tiger Capital Partners Asset Management Ltd.

ATC Shariah Unit Fund

Statement of Profit or Loss and Other Comprehensive Income (Unaudited)

For the Period from 01 April 2025 to 30 September 2025

Particulars	Notes	Amount in Taka			
		1-Apr-2025 to 30-Sep-2025	1-Apr-2024 to 30-Sep-2024	1-Jul-2025 to 30-Sep-2025	1-Jul-2024 to 30-Sep-2024
Revenue					
Gain/(loss) on sale of marketable securities	14.00	(10,540,574)	4,498	(6,688,275)	4,498
Dividend income	15.00	2,205,724	3,529,166	709,380	2,393,168
Profit/Coupon income	16.00	294,904	105,387	61,277	73
		(8,039,947)	**3,639,051**	**(5,917,618)**	**2,397,739**
Operating Expenses					
Management fees	17.00	1,178,038	1,436,930	571,753	741,347
Trustee fees	18.00	104,996	131,158	50,874	67,833
Custodian fees	19.00	129,251	125,240	37,466	-
BSEC annual fees		59,006	-	29,503	-
Advertisement and publication expenses		51,050	83,072	15,525	36,576
Purification Fund	Annexure-G	101,058	-	25,735	-
Irreceivable of Dividend		594,154	-	594,154	
Other Expenses (If any)	20.00	72,288	65,266	32,553	11,367
Total Expenses		**2,289,841**	**1,841,666**	**1,357,563**	**857,123**
Profit/(Loss) Before Provision During the Period		**(10,329,788)**	**1,797,385**	**(7,275,181)**	**1,540,616**
Add/(Less): (Provision)/Write back of provision during the period	21.00	10,803,144	1,131,597	11,134,050	7,431,825
Net Profit/(Loss) After Provision During the Period		**473,357**	**2,928,982**	**3,858,870**	**8,972,441**
Earnings Per Unit (EPU) After Provision During the Period	22.00	**0.05**	**0.21**	**0.04**	**0.65**

On behalf of ATC Shariah Unit Fund

Chairman, Trustee
Investment Corporation of Bangladesh

Chief Executive Officer
Asian Tiger Capital Partners Asset Management Company Limited

Member Secretary
Investment Corporation of Bangladesh

Compliance Officer
Asian Tiger Capital Partners Asset Management Company Limited

Asian Tiger Capital Partners Asset Management Ltd.

ATC Shariah Unit Fund

Statement of Changes in Equity (Unaudited)

For the Period from 01 April 2025 to 30 September 2025

Amount in Taka

Particulars	Unit capital fund	Unit premium /Reserve	Dividend Equalization Fund	Retained earnings	Total equity
Opening balance as at 01 April 2025	**132,263,320**	**2,028,012**	-	**(16,279,348)**	**118,011,984**
Unit Sale during the period	(38,859,910)	-	-	-	(38,859,910)
Unit Repurchase during the period	-	-	-	-	-
Unit premium reserve during the period	-	2,290,224	-	-	2,290,224
Unit discount during the period	-	(1,676,212)	-	-	(1,676,212)
Dividend Equalization Reserve	-	-	-	-	-
Prior Year Adjustment					(164)
Net profit/(loss) during the period	-	-	-	473,357	473,357
Dividend Paid	-	-	-	-	-
Closing balance as at 30 September 2025	**93,403,410**	**2,642,023**	-	**(15,805,991)**	**80,239,278**

ATC Shariah Unit Fund

Statement of Changes in Equity (Unaudited)

For the Period from 01 April 2024 to 30 September 2024

Amount in Taka

Particulars	Unit capital	Unit premium Reserve	Dividend Equalization Reserve	Retained earnings	Total equity
Opening balance as at 01 April 2024	**137,563,320**	**1,471,512**	-	**(4,949,918)**	**134,084,914**
Unit Sale during the period	-	-	-	-	-
Unit Repurchase during the period	-	-	-	-	-
Unit premium reserve during the period	-	-	-	-	-
Unit discount during the period	-	-	-	-	-
Dividend Equalization Reserve	-	-	-	-	-
Net profit/(loss) during the period	-	-	-	2,928,981	2,928,981
Prior Year Adjustment	-	-	-	(1,000)	(1,000)
Dividend Paid	-	-	-	-	-
Closing balance as at 30 September 2024	**137,563,320**	**1,471,512**	-	**(2,021,937)**	**137,012,896**

On behalf of ATC Shariah Unit Fund

Chairman, Trustee
Investment Corporation of Bangladesh

Chief Executive Officer
Asian Tiger Capital Partners Asset Management Company Limited

Member Secretary
Investment Corporation of Bangladesh

Compliance Officer
Asian Tiger Capital Partners Asset Management Company Limited

ATC Shariah Unit Fund

Statement of Cash Flows (Unaudited)

For the Period from 01 April 2025 to 30 September 2025

Particulars	Notes	1-Apr-2025 to 30-Sep-2025	1-Apr-2024 to 30-Sep-2024
			Amount in Taka
A. Cash Flows from Operating Activities			
Gain on sale of securities	Annexure-B	(10,540,574)	4,498
Dividend income received in cash	23.00	3,952,053	3,270,375
Interest income realized in cash	24.00	366,898	105,387
Advance, deposit and prepayments	25.00	(152,157)	-
Payment made for expenses	26.00	(2,832,479)	(1,829,549)
Other (If any)		-	-
Net cash flows from/(used in) operating activities		**(9,206,260)**	**1,550,711**
B. Cash Flows from Investing Activities			
Purchase of Securities	Annexure-C	(498,936)	(162,358)
Sale of Securities (at Cost)	Annexure-B	46,247,417	8,961,614
Return From IPO		-	-
Investment In MTDR/FDR/T-Bill		-	-
Encashment of MTDR/FDR/T-Bill		-	-
Net cash flows from/(used in) investing activities		**45,748,481**	**8,799,256.00**
C. Cash Flows from Financing Activities			
Proceeds from issuance of units	27.00	-	-
Payments made for re-purchase of units	28.00	(38,245,899)	-
Dividend paid	29.00	-	-
Net cash flows from/(used in) financing activities		**(38,245,899)**	**-**
D. Net Cash Inflows/Outflows during the period (A+B+C)		**(1,703,678)**	**10,349,967**
E. Cash and cash equivalents at the beginning during the period		15,363,620	6,620,764
F. Cash and cash equivalents at the end of the period (D+E)		**13,659,942**	**16,970,732**
Net Operating Cash Flows Per Unit (NOCFU)	30.00	**(0.99)**	**0.11**

On behalf of ATC Shariah Unit Fund

Chairman, Trustee

Investment Corporation of Bangladesh

Chief Executive Officer

Asian Tiger Capital Partners Asset Management Company Limited

Member Secretary

Investment Corporation of Bangladesh

Compliance Officer

Asian Tiger Capital Partners Asset Management Company Limited

Asian Tiger Capital Partners Asset Management Ltd.

ATC Shariah Unit Fund

Notes to the Financial Statements (Unaudited)

For the Period from 01 April 2025 to 30 September 2025

			Amount in Taka	
			30-Sep-2025	**31-Mar-2025**
1.00	**Investments (at market price)**			
	Investments in Listed Securities		67,348,227	102,293,727
	Investment in Non-Listed securities		-	-
	Kindly see Annexure-A		**67,348,227**	**102,293,727**
2.00	**Advance, deposit and prepayments**			
	Annual fees to BSEC		59,006	-
	Trustee fees-ICB		93,151	10,753
			152,157	**10,753**
3.00	**Other receivables**			
	Accrued bank interest-SND (Annexure-E)		-	38,021
	A/C Receivable from Shanta Amanah Shariah Fund		-	-
	Dividend Receivable (Annexure-D)		120,000	1,866,329
			120,000	**1,904,350**
4.00	**Cash and cash equivalents**			
	Main Bank Accounts (N:4.01)		13,658,942	15,362,588
	Brokerage Accounts (N:4.02)		1,000	1,032
	Total		**13,659,942**	**15,363,620**
4.01	**Bank accounts (Main):**			
	Name of the Bank and Branches:	**Accounts Number**		
	First Security Islami Bank Limited (Muhammadpur Branch)	**018613100000076**	13,291,481	134,014,523
	Pubali Bank PLC (Gulshan Branch)	**0566102001314**	100,000	-
	City Bank (Islamic Banking Branch)	**1781560000011**	267,461	1,961,135
			13,658,942	**135,975,658**
4.02	**Brokerage Accounts :**			
	Name of the Broker House and Branches	**Account Number**		
	ICB Securities	**ATCUF**	1,000	1,000
	IDLC Securities	**C194**	-	-
	Islami Bank Securities	**AT201**	-	-
	Tasia Securities	**MF002**	-	32
	City Brokerage Ltd	**C133**	-	-
	Islami Bank Securities	**AT201**	-	-
			1,000	**1,032**
5.00	**Unclaimed/Dividend Payable**			
	Opening Balance		-	312,500
	Add: Addition for the period		-	-
	Less: Dividend Paid During the Period		-	-
	Closing Balance (6.01)		-	**312,500**

Asian Tiger Capital Partners Asset Management Ltd.

ATC Shariah Unit Fund

Notes to the Financial Statements (Unaudited)

For the Period from 01 April 2025 to 30 September 2025

		Amount in Taka	
		30-Sep-2025	31-Mar-2025
5.01	**Breakup of unclaimed/ dividend payable**		
	Unclaimed Dividend 2022-23		
	UFS - POPULAR LIFE UNIT FUND	-	160,714
	UFS - PADMA LIFE ISLAMIC UNIT FUND	-	75,893
	UFS - IBBL SHARIAH UNIT FUND	-	75,893
	Total	-	**312,500**
	Universal Financial Solution (UFS) managed Mutual Funds is currently under investigation by authorities.		
6.00	**Dividend purification fund (Interest against dividend income)**		
	Opening Balance	**110,567**	-
	Add: Addition for the Period	101,058	110,567
	Add: Profit on bank deposit	-	-
	Less: Excise Duty & Bank Charge	-	-
	Less: Donation and expenses	(110,567)	-
	Total	101,058	110,567
7.00	**Other Liabilities**		
	Management fees	902,525	972,487
	BSEC Fee	-	118,012
	Trustee Fee	-	-
	Custodian fee	37,466	-
	Advertisement and publication expenses	-	6,900
	CDBL Annual Fee	-	
	Audit fees	-	40,000
	Other payable	-	-
		939,990	1,137,399
8.00	**Unit capital fund**		
	Opening balance as at 01 April 2025	**132,263,320**	**132,263,320**
	Add: New subscription	-	-
	Less: Surrendered	38,859,910	5,300,000
	Closing balance as at 30 September 2025	93,403,410	126,963,320
	Details of Unit Holding Position as on Reporting Date (%)		
	Sponsor	**100,000**	**100,000**
	Insitution	**9,198,341**	**13,084,332**
	Individual	**42,000**	**42,000**
	Total	9,340,341	13,226,332
9.00	**Unit premium reserve**		
	Opening balance as at 01 April 2025	**2,028,012**	**1,471,512**
	Add: Unit premium during the period	2,290,224	556,500
	Less: Unit discount during the period	1,676,212	-
	Closing balance as at 30 September 2025	**2,642,024**	**2,028,012**
10.00	**Dividend Equalization Fund**		
	Opening balance as at 01 April 2025	-	-
	Add: Transfer During the Period	-	-
	Less: Dividend Paid During the Period	-	-
	Closing balance as at 30 September 2025	-	-
11.00	**Retained Earnings**		
	Opening balance as at 01 April 2025	**(16,279,348)**	(4,949,918)
	Add: Net Income During the Period	473,357	(11,329,430)
	Less: Dividend Paid During the Period	-	-
	Less: Adjustment of Cash Dividend against Fractional Stock Dividend	(164)	-
	Closing balance as at 30 September 2025	(15,806,155)	(16,279,348)

Prior Year Adjustment

The BDT 164 adjustment is related to cash dividend received against the fractional stock dividend issued by the company RENATA PLC, record date being November 10th, 2022.

Asian Tiger Capital Partners Asset Management Ltd.

ATC Shariah Unit Fund

Notes to the Financial Statements (Unaudited)

For the Period from 01 April 2025 to 30 September 2025

		Amount in Taka	
		1-Apr-2025 to 30-Sep-2025	1-Jul-2024 to 30-Jun-2024
12.00	**Net Asset Value (NAV) per unit at market price**		
	Total asset value at market price	81,280,326	119,572,450
	Less: Liability for expenses	(1,041,048)	(1,560,466)
	Net Asset Value (NAV)	80,239,278	118,011,984
	Number of units	9,340,341	13,226,332
	NAV per unit at market price	**8.59**	**8.92**
13.00	**Net Asset Value (NAV) per unit at cost price**		
	Total net asset value at market price	81,280,326	119,572,450
	Less: Liability for expenses	(1,041,048)	(1,560,466)
	Add: Unrealized loss on securities during the period	32,882,090	43,685,234
	Net Asset Value (NAV)	113,121,368	161,697,218
	Number of units	9,340,341	13,226,332
	NAV per unit at cost price	**12.11**	**.12.23**

		Amount in Taka	
		1-Apr-2025 to 30-Sep-2025	1-Apr-2024 to 30-Sep-2024
14.00	**Gain/(Loss) on sale of marketable securities (Annexure-B)**	**(10,540,574)**	**4,498**
15.00	**Dividend income (Annexure-D)**	**2,205,724**	**3,529,166**
16.00	**Bank Profit (Annexure-E)**	**294,904**	**105,387**
17.00	**Mangament Fee (Annexure-F)**	**902,525**	**1,436,930**
18.00	**Trustee Fee (Annexure-F)**	**(93,149)**	**131,158**
19.00	**Custodian Fee (Annexure-F)**	**129,251**	**125,240**
20.00	**Other Expense:**		
	Bank charges	21,858	12,917
	Exise duty	-	-
	Brokerage Commission	-	443
	CDBL charges	21,906	21,906
	IPO application expenses	-	-
	Annual BO Maintenace Fees	-	-
	Brokerage Commission	-	-
	CDS Fees	4,525	-
	Shariah Board Meeting Fees & Other Expenses	24,000	30,000
	Total	**72,288**	**65,266**
21.00	**(Provision)/Write back of provision for diminution in value of marketable securities**		
	Opening balance as at April 1 2025	(43,685,234)	(28,756,202)
	Add/Less: (Provision)/Write back of provision during the period	(32,882,090)	(27,624,605)
	Total unrealized gain/(loss) during the period	**10,803,144**	**1,131,597**
22.00	**Earnings per unit**		
	Net Profit/(Loss) After Provision During the Period	**473,357**	**2,928,981**
	Number of units	9,340,341	13,756,332
	Earnings Per Unit (EPU) After Provision During the Period	**0.05**	**0.21**

N.B. The Earnings Per Unit (EPU) has decreased compared to the previous year due to the loss recognized from the sale of securities.

ATC Shariah Unit Fund

Notes to the Financial Statements (Unaudited)

For the Period from 01 April 2025 to 30 September 2025

		Amount in Taka	
		1-Apr-2025 to 30-Sep-2025	1-Apr-2024 to 30-Sep-2024
23.00	**Dividend income received in cash**		
	Dividend Income from Investment in Securities	2,205,724	1,135,998
	Add: Previous year Dividend Receivable	1,866,329	3,688,531
	Less: Bad debt	-	-
	Add: AIT on Dividend	-	-
	Less: Current year Dividend Receivable	(120,000)	(3,270,375)
		3,952,053	**1,554,154**
24.00	**Profit Income realized in cash**		
	Profit Income on Bank Deposits and Bonds	366,898	105,387
	Add: Previous year Profit Receivable on MTDR & Bonds	-	-
	Less: Current year Profit Receivable on MTDR & Bonds	-	-
		366,898	**105,387**
25.00	**Advance, deposit and prepayments:**		
26.00	**Payment made for expenses:**		
	Total Expenses	2,289,841	1,841,687
	Less: Preliminary Expenses	-	-
	Add: Previous year Operating Expenses payable (N: 26.01)	1,549,713	1,415,711
	Add: Donation & Charges on Interest against Dividend Income	-	-
	Less: Current year Operating Expenses payable (N: 26.02)	(1,041,048)	(1,427,848)
	Add: Bad Debt Expenses		-
	Add: AIT Source Tax Deducted on Interest Income from SND	33,974	-
		2,832,479	**1,829,550**
26.01	**Previous year Operating Expenses payable**		
	Current Liabilities (Previous Year)	1,560,466	1,427,042
	Less: Advance Payment of Trustee Fee	(10,753)	(11,332)
		1,549,713	1,415,711
26.02	**Current year Operating Expenses payable**		
	Current Liabilities (Current Year)	1,041,048	1,427,848
	Less:Last year adjustment	-	-
	Less: Advance Payment of Fees, Tax & Suspense's	-	-
		1,041,048	1,427,848
27.00	**Proceeds from issuance of units:**	-	-
28.00	**Payments made for re-purchase of units:**	38,245,899	-
29.00	**Dividend paid during the year**		
	Dividend declared during the year	-	-
	Add: Previous year dividend payable	-	-
	Less: Current year dividend payable	-	-
		-	-
30.00	**Net Operating Cash Flows Per Unit (NOCFU)**		
	Net cash inflows/(outflows) from operating activities	(9,206,260)	1,550,711
	Number of units	9,340,341	13,756,332
	Net operating cash flow per unit	**(0.99)**	0.11

Asian Tiger Capital Partners Asset Management Ltd.

ATC Shariah Unit Fund

Notes to the Financial Statements (Unaudited)

For the Period from 01 April 2025 to 30 September 2025

	Amount in Taka	
	1-Apr-2025 to 30-Sep-2025	**1-Apr-2024 to 30-Sep-2024**
31.00 Profit and Earnings Per Unit available for Distribution		
Retained Earnings Brought Forward	(16,279,348)	(4,949,918)
Add/(Less): Last year adjustment	-	-
Less: Dividend Paid	-	-
Less: Transferd to Dividend Equalization Reserve	-	-
Add: Profit/Loss for the Period	473,357	2,928,982
Add: Dividend Equalization Reserve	-	-
	(15,805,991)	(2,020,936)
Number of Units	9,340,341	13,756,332
Per Unit Profit Available for Distribution	**(1.69)**	**(0.15)**

On behalf of ATC Shariah Unit Fund

Chairman, Trustee
Investment Corporation of Bangladesh

Chief Executive Officer
Asian Tiger Capital Partners Asset Management Company Limited

Member Secretary
Investment Corporation of Bangladesh

Compliance Officer
Asian Tiger Capital Partners Asset Management Company Limited

Asian Tiger Capital Partners Asset Management Ltd.

ATC Shariah Unit Fund

As at 30 September 2025

Portfolio

Listed Securities

Annexure-A

Sl.No.	Sectors Name	Name of the Companies	Number of Securities	Average Cost Price	Total Acquisition Cost	Market Price	Total Market Value	Excess / (Deficit)	% of Total Assets at Cost
1	Tannery	BATASHOE	10,347	987.13	10,213,787	877.70	9,081,562	(1,132,226)	8.95%
		Sub-Total	**10,347**	**987.13**	**10,213,787**	**877.70**	**9,081,562**	**(1,132,226)**	**8.95%**
1	Telecom	GP	23,980	323.14	7,748,787	299.00	7,170,020	(578,767)	6.79%
		Sub-Total	**23,980**	**323.14**	**7,748,787**	**299.00**	**7,170,020**	**(578,767)**	**6.79%**
1	Pharmaceuticals & Chemicals	SQURPHARMA	26,198	204.65	5,361,386	215.00	5,632,570	271,184	4.70%
2		RENATA	14,019	1,168.46	16,380,640	480.40	6,734,728	(9,645,912)	14.35%
3		MARICO	6,260	2,359.52	14,770,626	2,842.10	17,791,546	3,020,920	12.94%
		Sub-Total	**46,477**		**36,512,652**		**30,158,844**	**(6,353,808)**	**31.98%**
1	Fuel & Power	SUMITPOWER	350,000	40.38	14,134,366	15.10	5,285,000	(8,849,366)	12.38%
2		LINDEBD	2,000	1,739.49	3,478,978	888.60	1,777,200	(1,701,778)	3.05%
		Sub-Total	**352,000**		**17,613,344**		**7,062,200**	**(10,551,144)**	**15.43%**
1	Engineering	WALTONHIL	4,000	1,115.68	4,462,713	419.90	1,679,600	(2,783,113)	3.91%
		Sub-Total	**4,000**		**4,462,713**		**1,679,600**	**(2,783,113)**	**3.91%**
1	Bank	GIB	1,188,308	9.52	11,317,220	1.80	2,138,955	(9,178,265)	9.91%
		Sub-Total	**1,188,308**		**11,317,220**		**2,138,955**	**(9,178,265)**	**9.91%**
1	Food	OLYMPIC	65,010	190.15	12,361,814	154.70	10,057,047	(2,304,767)	10.83%
		Sub-Total	**65,010**		**12,361,814**		**10,057,047**	**(2,304,767)**	**10.83%**
Grand Total			**1,690,122**		**100,230,317**		**67,348,227**	**(32,882,090)**	**87.80%**

Asian Tiger Capital Partners Asset Management Ltd.

ATC Shariah Unit Fund

For the Period from 01 April 2025 to 30 September 2025

Gain/(Loss) on sale of marketable securities

Annexure-B

S.L	Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value	Market Price per Share	Total Market Value	Commission	Gain/(Loss)
1	HEIDELBCEM	3,168	223	706,579	223.3	707,442	1,415	(552)
2	GP	6,464	325	2,101,481	303.0	1,958,786	3,918	(146,613)
3	GP	11,536	325	3,750,416	299.7	3,457,634	6,915	(299,697)
4	GP	10,000	325	3,251,054	299.6	2,996,000	5,992	(261,046)
5	MPETROLEUM	9,000	211	1,894,715	201	1,808,640	3,617	(89,693)
6	MPETROLEUM	14,000	211	2,947,335	200	2,806,160	5,612	(146,787)
7	MPETROLEUM	13,000	211	2,736,811	200	2,604,058	5,208	(137,961)
8	ISLAMICFIN	50,815	23	1,175,859	7.41	376,712	753	(799,900)
9	ISLAMICFIN	84,185	23	1,948,040	7.34	617,556	1,235	(1,331,719)
10	ISLAMICFIN	40,000	23	925,600	7.20	287,844	576	(638,331)
11	ALIF	20,000	15	302,000	6.10	122,000	244	(180,244)
12	BXPHARMA	2,000	190	380,000	100.00	200,000	400	(180,400)
13	LHB	10,000	70	698,787	54.70	547,000	1,094	(152,881)
14	OLYMPIC	3,921	190	745,588	159.63	625,913	1,252	(120,927)
15	SINGERBD	7,075	169	1,195,793	119.28	843,925	1,688	(353,556)
16	ASIATICLAB	17,150	50	857,500	45.66	783,035	1,566	(76,031)
17	BXPHARMA	8,000	190	1,520,000	119.33	954,600	1,909	(567,309)
18	ISLAMIBANK	30,000	49	1,456,240	48.28	1,448,301	2,897	(10,835)
19	LHB	3,000	70	209,636	61.90	185,700	371	(24,307)
20	OLYMPIC	13,800	190	2,624,104	173.64	2,396,260	4,793	(232,637)
21	SINGERBD	12,539	169	2,119,301	107.42	1,346,884	2,694	(775,110)
22	ASIATICLAB	7,825	50	391,250	47.06	368,275	737	(23,712)
23	LHB	8,000	70	559,029	60.21	481,700	963	(78,293)
24	SINGERBD	9,516	169	1,608,363	109.66	1,043,481	2,087	(566,969)
25	ASIATICLAB	12,175	50	608,750	46.78	569,572	1,139	(40,317)
26	BXPHARMA	5,000	190	950,000	120.02	600,100	1,200	(351,100)
27	LHB	5,000	70	349,393	61.48	307,400	615	(42,608)
28	OLYMPIC	1,069	190	203,273	173.80	185,792	372	(17,852)
29	SINGERBD	3,000	169	507,050	110.90	332,700	665	(175,016)
30	ASIATICLAB	40,000	50	2,000,000	47.10	1,884,000	3,768	(119,768)
31	ALIF	9,872	15	149,067	5.80	57,258	115	(91,924)
32	LHB	2,000	70	139,757	56.40	112,800	226	(27,183)
33	SINGERBD	4,945	169	835,788	110.70	547,412	1,095	(289,471)
34	ALIF	70,128	15	1,058,933	5.80	406,742	813	(653,004)
35	LHB	2,000	70	139,757	56.70	113,400	227	(26,584)
36	SINGERBD	8,000	169	1,352,134	112.45	899,600	1,799	(454,333)
37	ALIF	19,189	15	289,754	5.80	111,296	223	(178,680)
38	ALIF	48,482	15	732,078	5.70	276,347	553	(456,283)
39	ALIF	32,329	15	488,168	5.70	184,275	369	(304,261)
40	SINGERBD	2,000	169	338,033	110.90	221,800	444	(116,677)
	Total	**660,183**		**46,247,417**		**35,778,400**		**(10,540,574)**

Asian Tiger Capital Partners Asset Management Ltd.

ATC Shariah Unit Fund

For the Period from 01 April 2025 to 30 September 2025

Investment in Securities

Annexure-C

S.L	Company Name	Number of Shares	Cost Value Per Share	Total Cost Value	Market Value Per Share	Total Market Value	Surplus/ (Erosion)
1	GP	1,680	296	498,936	299	502,320	3,384
Total		**1,680**		**498,936**		**502,320**	**3,384**

ATC Shariah Unit Fund

For the Period from 01 April 2025 to 30 September 2025

Dividend income

Annexure-D

Dividend income:

S.L	Company Name	Record Date	Number of Shares	Face Value Per Share	Cash Dividend %	Cash Dividend
1	LHB	09-Apr-25	30,000.00	10.00	19%	57,000
2	LINDEBD	09-Apr-25	2,000.00	10.00	400%	80,000
3	ISLAMIBANK	16-Jun-25	30,000	10.00	10%	30,000
4	MARICO	26-May-25	6,260.00	10.00	1950%	1,220,700
5	BATASHOE	26-May-25	10,347.00	10.00	105%	108,644
7	GP	13-Aug-25	23,980.00	10.00	110%	263,780
8	MARICO	21-Aug-25	6,260.00	10.00	600%	375,600
9	WALTONHIL	28-Sep-25	4,000.00	10.00	175%	70,000
Total						**2,205,724**

Dividend Receivable:

S.L	Company Name	Record Date	Number of Shares	Face Value Per Share	Cash Dividend %	Cash Dividend
1	ALIF	21-Nov-24	200,000	10.00	1.00%	20,000
2	ISLAMIBANK	16-Jun-25	30,000	10.00	10.00%	30,000
3	WALTONHIL	28-Sep-25	4,000	10.00	175.00%	70,000
Total						**120,000**

Asian Tiger Capital Partners Asset Management Ltd.

ATC Shariah Unit Fund

For the Period from 01 April 2025 to 30 Septmeber 2025

Profit Income

Annexure-E

Profit on Bank Deposit

Sl No.	Fund Name	Bank Name	Branch Name	Account Number	Account Type	Rate (%)	Interest Amount
1	ATC Shariah Unit Fund	First Security Islami Bank	Mohammadpur Branch, Dhaka	0186 13100000076	Mudarabah Special Notice Deposit Account (MSND)	3.25%	226,800
2	ATC Shariah Unit Fund	Pubali Bank PLC	(Islamic Banking Window), Gulshan Branch	0566102001314	Mudarabah Special Notice Deposit Account (MSND)	4% - 4.25%	
3	ATC Shariah Unit Fund	City bank (city Islamic)	Islamic Banking Branch Paltan Dhaka-1000	1781560000011	ISLAMIC HIGH-VALUE SND A/C SMERB	1.23%	68,103
Sub-Total							**294,904**

Asian Tiger Capital Partners Asset Management Ltd.

ATC Shariah Unit Fund

For the Period from 01 April 2025 to 30 September 2025

Annexure F

Management Fees Calculation:		
Date	**Day**	**Weekly NAV at Market**
10-Apr-25	14	118,540,426
17-Apr-25	7	118,063,481
24-Apr-25	7	115,343,687
27-Apr-25	3	115,000,570
28-Apr-25	1	114,104,527
29-Apr-25	1	113,766,043
30-Apr-25	1	114,191,360
5-May-25	5	113,933,510
6-May-25	1	97,255,011
8-May-25	2	96,428,655
15-May-25	7	95,200,440
22-May-25	7	94,822,868
29-May-25	7	94,119,046
1-Jun-25	3	94,457,921
2-Jun-25	1	94,775,341
3-Jun-25	1	94,699,495
4-Jun-25	1	95,219,921
15-Jun-25	11	95,274,903
18-Jun-25	3	95,013,042
19-Jun-25	1	94,644,498
26-Jun-25	7	95,405,794
30-Jun-25	4	96,080,697
3-Jul-25	3	96,451,904
10-Jul-25	7	98,644,892
15-Jul-25	5	98,896,047
17-Jul-25	2	99,648,965
20-Jul-25	3	100,851,278
24-Jul-25	4	103,622,395
31-Jul-25	7	103,493,255

Asian Tiger Capital Partners Asset Management Ltd.

3-Aug-25	3	105,216,999
4-Aug-25	1	105,025,160
6-Aug-25	2	104,808,394
7-Aug-25	1	104,217,059
12-Aug-25	5	102,949,545
14-Aug-25	2	103,646,127
18-Aug-25	4	103,732,384
19-Aug-25	1	103,768,473
21-Aug-25	2	103,215,140
27-Aug-25	6	102,592,949
28-Aug-25	1	103,579,327
31-Aug-25	3	104,512,971
4-Sep-25	4	103,648,944
11-Sep-25	7	103,138,355
15-Sep-25	4	102,082,680
18-Sep-25	3	101,624,106
25-Sep-25	7	100,417,725
28-Sep-25	3	80,608,213
30-Sep-25	2	80,239,285
Total NAV	**187**	**4,876,973,811**
Weekly Weighted Average NAV		26,080,074
Management fees Calculation for the Period	5,00,00,000*2.5%*(3/4)	640,411
	20,00,00,000*2%*(3/4)	537,627
	Total Management Fee	**1,178,038**
Opening Balance		972,487
Management Fees paid during the period		(1,248,000)
Management Fees Payable/ (Advance)		**902,525**

Trustee Fees Calculation:		
Weekly Weighted Average NAV		**26,080,074**
Trustee fee@.15%*(1/4)		104,996
Add (Less): Advance Trustee fees		(10,753)
Trustee fee paid during the period		(187,391)
Trustee Fees Payable/ (Advance)		**(93,149)**

Asian Tiger Capital Partners Asset Management Ltd.

Custodian Fees calculation:	
30-Jan-25	17,161
27-Feb-25	17,221
31-Mar-25	17,049
30-Apr-25	13,726
31-May-25	13,125
30-Jun-25	13,504
30-Jul-25	14,387
31-Aug-25	11,854
30-Sep-25	11,225
Custodian fees as on September 2025	**129,251**

BSEC fees Calculation:	
Opening balance as at 01 April 2025	**118,012**
BSEC Fee for the period (Provision)	-
BSEC fees amortized for the period (April to September'25)	(59,006)
Payable BSEC fees as on 30 September 2025	**59,006**

Asian Tiger Capital Partners Asset Management Ltd.

ATC Shariah Unit Fund

For the period from 01 April 2025 until 30 September 2025

Calculation Of Purification Fund

Annexure G

S.L	Company Name	Div.Per Sh	No Share	Gross Dividend	Tax	Net Dividend	Profit Before PWPPF & Tax	Interest Income of the Company	Gross Revenue	DP Ratio	Deductible Interest
1	LHB	1.90	30,000	57,000	0	57,000.00		178,690,000	27,542,719,000	0.0065	370
2	LINDEBD	40.00	2,000	80,000	0	80,000		15,548,000	2,214,080,000	0.0070	562
3	MARICO	195.00	6,260	1,220,700	0	1,220,700		968,900,989	16,309,360,876	0.0594	72,519
4	BATASHOE	10.50	4,000	108,644	0	108,644		50,704,427	9,725,139,842	0.0052	566
5	ISLAMIBANK	1.00	30,000	30,000	0	30,000		4,568,105,509	104,904,817,711	0.0435	1,306
7	GP	1.10	23,980	263,780	0	263,780		2,790,753	79,378,589	0.0352	9,274
8	MARICO	6.00	6,260	375,600	0	375,600		220,053,442	5,110,347,705	0.0431	16,173
9	WALTONHIL	1.75	4,000	70,000	0	70,000		290,334,678	70,822,475,704	0.0041	287
				2,205,723.50	**0.00**	**2,205,723.50**					**101,058**

Asian Tiger Capital Partners Asset Management Ltd.

ATC Shariah Unit Fund					
Trustee Fee Calculation					
As at 30th September 2025					
					Annexure - F
Date	NAV Value	Days	0.2%	Total per Week	Total
April 10, 2025	118,540,425.56	14	9,094	9,094	9,093.51
April 17, 2025	118,063,480.95	7	4,528	4,528	13,621.97
April 24, 2025	115,343,687.07	7	4,424	4,424	18,046.12
April 27, 2025	115,000,570.24	3	1,890	1,890	19,936.54
April 28, 2025	114,104,527.14	1	625	625	20,561.77
April 29, 2025	113,766,042.71	1	623	623	21,185.14
April 30, 2025	114,191,360.07	1	626	626	21,810.85
May 5, 2025	113,933,510.19	5	3,121	3,121	24,932.31
May 6, 2025	97,255,011.25	1	533	533	25,465.22
May 8, 2025	96,428,655.00	2	1,057	1,057	26,521.97
May 15, 2025	95,200,440.04	7	3,652	3,652	30,173.49
May 22, 2025	94,822,868.33	7	3,637	3,637	33,810.54
May 29, 2025	94,119,046.42	7	3,610	3,610	37,420.58
June 1, 2025	94,457,921.49	3	1,553	1,553	38,973.31
June 2, 2025	94,775,340.57	1	519	519	39,492.63
3-Jun-25	94,699,495.34	1	519	519	40,011.53
4-Jun-25	95,219,921.21	1	522	522	40,533.29
15-Jun-25	95,274,902.90	11	5,743	5,743	46,275.88
18-Jun-25	95,013,042.05	3	1,562	1,562	47,837.74
19-Jun-25	94,644,498.32	1	519	519	48,356.34
26-Jun-25	95,405,793.99	7	3,659	3,659	52,015.74
30-Jun-25	96,080,697.22	4	2,106	2,106	54,121.62
3-Jul-25	96,451,904.12	3	1,586	1,586	55,707.13
10-Jul-25	98,644,892.43	7	3,784	3,784	59,490.77
15-Jul-25	98,896,047.37	5	2,709	2,709	62,200.25
17-Jul-25	99,648,964.93	2	1,092	1,092	63,292.29
20-Jul-25	100,851,277.89	3	1,658	1,658	64,950.12
24-Jul-25	103,622,395.14	4	2,271	2,271	67,221.30
31-Jul-25	103,493,254.98	7	3,970	3,970	71,190.90
3-Aug-25	105,216,998.80	3	1,730	1,730	72,920.50
4-Aug-25	105,025,160.06	1	575	575	73,495.98
6-Aug-25	104,808,394.20	2	1,149	1,149	74,644.56
7-Aug-25	104,217,059.30	1	571	571	75,215.62
12-Aug-25	102,949,545.12	5	2,821	2,821	78,036.15
14-Aug-25	103,646,126.93	2	1,136	1,136	79,172.00
18-Aug-25	103,732,383.62	4	2,274	2,274	81,445.59
19-Aug-25	103,768,473.33	1	569	569	82,014.18
21-Aug-25	103,215,140.18	2	1,131	1,131	83,145.30
27-Aug-25	102,592,949.45	6	3,373	3,373	86,518.22
28-Aug-25	103,579,327.43	1	568	568	87,085.78
31-Aug-25	104,512,971.09	3	1,718	1,718	88,803.80
4-Sep-25	103,648,943.55	4	2,272	2,272	91,075.56
11-Sep-25	103,138,355.12	7	3,956	3,956	95,031.55
15-Sep-25	102,082,679.50	4	2,237	2,237	97,268.98
18-Sep-25	101,624,105.92	3	1,671	1,671	98,939.51
25-Sep-25	100,417,724.75	7	3,852	3,852	102,791.15
28-Sep-25	80,608,213.26	3	1,325	1,325	104,116.22
30-Sep-25	80,239,284.76	2	879	879	104,995.55
	4,876,973,811	**187**	**104,996**	**104,996**	**104,996**

Weekly Average NAV (187 Weeks)	**26,080,073.86**

Asian Tiger Capital Partners Asset Management Ltd.

ATC Shariah Unit Fund
Management Fee Calculation
As at 30th September 2025

Annexure - G

Date	NAV Value	Days	Management Fees		Total per Week	Total
			2.50%	2%		
April 10, 2025	118,540,425.56	14	47,945	52,579	100,524	100,524.16
April 17, 2025	118,063,480.95	7	23,973	26,107	50,079	150,603.31
April 24, 2025	115,343,687.07	7	23,973	25,063	49,036	199,639.24
April 27, 2025	115,000,570.24	3	10,274	10,685	20,959	220,598.24
April 28, 2025	114,104,527.14	1	3,425	3,513	6,937	227,535.47
April 29, 2025	113,766,042.71	1	3,425	3,494	6,919	234,454.16
April 30, 2025	114,191,360.07	1	3,425	3,517	6,942	241,396.15
May 5, 2025	113,933,510.19	5	17,123	17,516	34,639	276,035.47
May 6, 2025	97,255,011.25	1	3,425	2,589	6,014	282,049.44
May 8, 2025	96,428,655.00	2	6,849	5,088	11,937	293,986.83
May 15, 2025	95,200,440.04	7	23,973	17,337	41,310	335,296.59
May 22, 2025	94,822,868.33	7	23,973	17,192	41,165	376,461.52
May 29, 2025	94,119,046.42	7	23,973	16,922	40,895	417,356.50
June 1, 2025	94,457,921.49	3	10,274	7,308	17,582	434,938.62
June 2, 2025	94,775,340.57	1	3,425	2,453	5,878	440,816.73
June 3, 2025	94,699,495.34	1	3,425	2,449	5,874	446,690.67
June 4, 2025	95,219,921.21	1	3,425	2,478	5,902	452,593.13
June 15, 2025	95,274,902.90	11	37,671	27,289	64,960	517,553.35
June 18, 2025	95,013,042.05	3	10,274	7,399	17,673	535,226.72
June 19, 2025	94,644,498.32	1	3,425	2,446	5,871	541,097.66
June 26, 2025	95,405,793.99	7	23,973	17,416	41,389	582,486.18
June 30, 2025	96,080,697.22	4	13,699	10,100	23,799	606,284.69
July 3, 2025	96,451,904.12	3	10,274	7,636	17,910	624,194.59
July 10, 2025	98,644,892.43	7	23,973	18,658	42,631	666,825.51
July 15, 2025	98,896,047.37	5	17,123	13,396	30,519	697,344.97
July 17, 2025	99,648,964.93	2	6,849	5,441	12,290	709,635.27
July 20, 2025	100,851,277.89	3	10,274	8,359	18,633	728,268.36
July 24, 2025	103,622,395.14	4	13,699	11,753	25,451	753,719.84
July 31, 2025	103,493,254.98	7	23,973	20,518	44,491	798,210.40
August 3, 2025	105,216,998.80	3	10,274	9,077	19,351	817,561.14
August 4, 2025	105,025,160.06	1	3,425	3,015	6,440	824,000.88
August 6, 2025	104,808,394.20	2	6,849	6,006	12,856	836,856.59
August 7, 2025	104,217,059.30	1	3,425	2,971	6,395	843,252.05
August 12, 2025	102,949,545.12	5	17,123	14,507	31,630	874,882.06
August 14, 2025	103,646,126.93	2	6,849	5,879	12,728	887,610.40
August 18, 2025	103,732,383.62	4	13,699	11,777	25,476	913,085.99
August 19, 2025	103,768,473.33	1	3,425	2,946	6,371	919,456.87
August 21, 2025	103,215,140.18	2	6,849	5,832	12,681	932,137.98

Asian Tiger Capital Partners Asset Management Ltd.

ATC Shariah Unit Fund
Management Fee Calculation
As at 30th September 2025

Annexure - G

Date	NAV Value	Days	Management Fees		Total per Week	Total
			2.50%	2%		
August 27, 2025	102,592,949.45	6	20,548	17,291	37,839	969,976.76
August 28, 2025	103,579,327.43	1	3,425	2,936	6,361	976,337.27
August 31, 2025	104,512,971.09	3	10,274	8,961	19,235	995,572.28
September 4, 2025	103,648,943.55	4	13,699	11,759	25,457	1,021,029.58
September 11, 2025	103,138,355.12	7	23,973	20,382	44,354	1,065,384.02
September 15, 2025	102,082,679.50	4	13,699	11,415	25,114	1,090,498.03
September 18, 2025	101,624,105.92	3	10,274	8,486	18,760	1,109,258.16
September 25, 2025	100,417,724.75	7	23,973	19,338	43,311	1,152,569.07
September 28, 2025	80,608,213.26	3	10,274	5,031	15,305	1,167,874.53
September 30, 2025	80,239,284.76	2	6,849	3,314	10,163	1,178,037.74
	4,876,973,811	**187**	**640,411**	**537,627**	**1,178,038**	**1,178,038**

Weekly Average NAV (187 Weeks)	**26,080,073.86**

Asian Tiger Capital Partners Asset Management Ltd.

ATC Shariah Unit Fund

Bank Reconciliation Statement

FSIBL SND A/C: 0186 13100000076

Sl. No	Particulars	Amount
1	Balance as per Bank Book & General Bank Ledger as on 30 September 2025	13,291,481
3	Balance as per Bank Statement as on 30 September 2025	13,291,481

Prepared by
ANM Safayet Hossain

Manager
(Compliance and Settlement)

Asian Tiger Capital Partners Asset Management Ltd.

ATC Shariah Unit Fund		
Bank Reconciliation Statement		
CBL SND A/C:1781560000011		
Sl. No	**Particulars**	**Amount**
1	Balance as per Bank Book & General Bank Ledger as on 30 September 2025	267,461
2	**Add: Cheque issued by us not debited by Bank within 30.09.2025** CDS Fee for month of August 2025 Cheque No. 4163753	1,969
3	**Add: Cheque issued by us not debited by Bank within 30.09.2025** Bill payment to Daily Sun for Publication Expense: May 2025 Cheque No. 4163577	6,900
4	**Add: Cheque issued by us not debited by Bank within 30.09.2025** Bill payment to Daily Sun for Publication Expense: June & 1st week of July Cheque No. 4163578	8,625.00
5	**Add: Cheque issued by us not debited by Bank within 30.09.2025** Advance Trustee Fee (October 2025 to March 2026) Cheque No: 4163579	80,132
6	Balance as per Bank Statement as on 30 September 2025	365,087

Prepared by
ANM Safayet Hossain

Manager
(Compliance and Settlement)

Capital Partners Asset Management Ltd