

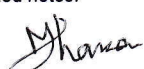
ATC Shariah Unit Fund
Statement of Financial Position (Un Audited)
As at 30 June 2021

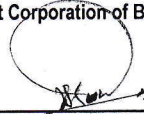
Particulars	Notes	As at 30 June 2021	As at 31 March 2021
		Taka	Taka
ASSETS			
Non-Current Assets			
Preliminary and Issue Expense	6.00	944,102	1,045,466
Total Non-Current Assets		944,102	1,045,466
Current Assets			
Investment in Trading Securities - At Market	7.00	108,765,506	76,010,345
Advance Against BSEC Annual Fees		175,908	175,908
Other Receivables	8.00	94,178	94,178
Dividend Receivable	9.00	129,926	1,083,909
Cash and Cash Equivalent	10.00	52,524,205	93,604,394
Advance Trustee Fees	13.00	89,862	-
Total Current Assets		161,779,584	170,968,734
Total Assets		162,723,687	172,014,200
EQUITY AND LIABILITIES			
Unitholders' equity			
Unit Capital	11.00	149,436,700	159,025,490
Unit Premium		3,021,378	3,623,630
Retained Earnings	12.00	9,293,771	7,428,072
Total Unitholders' Equity		161,751,849	170,077,192
Current Liabilities			
Audit Fees Payable		-	28,750
Trustee Fees Payable	13.00	-	224,135
Management Fees Payable	14.00	913,451	1,618,894
Custodian Fees Payable		53,774	48,555
CDS Fees Payable		962	4,771
Publication Expense		-	4,600
CDBL Data Connection Fee Payable		3,651	7,302
Total Current Liabilities		971,838	1,937,007
Total Unitholders' Equity and Liabilities		162,723,687	172,014,200
Net Asset Value (NAV) per Unit			
At Cost	15.00	11.24	11.68
At Market Value	15.00	10.82	10.69

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

For 
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 : July 24, 2021


ATC Shariah Unit Fund
Statement of Profit or Loss and Other Comprehensive Income
For the Quarter ended 30 June 2021 (Un Audited)


Particulars	Notes	30 June 2021	30 June 2020
		1st April 2021- 30 June 2021	1st April 2020- 30 June 2020
		Taka	Taka
Income			
Dividend Income	16.00	164,687	18,020
Profit /(Loss) on SND A/Cs	17.00	521,202	370,905
Profit / (Loss) on Sale of Trading Securities	18.00	80,950	(7,942,430)
Total Income		766,839	(7,553,504)
Expenditure			
Management Fees	14.00	913,451	642,860
Trustee Fees	13.00	80,681	57,531
Custodian Fees		53,774	35,521
Brokerage Commission		77,066	78,365
Publication Expense		20,700	23,600
IPO Bidding Fee		3,000	
CDS Fees		5,161	4,934
Sariah Board Meeting Fees		20,800	
CDBL Connection Fees		9,524	12,000
Bank Charges & Fees		41,278	1,210
Board Meeting Fees		-	25,000
Annual Fees to BSEC		-	115,749
Amortization of Issue Expense	6.00	101,364	101,364
Total Expende		1,326,799	1,098,133
Profit for the Period Before Unrealized Gain/(Loss)		(559,960)	(8,651,637)
Unrealized Loss (Increased) / Decrease During the Period	19.00	9,581,806	8,729,026
Net Profit/ (Loss) [A]		9,021,846	77,389
Number of Units [B]		14,943,670	13,642,719
Earnings Per Unit [A/B]	23.00	0.60	0.01

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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


For & on behalf of
Investment Corporation of Bangladesh


For & on behalf of
Investment Corporation of Bangladesh

Dated : July 24, 2021

ATC Shariah Unit Fund
Statement of Changes in Equity (Un -Audited)
As at 30th June 2021

Particular	Unit Capital	Unit Premium	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
Unit Premium / Discount	-	(602,252)		(602,252)
Surrender Unit Capital	(9,610,910)	-	-	(9,610,910)
Profit / Loss During the Period	-	-	9,021,846	9,021,846
Dividend Paid (Cash)	-	-	(7,156,147)	(7,156,147)
Closing Balance at 30 June 2021	149,436,700	3,021,378	9,293,772	161,751,849

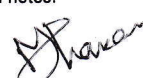
For The Period From 01 April 2020 to 30 June 2020


Particular	Unit Capital	Unit Premium	Retained Earnings	Figure in Taka
				Total Unit holders' Equity
Opening Balance at 01 April 2020	136,427,190	598,434	(21,746,720)	115,278,904
Newly Issued Unit Capital				-
Unit Premium / Discount		-		-
Surrender Unit Capital		-	-	-
Profit / Loss During the Period	-	-	77,389	77,389
Dividend Paid (Cash)	-	-	-	-
Closing Balance at 30 June 2020	136,427,190	598,434	(21,669,331)	115,356,293

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

Dated : July 24, 2021



ATC Shariah Unit Fund
Statement of Cash Flows (Un - Audited)
For the Quarter ended 30 June 2021

Particulars	Notes	30 June 2021	30 June 2020
		1st April 2021- 30 June 2021	1st April 2020- 30 June 2020
		Taka	Taka
Cash Flows from Operating Activities:			
Collection from Dividend Income	20.00	1,118,670	783,086
Collection from Bank Profit Income	21.00	521,202	370,905
Cash Received/ Paid from Gain/ loss on Sale of Trading Securities		80,950	(7,942,430)
Payment against Operating Expense	22.00	(2,280,466)	(1,650,721)
Net Cash Inflow/(Outflow) from Operating Activities (A)		(559,644)	(8,439,161)
Cash Flows from Investing Activities:			
Investment in Trading Securities		(23,173,354)	17,319,154
Advanced / Refund IPO		-	5,000,000
Receivable against IPO allotment		-	-
Payable Against IPO Allotment		-	-
Net Cash Inflow/(Outflow) from Investing Activities (B)		(23,173,355)	22,319,155
Cash Flows from Financing Activities:			
Dividend Paid		(7,156,147)	-
Unit Sell/ (Surrender) During the Period		(9,588,790)	-
Unit Premium / Discount		(602,252)	-
Net Cash Inflow/(Outflow) from Financing Activities (C)		(17,347,189)	-
Net Increase/(Decrease) in Cash and Cash Equivalents D=(A+B+C)		(41,080,188)	13,879,994
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)		52,524,205	48,275,910
Net Operating Cash Flow [A]		(559,644)	(8,439,161)
Weighted Average Number of Units Outstanding [B]		14,943,670	13,620,719
Net Operating Cash Flow Per Unit [A/B]		(0.04)	(0.62)

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Chairman Trustee
 For & on behalf of
Investment Corporation of Bangladesh

Dated : July 24, 2021

	30 June 2021	31 March 2021
	Taka	Taka
6.00 Preliminary and Issue Expense at cost:		
Opening Balance	2,845,981	2,845,981
Addition during the year	-	-
Closing Balance (6.01)	2,845,981	2,845,981
Accumulated Amortization		
Opening Balance	1,800,515	1,393,947
Addition during the year	101,364	406,569
Closing Balance	1,901,879	1,800,515
Written Down Value	944,102	1,045,466
6.01 Details at Cost of Pre-Operating Expenses:		
Fund registration fee paid to BSEC	200,000	200,000
Documentation fee paid to CDBL	2,500	2,500
Depository connection fee paid to CDBL	6,000	6,000
Fixed annual fee paid to CDBL	50,000	50,000
Publication of prospectus in newspaper	970,880	970,880
Publication of subscription notice in two newspapers	68,400	68,400
Printing of prospectus, application forms, banners and flyers	542,750	542,750
Trust Deed registration ceremony expense	62,566	62,566
Formation Fee payable to the Asset Manager	1,000,000	1,000,000
Computer Purchase for CDBL Operation	39,700	39,700
	2,942,796	2,942,796
Less: Profit Received from Escrow Account	(96,815)	(96,815)
Net Issue Expense	2,845,981	2,845,981
7.00 Investment in Trading Securities - At Market:		
Investment in Trading Securities - At Market (Annexure - A)	108,765,506	76,010,345
	108,765,506	76,010,345
8.00 Other Receivable		
AIT on Dividend: GP	94,178	94,178
AIT on Bank Interest Income	-	-
	94,178	94,178
9.00 Dividend Receivable		
GP		683,646
MARICO	73,020	-
DOMINAGE		282,225
RINGSHINE	31,038	31,038
LHBL		87,000
BATASHOE	25,868	-
	129,926	1,083,909
10.00 Cash and Cash Equivalent:		
FSIBL SND A/C No # 018613100000076	29,722,560	67,992,650
Cash at CBL A/C No# 1781560000011	22,490,008	25,300,106
FSIBL Current A/C No # 018611100000311	2,730	2,730
ICB Securities Trading A/C	308,908	308,908
	52,524,205	93,604,394

11.00 Unit Capital:

The Unit Fund is named as "ATC Shariah Unit Fund" and the initial size of the scheme was 10,000,000 units @ Tk.10.

30 June 2021	31 March 2021
Taka	Taka

100,000,000	100,000,000
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Paid Up Capital

Total no. of 159,025,490 @10 Units subscribed as on 01.04.2021

Add: Units 2,212 @10 Subscribed/ Converted During the Period

Less: Units 9,610,910 surrendered During the Period

Total no. of Units subscribed as on 30.06.2021

159,025,490	136,427,190
22,120	27,591,620
(9,610,910)	(4,993,320)
149,436,700	159,025,490

12.00 Retained Earnings:

Opening Balance

Add: Profit/ (Loss) for the year

Less: Dividend Paid during the year

7,428,072	(21,746,720)
9,021,846	29,174,792
16,449,918	7,428,072
(7,156,147)	-
9,293,771	7,428,072

13.00 Trustee Fees Payable/ Advanced

Trustee Fees:

Total Asset

Less: Custodian Fees Payable

Less: Management Fees Payable

Less: Audit Fees Payable

Less: CDS Fees Payable

Less: CDBL Data Connection Fee Payable

Less : Publication Fee payable

162,723,687	172,014,200
-	(48,555)
(913,451)	(1,618,894)
-	(28,750)
(962)	(4,771)
(3,651)	(7,302)
-	(4,600)
161,805,623	170,301,328

Trustee Fees Expenses @ 0.20%

Opening Balance

Less: Paid to trustee as advance

Trustee Fees Payable/ (Advance)

80,681	340,603
224,135	(21,812)
304,816	318,791
(394,678)	(94,656)
(89,862)	224,135

14.00 Management Fees Payable:

Weekly Average Net Asset Value

First 50,000,000 @ 2.5% p.a.

Balance up to 200,000,000 @2.0% p.a.

Total Management Fees

Opening Balance

Less: Paid during the Period

170,692,266	136,585,878
1,250,000	1,250,000
2,413,845	1,731,718
913,451.84	2,981,718
1,618,894	1,362,824
(1,618,894)	(2,725,648)
913,451	1,618,894

15.00 Net Asset Value (NAV) Per Unit:

Total Asset at market

Less: Liabilities

Add: Unrealized (Gain)/ Loss

Total Net Asset at Cost (A)

Number of Units Outstanding (B)

Net Asset Value (NAV) per Unit [A/B] at Cost

162,723,687	172,014,200
(971,838)	(1,937,007)
6,149,100	15,730,906
167,900,949	185,808,099
14,943,670	15,902,549
11.24	11.68

	30 June 2021	31 March 2021
	Taka	Taka
Total Asset at market	162,723,687	172,014,200
Less: Liabilities	(971,838)	(1,937,007)
Total Net Asset at Market (C)	161,751,849	170,077,192
Number of Units Outstanding (D)	14,943,670	15,902,549
Net Asset Value (NAV) per Unit [C/D] at Market Value	10.82	10.69

16.00 Dividend Income:		
GP	-	1,256,946
BERGERPBL	-	194,022
OLYMPIC	-	182,000
SINGERBD	-	282,225
SQURPHARMA	-	297,200
MARICO	73,020	213,070
IFADAUTOS	-	640
DOMINAGE	-	7,500
RINGSHINE	-	31,038
RENATA	-	64,844
RUNNERAUTO	-	6,450
LHBL	-	87,000
AFCL	65,799	
BATA SHOE	25,868	
	164,687	2,622,934

17.00 Profit on SND A/Cs:		
FSIBL SND A/C No # 018613100000076	265,185	303,982
CBL SND A/C No # 1781560000011	256,017	794,211
	521,202	1,098,193

18.00 Profit/ (Loss) on Sale of Trading Securities (Annexure - B):		
Total Sales Price	7,820,284	162,966,267
Total Purchase Price of Sold Securities	7,739,334	138,713,872
	80,950	24,252,395

19.00 Unrealized Gain/(Loss) During the Year/ Period on Trading Securities:		
Unrealized Gain/ (Loss) as at 30.06.2021	(6,149,100)	(15,730,906)
Less/ Plus Unrealized Gain/ (Loss) as at 31.03.2021	(15,730,906)	(21,962,059)
	9,581,806	6,231,153

Unrealized profit Should not be considered as Dividend declaration

20.00 Collection from Dividend Income:		
Opening Dividend Receivable	1,083,909	783,086
Add: Current Year Income	164,686.50	2,622,934.44
Less: Closing Dividend Receivable	(129,926)	(1,083,909)
	1,118,670	2,322,111

21.00 Collection from Bank Profit Income:		
Opening Receivable	-	-
Add: Current Year Income	521,202	1,098,193
Less: Closing Receivable	-	-
	521,202	1,098,193

22.00 Payment Against Operating Expense:

Operating Expense Charged
Less: Amortization of Issue Expense
Add Increase BSEC Fees
Less : Decrease in Advanced Trustee Fees
Add Increase Advanced Trustee Fees
Add: Decrease in Trustee Fees Payable
Lees : Increase in Trustee Fees Payable
Add: Decrease in Management Fee Payable
Less : Increase in Management Fee Payable
Add : Decrease in Custodian Fee Payable
Less : Increase in Custodian Fee Payable
ADD :Decrease in Publication Expenses Payable
Less : Increase in CDS Fees Payable
Less : Increase in CDBL Data Connection Fee Payable
Add Decrease CDBL Data Connection Fees
Add: Audit Fees Payable Decrease

30 June 2021	31 March 2021
Taka	Taka
1,326,799	1,098,133
(101,364)	(101,364)
	60,159
	(21,812)
89,862	
224,135	-
	(224,135)
705,442	-
	(256,070)
-	-
(5,218)	(8,465)
4,600	-
-	(600)
-	(3,545)
3,651	
28,750	(7,302)
2,280,466	534,999

23.00 Earnings per Unit before Provision
Profit for the Period Before Unrealized Gain/(Loss) [A]
Number of Units [B]
Earnings Per Unit [A/B]

30 June 2021	31 March 2021
(559,960)	22,943,639
14,943,670	15,902,549
(0.04)	1.44

Earnings per Unit after Provision
Net Profit/ (Loss) [A]
Number of Units [B]
Earnings Per Unit [A/B]

9,021,846	29,174,792
14,943,670	15,902,549
0.60	1.83