

# 1ST ACACIA SRIM SME GROWTH UNIT FUND

Statement of Financial Position as at June 30, 2021

Particulars	Amount in Taka
	30-Jun-21
<b>A ASSETS</b>	
Investment in Securities	206,705,958
Cash and Cash Equivalents	28,191,213
Other Current Assets	6,769,825
Preliminary & Issue Expenses	1,293,177
<b>Total Assets</b>	<b>242,960,173</b>
<b>CAPITAL AND LIABILITIES</b>	
<b>B Unit Holders' Equity</b>	<b>238,072,537</b>
Unit Fund	150,763,300
Unit Premium	31,236,700
Unrealised Gain	17,283,217
Retained Earnings	38,789,320
<b>C Current Liabilities and Provisions</b>	<b>4,887,636</b>
<b>D Total Capital and Liabilities (B+C)</b>	<b>242,960,173</b>
<b>Net asset value (NAV) per unit:</b>	
At Cost	14.64
At Market	15.79

## Statement of Profit or Loss and Other comprehensive income For the year ended June 30, 2021

Particulars	Amount in Taka
	2020-21
<b>A INCOME</b>	
Profit on Sale of Securities	35,652,007
Interest on Bank Deposits and Bonds	3,445,492
Dividend Income	3,859,870
	<b>42,957,369</b>
<b>B EXPENSES</b>	
Management Fee	3,430,068
Trustee Fee	157,128
Custodian Fee	51,690
BSEC Annual Fee	80,000
CDBL Charge	3,000
Listing Fees	25,000
Publication & Regulatory Advertisement	75,000
Audit Fee	28,750
Amortization of Preliminary & Issue Expenses	180,428
Other fees and Charges	51,000
Bank Charges	85,984
	<b>4,168,048</b>
<b>C Net profit for the period (A-B)</b>	<b>38,789,321</b>
<b>Earnings per unit</b>	<b>2.57</b>

## Statement of Changes in Equity For the year ended June 30, 2021

Particulars	Amount in Taka				
	Unit Fund	Unit Premium	Unrealised Gain	Retain Earnings	Total Equity
Opening Balance	-	-	-	-	-
Capital Fund	150,763,300	-	-	-	150,763,300
Unit Premium	-	31,236,700	-	-	31,236,700
Profit for the year	-	-	-	38,789,320	38,789,320
Dividend Paid	-	-	-	-	-
Un-realised Gain	-	-	17,283,217	-	17,283,217
<b>Balance at 30 June 2021</b>	<b>150,763,300</b>	<b>31,236,700</b>	<b>17,283,217</b>	<b>38,789,320</b>	<b>238,072,537</b>

## Statement of Cash Flows For the year ended June 30, 2021

Particulars	Amount in Taka
	2020-21
<b>A. Cash flows from Operating Activities</b>	
Profit on sale of securities	35,652,007
Interest income	7,305,362
Operating Expenses	(3,987,621)
Current Liabilities	4,887,636
Other Current Assets	(6,769,825)
Preliminary Expense	(1,473,605)
<b>Net cash flows from / (used in) Operating Activities</b>	<b>35,613,954</b>
<b>B. Cash flows from Investing Activities</b>	
Investment in Securities	(189,422,741)
<b>Net Cash Used in Investing Activities</b>	<b>(189,422,741)</b>
<b>C. Cash flows from Financing Activities</b>	
Capital Fund	150,763,300
Unit Premium	31,236,700
<b>Net cash Used in Financing Activities</b>	<b>182,000,000</b>
<b>D. Net cash flows (A+B+C)</b>	<b>28,191,213.00</b>
<b>E. Cash &amp; Cash Equivalents at the Beginning of the period</b>	<b>-</b>
<b>F. Cash &amp; Cash Equivalents at the end of the period (D+E)</b>	<b>28,191,213</b>
<b>Net Operating Cash Flow Per Unit (NOCFPU)</b>	<b>2.36</b>

Sd/=

Sd/=

Sd/=

### General Information :

Sponsor : ACACIA SRIM Ltd.  
 Trustee : Sentinel Trustee & Custodial Services Ltd (STCSL)  
 Custodian : Sentinel Trustee & Custodial Services Ltd (STCSL)  
 Independent Auditor : MABS & J Partners Chartered Accountants  
 Banker : Southeast Bank Limited  
 Dividend : 20% Cash Dividend

The detailed annual financial report is available at the corporate office of ACACIA SRIM Ltd.  
 Interested investors can collect a copy of the report on payment of Tk. 20 only.  
 Date: August 23, 2021

\* The details of the published annual audited statements are available in website [www.acaciasrim.com](http://www.acaciasrim.com)