


**1st ACACIA SRIM SME GROWTH UNIT FUND**  
**Statement of Financial Position (Un-audited)**  
**For the Period ended as on December 31, 2024**

Particulars	Notes	Amount in Taka	
		31-Dec-24	30-Jun-24
<b>ASSETS:</b>			
Investment in Securities	3.00	429,237,086	427,366,987
Cash and Cash Equivalents	4.00	59,253,745	249,287,098
Other Current Assets	5.00	28,649,871	14,917,079
Preliminary and Issue Expenses	6.00	557,191	663,607
		<b>517,697,893</b>	<b>692,234,772</b>
<b>CAPITAL AND LIABILITIES:</b>			
<b>Unit Holders' Equity</b>		<b>500,614,549</b>	<b>677,404,030</b>
Unit Fund	7.00	342,591,140	466,724,980
Unit Premium	8.00	205,733,013	264,599,173
Retained Earnings	9.00	(47,709,604)	(53,920,122)
Current Liabilities and Provisions	10.00	17,083,344	14,830,742
		<b>517,697,893</b>	<b>692,234,772</b>
NAV At Cost	12.00	17.29	16.52
NAV At Market (Adjusted)	13.00	14.61	14.51

Annexed notes form an integral part of this financial statements.

  
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**Asset Manager**

  
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**Trustee**

Signed in terms of our separate report of even date annexed.

Dated: Dhaka,  
 January 30, 2025



**1st ACACIA SRIM SME GROWTH UNIT FUND**  
**Statement of Profit or Loss and Other Comprehensive Income (Un-audited)**  
**for the period ended 01 July-2024 to December 31, 2024**

Particulars	Notes	Amount in Taka		Amount in Taka	
		1-Jul-24 to 31-Dec-24	1-Jul-23 to 31-Dec-23	1-Oct-24 to 31-Dec-24	1-Oct-23 to 31-Dec-23
<b>INCOME</b>					
Profit on Sale of Securities		-	142,669.98	-	142,669.98
Interest on Bank Deposits and Bonds	11.00	10,891,401	10,654,157	10,342,393	10,072,407
Dividend Income		1,550,574	13,535,229	238,142	10,980,485
<b>Total Income</b>		<b>12,441,976</b>	<b>24,332,056</b>	<b>10,580,535</b>	<b>21,195,562</b>
<b>EXPENSES</b>					
Management Fee		6,803,275	5,368,271	3,630,692	3,286,175
Trustee Fee		396,052	429,344	193,793	213,617
Custodian Fee		126,650	147,023	61,315	74,304
BSEC Annual Fee		357,890	317,370	178,945	126,416
Publication & Regulatory Advertisement		101,545	111,946	29,900	41,500
Other fees and Charges		4,000	52,450	4,000	450
Amortization of Preliminary & Issue Expenses		106,417	103,525	53,208	53,208
Bank Charges		93,998	79,162	93,768	77,100
<b>Total Expenses</b>		<b>7,989,826</b>	<b>6,609,090</b>	<b>4,245,621</b>	<b>3,872,770</b>
<b>Profit for the period</b>		<b>4,452,150</b>	<b>17,722,966</b>	<b>6,334,913</b>	<b>17,322,792</b>
Write-back against fall value of Securities as on 30th June 2024		93,766,298	6,409,095	79,302,911	385,855
<b>Market Risk Reserve (Prov.)</b>		<b>(91,896,199)</b>	<b>(12,048,235)</b>	<b>(91,896,199)</b>	<b>(12,048,235)</b>
<b>Net profit for the period</b>		<b>6,322,249</b>	<b>12,083,826</b>	<b>(6,258,375)</b>	<b>5,660,411</b>
<b>Earnings per unit</b>	14.00	<b>0.18</b>	<b>0.26</b>	<b>(0.18)</b>	<b>0.12</b>

Annexed notes form an integral part of this financial statements.

  
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 Asset Manager

  
 \_\_\_\_\_  
 Trustee

Signed in terms of our separate report of even date annexed.

Dated: Dhaka,  
 January 30, 2025



**1st ACACIA SRIM SME GROWTH UNIT FUND**  
**Statement of Changes in Equity (Un-audited)**  
**for the period ended December 31, 2024**

Particulars	Unit Fund	Unit Premium	Un-realised Gain	Retained Earnings	Total Equity
<b>Opening Balance at 01 July 2024</b>	<b>466,724,980</b>	<b>264,599,173</b>	-	<b>(53,920,122)</b>	<b>677,404,030</b>
Capital Fund	-	-	-	-	-
Redemption	(124,133,840)	(58,866,160)	-	(111,730)	(183,111,730)
Profit for the period	-	-	-	6,322,249	6,322,249
Dividend Paid	-	-	-	-	-
Un-realised Gain	-	-	-	-	-
<b>Balance at December 31, 2024</b>	<b>342,591,140</b>	<b>205,733,013</b>	-	<b>(47,709,603)</b>	<b>500,614,550</b>

**Statement of Changes in Equity**  
**for the year ended June 30, 2024**

Particulars	Unit Fund	Unit Premium	Un-realised Gain	Retained Earnings	Total Equity
<b>Opening Balance</b>	<b>466,724,980</b>	<b>264,599,173</b>	-	<b>31,409,016</b>	<b>762,733,168</b>
Capital Fund	-	-	-	-	-
Unit Premium	-	-	-	-	-
Profit for the year	-	-	-	(57,325,639)	(57,325,639)
Dividend Paid	-	-	-	(28,003,499)	(28,003,499)
Redemption	-	-	-	-	-
Un-realised Gain	-	-	-	-	-
<b>Balance at 30 June 2024</b>	<b>466,724,980</b>	<b>264,599,173</b>	-	<b>(53,920,122)</b>	<b>677,404,030</b>



Asset Manager



Trustee


Dated: Dhaka,  
January 30, 2025



**1st ACACIA SRIM SME GROWTH UNIT FUND**  
**Statement of Cash Flows (Un-audited)**  
**for the period ended December 31, 2024**

Particulars	Amount in Taka	
	July 01, 2024 to December 31, 2024	July 01, 2023 to December 31, 2023
<b>A. Cash flows from Operating Activities</b>		
Profit on Sale of Securities	-	142,670
Interest Income and others	12,441,976	24,189,386
Operating Expenses	(7,883,409)	(6,505,563)
Dividend Receivable	6,836,270	3,014,298
Interest Receivable	(846,904)	(961,205)
Receivable from Securities House	(20,000,000)	(1,090,998)
Advance, Deposit and Prepayments	277,843	268,013
Accounts Payable	2,252,603	3,391,912
<b>Net Cash flows from / ( used ) Operating Activities</b>	<b>(6,921,622)</b>	<b>22,448,514</b>
<b>B. Cash flows from Investing Activities</b>		
Investment in Securities	-	(17,490,425)
<b>Net Cash Used in Investing Activities</b>	<b>-</b>	<b>(17,490,425)</b>
<b>C. Cash flows from Financing Activities</b>		
Capital Fund	(124,133,840)	-
Unit Premium	(58,866,160)	-
Retained Earning Paid for Unit Redemption	(111,730)	-
Dividend Paid	-	(28,003,499)
<b>Net Cash Used in Financing Activities</b>	<b>(183,111,730)</b>	<b>(28,003,499)</b>
<b>D. Net Cash flows (A+B+C)</b>	<b>(190,033,352)</b>	<b>(23,045,411)</b>
<b>E. Cash &amp; Cash Equivalents at the Beginning of the year</b>	<b>249,287,098</b>	<b>257,062,692</b>
<b>F. Cash &amp; Cash Equivalents at the end of the year (D+E)</b>	<b>59,253,745</b>	<b>234,017,282</b>
<b>Net Operating Cash Flow on Per value of Tk.10 (NOCFPU)</b>	<b>(0.20)</b>	<b>0.48</b>

Annexed notes form an integral part of this financial statements.

  
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**Asset Manager**

  
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**Trustee**

Dated: Dhaka,  
 January 30, 2025



	31-Dec-24	30-Jun-24		
<b>3.00 Investment in Securities</b>				
Cost Value of Securities	521,133,285	521,133,285		
Unrealised gain/(loss)	(91,896,199)	(93,766,298)		
<b>Fare Value</b>	<b>429,237,086</b>	<b>427,366,987</b>		
<b>3.01 Investment in listed Securities</b>				
	<b>Amount in Taka</b>			
<b>Particulars</b>	<b>Cost Value</b>	<b>Fair Value December 31, 2024</b>	<b>Required (Provision)/Excess</b>	<b>Fair Value June 30, 2024</b>
Listed securities	462,133,768	376,560,568	(85573201)	368,366,987
Non Listed Securities	59,000,000	52,677,001	(6322999)	59,000,000
<b>Total</b>	<b>521,133,768</b>	<b>429,237,569</b>	<b>(91896199)</b>	<b>427,366,987</b>
<b>4.00 Cash and Cash Equivalents</b>				
Dhaka Bank -2011520000139		2,330		2,849
Southeast Bank Ltd- SIP Datasoft- 008313500000080		10,142,697		9,975,863
Southeast Bank Ltd-012313500000003		2,553,202		2,493,373
Southeast Bank Ltd-Dividend A/C 20-21-012313500000022		18,557		19,452
One Bank Ltd. -Div. A/C-22-23- 0183000001944		4,361,533		4,173,145
Bank Asia Ltd - Div. A/C-21-22- 62036000060		51,707		51,821
One Bank Ltd. - 0183000001729		11,626,297		232,570,596
Eastern Bank Ltd. - 1271350000255		30,497,423		-
		<b>59,253,745</b>		<b>249,287,098</b>
<b>5.00 Other Current Assets</b>				
This is made-up as follows :				
Advance ,Deposit and Prepayments (Note-5A)		3,194,096		3,471,939
Receivable from Securities House		23,507,229		3,507,229
Interest Receivable		1,686,137		839,233
Dividend Receivable		262,409		7,098,679
		<b>28,649,871</b>		<b>14,917,079</b>
<b>5A) Advance ,Deposit and Prepayments</b>				
Advance to BSEC Fee		302,810		660,700
AIT from Bank Interest		2,730,552		2,650,504
AIT on Dividend Income		160,734		160,734
		<b>3,194,096</b>		<b>3,471,939</b>
<b>6.00 Preliminary &amp; Issue Expenses</b>				
Opening Balance		663,607		872,392
Less: Amortization of Preliminary Expenses		106,417		208,784
		<b>557,191</b>		<b>663,607</b>
<b>7.00 Unit Fund</b>				
Unit Fund		342,591,140		466,724,980
Number of Units (TK 10 each)		<b>342,591,140</b>		<b>466,724,980</b>



<b>8.00</b>	<b>Unit Premium</b>		
	Opening Balance	264,599,173	264,599,173
	Add: Unit Premium during the year	0	-
	Less: Unit Premium reimbursed for re-purchases of units	(58,866,160)	-
		<u><b>205,733,013</b></u>	<u><b>264,599,173</b></u>
<b>9.00</b>	<b>Retained Earnings</b>		
	Opening Balance	(53,920,122)	31,409,016
	Profit for the year	6,322,249	(57,325,639)
	Dividend Paid	0	(28,003,499)
	Redemption during the period	(111,730)	-
		<u><b>(47,709,604)</b></u>	<u><b>(53,920,122)</b></u>
<b>10.00</b>	<b>Current Liabilities and Provisions</b>		
	Management Fee	5,324,303	4,982,186
	Trustee Fee	614,492	318,202
	Custodian Fee	664,598	569,977
	Audit Fee	-	57,500
	Payable for Publication of Reports & Periodicals Expenses	75,000	75,000
	Dividend Payable	3,625,378	-
	SIP & Others Liabilities	227,168	227,018
	Preliminary Expenses Payable-Formation Fee	720,000	720,000
	Liability for Tax-VAT and others	5,832,405	7,880,859
		<u><b>17,083,344</b></u>	<u><b>14,830,742</b></u>
<b>11.00</b>	<b>Interest on Bank Deposits and Bonds:</b>		
	Interest Income from Bank	10,044,497	20,115,695
	Interest Income from Bond	846,904	2,113,916
		<u><b>10,891,401</b></u>	<u><b>22,229,611</b></u>
<b>12.00</b>	<b>Net Asset Value Per Unit at Cost</b>		
	Net Asset Value	592,510,748	771,170,329
	Number of Units (TK 10 each)	34,259,114	46,672,498
		<u><b>17.29</b></u>	<u><b>16.52</b></u>
<b>13.00</b>	<b>Net Asset Value Per Unit at Market</b>		
	Net Asset Value	500,614,549	677,404,030
	Number of Units (TK 10 each)	34,259,114	46,672,498
		<u><b>14.61</b></u>	<u><b>14.51</b></u>
<b>14.00</b>	<b>Earnings Per Unit</b>		
	Net profit for the year	6,322,249	6,423,415
	Number of Units	34,259,114	46,672,498
		<u><b>0.18</b></u>	<u><b>0.14</b></u>
<b>15.00</b>	<b>Approval of the Financial Statements</b>		

These financial statements were authorized for issue in accordance with a resolution of the Fund's Board of Trustee on January 30, 2025

  
Asset Manager

  
Trustee

Dated: Dhaka,  
January 30, 2025

