

1st ACACIA SRIM SME GROWTH UNIT FUND
Statement of Financial Position as at June 30, 2023

Particulars	Notes	Amount in Taka	
		30-Jun-23	30-Jun-22
ASSETS			
Investment in Securities	3.00	501,812,548	182,559,380
Cash and Cash Equivalents	4.00	257,062,692	82,927,856
Other Current Assets	5.00	12,142,065	5,516,302
Preliminary and Issue Expenses	6.00	872,392	1,082,787
		771,889,697	272,086,324
CAPITAL AND LIABILITIES			
Unit Holders' Equity		762,733,168	265,964,273
Unit Fund	7.00	466,724,980	163,114,090
Unit Premium	8.00	264,599,173	38,425,957
Retained Earnings		31,409,016	64,424,226
Current Liabilities and Provisions	9.00	9,156,529	6,122,051
		771,889,697	272,086,324
Net Asset Value (NAV) per unit:		0.0	-
At Cost	12.00	16.48	16.46
At Market (Adjusted)	13.00	16.34	16.31

Statement of Profit or Loss & Other Comprehensive Income
For the year ended June 30, 2023

Particulars	Notes	Amount in Taka	
		30-Jun-23	30-Jun-22
INCOME			
Profit on Sale of Securities		82,011,701	48,174,972
Interest on Bank Deposits & Bonds	10.00	18,141,994	5,651,552
Dividend Income		9,686,122	13,003,563
		109,839,817	66,830,087
EXPENSES			
Management Fee		12,644,552	7,112,126
Trustee Fee		708,803	341,231
Custodian Fee		261,922	128,681
BSEC Annual Fee		265,964	150,763
Publication & Regulatory Advertisement		180,698	351,037
Audit Fee		40,000	46,000
Amortization of Preliminary & Issue Expenses		210,395	210,391
Other Fees and Charges		162,174	23,000
Bank Charges		245,427	80,355
		14,719,936	8,443,585
Profit for the year		95,119,881	58,386,502
Write-back against erosion of fair value of Securities as on 30th June 2022		2,598,936	-
Market Risk Reserve (Prov.)		(6,409,095)	(2,598,936)
Net profit for the year		91,309,721	55,787,566
Earnings per unit	11.00	1.96	3.42

Statement of Changes in Equity
For the year ended June 30, 2023

Particulars	Unit Fund	Unit Premium	Un-realised Gain	Retained Earnings	Total Equity
Opening Balance	163,114,090	38,425,957	-	64,424,226	265,964,273
Capital Fund	303,610,890	-	-	-	303,610,890
Unit Premium	-	226,173,216	-	-	226,173,216
Profit for the year	-	-	-	91,309,721	91,309,721
Dividend Paid	-	-	-	(40,778,523)	(40,778,523)
Redemption	-	-	-	(83,546,409)	(83,546,409)
Un-realised Gain	-	-	-	-	-
Balance at 30 June 2023	466,724,980	264,599,173	-	31,409,016	762,733,168

Statement of Changes in Equity
for the year ended June 30, 2022

Particulars	Unit Fund	Unit Premium	Un-realised Gain	Retained Earnings	Total Equity
Opening Balance	150,763,300	31,236,700	17,283,217	38,789,320	238,072,537
Capital Fund	108,114,090	-	-	-	108,114,090
Redemption	(95,763,300)	-	-	-	(95,763,300)
Unit Premium	-	7,189,257	-	-	7,189,257
Profit for the year	-	-	-	55,787,566	55,787,566
Dividend Paid	-	-	-	(30,152,660)	(30,152,660)
Un-realised Gain	-	-	(17,283,217)	-	(17,283,217)
Balance at 30 June 2022	163,114,090	38,425,957	-	64,424,226	265,964,273

Statement of Cash Flows
For the year ended June 30, 2023

Particulars	Amount in Taka	
	30-Jun-23	30-Jun-22
A. Cash flows from Operating Activities		
Profit on Sale of Securities	82,011,701	48,174,972
Interest Income and others	27,828,116	18,655,115
Operating Expenses	(14,509,541)	(8,233,194)
Current Liabilities	3,034,478	1,234,415
Other Current Assets	(6,625,763)	1,253,523
Net Cash flows from / (used) Operating Activities	91,738,989	61,084,831
B. Cash flows from Investing Activities		
Investment in Securities	(323,063,327)	4,264,425
Net Cash Used in Investing Activities	(323,063,327)	4,264,425
C. Cash flows from Financing Activities		
Capital Fund	303,610,890	12,350,790.00
Unit Premium	226,173,216	7,189,257.00
Profit redemption for repurchases unit	(83,546,409)	-
Dividend Paid	(40,778,523)	(30,152,660)
Net Cash Used in Financing Activities	405,459,174	(10,612,613)
D. Net Cash flows (A+B+C)	174,134,837	54,736,643
E. Cash & Cash Equivalents at the Beginning of the year	82,927,856	28,191,213
F. Cash & Cash Equivalents at the end of the year (D+E)	257,062,692	82,927,856

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General Information :

Sponsor : ACACIA SRIM LIMITED
Trustee : Sentinel Trustee & Custodial Services Ltd (STCSL)
Custodian : Sentinel Trustee & Custodial Services Ltd (STCSL)
Independent Auditor : FAMES & R Chartered Accountants

Dividend : 6.00% Cash Dividend

The detailed annual financial report is available at the corporate office of ACACIA SRIM LIMITED. Interested investors can collect a copy of the report on payment of Tk. 20 only.

" The details of the published annual audited financial statements are available in website www.acaciasrim.com"