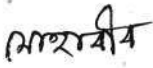


ATC Shariah Unit Fund
Statement of Financial Position (Unaudited)
As at 31 December 2024

Particulars	Notes	Amount in Taka	
		31-Dec-2024	31-Mar-2024
A. Assets			
Investments in Securities (at market price)	1.00	106,184,704	118,675,498
Preliminary and issue expenses	2.00	-	-
Advance, deposit and prepayments	3.00	-	11,332
Other receivables	4.00	2,066,704	10,204,363
Cash and cash equivalents	5.00	18,859,753	6,620,764
Total Assets		127,111,161	135,511,957
B. Liabilities			
Unclaimed/Dividend Payable	6.00	312,500	312,500
Dividend purification fund	7.00	-	-
Other Liabilities	8.00	677,987	1,114,542
Total Liabilities		990,487	1,427,042
C. Net Assets (A-B)		126,120,674	134,084,914
D. Owners' Equity			
Unit capital fund	9.00	137,563,320	137,563,320
Unit premium reserve	10.00	1,471,512	1,471,512
Dividend Equalization Fund	11.00	-	-
Retained earnings	12.00	(12,914,158)	(4,949,918)
Total		126,120,674	134,084,914
Net Asset Value (NAV) Per Unit			
At market price	13.00	9.17	9.75
At cost price	14.00	12.06	11.84

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, Trustee
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 2024 to 31 December 2024

Particulars	Notes	Amount in Taka			
		1-Apr-2024 to 31-Dec-2024	1-Apr-2023 to 31-Dec-2023	1-Oct-2024 to 31-Dec-2024	1-Oct-2023 to 31-Dec-2023
Revenue					
Gain/(loss) on sale of marketable securities	15.00	371	-	(4,014)	-
Dividend income	16.00	5,654,193	3,236,982	2,125,027	2,432,999
Profit/Coupon income	17.00	360,926	224,501	255,539	107,162
		6,015,490	3,461,483	2,376,552	2,540,161
Operating Expenses					
Management fees	18.00	2,137,005	2,506,265	700,084	835,595
Trustee fees	19.00	194,933	228,953	63,776	76,875
Custodian fees	19.00	237,665	-	114,556	-
BSEC annual fees		129,978	-	129,978	-
Audit Fee		-	-	-	-
Advertisement and publication expenses		122,960	59,796	39,888	24,248
Amortization of preliminary and issue expenses	2.00	-	232,328	-	31,829
Purification Fund	Annexure-G	-	-	-	-
Other Expenses (If any)	21.00	119,132	315,389	52,063	83,654
Total Expenses		2,941,674	3,342,731	1,100,345	1,052,201
Profit/(Loss) Before Provision During the Period		3,073,816	118,752	1,276,207	1,487,960
Add/(Less): (Provision)/Write back of provision during the period	22.00	(11,038,056)	573,432	(12,169,441)	(334,162)
Net Profit/(Loss) After Provision During the Period		(7,964,240)	692,184	(10,893,234)	1,153,798
Earnings Per Unit (EPU) After Provision During the Period	23.00	(0.58)	0.05	(0.79)	0.08

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, Trustee
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 2024 to 31 December 2024

Amount in Taka


Particulars	Unit capital fund	Unit premium /Reserve	Dividend Equalization Fund	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)
Dividend Paid	-	-	-	-	-
Closing balance as at 31 December 2024	137,563,320	1,471,512	-	(12,914,158)	126,120,674

ATC Shariah Unit Fund
Statement of Changes in Equity (Unaudited)
For the Period from 01 April 2023 to 31 December 2023

Amount in Taka

Particulars	Unit capital	Unit premium Reserve	Dividend Equalization Reserve	Retained earnings	Total equity
Opening balance as at 01 April 2023	137,613,320	1,474,512	-	14,950,150	154,037,982
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	-	-	-	692,184	692,184
Dividend Paid	-	-	-	(2,614,653)	(2,614,653)
Closing balance as at 31 December 2023	137,613,320	1,474,512	-	13,027,681	152,115,513

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, Trustee
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 2024 to 31 December 2024

Particulars	Notes	Amount in Taka	
		1-Apr-2024 to 31-Dec-2024	1-Apr-2023 to 31-Dec-2023
A. Cash Flows from Operating Activities			
Gain on sale of securities	Annexure-B	371	-
Dividend income received in cash	24.00	4,920,873	1,782,103
Interest income realized in cash	25.00	360,926	224,501
Advance, deposit and prepayments	26.00	-	-
Payment made for expenses	27.00	(3,404,918)	(3,800,128)
Other (If any)		-	-
Net cash flows from/(used in) operating activities		1,877,252	(1,793,524)
B. Cash Flows from Investing Activities			
Purchase of Securities	Annexure-C	(2,214,821)	-
Sale of Securities (at Cost)	Annexure-B	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		10,361,738	-
C. Cash Flows from Financing Activities			
Proceeds from issuance of units	28.00	-	-
Payments made for re-purchase of units	29.00	-	-
Dividend paid	30.00	-	(2,614,653)
Net cash flows from/(used in) financing activities		-	(2,614,653)
D. Net Cash Inflows/Outflows during the period (A+B+C)		12,238,989	(4,408,177)
E. Cash and cash equivalents at the beginning during the period		6,620,764	10,093,975
F. Cash and cash equivalents at the end of the period (D+E)		18,859,753	5,685,799
Net Operating Cash Flows Per Unit (NOCFU)	32.00	0.14	(0.13)

On behalf of ATC Shariah Unit Fund


Chairman, Trustee
Investment Corporation of Bangladesh


Member, Trustee
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 (Unaudited)
For the Period from 01 April 2024 to 31 December 2024

		Amount in Taka	
		31-Dec-2024	31-Mar-2024
1.00	Investments (at market price)		
	Investments in Listed Securities	106,184,704	118,675,498
	Investment in Non-Listed securities	-	-
	Kindly see Annexure-A	<u>106,184,704</u>	<u>118,675,498</u>
2.00	Preliminary and issue expenses		
	Opening balance as at 01 April 2024	-	-
	Less: Amortization made during the period	-	-
	Closing balance as at 31 December 2024	<u>-</u>	<u>-</u>
3.00	Advance, deposit and prepayments		
	Annual fees to BSEC	-	-
	Annual fees to CDBL	-	-
	Trustee fees-ICB	-	11,332
		<u>-</u>	<u>11,332</u>
4.00	Other receivables		
	Accrued bank interest-SND (Annexure-E)	38,021	-
	A/C Receivable from Shanta Amanah Shariah Fund	-	8,909,000
	Dividend Receivable (Annexure-D)	2,028,683	1,295,363
		<u>2,066,704</u>	<u>10,204,363</u>
5.00	Cash and cash equivalents		
	Main Bank Accounts (N:5.01)	18,858,721	6,619,732
	Dividend Bank Accounts (N:5.02)	-	-
	Brokerage Accounts (N:5.03)	1,032	1,032
	Total	<u>18,859,753</u>	<u>6,620,764</u>
5.01	Bank accounts (Main):		
	Name of the Bank and Branches:	Accounts Number	
	First Security Islami Bank Limited (Muhammadpur Branch)	018613100000076	17,727,671
	First Security Islami Bank Limited (Muhammadpur Branch)	0186 11100000311	-
	City Bank (Islamic Banking Branch)	1781560000011	1,131,050
			<u>18,858,721</u>
			<u>6,619,732</u>
5.02	Brokerage Accounts :		
	Name of the Broker House and Branches	Account Number	
	ICB Securities	ATCUF	1,000
	Tasia Securities	MF002	32
	IDLC Securities	C194	-
	City Brokerage Ltd	C133	-
	Dhaka Bank Securities	ATCSHARIAH	-
	Islami Bank Securities	AT201	-
			<u>1,032</u>
			<u>1,032</u>
6.00	Unclaimed/Dividend Payable		
	Opening Balance	312,500	312,500
	Add: Addition for the period	-	-
	Less: Dividend Paid During the Period	-	-
	Closing Balance (6.01)	<u>312,500</u>	<u>312,500</u>



ATC Shariah Unit Fund

Notes to the Financial Statements (Unaudited)
For the Period from 01 April 2024 to 31 December 2024

	Amount in Taka	
	31-Dec-2024	30-Jun-2024
6.01 Breakup of unclaimed/ dividend payable		
Unclaimed Dividend 2022-23	160,714	160,714
UFS - POPULAR LIFE UNIT FUND	75,893	75,893
UFS - PADMA LIFE ISLAMIC UNIT FUND	75,893	75,893
UFS - IBBL SHARIAH UNIT FUND		
Total	312,500	312,500
Universal Financial Solution (UFS) managed Mutual Funds is currently under investigation by authorities.		
7.00 Dividend purification fund (Interest against dividend income)		
Opening Balance	-	-
Add: Addition for the Period	-	-
Add: Profit on bank deposit	-	-
Less: Excise Duty & Bank Charge	-	-
Less: Donation and expenses	-	-
Total	-	-
8.00 Other Liabilities		
Management fees	329,047	1,080,042
BSEC Fee	129,978	-
Trustee Fee	60,848	-
Custodian fee	112,425	-
Advertisement and publication expenses	19,688	-
CDBL Annual Fee	26,000	-
Audit fees	-	34,500
Other payable	-	-
	677,987	1,114,542
9.00 Unit capital fund		
Opening balance as at 01 April 2024	137,563,320	137,563,320
Add: New subscription	-	-
Less: Surrendered	-	-
Closing balance as at 31 December 2024	137,563,320	137,563,320
Details of Unit Holding Position as on Reporting Date (%)		
Sponsor	100,000	100,000
Institution	13,614,332	13,614,332
Individual	42,000	42,000
Total	13,756,332	13,756,332
10.00 Unit premium reserve		
Opening balance as at 01 April 2024	1,471,512	1,474,512
Add: Unit premium during the period	-	(3,000)
Less: Unit discount during the period	-	-
Closing balance as at 31 December 2024	1,471,512	1,471,512
11.00 Dividend Equalization Fund		
Opening balance as at 01 April 2024	-	-
Add: Transfer During the Period	-	-
Less: Dividend Paid During the Period	-	-
Closing balance as at 31 December 2024	-	-
12.00 Retained Earnings		
Opening balance as at 01 April 2024	(4,949,918)	14,950,150
Add: Net Income During the Period	(7,964,240)	(17,285,415)
Less: Dividend Paid During the Period	-	(2,614,653)
Closing balance as at 31 December 2024	(12,914,158)	(4,949,918)



ATC Shariah Unit Fund

Notes to the Financial Statements (Unaudited)
For the Period from 01 April 2024 to 31 December 2024

		Amount in Taka	
		1-Apr-2024 to 31-Dec-2024	1-Apr-2024 to 31-Mar-2024
13.00	Net Asset Value (NAV) per unit at market price		
	Total asset value at market price	127,111,161	135,511,957
	Less: Liability for expenses	(990,487)	(1,427,042)
	Net Asset Value (NAV)	126,120,674	134,084,914
	Number of units	13,756,332	13,756,332
	NAV per unit at market price	<u>9.17</u>	<u>9.75</u>
14.00	Net Asset Value (NAV) per unit at cost price		
	Total net asset value at market price	127,111,161	135,511,957
	Less: Liability for expenses	(990,487)	(1,427,042)
	Add: Unrealized loss on securities during the period	39,794,258	28,756,202
	Net Asset Value (NAV)	165,914,932	162,841,116
	Number of units	13,756,332	13,756,332
	NAV per unit at cost price	<u>12.06</u>	<u>11.84</u>
		Amount in Taka	
		1-Apr-2024 to 31-Dec-2024	1-Apr-2023 to 31-Dec-2023
15.00	Gain/(Loss) on sale of marketable securities (Annexure-B)	<u>371</u>	-
16.00	Dividend income (Annexure-D)	<u>5,654,193</u>	<u>3,236,982</u>
17.00	Bank Profit (Annexure-E)	<u>360,926</u>	<u>224,501</u>
18.00	Mangament Fee (Annexure-F)	<u>329,047</u>	<u>2,506,265</u>
19.00	Trustee Fee (Annexure-F)	<u>60,848</u>	<u>228,953</u>
20.00	Custodian Fee (Annexure-F)	<u>237,665</u>	-
21.00	Other Expense:		
	Bank charges	15,129	49,243
	Exise duty	13,000	3,500
	CDBL charges	32,859	32,859
	Brokerage Commission	-	-
	CDS Fees	2,144	1,800
	Shariah Board Meeting Fees & Other Expenses	30,000	30,000
	CDBL Annual fees	26,000	166,949
	Bad Debt Expense	-	31,038
	Others	119,132	315,389
	Total		
22.00	(Provision)/Write back of provision for diminution in value of marketable securities		
	Opening balance as at March 31 2024	(28,756,202)	(12,519,821)
	Add/Less: (Provision)/Write back of provision during the period	(39,794,258)	(11,946,389)
	Total unrealized gain/(loss) during the period	<u>(11,038,056)</u>	<u>573,432.00</u>
23.00	Earnings per unit		
	Net Profit/(Loss) After Provision During the Period	<u>(7,964,240)</u>	<u>692,184</u>
	Number of units	13,756,332	13,756,332
	Earnings Per Unit (EPU) After Provision During the Period	<u>(0.58)</u>	<u>0.05</u>



ATC Shariah Unit Fund

Notes to the Financial Statements (Unaudited)
For the Period from 01 April 2024 to 31 December 2024

	Amount in Taka	
	1-Apr-2024 to 31-Dec-2024	1-Apr-2023 to 31-Dec-2023
24.00 Dividend income received in cash		
Dividend Income from Investment in Securities	5,654,193	3,236,982
Add: Previous year Dividend Receivable	1,295,363	516,669
Less: Current year Dividend Receivable	(2,028,683)	(1,971,548)
	4,920,873	1,782,103
25.00 Profit Income realized in cash		
Profit Income on Bank Deposits and Bonds	360,926	224,501
Add: Previous year Profit Receivable on MTDR & Bonds	-	-
Less: Current year Profit Receivable on MTDR & Bonds	-	-
	360,926	224,501
26.00 Advance, deposit and prepayments:		
27.00 Payment made for expenses:		
Total Expenses	2,941,674	3,342,731
Less: Preliminary Expenses	-	-
Add: Previous year Operating Expenses payable (N: 28.01)	1,415,710	1,739,795
Add: Donation & Charges on Interest against Dividend Income	-	-
Less: Current year Operating Expenses payable (N: 28.02)	(990,487)	(1,050,070)
Add: AIT Source Tax Deducted on Interest Income from SND	38,021	-
Less: Amortization of Issue Expense	-	(232,328)
	3,404,918	3,800,128
27.01 Previous year Operating Expenses payable		
Current Liabilities (Previous Year)	1,427,042	1,739,795
Less: Advance Payment of Trustee Fee	(11,332)	-
	1,415,710	1,739,795
27.02 Current year Operating Expenses payable		
Current Liabilities (Current Year)	990,487	1,050,070
Less: Last year adjustment	-	-
Less: Advance Payment of Fees, Tax & Suspense's	-	-
	990,487	1,050,070
28.00 Proceeds from issuance of units:	-	-
29.00 Payments made for re-purchase of units:	-	-
30.00 Dividend paid during the year		
Dividend declared during the year	-	2,614,653
Add: Previous year dividend payable	-	-
Less: Current year dividend payable	-	-
	-	2,614,653
31.00 Net Operating Cash Flows Per Unit (NOCFU)		
Net cash inflows/(outflows) from operating activities	1,877,252	(1,793,524)
Number of units	13,756,332	13,756,332
Net operating cash flow per unit	0.14	(0.13)



ATC Shariah Unit Fund

Notes to the Financial Statements (Unaudited)
For the Period from 01 April 2024 to 31 December 2024

32.00 Profit and Earnings Per Unit available for Distribution

Retained Earnings Brought Forward
Add/(Less); Last year adjustment
Less: Dividend Paid
Less: Transferd 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-2024 to 31-Dec-2024	1-Apr-2023 to 31-Dec-2023
(4,949,918)	14,950,150
-	-
-	-
-	-
(7,964,240)	692,184
-	-
(12,914,158)	15,642,334
13,756,332	13,756,332
(0.94)	1.14

33.00 Events after the reporting Period

(a) The Board of Trustees in its meeting held on 16 January 2025 approved the Unaudited financial statements of the Fund for the Period ended 31 December 2024 and authorized the same for issue.

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, Trustee

Investment Corporation of Bangladesh



Compliance Officer

Asian Tiger Capital Partners Asset Management Company
Limited



ATC Shariah Unit Fund

As at 31 December 2024

Portfolio

Listed Securities

Annexure-A

Sl.No.	Sectors Name	Name of the Companies	Number of Securities	Average Cost Price	Total Acquisition Cost	Market Price	Total Market Value	Excess / (Deficit)	% of Total Assets at Cost
1	Tannery	BATASHOE	10,347	987.13	10,213,787	905.40	9,368,174	(845,614)	6.12%
		Sub-Total	10,347	987.13	10,213,787	905.40	9,368,174	(845,614)	6.12%
1	Telecom	GP	50,300	325.11	16,352,802	323.10	16,251,930	(100,872)	9.80%
		Sub-Total	50,300	325.11	16,352,802	323.10	16,251,930	(100,872)	9.80%
1	Pharmaceuticals & Chemicals	SQURPHARMA	26,198	204.65	5,361,386	217.70	5,703,305	341,919	3.21%
2		RENATA	14,019	1,168.46	16,380,804	635.10	8,903,556	(7,477,248)	9.81%
3		MARICO	6,260	2,359.52	14,770,626	2,282.80	14,290,328	(480,298)	8.85%
4		BXPBARMA	15,000	190.00	2,850,000	81.60	1,224,000	(1,626,000)	1.71%
5		ASIATICLAB	77,150	50.00	3,857,500	36.00	2,777,400	(1,080,100)	2.31%
		Sub-Total	138,627		43,220,315		32,898,588	(10,321,727)	25.90%
1	Fuel & Power	SUMITPOWER	350,000	40.38	14,134,366	14.80	5,180,000	(8,954,366)	8.47%
2		LINDEBD	2,000	1,739.49	3,478,978	1,019.50	2,039,000	(1,439,978)	2.08%
3		MPETROLEUM	36,000	210.52	7,578,861	196.30	7,066,800	(512,061)	4.54%
		Sub-Total	388,000		25,192,205		14,285,800	(10,906,405)	15.09%
1	Engineering	SINGERBD	47,075	169.02	7,956,462	113.20	5,328,890	(2,627,572)	4.77%
2		WALTONHIL	4,000	1,115.68	4,462,713	487.50	1,950,000	(2,512,713)	2.67%
		Sub-Total	51,075		12,419,175		7,278,890	(5,140,285)	7.44%
1	Cement	LHB	30,000	69.88	2,096,360	53.90	1,617,000	(479,360)	1.26%
2		HEIDELBCEM	3,168	223.04	706,579	221.50	701,712	(4,867)	0.42%
		Sub-Total	33,168		2,802,939		2,318,712	(484,227)	1.68%
1	Bank	ISLAMIBANK	30,000	48.54	1,456,240	48.40	1,452,000	(4,240)	0.87%
2		GIB	1,188,308	9.52	11,317,220	4.90	5,822,710	(5,494,510)	6.78%
		Sub-Total	1,218,308		12,773,460		7,274,710	(5,498,750)	7.65%
1	Food	OLYMPIC	83,800	190.15	15,934,779	158.00	13,240,400	(2,694,379)	9.55%
		Sub-Total	83,800		15,934,779		13,240,400	(2,694,379)	9.55%
1	Textile	ALIF	200,000	15.10	3,020,000	6.80	1,360,000	(1,660,000)	1.81%
		Sub-Total	200,000		3,020,000		1,360,000	(1,660,000)	1.81%
1	NBFI	ISLAMICFIN	175,000	23.14	4,049,498	10.90	1,907,500	(2,141,998)	2.43%
		Sub-Total	175,000		4,049,498		1,907,500	(2,141,998)	2.43%
Grand Total			2,348,625		145,978,961		106,184,704	(39,794,258)	87.46%



ATC Shariah Unit Fund
 For the Period from 01 April 2024 to 31 December 2024
Gain/(Loss) on sale of marketable securities

Annexure-B

S.I	Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value	Market Price per Share	Total Market Value	Commission	Gain/(Loss)
1	GP	148	325	48,116	356	52,614	105	4,385
2	SQURPHARMA	11,325	205	2,317,646	225	2,543,287	5,087	220,554
3	SQURPHARMA	2,000	205	409,297	222	443,800	888	33,615
4	ASIATICLAB	17,850	50	892,500	36	635,589	1,271	(258,183)
	Total	31,175.00		3,667,559		3,675,289		371



ATC Shariah Unit Fund
 For the Period from 01 April 2024 to 31 December 2024
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	SQURPHARMA	225	231	52,002	218	48,983	(3,020)
2	ISLAMIBANK	1,578	70	110,681	48	76,375	(34,306)
3	HEIDELBCEM	1,645	224	367,970	223	366,895	(1,076)
4	HEIDELBCEM	1,523	222	338,618	223	339,684	1,067
5	ISLAMIBANK	28,422	47	1,345,550	48	1,375,625	30,075
Total		33,393		2,214,821		2,207,561	(7,260)



ATC Shariah Unit Fund
For the Period from 01 April 2024 to 31 December 2024
Dividend income

Annexure-D

Dividend income:

S.L	Company Name	Record Date	Number of Shares	Face Value Per Share	Cash Dividend %	Cash Dividend
1	BATASHOE	16-May-24	10,347.00	10.00	105%	108,644
2	MARICO	30-May-24	6,260.00	10.00	200%	125,200
3	GIB	06-Jun-24	1,188,308	10.00	5%	594,154
4	LINDEBD	27-Jun-24	2,000.00	10.00	1540%	308,000
5	GP	13-Aug-24	50,448.00	10.00	160%	807,168
6	MARICO	25-Aug-24	6,260.00	10.00	1000%	626,000
7	LINDEBD	25-Sep-24	2,000.00	10.00	4100%	820,000
8	WALTONHIL	30-Sep-24	4,000.00	10.00	350%	140,000
9	RENATA	21-Oct-24	14,019	10.00	92%	128,976
10	LHB	11-Nov-24	30,000	10.00	19%	57,000
11	OLYMPIC	17-Nov-24	83,800	10.00	10%	83,800
12	ALIF	21-Nov-24	200,000	10.00	1%	20,000
13	MPETROLEUM	21-Nov-24	36,000	10.00	170%	612,000
14	SQURPHARMA	21-Nov-24	39,523	10.00	110%	434,753
15	ASIATICLAB	20-Nov-24	95,000	10.00	10%	95,000
16	BATASHOE	19-Nov-24	10,347	10.00	340%	351,798
17	MARICO	18-Nov-24	6,260	10.00	450%	281,700
18	BXPBARMA	25-Nov-24	15,000	10.00	40%	60,000
Total						5,654,193

Dividend Receivable:

S.L	Company Name	Record Date	Number of Shares	Face Value Per Share	Cash Dividend %	Cash Dividend
1	GIB	06-Jun-24	1,188,308	10.00	5.00%	594,154
4	BXPBARMA	25-Nov-24	15,000	10.00	40.00%	60,000
5	ALIF	21-Nov-24	200,000	10.00	1.00%	20,000
6	MPETROLEUM	15-Dec-24	36,000	10.00	170.00%	612,000
7	SQURPHARMA	21-Nov-24	39,523	10.00	110.00%	434,753
8	ASIATICLAB	20-Nov-24	95,000	10.00	10.00%	95,000
9	OLYMPIC	17-Nov-24	83,800	10.00	10.00%	83,800
10	RENATA	21-Oct-24	14,019	10.00	92.00%	128,976
Total						2,028,683



ATC Shariah Unit Fund
For the Period from 01 April 2024 to 31 December 2024
Profit Income

Annexure-E

Profit on Bank Deposit

SI 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 (SND)	3.25%	358,665
2	ATC Shariah Unit Fund	City bank (city Islamic)	Islamic Banking Branch Paltan Dhaka-1000	1781560000011	ISLAMIC HIGH-VALUE SND A/C SMERB	1.23%	2,262
Sub-Total							360,926

Profit Receivable

Profit Receivable on Bank Deposit

SI 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 (SND)	3.25%	38,021
Sub-Total							38,021



ATC Shariah Unit Fund

For the Period from 01 April 2024 to 31 December 2024

Annexure F

Management Fees Calculation:		
Date	Day	Weekly NAV at Market
4-Apr-24	4	134,263,687
9-Apr-24	5	134,948,139
18-Apr-24	9	132,420,608
25-Apr-24	7	129,241,864
30-Apr-24	5	130,813,026
2-May-24	2	130,757,219
9-May-24	7	131,023,507
16-May-24	7	127,335,256
23-May-24	7	122,965,371
30-May-24	7	121,935,571
6-Jun-24	7	121,237,274
13-Jun-24	7	118,590,808
20-Jun-24	7	121,851,787
27-Jun-24	7	127,739,489
30-Jun-24	3	128,041,807
4-Jul-24	4	128,548,229
11-Jul-24	7	127,712,933
18-Jul-24	7	126,391,858
25-Jul-24	7	126,046,696
31-Jul-24	6	124,713,108
1-Aug-24	1	125,243,044
8-Aug-24	7	136,496,332
15-Aug-24	7	141,626,511
19-Aug-24	4	139,112,930
22-Aug-24	3	138,213,275
29-Aug-24	7	140,832,523
5-Sep-24	7	140,966,112
12-Sep-24	7	137,800,266
15-Sep-24	3	137,058,216
19-Sep-24	4	138,086,895
25-Sep-24	6	137,779,075
26-Sep-24	1	137,413,968
30-Sep-24	4	137,013,872



3-Oct-24	3	133,254,539
9-Oct-24	6	132,361,352
17-Oct-24	8	130,702,862
24-Oct-24	7	126,503,184
31-Oct-24	7	125,642,181
7-Nov-24	7	127,735,919
13-Nov-24	6	127,634,879
14-Nov-24	1	127,972,884
17-Nov-24	3	128,036,409
21-Nov-24	4	127,527,961
28-Nov-24	7	127,427,055
5-Dec-24	7	127,934,450
12-Dec-24	7	126,515,336
15-Dec-24	3	127,054,594
19-Dec-24	4	127,067,495
22-Dec-24	3	126,711,260
23-Dec-24	1	126,251,964
24-Dec-24	1	126,330,175
26-Dec-24	2	126,267,086
30-Dec-24	4	126,120,641
Total NAV		6,889,273,482
Weekly Weighted Average NAV		129,986,292
Management fees Calculation for the Period	5,00,00,000*2.5%*(3/4)	938,356
	20,00,00,000*2%*(3/4)	1,198,649
	Total Management Fee	2,137,005
Opening Balance		1,080,042
Management Fees paid during the period		(2,888,000)
Management Fees Payable/ (Advance)		329,047

Trustee Fees Calculation:		
Weekly Weighted Average NAV		129,986,292
Trustee fee@.15%*(3/4)		194,933
Add (Less): Advance Trustee fees		(11,332)
Trustee fee paid during the period		(122,753)
Trustee Fees Payable/ (Advance)		60,848



Custodian Fees calculation:	
01-Jan-24	22,495
01-Feb-24	21,820
01-Mar-24	21,279
01-Apr-24	20,557
01-May-24	19,082
01-Jun-24	20,006
01-Jul-24	18,218
01-Aug-24	20,712
01-Sep-24	19,987
01-Oct-24	18,115
01-Nov-24	17,696
01-Dec-24	17,697
Custodian fees as on 31 December 2024	237,665

BSEC fees Calculation:	
Opening balance as at 01 April 2024	-
BSEC Fee for the period (Provision)	129,978
BSEC fees amortized for the period	-
Payable BSEC fees as on 31 December 2024	129,978

