

1ST ACACIA SRIM SME GROWTH UNIT FUND

Un-Audited Statement of Financial Position

as on September 30, 2025

Particulars	Notes	Amount in Taka	
		30-Sep-25	30-Jun-25
ASSETS			
Investment in Securities	3.00	401,591,460	383,559,613
Preliminary and Issue Expenses	4.00	399,300	452,509
Other Current Assets	6.00	11,322,383	26,141,447
Cash and Cash Equivalents	6.00	42,022,786	55,495,286
		455,335,929	465,648,854

CAPITAL AND LIABILITIES

Unit Holders' Equity

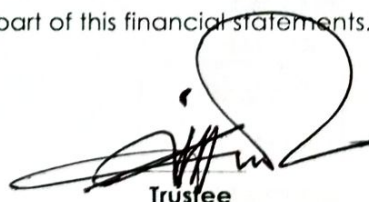
		443,348,994	451,058,434
Unit Fund	7.00	324,789,060	342,591,140
Unit Premium	8.00	198,184,931	205,733,013
Retained Earnings		(79,624,996)	(97,265,719)
Current Liabilities and Provisions	9.00	11,986,935	14,590,420
		455,335,929	465,648,854

Net Asset Value (NAV) per unit:

At Cost	12.00	17.33	17.18
At Market (Adjusted)	13.00	13.65	13.17

Annexed notes form an integral part of this financial statements.


Asset Manager


Trustee


Trustee

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

Dated: 28 October 2025
Place : Dhaka

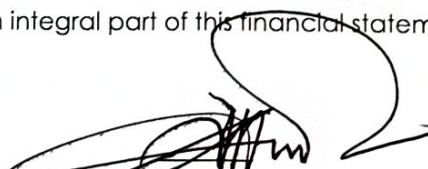


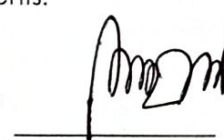
1ST ACACIA SRIM SME GROWTH UNIT FUND
Un-Audited Statement of Profit or Loss and Other Comprehensive Income
for the period ended September 30, 2025

Particulars	Notes	Amount in Taka	
		July 01, 2025 to September 30, 2025	July 01, 2024 to September 30, 2024
INCOME			
Profit on Sale of Securities		-	-
Interest on Bank Deposits & Bonds	10.00	676,097	549,009
Dividend Income		1,816,754	1,312,432
Total Income		2,492,851	1,861,441
EXPENSES			
Management Fee		2,407,295	3,172,584
Trustee Fee		131,736	202,258
Custodian Fee		59,332	65,334
BSEC Annual Fee		125,188	178,945
Publication & Regulatory Advertisement		54,394	71,645
Amortization of Preliminary & Issue Expenses		53,209	53,208
Other Fees and Charges		52,000	-
Bank Charges & Income tax expenses		822	230
Total Expenses		2,883,976	3,744,204
Profit for the year		(391,125)	(1,882,763)
Write-back against erosion of fair value of Securities as on 30th June 2025		137,573,673	93,766,298
Market Risk Reserve (Prov.)		(119,541,825)	(79,302,911)
Net profit for the year		17,640,722	12,580,625
Earnings per unit	11.00	0.54	0.27

Annexed notes form an integral part of this financial statements.


Asset Manager


Trustee


Trustee

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

Dated: 28 October 2025

Place : Dhaka



1ST ACACIA SRIM SME GROWTH UNIT FUND
Un-Audited Statement of Changes in Equity

for the period ended September 30, 2025

Particulars	Unit Fund	Unit Premium	Retained Earnings	Total Equity
Opening Balance	342,591,140	205,733,013	(97,265,719)	451,058,434
Capital Fund	-	-	-	-
Unit Premium	-	-	-	-
Remdemption	(17,802,080)	(7,548,082)		(25,350,162)
Profit for the year	-	-	17,640,722	17,640,722
Dividend Paid				
Balance at 30 Sept 2025	324,789,060	198,184,931	(79,624,996)	443,348,994

for the year ended June 30, 2025

Particulars	Unit Fund	Unit Premium	Retained Earnings	Total Equity
Opening Balance	466,724,980	264,599,173	(53,920,122)	677,404,030
Capital Fund	-	-	-	-
Unit Premium	-	-	-	-
Remdemption	(124,133,840)	(58,866,160)	(111,730)	(183,111,730)
Profit for the year	-	-	(40,422,628)	(40,422,628)
Dividend Paid				
Prior year adjustment	-	-	(2,811,239)	(2,811,239)
Balance at 30 June 2025	342,591,140	205,733,013	(97,265,719)	451,058,434



Asset Manager



Trustee



Trustee

Dated: 28 October 2025

Place : Dhaka



1ST ACACIA SRIM SME GROWTH UNIT FUND
Un-Audited Statement of Cash Flows
for the period ended September 30, 2025

Particulars	Amount in Taka	
	30-Sep-25	30-Jun-25

A. Cash flows from Operating Activities

Profit on Sale of Securities	-	-
Interest Income and others	2,492,851	17,058,797
Operating Expenses	(2,830,768)	(13,462,951)
Current Liabilities	(2,603,485)	(240,322)
Other Current Assets	14,819,064	(11,224,368)
Net Cash flows from / (used) Operating Activities	11,877,663	(7,868,843)

B. Cash flows from Investing Activities

Investment in Securities	-	-
Net Cash Used in Investing Activities	-	-

C. Cash flows from Financing Activities

Capital Fund	(17,802,080)	(124,133,840)
Unit Premium	(7,548,082)	(58,866,160)
Profit redemption for repurchases unit	-	(111,730)
Dividend Paid	-	-
Prior year adjustment	-	(2,811,239)
Net Cash Used in Financing Activities	(25,350,162)	(185,922,969)

D. Net Cash flows (A+B+C)

	(13,472,499)	(193,791,812)
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E. Cash & Cash Equivalents at the Beginning of the year

	55,495,286	249,287,098
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F. Cash & Cash Equivalents at the end of the year (D+E)

	42,022,786	55,495,286
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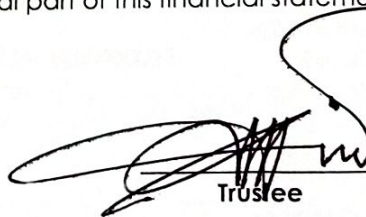
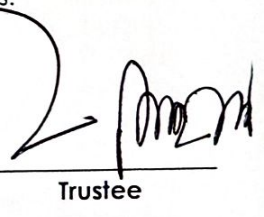
Net Operating Cash Flow on Per value of Tk.10

0.37

(0.23)

Annexed notes form an integral part of this financial statements.


Asset Manager

 
Trustee **Trustee**

Dated: 28 October 2025
Place : Dhaka



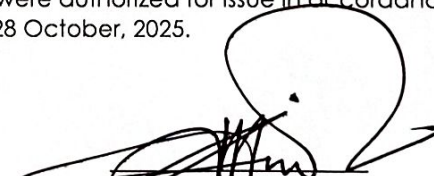
		Amounts in Taka	
		30-Sep-25	30-Jun-25
3.00 Investment in Securities			
Cost Value		521,133,285	521,133,285
Unrealised gain/(loss)		(119,541,825)	(137,573,673)
Fare Value		401,591,460	383,559,613
3.01 Investment in listed Securities			
Particulars	Amount in Taka		
	Cost Value	Fair Value 30 September 2025	Required (Provision)/ Excess
Listed securities	462,133,285	350,862,451	(111,270,834)
Non Listed Securities	59,000,000	50,729,009	(8,270,991)
	521,133,285	401,591,460	(119,541,825)
4.00 Preliminary & Issue Expenses			
Opening Balance		452,509	663,607
Less: Amortization of Preliminary Expenses		53,209	211,099
		399,300	452,509
5.00 Other Current Assets			
Advance ,Deposit and Prepayments-(Note-5A)		298,486	500,166
Receivable from Securities House		8,506,779	23,506,779
Interest Receivables		676,097	797,808
Dividend Receivable		1,841,022	1,336,694
		11,322,383	26,141,447
5A) Advance, Deposit and Prepayments			
Advance to BSEC Fee		298,486	423,674
AIT from Bank Interest		-	2,726,997
AIT on Dividend Income		-	160,734
Less: Prior year adjustment		-	(2,811,239)
		298,486	500,166
6.00 Cash and Cash Equivalents			
Cash at Bank	6.01	32,022,786	55,495,286
Cash at FDR	6.02	10,000,000	-
		42,022,786	55,495,286
6.01 Cash at Bank			
Dhaka Bank PLC-2011520000139		1,800	1,800
Southeast Bank PLC- (SIP Datasoft)-008313500000080		396,981	10,320,489
Southeast Bank PLC-012313500000003		2,616,811	2,616,811
Southeast Bank PLC-(Dividend A/C 20-21)-012313500000022		18,448	18,448
One Bank PLC -(Div. A/C-22-23)-0183000001944		4,558,316	4,558,316
Bank Asia PLC- (Div. A/C-21-22)-62036000060		51,416	51,416
One Bank PLC- 0183000001729		16,666,539	6,216,422
Eastern Bank PLC-1271350000255		7,712,476	31,711,585
		32,022,786	55,495,286
6.02 Cash at FDR			
Southeast Bank A/C-24300002732		8,000,000	-
Southeast Bank A/C-24300002733		2,000,000	-
		10,000,000	-
7.00 Unit Fund			
Unit Fund		324,789,060	342,591,140
32,478,906 Units @ Tk 10 each		324,789,060	342,591,140



		Amounts in Taka	
		30-Sep-25	30-Jun-25
8.00 Unit Premium			
Opening Balance		205,733,013	264,599,173
Less: Unit Premium reimbursed for re-purchases of units		7,548,082	58,866,160
		198,184,931	205,733,013
9.00 Current Liabilities and Provisions			
Management Fee		1,936,302	3,618,671
Trustee Fee		105,962	224,948
Custodian Fee		809,230	761,506
Audit Fee		-	57,500
Payable for Publication of Reports & Periodicals Expenses		3,840	77,880
SIP & Others Liabilities		227,168	227,168
Preliminary Expenses Payable-Formation Fee		-	720,000
Liability for Tax-VAT and others		8,904,433	8,902,747
		11,986,935	14,590,420
10.00 Interest on Bank Deposits and Bonds:			
Interest Income from Bank		252,645	12,031,193
Interest Income from Bond		423,452	2,164,603
		676,097	14,195,796
11.00 Earnings Per Unit			
Net profit for the year		17,640,722	(40,422,628)
Number of Units		32,478,906	34,259,114
		0.54	(1.18)
12.00 Net Asset Value Per Unit at Cost			
Net Asset Value		562,890,820	588,632,107
Number of Units (TK 10 each)		32,478,906	34,259,114
		17.33	17.18
13.00 Net Asset Value Per Unit at Market			
Net Asset Value		443,348,994	451,058,434
Number of Units (TK 10 each)		32,478,906	34,259,114
		13.65	13.17
14.00 Approval of the Financial Statements			

These financial statements were authorized for issue in accordance with a resolution of the Fund's Board of Trustee on 28 October, 2025.


Asset Manager


Trustee


Trustee

Dated: 28 October 2025
Place : Dhaka

