ATC Shariah Unit Fund

Statement of Financial Position (Unaudited)

As at 30 June 2026

Particulars	Notes	Amount in Taka	
		30-Jun-2026	31-Mar-2026
A. Assets			
Investments in Securities (at market price)	3.00	27,552,970	26,854,218
Advance, deposit and prepayments	4.00	91,494	37,024
Other receivables	5.00	84,637	35,614
Cash and cash equivalents	6.00	15,308,697	15,084,501
Total Assets		**43,037,798**	**42,011,357**
B. Liabilities			
Dividend purification fund	7.00	249	110,738
Other Liabilities	8.00	126,223	505,530
Total Liabilities		**126,471**	**616,268**
C. Net Assets (A-B)		**42,911,327**	**41,395,090**
D. Owners' Equity			
Unit Capital	9.00	54,662,000	54,672,000
Unit premium reserve	10.00	6,326,772	6,324,302
Retained earnings	11.00	(18,077,445)	(19,601,213)
Total		**42,911,327**	**41,395,090**
Net Asset Value (NAV) Per Unit			
At market price	12.00	**7.85**	**7.57**
At cost price	13.00	**14.25**	**14.29**

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 2026 to 30 June 2026

Particulars	Notes	Amount in Taka	
		1-Apr-2026 to 30-Jun-2026	1-Apr-2025 to 30-Jun-2025
Revenue			
Gain/(loss) on sale of marketable securities	14.00	(167,027)	(3,852,299)
Dividend income	15.00	28,000	1,496,344
Profit/Coupon income	16.00	212,324	233,627
		73,297	**(2,122,328)**
Operating Expenses			
Management fees	17.00	205,300	606,285
Trustee fees	18.00	20,530	54,122
Custodian fees	19.00	13,080	91,787
BSEC annual fees		25,000	29,503
Advertisement and publication expenses		22,000	35,525
Purification Fund	Annexure-G	249	75,323
Irreceivable of Dividend		-	-
Other Expenses (If any)	20.00	42,038	39,456
Total Expenses		**328,196**	**932,000**
Profit/(Loss) Before Provision During the Period		**(254,899)**	**(3,054,328)**
Add/(Less): (Provision)/Write back of provision during the period	21.00	1,778,667	(330,906)
Net Profit/(Loss) After Provision During the Period		**1,523,768**	**(3,385,234)**
Earnings Per Unit (EPU) After Provision During the Period	22.00	**0.28**	**(0.30)**

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 2026 to 30 June 2026

Amount in Taka

Particulars	Unit capital fund	Unit premium /Reserve	Dividend Equalization Fund	Retained earnings	Total equity
Opening balance as at 01 April 2026	**54,672,000**	**6,324,302**	**-**	**(19,601,213)**	**41,395,090**
Unit Sale during the period	-	-	-	-	-
Unit Repurchase during the period	(10,000)	-	-	-	(10,000)
Unit premium reserve during the period	-	2,470	-	-	2,470
Unit discount during the period	-	-	-	-	-
Dividend Equalization Reserve	-	-	-	-	-
Prior Year Adjustment					-
Net profit/(loss) during the period	-	-	-	1,523,768	1,523,768
Dividend Paid	-	-	-	-	-
Closing balance as at 30 June 2026	**54,662,000**	**6,326,772**	**-**	**(18,077,445)**	**42,911,327**

ATC Shariah Unit Fund
Statement of Changes in Equity (Unaudited)
For the Period from 01 April 2025 to 30 June 2025

Amount in Taka

Particulars	Unit capital	Unit premium Reserve	Dividend Equalization Reserve	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	(20,836,120)	-	-	-	(20,836,120)
Unit premium reserve during the period	-	2,290,224	-	-	2,290,224
Unit discount during the period	-	-	-	-	-
Dividend Equalization Reserve	-	-	-	-	-
Net profit/(loss) during the period	-	-	-	(3,385,235)	(3,385,235)
Prior Year Adjustment	-	-	-	-	(164)
Dividend Paid	-	-	-	-	-
Closing balance as at 30 June 2025	**111,427,200**	**4,318,236**	**-**	**(19,664,583)**	**96,080,689**

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 2026 to 30 June 2026

Particulars	Notes	Amount in Taka 1-Apr-2026 to 30-Jun-2026	1-Apr-2025 to 30-Jun-2025
A. Cash Flows from Operating Activities			
Gain on sale of securities	Annexure-B	(167,027)	(3,852,299)
Dividend income received in cash	23.00	-	1,389,175
Interest income realized in cash	24.00	212,324	233,627
Advance, deposit and prepayments	4.00	(91,494)	(152,400)
Payment made for expenses	25.00	(801,992)	(1,756,736)
Other (If any)		-	-
Net cash flows from/(used in) operating activities		**(848,189)**	**(4,138,633)**
B. Cash Flows from Investing Activities			
Purchase of Securities	Annexure-C	-	(498,936)
Sale of Securities (at Cost)	Annexure-B	1,079,915	21,437,890
Return From IPO		-	-
Investment In MTDR/FDR/T-Bill		-	-
Encashment of MTDR/FDR/T-Bill		-	-
Net cash flows from/(used in) investing activities		**1,079,915**	**20,938,954**
C. Cash Flows from Financing Activities			
Proceeds from issuance of units	26.00	-	-
Payments made for re-purchase of units	27.00	(7,530)	(18,545,896)
Net cash flows from/(used in) financing activities		**(7,530)**	**(18,545,896)**
D. Net Cash Inflows/Outflows during the period (A+B+C)		**224,196**	**(1,745,575)**
E. Cash and cash equivalents at the beginning during the period		15,084,501	15,363,620
F. Cash and cash equivalents at the end of the period (D+E)		**15,308,697**	**13,618,045**
Net Operating Cash Flows Per Unit (NOCFU)	28.00	**(0.16)**	**(0.37)**

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
Notes to the Financial Statements
For the Period ended 30 June 2026

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].

Asian Tiger Capital Partners Management Ltd.

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 September2025 on an aggregate portfolio basis as per requirement of Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001.

2.05 Purification Policy

Purifcation is the cleanisng 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 58 of Bangladesh Securities and Exchange Commission (Mututal 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:

Asian Tiger Capital Partners Asset Management Ltd.

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 June 30th, 2026

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) @2.00% per annum of weekly average Net Asset Value (NAV) of the Fund up-to Tk. 50,000,000 (Taka five crore);

ii) @1.50% 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) @1.25% 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.

Asian Tiger Capital Partners Asset Management Ltd.

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 30 September2025 as per IAS-33 "Earnings per Unit"

2.16 Reporting Period

The Financial Statement have been prepared for the period ended 30 June 2026. where as the comparative figures have been presented for the period ended 30 June 2025, 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 2026 to 30 June 2026

			Amount in Taka	
			30-Jun-2026	31-Mar-2026
3.00	**Investments (at market price)**			
	Investments in Listed Securities		27,552,970	26,854,218
	Investment in Non-Listed securities		-	-
	Kindly see Annexure-A		**27,552,970**	**26,854,218**
4.00	**Advance, deposit and prepayments**			
	Annual fees to BSEC		75,000	-
	Trustee fees-ICB		16,494	37,024
			91,494	**37,024**
5.00	**Other receivables**			
	AIT receivable on dividend & interest income		36,637	15,614
	Dividend receivable (Annexure-D)		48,000	20,000
			84,637	**35,614**
6.00	**Cash and cash equivalents**			
	Main Bank Accounts (N:4.01)		15,308,697	14,952,729
	Brokerage Accounts (N:4.02)		-	131,772
	Total		**15,308,697**	**15,084,501**
6.01	**Bank accounts (Main):**			
	Name of the Bank and Branches:	**Accounts Number**		
	First Security Islami Bank Limited (Muhammadpur Branch)	**018613100000076**	13,686,285	13,501,219
	Pubali Bank PLC (Gulshan Branch)	**0566102001314**	99,866	99,646
	City Bank (Islamic Banking Branch)	**1781560000011**	1,522,546	1,351,865
			15,308,697	**14,952,729**
6.02	**Brokerage Accounts :**			
	Name of the Broker House and Branches	**Account Number**		
	ICB Securities	**ATCUF**	-	-
	Islami Bank Securities	**AT201**	-	131,772
	Tasia Securities	**MF002**	-	-
			-	**131,772**
7.00	**Dividend purification fund (Interest against dividend income)**			
	Opening Balance		**110,738**	**110,567**
	Add: Addition for the Period		249	110,738
	Add: Profit on bank deposit		-	-
	Less: Excise Duty & Bank Charge		-	-
	Less: Donation and expenses		(110,738)	(110,567)
	Closing balance		**249**	**110,738**
8.00	**Other Liabilities**			
	Management fees		113,143	451,343
	BSEC Fee		-	-
	Trustee Fee		-	-
	Custodian fee		13,080	14,187
	Advertisement and publication expenses		-	-
	CDBL Annual Fee		-	-
	Audit fees		-	40,000
	Other payable		-	-
			126,223	**505,530**

ATC Shariah Unit Fund

Notes to the Financial Statements (Unaudited)

For the Period from 01 April 2026 to 30 June 2026

9.00 Unit capital fund

Opening balance	54,672,000	132,263,320
Add: New subscription	-	-
Less: Surrendered	10,000	77,591,320
Closing balance	54,662,000	54,672,000

Details of Unit Holding Position as on Reporting Date is given below:

Kinds of Investors*	Number of Investors	Number of Units	Taka
Sponsor	1	100,000	1,000,000
Insitution	6	5,365,200	53,652,000
Individual	1	1,000	10,000
Total	8	5,466,200	54,662,000

10.00 Unit premium reserve

Opening balance	6,324,302	2,028,012
Add: Unit premium during the period	2,470	7,035,624
Less: Unit discount during the period	-	2,739,334
Closing balance	6,326,772	6,324,302

11.00 Retained Earnings

Opening balance	(19,601,213)	(16,279,348)
Add: Net Income During the Period	1,523,768	(3,321,865)
Less: Dividend Paid During the Period	-	-
Closing balance	(18,077,445)	(19,601,213)

12.00 Net Asset Value (NAV) per unit at market price

	Amount in Taka	
	1-Apr-2026 to 30-Jun-2026	1-Apr-2025 to 31-Mar-2026
Total asset value at market price	43,037,798	42,011,357
Less: Liability for expenses	(126,471)	(616,268)
Net Asset Value (NAV)	42,911,326	41,395,090
Number of units	5,466,200	5,467,200
NAV per unit at market price	7.85	7.57

13.00 Net Asset Value (NAV) per unit at cost price

Total net asset value at market price	43,037,798	42,011,357
Less: Liability for expenses	(126,471)	(616,268)
Add: Unrealized loss on securities during the period	34,960,285	36,738,952
Net Asset Value (NAV)	77,871,611	78,134,041
Number of units	5,466,200	5,467,200
NAV per unit at cost price	14.25	14.29

Asian Tiger Capital Partners Asset Management Ltd.

		Amount in Taka	
		1-Apr-2026 to 30-Jun-2026	1-Apr-2025 to 30-Jun-2025
14.00	**Gain/(Loss) on sale of marketable securities (Annexure-B)**	**(167,027)**	**(3,852,299)**
15.00	**Dividend income (Annexure-D)**	**28,000**	**1,496,344**
16.00	**Bank Profit (Annexure-E)**	**212,324**	**233,627**
17.00	**Mangament Fee (Annexure-F)**	**113,143**	**606,285**
18.00	**Trustee Fee (Annexure-F)**	**16,494**	**54,122**
19.00	**Custodian Fee (Annexure-F)**	**13,080**	**91,787**
20.00	**Other Expense:**		
	Bank charges	6,854	2,387
	CDBL charges	10,953	10,964
	CDS Fees	231	2,105
	Shariah Board Meeting Fees & Other Expenses	24,000	24,000
	Total	**42,038**	**39,456**
21.00	**(Provision)/Write back of provision for diminution in value of marketable securities**		
	Opening balance	(36,738,952)	(43,685,234)
	Add/Less: (Provision)/Write back of provision during the period	(34,960,285)	(44,016,140)
	Total unrealized gain/(loss) during the period	**1,778,667**	**(330,906)**
22.00	**Earnings per unit**		
	Net Profit/(Loss) After Provision During the Period	**1,523,768**	**(3,385,234)**
	Number of units	5,466,200	11,142,720
	Earnings Per Unit (EPU) After Provision During the Period	**0.28**	**(0.30)**
23.00	**Dividend income received in cash**		
	Dividend Income from Investment in Securities	28,000	1,496,344
	Add: Previous year Dividend Receivable	20,000	1,866,329
	Less: Bad debt	-	-
	Add: AIT on Dividend	-	-
	Less: Current year Dividend Receivable	(48,000)	(1,973,498)
		-	**1,389,175**
24.00	**Profit Income realized in cash**		
	Profit Income on Bank Deposits and Bonds	212,324	233,627
	Add: Previous year Profit Receivable on MTDR & Bonds	-	-
	Less: Current year Profit Receivable on MTDR & Bonds	-	-
		212,324	**233,627**
25.00	**Payment made for expenses:**		
	Total Expenses	328,196	932,000
	Less: Preliminary Expenses	-	-
	Add: Previous year Operating Expenses payable (N: 25.01)	579,244	1,549,713
	Add: Donation & Charges on Interest against Dividend Income	-	-
	Less: Current year Operating Expenses payable (N: 25.02)	(126,471)	(758,951)
	Add: Bad Debt Expenses		-
	Add: AIT Source Tax Deducted on Interest Income from SND	21,023	33,974
		801,992	**1,756,736**
25.01	**Previous year Operating Expenses payable**		
	Current Liabilities (Previous Year)	616,268	1,560,466
	Less: Advance Payment of Trustee Fee	(37,024)	(10,753)
		579,244	**1,549,713**

Asian Tiger Capital Partners Asset Management Ltd.

25.02 Current year Operating Expenses payable

Current Liabilities (Current Year)	126,471	758,951
Less:Last year adjustment	-	-
Less: Advance Payment of Fees, Tax & Suspense's	-	-
	126,471	**758,951**

26.00 Proceeds from issuance of units:

	-	-

27.00 Payments made for re-purchase of units:

	7,530	18,545,896

28.00 Net Operating Cash Flows Per Unit (NOCFU)

Net cash inflows/(outflows) from operating activities	(848,189)	(4,138,633)
Number of units	5,466,200	11,142,720
Net operating cash flow per unit	**(0.16)**	**(0.37)**

29.00 Profit and Earnings Per Unit available for Distribution

Retained Earnings Brought Forward	(19,601,213)	(16,279,348)
Add/(Less): Last year adjustment	-	-
Less: Dividend Paid	-	-
Less: Transferd to Dividend Equalization Reserve	-	-
Add: Profit/Loss for the Period	1,523,768	(3,385,234)
Add: Dividend Equalization Reserve	-	-
	(18,077,445)	(19,664,582)
Number of Units	5,466,200	11,142,720
Per Unit Profit Available for Distribution	(3.31)	(1.76)

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 June 2026

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	Pharmaceuticals & Chemicals	RENATA	14,019	1,168.46	16,380,640	456.00	6,392,664	(9,987,976)	38.17%
		MARICO	160	2,359.52	377,524	2,771.20	443,392	65,868	0.88%
		Sub-Total	**14,179**		**16,758,164**		**6,836,056**	**(9,922,108)**	**39.05%**
2	Fuel & Power	SUMITPOWER	350,000	40.38	14,134,366	15.50	5,425,000	(8,709,366)	32.94%
		LINDEBD	2,000	1,739.49	3,478,978	715.20	1,430,400	(2,048,578)	8.11%
		Sub-Total	**352,000**		**17,613,344**		**6,855,400**	**(10,757,944)**	**41.05%**
3	Engineering	WALTONHIL	4,400	1,014.25	4,462,713	401.10	1,764,840	(2,697,873)	10.40%
		Sub-Total	**4,400**		**4,462,713**		**1,764,840**	**(2,697,873)**	**10.40%**
4	Bank	GIB	1,188,308	9.52	11,317,220	1.70	2,020,124	(9,297,096)	26.37%
		Sub-Total	**1,188,308**		**11,317,220**		**2,020,124**	**(9,297,096)**	**26.37%**
5	Food	OLYMPIC	65,010	190.15	12,361,814	155.00	10,076,550	(2,285,264)	28.81%
		Sub-Total	**65,010**		**12,361,814**		**10,076,550**	**(2,285,264)**	**28.81%**
Grand Total			**1,623,897**		**62,513,255**		**27,552,970**	**(34,960,285)**	**145.68%**

Asian Tiger Capital Partners Asset Management Ltd.

ATC Shariah Unit Fund
For the Period from 01 April 2026 to 30 June 2026
Gain/(Loss) on sale of marketable securities

Annexure-B

S.L	Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value	Average Market Price per Share	Total Market Value	Commission	Gain/(Loss)
1	BATASHOE	1,094	987.13	1,079,915	836.12	914,718	1,829	(167,027)
	Total	1,094		1,079,915		914,718	1,829	(167,027)

Asian Tiger Capital Partners Asset Management Ltd.

ATC Shariah Unit Fund

For the Period from 01 April 2026 to 30 June 2026

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		-	-	-	-	-	-
Total		-	-	-	-	-	-

Asian Tiger Capital Partners Asset Management Ltd.

ATC Shariah Unit Fund
For the Period from01 April 2026 to 30 June 2026
Dividend income

Annexure-D

Dividend income:

S.L	Company Name	Record Date	Number of Shares	Face Value Per Share	Cash Dividend %	Cash Dividend
1	MARICO	25-May-26	160	10.00	500%	8,000
2	LINDEBD	29-Apr-26	2,000	10.00	100%	20,000
Total						**28,000**

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	MARICO	25-May-26	160	10.00	500%	8,000
3	LINDEBD	29-Apr-26	2,000	10.00	100%	20,000
Total						**48,000**

Asian Tiger Capital Partners Asset Management Ltd.

ATC Shariah Unit Fund

For the Period from 01 April 2026 to 30 June 2026

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%	206,524
2	ATC Shariah Unit Fund	Pubali Bank PLC	(Islamic Banking Window), Gulshan Branch	0566102001314	Mudarabah Special Notice Deposit Account (MSND)	4% - 4.25%	1,235
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%	4,565
			Sub-Total				**212,324**

Asian Tiger Capital Partners Asset Management Ltd.

ATC Shariah Unit Fund

For the Period from 01 April 2026 to 30 June 2026

Annexure F

Management Fees Calculation:			
Date	**Day**	**Day Wise NAV at Market**	**Total NAV at Market**
April 1, 2026	1	41,708,255	41,708,255
April 2, 2026	1	41,560,817	41,560,817
April 5, 2026	3	40,970,112	122,910,336
April 6, 2026	1	40,931,092	40,931,092
April 7, 2026	1	40,919,791	40,919,791
April 8, 2026	1	41,662,025	41,662,025
April 9, 2026	1	41,230,636	41,230,636
April 12, 2026	3	41,154,970	123,464,911
April 13, 2026	1	40,959,471	40,959,471
April 15, 2026	2	40,880,490	81,760,981
April 16, 2026	1	40,942,358	40,942,358
April 19, 2026	3	40,837,797	122,513,392
April 20, 2026	1	40,781,437	40,781,437
April 21, 2026	1	40,914,435	40,914,435
April 22, 2026	1	41,104,130	41,104,130
April 23, 2026	1	41,019,374	41,019,374
April 26, 2026	3	40,918,773	122,756,318
April 27, 2026	1	40,799,485	40,799,485
April 28, 2026	1	40,739,683	40,739,683
April 29, 2026	1	40,606,910	40,606,910
April 30, 2026	1	40,735,712	40,735,712
May 3, 2026	3	40,804,986	122,414,959
May 4, 2026	1	40,686,828	40,686,828
May 5, 2026	1	40,713,985	40,713,985
May 6, 2026	1	40,725,491	40,725,491
May 7, 2026	1	40,778,697	40,778,697
May 10, 2026	3	40,598,054	121,794,161
May 11, 2026	1	40,556,184	40,556,184
May 12, 2026	1	40,649,084	40,649,084
May 13, 2026	1	40,629,326	40,629,326
May 14, 2026	1	40,641,342	40,641,342
May 17, 2026	3	40,549,864	121,649,591
May 18, 2026	1	40,466,934	40,466,934
May 19, 2026	1	40,281,580	40,281,580
May 20, 2026	1	40,250,665	40,250,665
May 21, 2026	1	40,595,460	40,595,460
May 23, 2026	2	40,677,960	81,355,921

Asian Tiger Capital Partners Asset Management Ltd.

May 24, 2026	1	40,693,165	40,693,165
June 1, 2026	8	40,673,969	325,391,752
June 2, 2026	1	40,658,940	40,658,940
June 3, 2026	1	40,899,396	40,899,396
June 4, 2026	1	41,180,053	41,180,053
June 7, 2026	3	41,699,490	125,098,469
June 8, 2026	1	41,399,555	41,399,555
June 9, 2026	1	41,389,024	41,389,024
June 10, 2026	1	41,235,405	41,235,405
June 11, 2026	1	41,229,921	41,229,921
June 14, 2026	3	42,020,541	126,061,623
June 15, 2026	1	41,947,601	41,947,601
June 16, 2026	1	41,620,259	41,620,259
June 17, 2026	1	41,909,816	41,909,816
June 18, 2026	1	42,532,026	42,532,026
June 21, 2026	3	42,416,901	127,250,703
June 22, 2026	1	42,009,774	42,009,774
June 23, 2026	1	42,193,683	42,193,683
June 24, 2026	1	42,208,306	42,208,306
June 25, 2026	1	42,381,980	42,381,980
June 28, 2026	3	42,576,821	127,730,463
June 29, 2026	1	42,562,431	42,562,431
June 30, 2026	1	42,924,142	42,924,142
Total NAV	**91**	**2,471,347,391**	**3,746,720,242**
Weighted Average NAV		27,157,664	41,172,750
Management fees Calculation for the Period		**205,300**	
Opening Balance		451,343	
Management Fees paid during the period		(543,500)	
Management Fees Payable/ (Advance)		**113,143**	

Trustee Fees Calculation:		
Weekly Weighted Average NAV		
Trustee fee@.20%*		20,530
Add (Less): Advance Trustee fees		(37,024)
Trustee fee paid during the period		-
Trustee Fees Payable/ (Advance)		**(16,494)**

Custodian Fees calculation:	
30-Apr-26	4,266
31-May-26	4,222
30-Jun-26	4,592
Custodian fees as on June 2026	**13,080**

ATC Shariah Unit Fund

For the period from 01 April 2026 to 30 June 2026

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	MARICO	50.00	160	8,000	0	8,000.00		296,276,815	20,711,685,779	0.0143	114
2	LINDEBD	10.00	2,000	20,000	0	20,000		15,309,000	2,281,481,000	0.0067	134
Total				**28,000.00**	**0.00**	**28,000.00**					**248.64**

Asian Tiger Capital Partners Asset Management Ltd.