

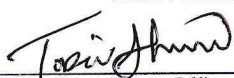
**ATC Shariah Unit Fund**

**Draft Financial Statements ( Un - Audited)**  
For The Period Ended September 30, 2021


**ATC Shariah Unit Fund**  
**Statement of Financial Position ( Un - Audited)**  
**As at 30 September 2021**


Particulars	Notes	As at 30 Sep 2021 Taka	As at 31 March 2021 Taka
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Preliminary and Issue Expense	6.00	841,624	1,045,466
<b>Total Non-Current Assets</b>		<b>841,624</b>	<b>1,045,466</b>
<b>Current Assets</b>			
Investment in Trading Securities - At Market	7.00	108,588,672	76,010,345
Advance Against BSEC Annual Fees		-	175,908
Other Receivables	8.00	108,782	94,178
Dividend Receivable	9.00	258,813	1,083,909
Cash and Cash Equivalent	10.00	48,697,673	93,604,394
Advance Trustee Fees	13.00	13,440	-
<b>Total Current Assets</b>		<b>157,667,380</b>	<b>170,968,734</b>
<b>Total Assets</b>		<b>158,509,005</b>	<b>172,014,200</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Unitholders' equity</b>			
Unit Capital	11.00	131,786,700	159,025,490
Unit Premium		565,728	3,623,630
Un-realized Gain/Loss		3,738,671	-
Retained Earnings	12.00	20,595,622	7,428,072
<b>Total Unitholders' Equity</b>		<b>156,686,721</b>	<b>170,077,192</b>
<b>Current Liabilities</b>			
Audit Fees Payable		-	28,750
Trustee Fees Payable	13.00	-	224,135
Management Fees Payable	14.00	1,815,323	1,618,894
Custodian Fees Payable			48,555
CDS Fees Payable		6,960	4,771
Publication Expense			4,600
CDBL Data Connection Fee Payable			7,302
<b>Total Current Liabilities</b>		<b>1,822,283</b>	<b>1,937,007</b>
<b>Total Unitholders' Equity and Liabilities</b>		<b>158,509,005</b>	<b>172,014,200</b>
<b>Net Asset Value (NAV) per Unit</b>			
At Cost	15.00	11.61	11.68
At Market Value	15.00	11.89	10.69

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

  
**Compliance Officer**  
 For & on behalf of  
**Asian Tiger Capital Partners**  
**Asset Management Limited**

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

  
**Member Trustee**  
 For & on behalf of  
**Investment Corporation of Bangladesh**

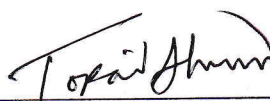
  
**Chairman Trustee**  
 For & on behalf of  
**Investment Corporation of Bangladesh**


Dated: Dhaka  
 October 24, 2021


**ATC Shariah Unit Fund**  
**Statement of Profit or Loss and Other Comprehensive Income**  
**For the Period Ended 30 September 2021 (Un - Audited)**


Particulars	Notes	30 September 2021	30 September 2021	30 September 2020	30 September 2020
		01 July' 2021- 30 Sept' 2021	01 April' 2021- 30 Sept' 2021	01 July' 2020- 30 Sept' 2020	01 April' 2020- 30 Sept' 2020
		Taka			Taka
<b>Income</b>					
Dividend Income	16.00	842,125	1,006,812	884,352	902,372
Profit/(Loss) on SNDA/Cs	17.00	26,518	547,720	361,309	732,215
Profit / (Loss) on Sale of Trading Securities	18.00	5,866,558	5,947,508	1,820,705	(6,121,725)
<b>Total Income</b>		<b>6,735,202</b>	<b>7,502,040</b>	<b>3,066,366</b>	<b>(4,487,138)</b>
<b>Expenditure</b>					
Management Fees	14.00	901,872	1,815,323	689,132	1,331,992
Trustee Fees	13.00	76,422	157,103	70,314	127,844
Custodian Fees			60,734	37,902	73,423
Brokerage Commission		278,775	355,841	84,850	163,215
Publication Expense		24,150	44,850	11,000	34,600
Selling Agent Commission		-	-	-	-
IPO Bidding Fee		-	3,000	13,000	13,000
Shariah Board Meeting Fees		-	20,800	-	-
CDS Fees		7,176	5,377	2,955	7,889
Audit Fees		-	-	-	-
CDBL Connection Fees		7,302	16,826	2,839	14,839
Bank Charges		6,569	47,847	810	2,020
Annual BO Maintenance Fees		1,800	1,800	-	-
Other Operating Expense	24.00	-	-	25,000	50,000
Annual Fees to BSEC		175,908	175,908	-	115,749
Amortization of Issue Expense	6.00	102,478	203,842	102,478	203,841
<b>Total Expense</b>		<b>1,582,452</b>	<b>2,909,249</b>	<b>1,040,280</b>	<b>2,138,412</b>
<b>Profit for the Period Before Unrealized Gain/(Loss)</b>		<b>5,152,750</b>	<b>4,592,791</b>	<b>2,026,086</b>	<b>(6,625,550)</b>
Provision write-back	19.00	6,149,100	15,730,906	10,063,185	18,792,211
<b>Net Profit/ (Loss) After Provision</b>		<b>11,301,850</b>	<b>20,323,697</b>	<b>12,089,270</b>	<b>12,166,661</b>
<b>Other Comprehensive Income</b>					
Fair value gain/(loss) on trading securities		3,738,671	3,738,671	-	-
<b>Total comprehensive income/(loss)</b>		<b>15,040,521</b>	<b>24,062,368</b>	<b>12,089,270</b>	<b>12,166,661</b>
<b>Earnings Per Unit (A/B)</b>	23.00	<b>0.86</b>	<b>1.54</b>	<b>0.89</b>	<b>0.89</b>

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 For & on behalf of  
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 Asset Management Limited

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

  
 For & on behalf of  
 Investment Corporation of Bangladesh

  
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Dated: Dhaka  
 October 24, 2021

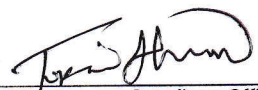
**ATC Shariah Unit Fund**  
**Statement of Changes in Equity ( Un - Audited)**  
For the period: 01 April 2021 to 30 September 2021

Particular	Unit Capital	Unit Premium	Un-realized Gain/Loss	Retained Earnings	Figure in Taka
					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	22,120				22,120
Surrender Unit Capital	(27,260,910)	(3,057,902)	-	-	(30,318,812)
Profit / Loss During the Period	-	-		20,323,697	20,323,697
Un- realized Gain/Loss during the period			3,738,671	-	3,738,671
Dividend Paid (Cash)	-	-		(7,156,147)	(7,156,147)
Closing Balance at 30 September 2021	131,786,700	565,728	3,738,671	20,595,623	156,686,722

**ATC Shariah Unit Fund**  
**Statement of Changes in Equity ( Audited)**  
As at 31st March 2021

Particular	Unit Capital	Unit Premium	Retained Earnings	Figure in Taka
				Total Unit holders' Equity
Opening Balance at 01 April 2020	136,427,190	598,434	(21,746,720)	115,278,904
Newly Issued Unit Capital	27,591,620			27,591,620
Unit Premium / Discount	-	3,025,197		3,025,197
Surrender Unit Capital	(4,993,320)	-	-	(4,993,320)
Profit / Loss During the Period	-	-	29,174,792	29,174,792
Dividend Paid (Cash)	-	-	-	-
Closing Balance at 31st March 2021	159,025,490	3,623,631	7,428,072	170,077,193


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Asset Management Limited



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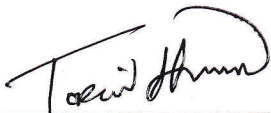

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October 24, 2021



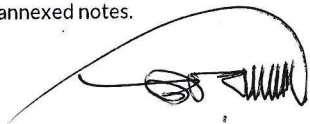
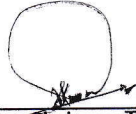
**ATC Shariah Unit Fund**  
**Statement of Cash Flows (Un - Audited)**  
**For the Period Ended September 30, 2021**

Particulars	Notes	For the Period Ended 30 September 2021	For the Period Ended 30 September 2020
		Taka	Taka
<b>Cash Flows from Operating Activities:</b>			
Collection from Dividend Income	20.00	1,831,908	1,685,457
Collection from Bank Profit Income	21.00	547,720	732,215
Cash Received/ Paid from Gain/ loss on Sale of Trading Securities		5,947,508	(6,121,725)
Payment against Operating Expense	22.00	(2,672,268)	(1,852,629)
Net Cash Inflow/(Outflow) from Operating Activities (A)		5,654,868	(5,556,682)
<b>Cash Flows from Investing Activities:</b>			
Investment in Trading Securities		(13,108,750)	11,573,470
Advance/Refund IPO			(5,006,600)
Receivable against IPO allotment		-	-
Payable against IPO allotment		-	-
Net Cash Inflow/(Outflow) from Investing Activities (B)		(13,108,751)	6,566,870
<b>Cash Flows from Financing Activities:</b>			
Dividend Paid		(7,156,147)	-
Unit Sell/ (Surrender) During the Period		(27,238,790)	-
Unit Premium		(3,057,902)	-
Net Cash Inflow/(Outflow) from Financing Activities (C)		(37,452,839)	-
Net Increase/(Decrease) in Cash and Cash Equivalents D=(A+B+C)		(44,906,722)	1,010,187
Cash and Cash Equivalents - Beginning of the Year (E)		93,604,394	34,395,916
Cash and Cash Equivalents - End of the Year (D+E)		48,697,672	35,406,102
Net Operating Cash Flow [A]		5,654,868	(5,556,682)
Weighted Average Number of Units Outstanding [B]		13,178,670	136,427,190
Net Operating Cash Flow Per Unit [A/B]		0.43	(0.04)

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 Compliance Officer  
 For & on behalf of  
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 Asset Management Limited  
  
 Managing Director & CEO  
 For & on behalf of  
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 Asset Management Limited

Dated: Dhaka  
 October 24, 2021

  
 Member Trustee  
 For & on behalf of  
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 Chairman Trustee  
 For & on behalf of  
 Investment Corporation of Bangladesh