

1ST ACACIA SRIM SME GROWTH UNIT FUND
Un-Audit Report and Financial Statements
2nd Quarter (duration cover 1st July 2025 to 31 December 2025)

As At December 31, 2025

1ST ACACIA SRIM SME GROWTH UNIT FUND

Un-Audited Statement of Financial Position

as on December 31, 2025

Particulars	Notes	Amount in Taka	
		31-Dec-25	30-Jun-25
ASSETS			
Preliminary and Issue Expenses	3.00	346,091	452,509
Investment in Securities	4.00	381,678,106	383,559,613
Advance ,Deposit and Prepayments	5.00	179,090	500,166
Receivables	6.00	11,408,369	25,641,281
Cash and Cash Equivalents	7.00	43,626,751	55,495,286
		437,238,406	465,648,854

CAPITAL AND LIABILITIES

Unit Holders' Equity		423,991,018	451,058,434
Unit Fund	8.00	324,789,060	342,591,140
Unit Premium	9.00	198,184,931	205,733,013
Retained Earnings		(98,982,973)	(97,265,719)
Current Liabilities and Provisions	10.00	13,247,388	14,590,420
		437,238,406	465,648,854

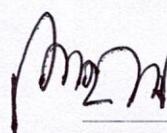
Net Asset Value (NAV) per unit:

At Cost	13.00	17.35	17.18
At Market (Adjusted)	14.00	13.05	13.17

Annexed notes form an integral part of this financial statements.



Asset Manager



Chairman of Trustee



Member of Trustee

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

Dated: 27 January 2026

Place : Dhaka



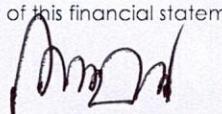
1ST ACACIA SRIM SME GROWTH UNIT FUND
Un-Audited Statement of Profit or Loss and Other Comprehensive Income
for the period ended December 31, 2025

Particulars	Notes	Amount in Taka			
		July 01, 2025 to December 31, 2025	July 01, 2024 to December 31, 2024	October 01, 2025 to December 31, 2025	October 01, 2024 to December 31, 2024
INCOME					
Profit on Sale of Securities		-	-	-	-
Interest on Bank Deposits & Bonds	11.00	2,727,278	10,891,401	1,667,671	10,342,393
Dividend Income		1,816,754	1,550,574	423,452.08	238,142
Total Income		4,544,032	12,441,976	2,091,123	10,580,535
EXPENSES					
Management Fee		3,621,358	6,803,275	1,214,063	3,630,692
Trustee Fee		124,729	396,052	(7,007)	193,793
Custodian Fee		117,330	126,650	57,998	61,315
BSEC Annual Fee		244,584	357,890	119,396	178,945
Publication & Regulatory Advertisement		62,444	101,545	8,050	29,900
Amortization of Preliminary & Issue Expenses		106,417	106,417	53,209	53,208
Other Fees and Charges		-	4,000	-	4,000
Bank Charges & Income tax expenses		50,917	93,998	40,095	93,768
CDBL charge		52,000	-	-	-
Total Expenses		4,379,779	7,989,826	1,485,803	4,245,621
Profit for the year		164,253	4,452,150	605,320	6,334,913
Write-back against erosion of fair value of Securities as on 30th June 2025		137,573,673	93,766,298	119,541,825	79,302,911
Market Risk Reserve (Prov.)		(139,455,180)	(91,896,199)	(139,455,180)	(91,896,199)
Net profit for the year		(1,717,254)	6,322,249	(19,308,034)	(6,258,375)
Earnings per unit	12.00	(0.05)	0.18	(0.59)	(0.18)

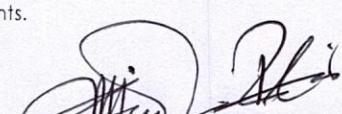
Annexed notes form an integral part of this financial statements.



Asset Manager



Chairman of Trustee



Member of Trustee

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

Dated: 27 January 2026

Place : Dhaka



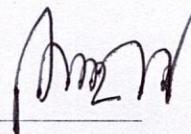
1ST ACACIA SRIM SME GROWTH UNIT FUND
Un-Audited Statement of Changes in Equity
for the period ended December 31, 2025

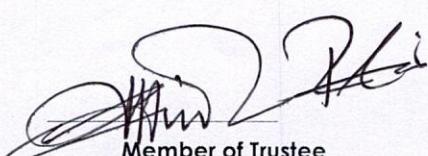
Particulars	Unit Fund	Unit Premium	Un-realised Gain	Retained Earnings	Total Equity
Balance at 01 July 2025	342,591,140	205,733,013	-	(97,265,719)	451,058,434
Capital Fund	-	-	-	-	-
Unit Premium	-	-	-	-	-
Remdemption	(17,802,080)	(7,548,082)	-	-	(25,350,162)
Profit for the year	-	-	-	(1,717,254)	(1,717,254)
Dividend Paid	-	-	-	-	-
Prior year adjustment	-	-	-	-	-
Balance at 31 Dec 2025	324,789,060	198,184,931	-	(98,982,973)	423,991,018

for the period ended December 31, 2024

Particulars	Unit Fund	Unit Premium	Un-realised Gain	Retained Earnings	Total Equity
Balance at 01 July 2023	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	-	-	-	6,322,249	6,322,249
Dividend Paid	-	-	-	-	-
Prior year adjustment	-	-	-	-	-
Balance at 31 Dec 2024	342,591,140	205,733,013	-	(47,709,603)	500,614,550


Asset Manager


Chairman of Trustee


Member of Trustee

Dated: 27 January 2026

Place : Dhaka

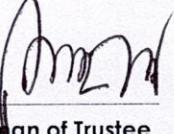


1ST ACACIA SRIM SME GROWTH UNIT FUND
Un-Audited Statement of Cash Flows
for the period ended December 31, 2025

Particulars	Amount in Taka	
	31-Dec-25	31-Dec-24
A. Cash flows from Operating Activities		
Profit on Sale of Securities		
Interest Income and others	4,544,032	12,441,976
Operating Expenses	(4,273,362)	(7,883,409)
Advance, Deposit and Prepayments	321,076	277,843
Receivables	14,232,913	(14,010,634)
Accounts Payable	(1,343,031)	2,252,603
Net Cash flows from / (used) Operating Activities	13,481,627	(6,921,622)
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)
Net Cash Used in Financing Activities	(25,350,162)	(183,111,730)
D. Net Cash flows (A+B+C)	(11,868,535)	(190,033,352)
E. Cash & Cash Equivalents at the Beginning of the year	55,495,286	249,287,098
F. Cash & Cash Equivalents at the end of the year (D+E)	43,626,751	59,253,745
Net Operating Cash Flow on Per value of Tk.10	0.42	(0.20)

Annexed notes form an integral part of this financial statements.


Asset Manager


Chairman of Trustee


Member of Trustee

Dated: 27 January 2026

Place : Dhaka



1ST ACACIA SRIM SME GROWTH UNIT FUND

Notes to the Financial Statements

For the period ended December 31, 2025

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 (মিচুয়াল ফাস্ট) বিধিমালা ২০২৫**, 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)s/International Financial Reporting Standards (IFRSs), applicable to the Fund so far adopted by the Institute of Chartered Accountants of Bangladesh. The disclosures of information made in accordance with the requirements of Trust Deed, and **সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিচুয়াল ফাস্ট) বিধিমালা ২০২৫**, 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 01 July 2025 to 31 December 2025.

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 AGM date.

- a) Investment is recorded in the Balance Sheet at fair value.
- b) Fair value of listed securities (other than mutual fund) are disclosed at closing quoted market prices prevailed as at 31 December 2025.
- 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 (মিউচ্যাল ফান্ড) বিধিমালা ২০২৫.

2.08 Dividend Policy

Pursuant to rules সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যাল ফান্ড) বিধিমালা ২০২৫ 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 pursuance of rule ৭৭(২) সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যাল ফান্ড) বিধিমালা, ২০২৫.

2.10 Trustee Fee

Trustee fee is charged as per pursuance of rule ৭৭(৪) খ সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যাল ফান্ড) বিধিমালা, ২০২৫

2.11 Custodian Fee

Sentinel Trustee and Custodial Services Limited, as custodian of the fund is entitled to receive a safekeeping fee as per pursuance of rule ৭৭(৪) খ সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যাল ফান্ড) বিধিমালা, ২০২৫

2.12 Earnings Per Unit

Earnings per unit has been calculated in accordance with International 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 integer.
- b) Figures of the previous period have been rearranged where ever considered necessary, to confirm with the current year presentation.

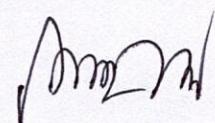


Amounts in Taka			
31-Dec-25			
30-Jun-25			
3.00 Preliminary & Issue Expenses			
Opening Balance		452,509	663,607
Less: Amortization of Preliminary Expenses		106,417	211,099
		346,091	452,509
4.00 Investment in Securities			
Cost Value		521,133,285	521,133,285
Unrealised gain/(loss)		(139,455,180)	(137,573,673)
Fare Value		381,678,106	383,559,613
4.01 Investment in listed Securities			
Particulars	Amount in Taka		
	Cost Value	Fair Value 31 December 2025	Required (Provision)/ Excess
Listed securities	462,133,285	332,354,206	(129,779,080)
Non Listed Securities	59,000,000	49,323,900	(9,676,100)
	521,133,285	381,678,106	(139,455,180)
			383,559,613
5.00 Advance, Deposit and Prepayments			
Advance to BSEC Fee		179,090	423,674
AIT from Bank Interest		-	2,726,997
AIT on Dividend Income		-	160,734
Less: Prior year adjustment		-	(2,811,239)
		179,090	500,166
6.00 Receivables			
Receivable from Securities House		8,506,779	23,506,779
Interest Receivables		1,060,568	797,808
Dividend Receivable		1,841,021	1,336,694
		11,408,369	25,641,281
7.00 Cash and Cash Equivalents			
Cash at Bank	7.01	33,351,751	55,495,286
Cash at FDR	7.02	10,275,000	-
		43,626,751	55,495,286
7.01 Cash at Bank			
Dhaka Bank PLC-2011520000139		-	1,800
Southeast Bank PLC- (SIP Datasoft)-008313500000080		426,819	10,320,489
Southeast Bank PLC-01231350000003		2,680,109	2,616,811
Southeast Bank PLC-(Dividend A/C 20-21)-01231350000022		18,344	18,448
One Bank PLC -(Div. A/C-22-23)-018300001944		4,764,422	4,558,316
Bank Asia PLC- (Div. A/C-21-22)-62036000060		51,416	51,416
One Bank PLC- 018300001729		17,249,558	6,216,422
Eastern Bank PLC-1271350000255		8,161,082	31,711,585
		33,351,751	55,495,286
7.02 Cash at FDR			
Southeast Bank A/C-24300002732		8,220,000	-
Southeast Bank A/C-24300002733		2,055,000	-
		10,275,000	-
8.00 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	
		31-Dec-25	30-Jun-25
9.00	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
10.00	Current Liabilities and Provisions		
	Management Fee	2,892,116	3,618,671
	Trustee Fee	100,345	224,948
	Custodian Fee	855,910	761,506
	Audit Fee	-	57,500
	Payable for Publication of Reports & Periodicals Expenses	-	77,880
	SIP & Others Liabilities	227,168	227,168
	Preliminary Expenses Payable-Formation Fee	-	720,000
	Liability for Tax-VAT and others	9,171,849	8,902,747
		13,247,388	14,590,420
11.00	Interest on Bank Deposits and Bonds:		
	Interest Income from Bank	1,880,373	12,031,193
	Interest Income from Bond	846,904	2,164,603
		2,727,278	14,195,796
12.00	Earnings Per Unit		
	Net profit for the year	(1,717,254)	(40,422,628)
	Number of Units	32,478,906	34,259,114
		(0.05)	(1.18)
13.00	Net Asset Value Per Unit at Cost		
	Net Asset Value	563,446,197	588,632,107
	Number of Units (TK 10 each)	32,478,906	34,259,114
		17.35	17.18
14.00	Net Asset Value Per Unit at Market		
	Net Asset Value	423,991,018	451,058,434
	Number of Units (TK 10 each)	32,478,906	34,259,114
		13.05	13.17
15.00	Approval of the Financial Statements		


Asset Manager


Chairman of Trustee


Member of Trustee

Dated: 27 January 2026
Place : Dhaka

