

**1st ACACIA SRIM SME GROWTH UNIT FUND**  
**Statement of Financial Position (Un-audited)**  
**For the Period ended as on December 31, 2023**

| Particulars                            | Notes | Amount in Taka     |                    |
|----------------------------------------|-------|--------------------|--------------------|
|                                        |       | 31-Dec-23          | 30-Jun-23          |
| <b>ASSETS:</b>                         |       |                    |                    |
| Investment in Securities at Fair Value | 3.00  | 513,663,833        | 501,812,548        |
| Cash and Cash Equivalents              | 4.00  | 234,017,282        | 257,062,692        |
| Other Current Assets                   | 5.00  | 10,911,956         | 12,142,065         |
| Preliminary & Issue Expenses           | 6.00  | 768,867            | 872,392            |
|                                        |       | <b>759,361,938</b> | <b>771,889,697</b> |
| <b>Unit Holders' Equity</b>            |       | <b>746,813,498</b> | <b>762,733,168</b> |
| Unit Fund                              | 7.00  | 466,724,980        | 466,724,980        |
| Unit Premium                           | 8.00  | 264,599,176        | 264,599,173        |
| Retained Earnings                      | 9.00  | 15,489,342         | 31,409,016         |
| Current Liabilities and Provisions     | 10.00 | <b>12,548,440</b>  | <b>9,156,529</b>   |
|                                        |       | <b>759,361,938</b> | <b>771,889,697</b> |
|                                        |       |                    |                    |
| NAV At Cost (Per Unit)                 | 12.00 | 16.26              | 16.48              |
| NAV At Market (Per Unit )              | 13.00 | 16.00              | 16.34              |

Annexed notes form an integral part of this financial statements.



**Asset Manager**



**Trustee**

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

Dated: Dhaka,  
January 30, 2024

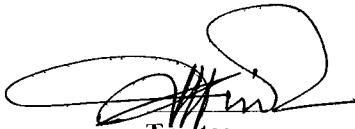


**1st ACACIA SRIM SME GROWTH UNIT FUND**  
**Statement of Profit or Loss and Other Comprehensive Income (Un-audited)**  
**for the period ended 01 July-2023 to December 31, 2023**

| Particulars                                                                 | Notes | Amount in Taka                   |                                     |                                 |                                    |
|-----------------------------------------------------------------------------|-------|----------------------------------|-------------------------------------|---------------------------------|------------------------------------|
|                                                                             |       | July 01, 2023<br>to Dec 31, 2023 | July 01, 2022<br>to Dec 31,<br>2022 | Oct 01, 2023 to<br>Dec 31, 2023 | Oct 01, 2022<br>to Dec 31,<br>2022 |
| <b>INCOME</b>                                                               |       |                                  |                                     |                                 |                                    |
| Profit on Sale of Securities                                                |       | 142,670                          | 6,093,136                           | 142,670                         | 10,559,782                         |
| Interest on Bank Deposits and Bonds                                         | 11.00 | 10,654,157                       | 3,151,524                           | 10,072,407                      | 1,633,433                          |
| Dividend Income                                                             |       | 13,535,229                       | 6,510,043                           | 10,980,485                      | 338,688                            |
| <b>Total Income</b>                                                         |       | <b>24,332,056</b>                | <b>15,754,702</b>                   | <b>21,195,562</b>               | <b>12,531,903</b>                  |
| <b>EXPENSES</b>                                                             |       |                                  |                                     |                                 |                                    |
| Management Fee                                                              |       | 5,368,271                        | 4,441,285                           | 3,286,175                       | 2,769,971                          |
| Trustee Fee                                                                 |       | 429,344                          | 228,546                             | 213,617                         | 148,574                            |
| Custodian Fee                                                               |       | 147,023                          | 91,357                              | 74,304                          | 64,524                             |
| BSEC Annual Fee                                                             |       | 317,370                          | 133,650                             | 126,416                         | 66,825                             |
| Publication & Regulatory Advertisement                                      |       | 111,946                          | 109,115                             | 41,500                          | 29,900                             |
| Other fees and Charges                                                      |       | 52,450                           | 6,000                               | 450                             | 3,000                              |
| Amortization of Preliminary & Issue Expenses                                |       | 103,525                          | 106,062                             | 53,208                          | 53,031                             |
| Bank Charges                                                                |       | 79,162                           | 88,810                              | 77,100                          | 88,170                             |
| <b>Total Expenses</b>                                                       |       | <b>6,609,090</b>                 | <b>5,204,825</b>                    | <b>3,872,770</b>                | <b>3,223,994</b>                   |
| <b>Profit for the period</b>                                                |       | <b>17,722,966</b>                | <b>10,549,877</b>                   | <b>17,322,792</b>               | <b>9,307,909</b>                   |
| Write-back against erosion of fair value of Securities as on 30th June 2023 |       | 6,409,095                        | 2,598,936                           | 385,855                         | -                                  |
| <b>Market Risk Reserve (Prov.)</b>                                          |       | <b>(12,048,235)</b>              | <b>-</b>                            | <b>(12,048,235)</b>             | <b>-</b>                           |
| <b>Net profit/loss and other comprehensive Income for the period</b>        |       | <b>12,083,826</b>                | <b>13,148,813</b>                   | <b>5,660,411</b>                | <b>9,307,909</b>                   |
| <b>No. of Unit</b>                                                          |       | <b>46,672,498</b>                | <b>69,165,863</b>                   | <b>46,672,498</b>               | <b>69,165,863</b>                  |
| <b>Earnings per unit</b>                                                    | 14.00 | <b>0.26</b>                      | <b>0.19</b>                         | <b>0.12</b>                     | <b>0.13</b>                        |

Annexed notes form an integral part of this financial statements.

  
**Asset Manager**

  
**Trustee**

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

Dated: Dhaka,  
January 30, 2024



**1st ACACIA SRIM SME GROWTH UNIT FUND**

**Statement of Changes in Equity  
for the period ended December 31, 2023**

| Particulars                            | Unit Fund          | Unit Premium       | Un-realised Gain | Retained Earnings | Total Equity       |
|----------------------------------------|--------------------|--------------------|------------------|-------------------|--------------------|
| <b>Opening Balance at 01 July 2023</b> | <b>466,724,980</b> | <b>264,599,173</b> | <b>-</b>         | <b>31,409,016</b> | <b>762,733,168</b> |
| Capital Fund                           | -                  | -                  | -                | -                 | -                  |
| Redemption                             | -                  | -                  | -                | -                 | -                  |
| Profit for the period                  | -                  | -                  | -                | 12,083,826        | 12,083,829         |
| Dividend Paid                          | -                  | -                  | -                | (28,003,499)      | (28,003,499)       |
| Un-realised Gain                       | -                  | -                  | -                | -                 | -                  |
| <b>Balance at December 31, 2023</b>    | <b>466,724,980</b> | <b>264,599,176</b> | <b>-</b>         | <b>15,489,342</b> | <b>746,813,498</b> |

**Statement of Changes in Equity  
for the period ended June 30, 2023**

| Particulars                            | Unit Fund          | Unit Premium       | Un-realised Gain | Retained Earnings | Total Equity       |
|----------------------------------------|--------------------|--------------------|------------------|-------------------|--------------------|
| <b>Opening Balance at 01 July 2022</b> | <b>163,114,090</b> | <b>38,425,957</b>  | <b>-</b>         | <b>64,424,226</b> | <b>265,964,273</b> |
| Capital Fund                           | 303,610,890        | -                  | -                | -                 | 303,610,890        |
| Redemption                             | -                  | -                  | -                | 91,309,721        | 91,309,721         |
| Profit for the period                  | -                  | -                  | -                | (40,778,523)      | (40,778,523)       |
| Dividend Paid                          | -                  | -                  | -                | (83,546,409)      | (83,546,409)       |
| Un-realised Gain                       | -                  | -                  | -                | -                 | -                  |
| <b>Balance at June 30, 2023</b>        | <b>466,724,980</b> | <b>264,599,173</b> | <b>-</b>         | <b>31,409,016</b> | <b>762,733,168</b> |

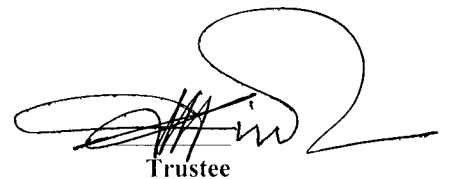
**Statement of Changes in Equity  
for the period ended December 31, 2022**

| Particulars                            | Unit Fund          | Unit Premium       | Un-realised Gain  | Retained Earnings | Total Equity         |
|----------------------------------------|--------------------|--------------------|-------------------|-------------------|----------------------|
| <b>Opening Balance at 01 July 2022</b> | <b>163,114,090</b> | <b>38,425,957</b>  | <b>-</b>          | <b>64,424,226</b> | <b>265,964,273</b>   |
| Capital Fund                           | 528,544,540        | 315,555,459        | -                 | -                 | 844,099,999          |
| Redemption                             | -                  | -                  | -                 | -                 | -                    |
| Unit Premium                           | -                  | -                  | -                 | -                 | -                    |
| Profit for the year                    | -                  | -                  | -                 | 13,148,813        | 13,148,813           |
| Dividend Paid                          | -                  | -                  | -                 | (40,778,524)      | (40,778,524)         |
| Un-realised Gain                       | -                  | -                  | 74,643,304        | -                 | 74,643,304           |
| <b>Balance at 31 December 2022</b>     | <b>691,658,630</b> | <b>353,981,416</b> | <b>74,643,304</b> | <b>36,794,516</b> | <b>1,157,077,866</b> |

Annexed notes form an integral part of this financial statements.



**Asset Manager**



**Trustee**

Dated: Dhaka,  
January 30, 2024

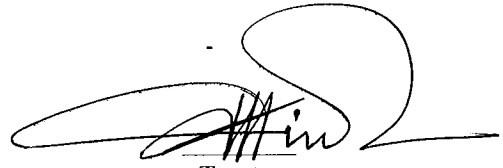


**1st ACACIA SRIM SME GROWTH UNIT FUND**  
**Statement of Cash Flows (Un-audited)**  
**for the period ended December 31, 2023**

| Particulars                                                        | Amount in Taka                           |                                          |
|--------------------------------------------------------------------|------------------------------------------|------------------------------------------|
|                                                                    | July 01, 2023 to<br>December 31,<br>2023 | July 01, 2022 to<br>December 31,<br>2022 |
| <b>A. Cash flows from Operating Activities</b>                     |                                          |                                          |
| Profit on Sale of Securities                                       | 142,670                                  | 6,093,136                                |
| Interest Income and others                                         | 24,189,386                               | 9,661,566                                |
| Operating Expenses                                                 | (6,505,563)                              | (5,098,763)                              |
| Dividend Receivable                                                | 3,014,298                                | (244,153)                                |
| Interest Receivable                                                | (961,205)                                | (208,333)                                |
| Receivable from Securities House                                   | (1,090,998)                              | (242,596,880)                            |
| Advance, Deposit and Prepayments                                   | 268,013                                  | (165,494)                                |
| Accounts Payable                                                   | 3,391,912                                | (1,807,803)                              |
| <b>Net Cash flows from / ( used ) Operating Activities</b>         | <b>22,448,514</b>                        | <b>(234,366,724)</b>                     |
| <b>B. Cash flows from Investing Activities</b>                     |                                          |                                          |
| Investment in Securities                                           | (17,490,425)                             | (556,837,082)                            |
| <b>Net Cash Used in Investing Activities</b>                       | <b>(17,490,425)</b>                      | <b>(556,837,082)</b>                     |
| <b>C. Cash flows from Financing Activities</b>                     |                                          |                                          |
| Capital Fund                                                       | -                                        | 528,544,540                              |
| Unit Premium                                                       | -                                        | 315,555,459                              |
| Dividend Paid                                                      | (28,003,499)                             | (40,778,524)                             |
| <b>Net Cash Used in Financing Activities</b>                       | <b>(28,003,499)</b>                      | <b>803,321,476</b>                       |
| <b>D. Net Cash flows (A+B+C)</b>                                   | <b>(23,045,411)</b>                      | <b>12,117,670</b>                        |
| <b>E. Cash &amp; Cash Equivalents at the Beginning of the year</b> | <b>257,062,692</b>                       | <b>82,927,856</b>                        |
| <b>F. Cash &amp; Cash Equivalents at the end of the year (D+E)</b> | <b>234,017,282</b>                       | <b>95,045,525</b>                        |
| No. of Unit                                                        | 46,672,498                               | 69,165,863                               |
| <b>Net Operating Cash Flow on Per value of Tk.10 (NOCFPU)</b>      | <b>0.48</b>                              | <b>(3.39)</b>                            |

Annexed notes form an integral part of this financial statements.

  
Asset Manager

  
Trustee

Dated: Dhaka,  
January 30, 2024



**1st ACACIA SRIM SME GROWTH UNIT FUND**  
**Notes to the Financial Statements**  
**3as at and for the period ended December 31, 2023**

**1.00 Introduction**

**1st ACACIA SRIM GROWTH UNIT FUND** was constituted through a Trust Deed signed on 7 August 2019 between **ACACIA SRIM LIMITED** as 'Sponsor' and the **Sentinel Trustee and Custodial Services Limited** as "Trustee" under the Trust Act 1882 (Act II of 1882) and within the legal framework and specific provisions of সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১ and Registration Act 1908.

**Sentinel Trustee and Custodial Services Limited** is custodian of the fund and **ACACIA SRIM LIMITED** manages the operations of the Fund as Fund Manager.

**1.01 Objectives**

The objective of **1st ACACIA SRIM GROWTH UNIT FUND** is to provide a capital market based platform for investors interested in socially responsible and sustainable investments and to channel capital toward Companies that generate positive financial and social returns; To provide demand support for the SME Trading platform launched by the bourses; to provide access to financial and growth capital to the SME sector Companies; And to set an example of Socially responsible & SME investment in Bangladesh that may attract global capital to deserving sectors of the economy.

**2.00 Significant Accounting Policies**

**2.01 Basis of Accounting**

These combined financial statements have been prepared under Current cost convention in accordance with generally accepted accounting principles as laid down in the International Accounting Standards(IAS)/International Financial Reporting Standards (IFRS),applicable to the Fund so far adopted by the Institute of Chartered Accountants of Bangladesh as Bangladesh Accounting Standards(BAS)/Bangladesh Financial Reporting Standards(BFRS). The disclosures of information made in accordance with the requirements of Trust Deed and সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১ and other applicable Rules and regulations.

**2.02 Use of estimates and judgments**

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on financial instruments accounting convention and various other factors that are believed to be reasonable under the circumstances, the result of which form the basis of making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on specific purpose fund ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of revision and future periods if the revision affects both current and future periods.



### 2.03 Presentation of financial statements

The financial statements are prepared and presented covering the period from July 01, 2023 to December 31, 2023

### 2.04 Investment

All purchases and sales of securities that require delivery within the time-frame established by regulation or market convention are recognized at the date of trading i.e. the date on which the Fund commits to purchase or sell the investment. Bonus entitlements, if any, are not accounted for as income rather included in the portfolio to reduce the average cost after being confirmed on respective Trustee meeting date.

- a) Investment is recorded in the Balance Sheet at cost.
- b) Fair value of listed securities (other than mutual fund) are disclosed at closing quoted market prices prevailed as at December 31, 2023
- c) Fair value of listed mutual funds are valued at intrinsic value as per BSEC directive (No. SEC/CMRRCD/2009-193/172).

### 2.05 Unrealised Gain (Market Risk Reserve )

The difference between cost of investment and the Fair Market value of investment on aggregated portfolio basis to be shown as Unrealised Gain when applicable.

### 2.06 Revenue Recognition

- a) Gain/losses arising on sale of investment are included in the Profit and Loss Account on the date at which transaction takes place.
- b) Cash dividend is recognized when the unitholders' right to receive payment is established.
- c) interest income is recognized on time proportion basis.

### 2.07 Amortization of Preliminary and Issue Expenses

Preliminary and issue expenses represent expenditure incurred prior to commencement of operations and establishment of the Fund. These costs are amortized within ten years' tenure after adjusting interest income from escrow accounts as per trust deed and সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১.

### 2.08 Dividend Policy

Pursuant to rules সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১ and Trust Deed, the Fund is required to distribute its profit by way of dividend either in cash or re-investment units dividend or both to the holders of the units after the closing of the annual accounts.

### 2.09 Management Fee

Management fee is charged as per the Trust Deed (clause-4.3.13) and under the provisions of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১.

### 2.10 Trustee Fee

Trustee fee is charged as per the Trust Deed (caluse 4.2.21) and under the provisions of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১.



### **2.11 Custodian Fee**

Sentinel Trustee and Custodial Services Limited, as custodian of the fund is entitled to receive a safekeeping fee @ 0.05% on the balance worth of securities.

### **2.12 Earnings Per Unit**

Earnings per unit has been calculated in accordance with Bangladesh Accounting Standard – 33 “Earnings per Share” and shown on the face of statement of profit or loss and other comprehensive income.

### **2.13 General**

a) Figures appearing in these financial statements have been rounded off to nearest Taka.



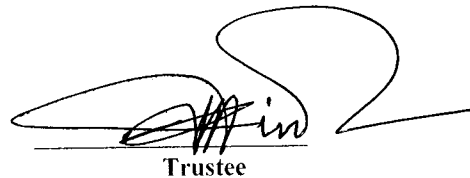
|                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 31-Dec-23                     | 30-Jun-23                   |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-----------------------------|--------------------------|--|--|------------|-------------------------------|-----------------------------|--------------------------|-------------------|-------------|-------------|--------------|-------------|-----------------------|------------|------------|---|------------|-------|-------------|-------------|--------------|-------------|--|--|
| 3.00                  | Investment in Securities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |                             |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|                       | Cost Value of Securities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 525,712,068                   | 508,221,643                 |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|                       | Unrealised gain/(loss)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | (12,048,235)                  | (6,409,095)                 |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|                       | Fare Value                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 513,663,833                   | 501,812,548                 |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
| 3.01                  | Investment in listed Securities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                               |                             |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|                       | <table><tr><th rowspan="2">Particulars</th><th colspan="4">Amount in Taka</th></tr><tr><th>Cost Value</th><th>Fair Value September 30, 2023</th><th>Required (Provision)/Excess</th><th>Fair Value June 30, 2023</th></tr><tr><td>Listed securities</td><td>462,712,068</td><td>450,663,833</td><td>- 12,048,235</td><td>438,812,548</td></tr><tr><td>Non Listed Securities</td><td>63,000,000</td><td>63,000,000</td><td>-</td><td>63,000,000</td></tr><tr><td>Total</td><td>525,712,068</td><td>513,663,833</td><td>- 12,048,235</td><td>501,812,548</td></tr></table> | Particulars                   | Amount in Taka              |                          |  |  | Cost Value | Fair Value September 30, 2023 | Required (Provision)/Excess | Fair Value June 30, 2023 | Listed securities | 462,712,068 | 450,663,833 | - 12,048,235 | 438,812,548 | Non Listed Securities | 63,000,000 | 63,000,000 | - | 63,000,000 | Total | 525,712,068 | 513,663,833 | - 12,048,235 | 501,812,548 |  |  |
| Particulars           | Amount in Taka                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                               |                             |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|                       | Cost Value                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Fair Value September 30, 2023 | Required (Provision)/Excess | Fair Value June 30, 2023 |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
| Listed securities     | 462,712,068                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 450,663,833                   | - 12,048,235                | 438,812,548              |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
| Non Listed Securities | 63,000,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 63,000,000                    | -                           | 63,000,000               |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
| Total                 | 525,712,068                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 513,663,833                   | - 12,048,235                | 501,812,548              |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
| 4.00                  | Cash and Cash Equivalents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                               |                             |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|                       | Dhaka Bank -2011520000139                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 3,358                         | 3,857                       |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|                       | Southeast Bank Ltd- SIP Datasoft- 008313500000080                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 9,802,980                     | 9,610,423                   |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|                       | Southeast Bank Ltd-012313500000003                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 2,432,461                     | 2,376,126                   |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|                       | Southeast Bank Ltd-Dividend A/C 20-21-012313500000022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 19,534                        | 20,401                      |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|                       | One Bank Ltd. -Div. A/C-22-23- 0183000001944                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 3,995,451                     | -                           |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|                       | Bank Asia Ltd - Div. A/C-21-22- 62036000060                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 52,277                        | 52,375                      |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|                       | One Bank Ltd. - 0183000001729                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 217,711,220                   | 244,999,511                 |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 234,017,282                   | 257,062,692                 |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
| 5.00                  | Other Current Assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                               |                             |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|                       | This is made-up as follows :                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                             |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|                       | Advance ,Deposit and Prepayments (Note-5A)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 3,179,129                     | 3,447,142                   |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|                       | Receivable from Securities House                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 3,066,192                     | 1,975,194                   |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|                       | Interest Receivable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 4,504,854                     | 3,543,649                   |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|                       | Dividend Receivable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 161,781                       | 3,176,080                   |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 10,911,956                    | 12,142,065                  |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
| 5A)                   | Advance ,Deposit and Prepayment's                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                               |                             |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|                       | Advance Income tax                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                               |                             |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|                       | Advance to BSEC Fee                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 442,456                       | 759,826                     |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|                       | AIT from Bank Interest                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 2,575,939                     | 2,526,582                   |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|                       | AIT on Dividend Income                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 160,734                       | 160,734                     |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 3,179,129                     | 3,447,142                   |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
| 6.00                  | Preliminary & Issue Expenses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                             |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|                       | Opening Balance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 872,392                       | 1,082,787                   |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|                       | Less: Amortization of Preliminary Expenses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 103,525                       | 210,395                     |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 768,867                       | 872,392                     |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
| 7.00                  | Unit Fund                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                               |                             |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|                       | Unit Fund                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 466,724,980                   | 466,724,980                 |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|                       | Number of Units (TK 10 each)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 466,724,980                   | 466,724,980                 |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
| 8.00                  | Unit Premium                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                             |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|                       | Opening Balance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 264,599,176                   | 38,425,957                  |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|                       | Add: Unit Premium during the year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | -                             | 394,569,983                 |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|                       | Less: Unit Premium reimbursed for re-purchases of units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | -                             | (168,396,768)               |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |
|                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 264,599,176                   | 264,599,176                 |                          |  |  |            |                               |                             |                          |                   |             |             |              |             |                       |            |            |   |            |       |             |             |              |             |  |  |



|                                                          | 31-Dec-23         | 30-Jun-23         |
|----------------------------------------------------------|-------------------|-------------------|
| <b>9.00 Retained Earnings</b>                            |                   |                   |
| Opening Balance                                          | 31,409,016        | 64,424,226        |
| Profit for the year                                      | 12,083,826        | 91,309,721        |
| Dividend Paid                                            | (28,003,499)      | (40,778,523)      |
| Redemption during the period                             | -                 | (83,546,409)      |
|                                                          | <b>15,489,342</b> | <b>31,409,016</b> |
| <b>10.00 Current Liabilities and Provisions</b>          |                   |                   |
| Management Fee                                           | 4,201,255         | 2,932,528         |
| Trustee Fee                                              | 336,009           | 169,252           |
| Custodian Fee                                            | 465,698           | 350,637           |
| Audit Fee                                                | -                 | 46,000            |
| Payable for Publication of Reports & Periodicals Expense | 75,000            | 75,000            |
| Dividend Payable                                         | 3,625,378         | -                 |
| Liability for Tax-VAT and others                         | 2,898,082         | 4,636,094         |
| SIP & Others Liabilities                                 | 227,018           | 227,018           |
| Preliminary Expenses Payable-Formation Fee               | 720,000           | 720,000           |
|                                                          | <b>12,548,440</b> | <b>9,156,529</b>  |
| <b>11.00 Interest on Bank Deposits and Bonds:</b>        |                   |                   |
| Interest Income from Bank                                | 10,654,232        | 11,773,276        |
| Interest Income from Bond                                | 13,535,229        | 6,368,718         |
|                                                          | <b>24,189,461</b> | <b>18,141,994</b> |
| <b>12.00 Net Asset Value Per Unit at Cost</b>            |                   |                   |
| Net Asset Value                                          | 758,861,733       | 769,142,264       |
| Number of Units (TK 10 each)                             | 46,672,498        | 46,672,498        |
|                                                          | <b>16.26</b>      | <b>16.48</b>      |
| <b>13.00 Net Asset Value Per Unit at Market</b>          |                   |                   |
| Net Asset Value                                          | 746,303,448       | 762,733,168       |
| Number of Units (TK 10 each)                             | 46,672,498        | 46,672,498        |
|                                                          | <b>16.00</b>      | <b>16.34</b>      |
| <b>14.00 Earnings Per Unit</b>                           |                   | <b>31-Dec-22</b>  |
| Net profit for the year                                  | 12,083,826        | 13,148,813        |
| Number of Units                                          | 46,672,498        | 69,165,863        |
|                                                          | <b>0.26</b>       | <b>0.19</b>       |
| <b>15.00 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, 2024

  
Asset Manager

  
Trustee

Dated: Dhaka,  
January 30, 2024

