

ATC Shariah Unit Fund
Statement of Financial Position (Unaudited)
As at 31 December 2025

Particulars	Notes	Amount in Taka	
		31-Dec-2025	31-Mar-2025
A. Assets			
Investments in Securities (at market price)	1.00	29,932,194	102,293,727
Advance, deposit and prepayments	2.00	88,662	10,753
Other receivables	3.00	711,882	1,904,350
Cash and cash equivalents	4.00	23,585,258	15,363,620
Total Assets		54,317,996	119,572,450
B. Liabilities			
Unclaimed/Dividend Payable	5.00	-	312,500
Dividend purification fund	6.00	111,904	110,567
Other Liabilities	7.00	196,566	1,137,399
Total Liabilities		308,470	1,560,466
C. Net Assets (A-B)		54,009,526	118,011,984
D. Owners' Equity			
Unit Capital	8.00	71,572,000	132,263,320
Unit premium reserve	9.00	3,383,703	2,028,012
Dividend Equalization Fund	10.00	-	-
Retained earnings	11.00	(20,946,177)	(16,279,348)
Total		54,009,526	118,011,984
Net Asset Value (NAV) Per Unit			
At market price	12.00	7.55	8.92
At cost price	13.00	13.06	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

ATC Shariah Unit Fund
Statement of Profit or Loss and Other Comprehensive Income (Unaudited)
For the Period from 01 April 2025 to 31 December 2025

Particulars	Notes	Amount in Taka			
		1-Apr-2025 to 31-Dec-2025	1-Apr-2024 to 31-Dec-2024	1-Oct-2025 to 31-Dec-2025	1-Oct-2024 to 31-Dec-2024
Revenue					
Gain/(loss) on sale of marketable securities	14.00	(9,703,034)	371	959,869	(4,014)
Dividend income	15.00	3,135,519	5,654,193	929,795	2,125,027
Profit/Coupon income	16.00	528,065	360,926	233,157	255,539
		(6,039,450)	6,015,490	2,122,821	2,376,552
Operating Expenses					
Management fees	17.00	1,580,945	2,137,005	396,931	700,084
Trustee fees	18.00	138,985	194,933	33,306	63,776
Custodian fees	19.00	150,870	237,655	20,995	114,556
BSEC annual fees		88,509	129,978	29,503	129,978
Advertisement and publication expenses		51,050	122,960	15,525	39,888
Purification Fund	Annexure-G	111,904	-	10,847	-
Irrecoverable of Dividend		594,154	-	-	-
Other Expenses (If any)	20.00	145,564	119,132	57,751	52,063
Total Expenses		2,861,981	2,941,663	564,858	1,100,345
Profit/(Loss) Before Provision During the Period		(8,901,432)	3,073,827	1,557,963	1,276,207
Add/(Less): (Provision)/Write back of provision during the period	21.00	4,234,767	(11,038,056)	(8,588,501)	(12,169,441)
Net Profit/(Loss) After Provision During the Period		(4,666,665)	(7,964,229)	(7,030,538)	(10,893,234)
Earnings Per Unit (EPU) After Provision During the Period	22.00	(0.65)	(0.58)	(0.98)	(0.79)

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 Changes in Equity (Unaudited)
For the Period from 01 April 2025 to 31 December 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	-	-	-	-	-
Unit Repurchase during the period	(60,691,320)	-	-	-	(60,691,320)
Unit premium reserve during the period	-	4,095,024	-	-	4,095,024
Unit discount during the period	-	(2,739,333)	-	-	(2,739,333)
Dividend Equalization Reserve	-	-	-	-	-
Prior Year Adjustment	-	-	-	-	(164)
Net profit/(loss) during the period	-	-	-	(4,666,665)	(4,666,665)
Dividend Paid	-	-	-	-	-
Closing balance as at 31 December 2025	71,572,000	3,383,702	-	(20,946,013)	54,009,526

ATC Shariah Unit Fund
Statement of Changes in Equity (Unaudited)
For the Period from 01 April 2024 to 31 December 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	-	-	-	(7,964,240)	(7,964,240)
Prior Year Adjustment	-	-	-	-	-
Dividend Paid	-	-	-	-	-
Closing balance as at 31 December 2024	137,563,320	1,471,512	-	(12,914,158)	126,120,675

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 31 December 2025

Particulars	Notes	Amount in Taka	
		1-Apr-2025 to 31-Dec-2025	1-Apr-2024 to 31-Dec-2024
A. Cash Flows from Operating Activities			
Gain on sale of securities	Annexure-B	(9,703,034)	371
Dividend income received in cash	23.00	4,312,213	4,920,873
Interest income realized in cash	24.00	600,059	360,926
Advance, deposit and prepayments	25.00	(88,662)	-
Payment made for expenses	26.00	(4,159,445)	(3,404,918)
Other (If any)		-	-
Net cash flows from/(used in) operating activities		(9,038,869)	1,877,252
B. Cash Flows from Investing Activities			
Purchase of Securities	Annexure-C	(498,936)	(2,214,822)
Sale of Securities (at Cost)	Annexure-B	77,095,073	3,667,559
A/C Receivable from Shanta Amanah Shariah Fund		-	8,909,000
Return From IPO		-	-
Investment In MTDR/FDR/T-Bill		-	-
Encashment of MTDR/FDR/T-Bill		-	-
Net cash flows from/(used in) investing activities		76,596,137	10,361,737
C. Cash Flows from Financing Activities			
Proceeds from issuance of units	27.00	-	-
Payments made for re-purchase of units	28.00	(59,335,630)	-
Dividend paid	29.00	-	-
Net cash flows from/(used in) financing activities		(59,335,630)	-
D. Net Cash Inflows/Outflows during the period (A+B+C)		8,221,638	12,238,989
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)		23,585,258	18,859,753
Net Operating Cash Flows Per Unit (NOCFU)	30.00	(1.26)	0.14

On behalf of ATC Shariah Unit Fund



Chairman, Trustee

Investment Corporation of Bangladesh



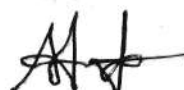
Member Secretary

Investment Corporation of Bangladesh



Chief Executive Officer

Asian Tiger Capital Partners Asset Management Company
Limited



Compliance Officer

Asian Tiger Capital Partners Asset Management Company
Limited

ATC Shariah Unit Fund
Notes to the Financial Statements
For the Period ended 31 December 2025

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

1.01 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.

2.00 Significant Accounting Policies

2.01 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.

2.02 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

2.03 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].



2.04 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 December 2025 on an aggregate portfolio basis as per requirement of Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2025.

2.05 Purification Policy

Purification is the cleansing process which removes any impure returns that is not permissible under Shariah Law and dispose of the non-permissible portion through donation to charitable organizations.

The Fund shall separate the impure earnings from the Capital Gains and / or dividend and / or income and distribute the rest to the investors, impure earnings from investments are to be purified through donation to charitable organizations and will be adjusted with the next published NAV immediately after the approval of the Shariah Advisory Board

2.06 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.

2.07 Valuation Policy

As per Rule of Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025, the fund shall fix the valuation method for the Scheme subject to the prior approval of the Commission. The investment valuation policy of the Fund will be as follow:



2.7.1 Listed Securities

The listed securities are valued at the closing quoted market price only on the Dhaka Stock Exchange on the date of valuation i.e. on December 30th, 2025

2.7.2 Non-Listed Securities

The Fund shall follow the method approved by the Commission for valuation of the non-listed investment, if any, and the Asset Management Company and the Trustee shall periodically review the non-listed investment, if any. The auditors shall comment on such investment in the annual report of the

The Asset Management Company and the Trustee will value the non-listed securities at least once in every three months

Once non-listed securities are valued, the valued amount will be considered for purpose of valuing the Fund's assets in any interval of time until the securities are further revalued by the Asset Management

2.7.3 Others

For securities debts, debentures, margin or fixed deposits, the accrued interest on such instruments on the date of valuation shall be taken into account in any calculation of Net Asset Value of such securities in the portfolio of the Fund.

In case of deferred expenses, accrued expenses for the period will be taken into account for determining total liabilities.

2.08 Shariah Board Members

The Chairman of the Board is Principal Sayed Kamaluddin Zafree, Vice-Chairman of the Board is Moulana Kobi Mohammad Ruhul Amin Khan, Honorable Member Secretary of the Board is Prof. Moulana A B M Masum Billah and Member of the Board are Prof. Dr. Nazrul Islam Al Maruf Madani and Mufti Sayed Ahmed Muzaddady

2.09 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.

2.10 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.

2.11 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.

2.12 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.

2.13 Provision for Income Tax

The income of the Fund is exempted from Income Tax as per 6th Schedule Part-1, Rule 10 (Ka), Income Tax Act 2023 hence no provision for tax is required.

2.14 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 2025.

2.15 Earnings Per Unit

Earning Per Unit has been computed by dividing the basic earnings by the number of ordinary unit outstanding as on 31 December 2025 as per IAS-33 "Earnings per Unit"

2.16 Reporting Period

The Financial Statement have been prepared for the period ended 31 December 2025. where as the comparative figures have been presented for the period ended 31 December 2024, therefore the comparative figures are comparable.

2.17 General

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



ATC Shariah Unit Fund
Notes to the Financial Statements (Unaudited)
For the Period from 01 April 2025 to 31 December 2025

		Amount in Taka	
		31-Dec-2025	31-Mar-2025
1.00 Investments (at market price)			
Investments in Listed Securities		29,932,194	102,293,727
Investment in Non-Listed securities		-	-
Kindly see Annexure-A		29,932,194	102,293,727
2.00 Advance, deposit and prepayments			
Annual fees to BSEC		29,503	-
Trustee fees-ICB		59,159	10,753
		88,662	10,753
3.00 Other receivables			
Accrued bank interest-SND (Annexure-E)		22,247	38,021
Dividend Receivable (Annexure-D)		689,635	1,866,329
		711,882	1,904,350
4.00 Cash and cash equivalents			
Main Bank Accounts (N:4.01)		23,560,267	15,362,588
Brokerage Accounts (N:4.02)		24,991	1,032
Total		23,585,258	15,363,620
4.01 Bank accounts (Main):			
Name of the Bank and Branches:	Accounts Number		
First Security Islami Bank Limited (Muhammadpur Branch)	018613100000076	13,479,164	134,014,523
Pubali Bank PLC (Gulshan Branch)	0566102001314	99,646	-
City Bank (Islamic Banking Branch)	1781560000011	9,981,457	1,961,135
		23,560,267	135,975,658
4.02 Brokerage Accounts :			
Name of the Broker House and Branches	Account Number		
ICB Securities	ATCUF	-	1,000
✓ IDLC Securities ✗	C194	-	-
Islami Bank Securities	AT201	24,991	-
Tasia Securities	MF002	-	32
		24,991	1,032
At present, we have only one brokerage account: Islami Bank Securities			
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



ATC Shariah Unit Fund
Notes to the Financial Statements (Unaudited)
For the Period from 01 April 2025 to 31 December 2025

		Amount in Taka	
		31-Dec-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
6.00 Dividend purification fund (Interest against dividend income)			
Opening Balance	110,567	-	
Add: Addition for the Period	111,904	110,567	
Add: Profit on bank deposit	-	-	
Less: Excise Duty & Bank Charge	-	-	
Less: Donation and expenses	(110,567)	-	
Total	111,904	110,567	
7.00 Other Liabilities			
Management fees	174,948	972,487	
BSEC Fee	-	118,012	
Trustee Fee	-	-	
Custodian fee	21,618	-	
Advertisement and publication expenses	-	6,900	
CDBL Annual Fee	-	-	
Audit fees	-	40,000	
Other payable	-	-	
	196,566	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	60,691,320	5,300,000	
Closing balance as at 31 December 2025	71,572,000	126,963,320	
Details of Unit Holding Position as on Reporting Date is given below:			
	Kinds of Investors	Number of Investors	Number of Units
Sponsor	1	100,000	100,000
Institution	6	7,055,200	13,084,332
Individual	2	2,000	42,000
Total	9	7,157,200	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	4,095,024	556,500	
Less: Unit discount during the period	2,739,333	-	
Closing balance as at 31 December 2025	3,383,703	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 31 December 2025	-	-	
11.00 Retained Earnings			
Opening balance as at 01 April 2025	(16,279,348)	(4,949,918)	
Add: Net Income During the Period	(4,666,665)	(11,329,430)	
Less: Dividend Paid During the Period	-	-	
Less: Adjustment of Cash Dividend against Fractional Stock Dividend	(164)	-	
Closing balance as at 31 December 2025	(20,946,177)	(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.



ATC Shariah Unit Fund
Notes to the Financial Statements (Unaudited)
For the Period from 01 April 2025 to 31 December 2025

		Amount in Taka	
		1-Apr-2025 to 31-Dec-2025	1-Apr-2024 to 31-Dec-2024
12.00 Net Asset Value (NAV) per unit at market price			
Total asset value at market price		54,317,996	119,572,450
Less: Liability for expenses		(308,470)	(1,560,466)
Net Asset Value (NAV)		54,009,526	118,011,984
Number of units		7,157,200	13,226,332
NAV per unit at market price		7.55	8.92
13.00 Net Asset Value (NAV) per unit at cost price			
Total net asset value at market price		54,317,996	119,572,450
Less: Liability for expenses		(308,470)	(1,560,466)
Add: Unrealized loss on securities during the period		39,450,467	43,685,234
Net Asset Value (NAV)		93,459,993	161,697,218
Number of units		7,157,200	13,226,332
NAV per unit at cost price		13.06	12.23
		Amount in Taka	
		1-Apr-2025 to 31-Dec-2025	1-Apr-2024 to 31-Dec-2024
14.00 Gain/(Loss) on sale of marketable securities (Annexure-B)		(9,703,034)	371
15.00 Dividend income (Annexure-D)		3,135,519	3,529,166
16.00 Bank Profit (Annexure-E)		528,065	105,387
17.00 Mangament Fee (Annexure-F)		174,948	329,047
18.00 Trustee Fee (Annexure-F)		(59,159)	60,848
19.00 Custodian Fee (Annexure-F)		150,870	237,665
20.00 Other Expense:			
Bank charges		24,158	15,129
Exise duty		30,000	13,000
CDBL charges		32,859	32,859
Annual BO Maintenace Fees		600	-
CDS Fees		7,948	2,144
Shariah Board Meeting Fees & Other Expenses		24,000	30,000
CDBL Annual fees		26,000	26,000
Total		145,564	119,132
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		(39,450,467)	(39,794,258)
Total unrealized gain/(loss) during the period		4,234,767	(11,038,056)
22.00 Earnings per unit			
Net Profit/(Loss) After Provision During the Period		(4,666,665)	(7,964,240)
Number of units		7,157,200	13,756,332
Earnings Per Unit (EPU) After Provision During the Period		(0.65)	(0.58)
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 31 December 2025

		Amount in Taka	
		1-Apr-2025 to 31-Dec-2025	1-Apr-2024 to 31-Dec-2024
23.00 Dividend income received in cash			
Dividend Income from Investment in Securities		3,135,519	5,654,193
Add: Previous year Dividend Receivable		1,866,329	1,295,363
Less: Bad debt		-	-
Add: AIT on Dividend		-	-
Less: Current year Dividend Receivable		(689,635)	(2,028,683)
		4,312,213	4,920,873
24.00 Profit Income realized in cash			
Profit Income on Bank Deposits and Bonds		600,059	360,926
Add: Previous year Profit Receivable on MTDR & Bonds		-	-
Less: Current year Profit Receivable on MTDR & Bonds		-	-
		600,059	360,926
25.00 Advance, deposit and prepayments:			
26.00 Payment made for expenses:			
Total Expenses		2,861,981	2,941,674
Less: Preliminary Expenses		-	-
Add: Previous year Operating Expenses payable (N: 26.01)		1,549,713	1,415,710
Add: Donation & Charges on Interest against Dividend Income		-	-
Less: Current year Operating Expenses payable (N: 26.02)		(308,470)	(990,487)
Add: Bad Debt Expenses		-	-
Add: AIT Source Tax Deducted on Interest Income from SND		56,221	38,021
		4,159,445	3,404,918
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	1,415,710
26.02 Current year Operating Expenses payable			
Current Liabilities (Current Year)		308,470	990,487
Less: Last year adjustment		-	-
Less: Advance Payment of Fees, Tax & Suspense's		-	-
		308,470	990,487
27.00 Proceeds from issuance of units:		-	-
28.00 Payments made for re-purchase of units:		59,335,630	-
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		(9,038,869)	1,877,252
Number of units		7,157,200	13,756,332
Net operating cash flow per unit		(1.26)	0.14



ATC Shariah Unit Fund
Notes to the Financial Statements (Unaudited)
For the Period from 01 April 2025 to 31 December 2025

31.00 Profit and Earnings Per Unit available for Distribution

Retained Earnings Brought Forward
Add/(Less): Last year adjustment
Less: Dividend Paid
Less: Transfered to Dividend Equalization Reserve
Add: Profit/Loss for the Period
Add: Dividend Equalization Reserve

Number of Units
Per Unit Profit Available for Distribution

Amount in Taka	
1-Apr-2025 to 31-Dec-2025	1-Apr-2024 to 31-Dec-2024
(16,279,348)	(4,949,918)
-	-
-	-
(4,666,665)	(7,964,229)
-	-
(20,946,013)	(12,914,147)
7,157,200	13,756,332
(2.93)	(0.94)

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
As at 31 December 2025

Portfolio

Listed Securities

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	6,959	987.13	6,869,406	804.10	5,595,732	(1,273,674)	7.33%
		Sub-Total	6,959	987.13	6,869,406	804.10	5,595,732	(1,273,674)	7.33%
2	Pharmaceuticals	RENATA	14,019	1,168.46	16,380,640	391.80	5,492,644	(10,887,996)	17.47%
3	& Chemicals	MARICO	160	2,359.52	377,524	2,673.50	427,760	50,236	0.40%
		Sub-Total	14,179		16,758,164		5,920,404	(10,837,760)	17.87%
1	Fuel & Power	SUMITPOWER	350,000	40.38	14,134,366	12.30	4,305,000	(9,829,366)	15.07%
2		LINDEBD	2,000	1,739.49	3,478,978	750.10	1,500,200	(1,978,778)	3.71%
		Sub-Total	352,000		17,613,344		5,805,200	(11,808,144)	18.78%
1	Engineering	WALTONHIL	4,400	1,014.25	4,462,713	376.90	1,658,360	(2,804,353)	4.76%
		Sub-Total	4,400		4,462,713		1,658,360	(2,804,353)	4.76%
1	Bank	GIB	1,188,308	9.52	11,317,220	1.70	2,020,124	(9,297,096)	12.07%
		Sub-Total	1,188,308		11,317,220		2,020,124	(9,297,096)	12.07%
1	Food	OLYMPIC	65,010	190.15	12,361,814	137.40	8,932,374	(3,429,440)	13.18%
		Sub-Total	65,010		12,361,814		8,932,374	(3,429,440)	13.18%
		Grand Total	1,630,856		69,382,661		29,932,194	(39,450,467)	73.99%

Annexure-A



ATC Shariah Unit Fund
For the Period from 01 April 2025 to 31 December 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	BXPHERMA	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	BXPHERMA	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	BXPHERMA	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)
41	SQURPHARMA	1,600	205	327,438	213.40	341,440	683	13,319
42	SQURPHARMA	24,598	205	5,033,948	212.87	5,236,176	10,472	191,734
43	BATASHOE	105	987	103,648	861.55	90,463	181	(13,366)
44	GP	3,980	323	1,286,079	281.05	1,118,579	2,237	(169,746)
45	MARICO	43	2,360	101,460	2,759.47	118,657	237	16,960
46	BATASHOE	275	987	271,460	857.07	235,694	471	(36,236)
47	GP	1	323	323	280.70	281	1	(43)
48	MARICO	453	2,360	1,068,865	2,753.62	1,247,390	2,495	176,030
49	BATASHOE	214	987	211,245	851.13	182,142	364	(29,467)
50	GP	4,999	323	1,615,354	277.75	1,388,472	2,777	(229,653)
51	MARICO	213	2,360	502,579	2,753.59	586,515	1,173	82,763
52	BATASHOE	379	987	374,121	843.42	319,656	639	(55,105)
53	GP	5,000	323	1,615,677	278.50	1,392,500	2,785	(225,962)
54	MARICO	600	2,360	1,415,715	2,756.03	1,653,618	3,307	234,598
55	BATASHOE	3	987	2,961	857.90	2,574	5	(393)
56	GP	5,000	323	1,615,677	277.53	1,387,650	2,775	(230,802)
57	MARICO	516	2,360	1,217,515	2,756.40	1,422,302	2,845	201,943
58	BATASHOE	103	987	101,674	822.88	84,757	170	(17,087)
59	GP	2,000	323	646,271	271.05	542,100	1,084	(105,255)
60	BATASHOE	33	987	32,575	824.94	27,223	54	(5,407)
61	MARICO	401	2,360	946,169	2,738.22	1,098,026	2,196	149,660
62	GP	100	323	32,314	278.00	27,800	56	(4,569)
63	MARICO	400	2,360	943,810	2,758.28	1,103,312	2,207	157,295
64	BATASHOE	17	987	16,781	820.29	13,945	28	(2,864)
65	GP	900	323	290,822	273.90	246,510	493	(44,805)
66	MARICO	172	2,360	405,838	2,760.01	474,722	949	67,934
67	GP	2,000	323	646,271	272.80	545,600	1,091	(101,762)
68	MARICO	300	2,360	707,857	2,759.78	827,934	1,656	118,421
69	BATASHOE	200	987	197,425	810.00	162,000	324	(35,749)
70	MARICO	1,000	2,360	2,359,525	2,736.74	2,736,740	5,473	371,742
71	BATASHOE	296	987	292,189	812.92	240,624	481	(52,046)
72	MARICO	500	2,360	1,179,762	2,768.80	1,384,400	2,769	201,869
73	BATASHOE	235	987	231,974	816.02	191,765	384	(40,593)
74	MARICO	70	2,360	165,167	2,752.68	192,688	385	27,135
75	BATASHOE	107	987	105,622	816.00	87,312	175	(18,485)
76	MARICO	146	2,360	344,491	2,758.05	402,675	805	57,379
77	BATASHOE	341	987	336,610	816.91	278,566	557	(58,601)



78	BATASHOE	30	987	29,614	818.00	24,540	49	(5,123)
79	MARICO	125	2,360	294,941	2,739.79	342,474	685	46,848
80	BATASHOE	61	987	60,215	815.11	49,722	99	(10,592)
81	MARICO	59	2,360	139,212	2,744.00	161,896	324	22,360
82	MARICO	45	2,360	106,179	2,738.00	123,210	246	16,785
83	BATASHOE	35	987	34,549	806.69	28,234	56	(6,372)
84	MARICO	12	2,360	28,314	2,725.05	32,701	65	4,321
85	BATASHOE	123	987	121,416	803.19	98,792	198	(22,822)
86	MARICO	12	2,360	28,314	2,730.00	32,760	66	4,380
87	BATASHOE	90	987	88,841	816.00	73,440	147	(15,548)
88	MARICO	98	2,360	231,233	2,721.53	266,710	533	34,943
89	BATASHOE	26	987	25,665	810.00	21,060	42	(4,647)
90	MARICO	71	2,360	167,526	2,721.25	193,209	386	25,296
91	BATASHOE	6	987	5,923	810.83	4,865	10	(1,068)
92	MARICO	314	2,360	740,891	2,725.29	855,741	1,711	113,139
93	BATASHOE	168	987	165,837	810.17	136,109	272	(30,001)
94	MARICO	100	2,360	235,952	2,717.69	271,769	544	35,273
95	MARICO	2	2,360	4,719	2,729.00	5,458	11	728
96	BATASHOE	30	987	29,614	809.00	24,270	49	(5,392)
97	MARICO	50	2,360	117,976	2,715.06	135,753	272	17,505
98	BATASHOE	70	987	69,099	810.00	56,700	113	(12,512)
99	BATASHOE	106	987	104,635	809.75	85,834	172	(18,973)
100	BATASHOE	244	987	240,859	810.12	197,669	395	(43,585)
101	BATASHOE	4	987	3,949	803.30	3,213	6	(742)
102	MARICO	48	2,360	113,257	2,666.20	127,978	256	14,464
103	BATASHOE	56	987	55,279	810.96	45,414	91	(9,956)
104	MARICO	350	2,360	825,834	2,661.00	931,350	1,863	103,654
105	BATASHOE	31	987	30,601	807.77	25,041	50	(5,610)
Total		719,849		77,095,073		67,527,118		(9,703,034)



ATC Shariah Unit Fund

For the Period from 01 April 2025 to 31 December 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 31 December 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
10	BATASHOE	18-Nov-25	9,235.00	10.00	143%	132,061
11	MARICO	23-Nov-25	3,162.00	10.00	500%	158,100
12	OLYMPIC	17-Nov-25	65,010.00	10.00	30%	195,030
13	RENATA	17-Nov-25	14,019.00	10.00	55%	77,105
14	SUMITPOWER	11-Nov-25	350,000.00	10.00	11%	367,500
Total						3,135,519

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	OLYMPIC	17-Nov-25	65,010	10.00	30.00%	195,030
4	RENATA	17-Nov-25	14,019	10.00	55.00%	77,105
5	SUMITPOWER	11-Nov-25	350,000	10.00	10.50%	367,500
Total						689,635



ATC Shariah Unit Fund

For the Period from 01 April 2025 to 31 December 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%	447,343
2	ATC Shariah Unit Fund	Pubali Bank PLC	(Islamic Banking Window), Gulshan Branch	0566102001314	Mudarabah Special Notice Deposit Account (MSND)	4% - 4.25%	644
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%	80,078
Sub-Total							528,065



ATC Shariah Unit Fund

For the Period from 01 April 2025 to 31 December 2025

Annexure F

Management Fees Calculation:		
Date	Day	Weekly NAV at Market
10-Apr-25	14	118,540,416
17-Apr-25	7	118,063,471
24-Apr-25	7	115,343,677
27-Apr-25	3	115,000,560
28-Apr-25	1	114,104,517
29-Apr-25	1	113,766,033
30-Apr-25	1	114,191,350
5-May-25	5	113,933,500
6-May-25	1	97,255,001
8-May-25	2	96,428,645
15-May-25	7	95,200,430
22-May-25	7	94,822,858
29-May-25	7	94,119,036
1-Jun-25	3	94,457,911
2-Jun-25	1	94,775,331
3-Jun-25	1	94,699,485
4-Jun-25	1	95,219,911
15-Jun-25	11	95,274,893
18-Jun-25	3	95,013,032
19-Jun-25	1	94,644,488
26-Jun-25	7	95,405,784
30-Jun-25	4	96,080,687
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



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
9-Oct-25	9	78,749,338
15-Oct-25	6	78,176,308
16-Oct-25	1	77,978,889
20-Oct-25	4	77,917,764
23-Oct-25	3	77,825,998
30-Oct-25	7	77,248,769
6-Nov-25	7	76,258,738
9-Nov-25	3	75,726,108
10-Nov-25	1	75,723,586
11-Nov-25	1	75,251,770
12-Nov-25	1	75,123,168
13-Nov-25	1	75,076,528
16-Nov-25	3	74,734,123
17-Nov-25	1	74,162,687
18-Nov-25	1	63,658,781
19-Nov-25	1	63,548,356
20-Nov-25	1	63,537,109



23-Nov-25	3	63,283,926
24-Nov-25	1	63,239,341
25-Nov-25	1	63,041,092
26-Nov-25	1	63,036,847
27-Nov-25	1	62,859,317
30-Nov-25	3	62,728,962
1-Dec-25	1	54,751,312
2-Dec-25	1	54,665,949
3-Dec-25	1	54,663,651
4-Dec-25	1	54,618,714
7-Dec-25	3	54,614,369
8-Dec-25	1	54,523,319
9-Dec-25	1	54,432,077
10-Dec-25	1	54,365,566
11-Dec-25	1	54,342,334
14-Dec-25	3	54,301,186
15-Dec-25	1	54,279,541
17-Dec-25	2	54,103,301
18-Dec-25	1	54,009,285
21-Dec-25	3	53,925,525
22-Dec-25	1	53,907,453
23-Dec-25	1	53,886,214
24-Dec-25	1	53,869,254
28-Dec-25	4	53,843,364
29-Dec-25	1	53,828,303
31-Dec-25	2	53,825,095
Total NAV	279	7,600,616,910
Weekly Weighted Average NAV		27,242,355
Management fees Calculation for the Period	5,00,00,000*2.5%*(3/4)	955,479
	20,00,00,000*2%*(3/4)	625,465
	Total Management Fee	1,580,945
Opening Balance		972,487
Management Fees paid during the period		(2,378,484)
Management Fees Payable/ (Advance)		174,948



Trustee Fees Calculation:		
Weekly Weighted Average NAV		27,242,355
Trustee fee@.15%*(3/4)		138,985
Add (Less): Advance Trustee fees		(10,753)
Trustee fee paid during the period		(187,391)
Trustee Fees Payable/ (Advance)		(59,159)

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
31-Oct-25	10,753
30-Nov-25	5,876
31-Dec-25	4,989
Custodian fees as on 31 December 2025	150,870

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 December'25)	(88,509)
Payable BSEC fees as on 31 December 2025	29,503



ATC Shariah Unit Fund
Trustee Fee Calculation
As at 31st December 2025

Annexure - F

Date	NAV Value	Days		Total per Week	Total
			0.2%		
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
9-Oct-25	78,749,337.87	9	3,884	3,884	108,879.08
15-Oct-25	78,176,308.11	6	2,570	2,570	111,449.26
16-Oct-25	77,978,888.68	1	427	427	111,876.54



20-Oct-25	77,917,764.41	4	1,708	1,708	113,584.33
23-Oct-25	77,825,998.07	3	1,279	1,279	114,863.66
30-Oct-25	77,248,768.90	7	2,963	2,963	117,826.63
6-Nov-25	76,258,737.99	7	2,925	2,925	120,751.62
9-Nov-25	75,726,107.67	3	1,245	1,245	121,996.43
10-Nov-25	75,723,586.02	1	415	415	122,411.36
11-Nov-25	75,251,770.41	1	412	412	122,823.70
12-Nov-25	75,123,167.69	1	412	412	123,235.33
13-Nov-25	75,076,528.03	1	411	411	123,646.71
16-Nov-25	74,734,122.90	3	1,229	1,229	124,875.22
17-Nov-25	74,162,686.79	1	406	406	125,281.59
18-Nov-25	63,658,781.28	1	349	349	125,630.40
19-Nov-25	63,548,356.20	1	348	348	125,978.61
20-Nov-25	63,537,109.38	1	348	348	126,326.76
23-Nov-25	63,283,926.50	3	1,040	1,040	127,367.04
24-Nov-25	63,239,340.62	1	347	347	127,713.56
25-Nov-25	63,041,092.21	1	345	345	128,058.99
26-Nov-25	63,036,846.64	1	345	345	128,404.40
27-Nov-25	62,859,317.18	1	344	344	128,748.83
30-Nov-25	62,728,962.02	3	1,031	1,031	129,779.99
1-Dec-25	54,751,312.21	1	300	300	130,080.00
2-Dec-25	54,665,949.23	1	300	300	130,379.54
3-Dec-25	54,663,650.58	1	300	300	130,679.07
4-Dec-25	54,618,714.06	1	299	299	130,978.35
7-Dec-25	54,614,369.24	3	898	898	131,876.12
8-Dec-25	54,523,318.86	1	299	299	132,174.88
9-Dec-25	54,432,077.46	1	298	298	132,473.13
10-Dec-25	54,365,565.90	1	298	298	132,771.03
11-Dec-25	54,342,334.24	1	298	298	133,068.79
14-Dec-25	54,301,185.58	3	893	893	133,961.42
15-Dec-25	54,279,541.24	1	297	297	134,258.84
17-Dec-25	54,103,301.43	2	593	593	134,851.75
18-Dec-25	54,009,285.34	1	296	296	135,147.69
21-Dec-25	53,925,525.10	3	886	886	136,034.14
22-Dec-25	53,907,453.36	1	295	295	136,329.52
23-Dec-25	53,886,214.03	1	295	295	136,624.79
24-Dec-25	53,869,253.91	1	295	295	136,919.96
28-Dec-25	53,843,363.85	4	1,180	1,180	138,100.09
29-Dec-25	53,828,302.99	1	295	295	138,395.04
31-Dec-25	53,825,095.24	2	590	590	138,984.91
	7,600,617,131	279	138,985	138,985	138,985

Weekly Average NAV
(279 Weeks)

27,242,355.31



ATC Shariah Unit Fund Management Fee Calculation As at 31st December 2025						
Date	NAV Value	Days	Management Fees		Total per Week	Annexure - G Total
			2.50%	2%		
April 10, 2025	118,540,415.52	14	47,945	52,579	100,524	100,524.15
April 17, 2025	118,063,470.91	7	23,973	26,107	50,079	150,603.29
April 24, 2025	115,343,677.04	7	23,973	25,063	49,036	199,639.22
April 27, 2025	115,000,560.21	3	10,274	10,685	20,959	220,598.22
April 28, 2025	114,104,517.10	1	3,425	3,513	6,937	227,535.45
April 29, 2025	113,766,032.67	1	3,425	3,494	6,919	234,454.14
April 30, 2025	114,191,350.04	1	3,425	3,517	6,942	241,396.13
May 5, 2025	113,933,500.16	5	17,123	17,516	34,639	276,035.45
May 6, 2025	97,255,001.22	1	3,425	2,589	6,014	282,049.42
May 8, 2025	96,428,644.97	2	6,849	5,088	11,937	293,986.81
May 15, 2025	95,200,430.01	7	23,973	17,337	41,310	335,296.56
May 22, 2025	94,822,858.31	7	23,973	17,192	41,165	376,461.49
May 29, 2025	94,119,036.40	7	23,973	16,922	40,895	417,356.47
June 1, 2025	94,457,911.47	3	10,274	7,308	17,582	434,938.59
June 2, 2025	94,775,330.56	1	3,425	2,453	5,878	440,816.69
June 3, 2025	94,699,485.32	1	3,425	2,449	5,874	446,690.63
June 4, 2025	95,219,911.20	1	3,425	2,478	5,902	452,593.09
June 15, 2025	95,274,892.90	11	37,671	27,289	64,960	517,553.30
June 18, 2025	95,013,032.04	3	10,274	7,399	17,673	535,226.68
June 19, 2025	94,644,488.32	1	3,425	2,446	5,871	541,097.61
June 26, 2025	95,405,783.99	7	23,973	17,416	41,389	582,486.13
June 30, 2025	96,080,687.23	4	13,699	10,100	23,799	606,284.64
July 3, 2025	96,451,904.12	3	10,274	7,636	17,910	624,194.54
July 10, 2025	98,644,892.43	7	23,973	18,658	42,631	666,825.46
July 15, 2025	98,896,047.37	5	17,123	13,396	30,519	697,344.92
July 17, 2025	99,648,964.93	2	6,849	5,441	12,290	709,635.22
July 20, 2025	100,851,277.89	3	10,274	8,359	18,633	728,268.30
July 24, 2025	103,622,395.14	4	13,699	11,753	25,451	753,719.79
July 31, 2025	103,493,254.98	7	23,973	20,518	44,491	798,210.35
August 3, 2025	105,216,998.80	3	10,274	9,077	19,351	817,561.09
August 4, 2025	105,025,160.06	1	3,425	3,015	6,440	824,000.83
August 6, 2025	104,808,394.20	2	6,849	6,006	12,856	836,856.54
August 7, 2025	104,217,059.30	1	3,425	2,971	6,395	843,252.00
August 12, 2025	102,949,545.12	5	17,123	14,507	31,630	874,882.01
August 14, 2025	103,646,126.93	2	6,849	5,879	12,728	887,610.35
August 18, 2025	103,732,383.62	4	13,699	11,777	25,476	913,085.94
August 19, 2025	103,768,473.33	1	3,425	2,946	6,371	919,456.82



August 21, 2025	103,215,140.18	2		6,849	5,832	12,681	932,137.93
August 27, 2025	102,592,949.45	6		20,548	17,291	37,839	969,976.71
August 28, 2025	103,579,327.43	1		3,425	2,936	6,361	976,337.22
August 31, 2025	104,512,971.09	3		10,274	8,961	19,235	995,572.23
September 4, 2025	103,648,943.55	4		13,699	11,759	25,457	1,021,029.53
September 11, 2025	103,138,355.12	7		23,973	20,382	44,354	1,065,383.97
September 15, 2025	102,082,679.50	4		13,699	11,415	25,114	1,090,497.98
September 18, 2025	101,624,105.92	3		10,274	8,486	18,760	1,109,258.11
September 25, 2025	100,417,724.75	7		23,973	19,338	43,311	1,152,569.01
September 28, 2025	80,608,213.26	3		10,274	5,031	15,305	1,167,874.47
September 30, 2025	80,239,284.76	2		6,849	3,314	10,163	1,178,037.68
October 9, 2025	78,749,337.87	9		30,822	14,178	45,000	1,223,037.36
October 15, 2025	78,176,308.11	6		20,548	9,263	29,811	1,252,848.75
October 16, 2025	77,978,888.68	1		3,425	1,533	4,958	1,257,806.49
October 20, 2025	77,917,764.41	4		13,699	6,119	19,818	1,277,624.09
October 23, 2025	77,825,998.07	3		10,274	4,574	14,848	1,292,472.19
October 30, 2025	77,248,768.90	7		23,973	10,452	34,424	1,326,896.38
November 6, 2025	76,258,737.99	7		23,973	10,072	34,044	1,360,940.83
November 9, 2025	75,726,107.67	3		10,274	4,229	14,503	1,375,443.75
November 10, 2025	75,723,586.02	1		3,425	1,410	4,834	1,380,277.92
November 11, 2025	75,251,770.41	1		3,425	1,384	4,808	1,385,086.23
November 12, 2025	75,123,167.69	1		3,425	1,377	4,801	1,389,887.50
November 13, 2025	75,076,528.03	1		3,425	1,374	4,799	1,394,686.22
November 16, 2025	74,734,122.90	3		10,274	4,066	14,340	1,409,026.07
November 17, 2025	74,162,686.79	1		3,425	1,324	4,749	1,413,774.71
November 18, 2025	63,658,781.28	1		3,425	748	4,173	1,417,947.80
November 19, 2025	63,548,356.20	1		3,425	742	4,167	1,422,114.83
November 20, 2025	63,537,109.38	1		3,425	742	4,166	1,426,281.25
November 23, 2025	63,283,926.50	3		10,274	2,184	12,458	1,438,738.88
November 24, 2025	63,239,340.62	1		3,425	725	4,150	1,442,888.98
November 25, 2025	63,041,092.21	1		3,425	715	4,139	1,447,028.22
November 26, 2025	63,036,846.64	1		3,425	714	4,139	1,451,167.22
November 27, 2025	62,859,317.18	1		3,425	705	4,129	1,455,296.50
November 30, 2025	62,728,962.02	3		10,274	2,092	12,366	1,467,662.91
December 1, 2025	54,751,312.21	1		3,425	260	3,685	1,471,347.91
December 2, 2025	54,665,949.23	1		3,425	256	3,680	1,475,028.24
December 3, 2025	54,663,650.58	1		3,425	256	3,680	1,478,708.44
December 4, 2025	54,618,714.06	1		3,425	253	3,678	1,482,386.17
December 7, 2025	54,614,369.24	3		10,274	759	11,032	1,493,418.67
December 8, 2025	54,523,318.86	1		3,425	248	3,673	1,497,091.18
December 9, 2025	54,432,077.46	1		3,425	243	3,668	1,500,758.69
December 10, 2025	54,365,565.90	1		3,425	239	3,664	1,504,422.56



December 11, 2025	54,342,334.24	1	3,425	238	3,663	1,508,085.15
December 14, 2025	54,301,185.58	3	10,274	707	10,981	1,519,066.17
December 15, 2025	54,279,541.24	1	3,425	234	3,659	1,522,725.32
December 17, 2025	54,103,301.43	2	6,849	450	7,299	1,530,024.32
December 18, 2025	54,009,285.34	1	3,425	220	3,644	1,533,668.66
December 21, 2025	53,925,525.10	3	10,274	645	10,919	1,544,587.92
December 22, 2025	53,907,453.36	1	3,425	214	3,639	1,548,226.69
December 23, 2025	53,886,214.03	1	3,425	213	3,638	1,551,864.29
December 24, 2025	53,869,253.91	1	3,425	212	3,637	1,555,500.96
December 28, 2025	53,843,363.85	4	13,699	842	14,541	1,570,041.97
December 29, 2025	53,828,302.99	1	3,425	210	3,634	1,573,676.40
December 31, 2025	53,825,095.24	2	6,849	419	7,269	1,580,944.90
	7,600,616,910	279	955,479	625,465	1,580,945	1,580,945

Weekly Average NAV (279 Weeks)	27,242,355.31
--------------------------------	---------------



ATC Shariah Unit Fund
For the Period from 01 April 2025 to 31 December 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	65,010	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
10	BATASHOE	1.43	9,235	132,061	0	132,061		40,034,860	7,003,982,298	0.0057	755
11	MARICO	5.00	3,162	158,100	0	158,100		241,235,330	10,117,585,993	0.0238	3,770
12	OLYMPIC	0.30	65,010	195,030	0	195,030		511,276,913	27,721,064,879	0.0184	3,597
13	RENATA	0.55	14,019	77,105	0	77,105		92,837,196	42,487,298,077	0.0022	168
14	SUMITPOWER	0.11	350,000	367,500	0	367,500		293,889,569	42,243,644,853	0.0070	2,557
				2,205,723.50	0.00	2,205,723.50					111,904



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 31 December 2025	9,981,456.86
2	Add: Cheque issued by us not debited by Bank within 31.12.2025 BO Maintenance Fee Cheque No. 2599524	600.00
3	Add: Cheque issued by us not debited by Bank within 31.12.2025 CDS Fee for November 2025 Cheque No. 2599525	3,380.48
4	Balance as per Bank Statement as on 31 December 2025	9,985,437.34

[Signature]

Prepared by
A N M Safayet Hossain
Manager
(Compliance and Settlement)

