

**1ST ACACIA SRIM SME GROWTH UNIT FUND**  
**Statement of Financial Position (Un-audited)**  
**as at December 31, 2020**

		<u>Amount in Taka</u> <u>31-Dec-20</u>
<b>ASSETS</b>		
Investments (Fair value)	1	97,819,803
Cash & cash equivalents	2	7,051,566
Receivables from brokerage house	3	6,430
Advance, deposit & prepayments	4	269,239
Issue and preliminary expenses	5	1,276,786
		<b><u>106,423,823</u></b>
<b>UNIT HOLDERS' EQUITY AND LIABILITY</b>		
Fund capital		80,000,000
Unrealized gain		21,161,775
Retained earnings		3,266,598
		<b><u>104,428,373</u></b>
Accounts payable	6	1,995,451
		<b><u>1,995,451</u></b>
		<b><u>106,423,823</u></b>
<b>Net Assets Value (Fair value)</b>		104,428,373
No. of unit		8,000,000
		<b>13.05</b>
<b>Net Assets Value (Cost)</b>		83,266,598
No. of unit		8,000,000
		<b>10.41</b>

On behalf of 1st ACACIA SRIM SME Growth Unit Fund:



**Chairman, Trustee**  
Sentinel Trustee and  
Custodial Services Ltd.



**Member, Trustee**  
Sentinel Trustee and Custodial  
Services Ltd.



**Asset Manager**  
ACACIA SRIM Ltd.

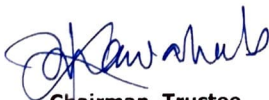
Dhaka

Date: January 28, 2021

**1ST ACACIA SRIM SME GROWTH UNIT FUND**  
**Statement of Profit or Loss and Other Comprehensive Income (Un-audited)**  
**For the period from August 09, 2020 to December 31,2020**

<b><u>INCOME</u></b>	<b>Amount in Taka</b>			
	<b>August 09, 2020 to December 31, 2020</b>	<b>August 09, 2019 to December 31, 2019</b>	<b>October 01, 2020 to December 31,2020</b>	<b>October 01, 2019 to December 31,2019</b>
Profit on sale of marketable securities	1,733,220	-	1,214,610	-
Dividend income-listed Securities	7 713,460	-	188,460	-
Interest income	8 2,170,051	-	475,604	-
<b>Total income</b>	<b>4,616,732</b>	<b>-</b>	<b>1,878,674</b>	<b>-</b>
<b><u>EXPENSES</u></b>				
Management fee	778,572	-	506,467	-
Trustee fee	116,879	-	26,340	-
Amortization on issue and preliminary expenses	76,819	-	46,039	-
BSEC annual fee	33,139	-	23,819	-
Connectivity charges	3,000	-	-	-
Bank charges	210,725	-	210,667	-
Subscription and Enlistment Fees	56,000	-	56,000	-
Printing Publication Expenses	75,000	-	75,000	-
<b>Operating expenses</b>	<b>1,350,133</b>	<b>-</b>	<b>944,331</b>	<b>-</b>
<b>Net profit before provision</b>	<b>3,266,598</b>	<b>-</b>	<b>934,343</b>	<b>-</b>
(Provision) or write back against Investment	-	-	-	-
<b>Net profit after provision</b>	<b>3,266,598</b>	<b>-</b>	<b>934,343</b>	<b>-</b>
<b>Earnings per unit (EPU)</b>	<b>0.41</b>	<b>-</b>	<b>0.12</b>	<b>-</b>

On behalf of 1st ACACIA SRIM SME Growth Unit Fund:



**Chairman, Trustee**  
Sentinel Trustee and  
Custodial Services Ltd.



**Member, Trustee**  
Sentinel Trustee and Custodial  
Services Ltd.



**Asset Manager**  
ACACIA SRIM Ltd.

Dhaka  
Date: January 28, 2021

**1ST ACACIA SRIM SME GROWTH UNIT FUND**  
**Statement of Changes in Equity (Un-audited)**  
**For the period from August 09, 2020 to December 31, 2020**

Particulars	Amount in Taka			
	Unit Capital Fund	Unrealized Gain	Retained Earnings	Total Equity
Opening Balance as at 09 August 2020	80,000,000	-	-	80,000,000
Profit during the period	-	-	3,266,598	3,266,598
Unrealized gain	-	21,161,775	-	21,161,775
<b>Closing Balance as at December 31, 2020</b>	<b>80,000,000</b>	<b>21,161,775</b>	<b>3,266,598</b>	<b>104,428,373</b>

On behalf of 1st ACACIA SRIM SME GROWTH UNIT FUND:

  
**Chairman, Trustee**  
 Sentinel Trustee and  
 Custodial Services Ltd.

  
**Member, Trustee**  
 Sentinel Trustee and Custodial  
 Services Ltd.

  
**Asset Manager**  
 ACACIA SRIM Ltd.

Dhaka  
 Date: January 28, 2021

**1ST ACACIA SRIM SME GROWTH UNIT FUND**  
**Statement of Cash Flows (Un-audited)**  
**For the period from August 09, 2020 to December 31, 2020**

	<b>Amount in Taka</b>
<b>Particulars</b>	<b>August 09 to December 31, 2020</b>
<b>Cash Flows from / (used) in Operating Activities:</b>	
Interest Income	2,170,051
Dividend Income	713,460
Net Income on sale of marketable securities	1,733,220
Operating Expenses	(547,103)
	<b>4,069,629</b>
<b>Net Cash from Operating Activities</b>	
<b>Cash Flows from / (used) in Investing Activities:</b>	
Net Investments	(77,018,063)
	<b>(77,018,063)</b>
<b>Net Cash Out Flows from Investing Activities</b>	
<b>Cash Flows from / (used) in Financing Activities :</b>	
Fund Capital	80,000,000
	<b>80,000,000</b>
<b>Net Cash used in Financing Activities</b>	
<b>Net Increase / (Decrease) Cash</b>	7,051,566
Cash & Cash Equivalents at the Beginning of the year	
	<b>7,051,566</b>
<b>Cash and Cash Equivalents at the end of the year</b>	
<b>Net Operating Cash Flow Per Unit (NOCFPU)</b>	<b>0.51</b>

On behalf of 1st ACACIA SRIM SME GROWTH UNIT FUND:

  
**Chairman, Trustee .**  
 Sentinel Trustee and  
 Custodial Services Ltd.

  
**Member, Trustee**  
 Sentinel Trustee and  
 Custodial Services Ltd.

  
**Asset Manager**  
 ACACIA SRIM Ltd.

Dhaka  
 Date: January 28, 2021

**1ST ACACIA SRIM SME GROWTH UNIT FUND**  
**Notes to the Accounts**

Amounts in Taka  
31-12-20

**1. Investments (Fair value)**                      Annexure-1

Investment in listed securities at fair value ( Note: 1.01)                      97,819,803  
**97,819,803**

**1.01. Fair value of listed security investments:**

Sector	Amount in Taka			
	Number of Shares	Cost	Fair Value As On December 31, 2020	Required Provision / Excess Gain
Bank	1,290,285	23,641,070	24,203,563	562,493
Corporate Bond	20,142	20,040,240	20,343,420	303,180
Food and Allied	6,282	6,899,545	7,417,786	518,240
Insurance	266,271	7,903,868	11,281,458	3,377,591
Miscellaneous	230,000	7,432,979	13,110,000	5,677,021
Pharma	34,000	5,009,925	6,477,000	1,467,075
Tannery	1,437	1,040,201	1,009,780	(30,420.93)
Telecommunication	469,020	4,690,200	13,976,796	9,286,596
<b>Total</b>	<b>2,317,437</b>	<b>76,658,028</b>	<b>97,819,803</b>	<b>21,161,775</b>

**2. Cash and cash equivalents**

**Operational account**  
Southeast Bank Ltd.-(00131000000043)                      6,957,365  
**Escrow account**  
Southeast Bank Ltd.-(00131000000053)                      94,201  
**7,051,566**

**3. Receivables from brokerage house**

Receivables from brokerage house                      6,430  
**6,430**

**4. Advance, deposit and prepayments**

Advance income tax                      222,378  
SEC annual fee                      46,861  
**269,239**

**5. Issue and preliminary expenses**

Opening balance                      1,501,839  
Less: Interest Income from Escrow Account                      148,234  
Less: Amortization during the period                      76,819  
**1,276,786**

**6. Accounts payable**

Management fee                      747,429  
Trustee fee                      116,879  
Tax and VAT                      31,143  
Formation fee and others payable                      1,000,000  
Subscription and enlistment Fees                      25,000  
Printing and publication expenses                      75,000  
**1,995,451**

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Amounts in Taka  
31-12-20

7. Dividend income

Tickers

BATBC	188,460
NCC Bank	525,000
	<u>713,460</u>

8. Income from bank interests

Interest income from Operational Account	<u>2,170,051</u>
	<u>2,170,051</u>

