

1ST ACACIA SRIM SME GROWTH UNIT FUND
Un-Audit Report and Financial Statements
3rd Quarter (duration cover 1st July 2025 to 31 March 2026)

as at March 31, 2026

1ST ACACIA SRIM SME GROWTH UNIT FUND

Un-Audited Statement of Financial Position

as on March 31, 2026

Particulars	Notes	Amount in Taka	
		31-Mar-26	30-Jun-25
ASSETS			
Preliminary and Issue Expenses	3.00	294,039	452,509
Investment in Securities	4.00	397,406,900	383,559,613
Advance ,Deposit and Prepayments	5.00	37,700	500,166
Receivables	6.00	10,000,986	25,641,281
Cash and Cash Equivalents	7.00	42,598,029	55,495,286
		450,337,654	465,648,854
CAPITAL AND LIABILITIES			
Unit Holders' Equity		434,933,286	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		(88,040,704)	(97,265,719)
Current Liabilities and Provisions	10.00	15,404,368	14,590,420
		450,337,654	465,648,854
Net Asset Value (NAV) per unit:			
At Cost	13.00	17.20	17.18
At Market (Adjusted)	14.00	13.39	13.17

Annexed notes form an integral part of this financial statements.


 Asset Manager



 Trustee Trustee


 Trustee

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

Dated: 28 April 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 01 July-2025 to March 31, 2026

Particulars	Notes	Amount in Taka			
		July 01, 2025 to March 31, 2026	July 01, 2024 to March 31, 2025	Jan 01, 2026 March 31, 2026	Jan 01, 2025 to March 31, 2025
INCOME					
Profit on Sale of Securities		-	-	-	-
Interest on Bank Deposits & Bonds	11.00	3,406,158	11,430,693	678,880	539,292
Dividend Income		1,959,122	1,550,574	142,367.50	-
Total Income		5,365,280	12,981,267	821,248	539,292
EXPENSES					
Management Fee		5,485,277	8,932,924	1,863,920	2,129,648
Trustee Fee		1,892,236	548,292	1,767,507	152,241
Custodian Fee		1,892,236	188,363	1,774,906	61,713
BSEC Annual Fee		385,974	536,835	141,390	178,945
Publication & Regulatory Advertisement		62,444	137,195	-	35,650
Amortization of Preliminary & Issue Expenses		158,469	158,469	52,052	52,052
Other Fees and Charges		-	4,000	-	-
Bank Charges & Income tax expenses		58,917	94,515	8,000	518
CDBL charge		52,000	-	-	-
Total Expenses		9,987,553	10,600,592	5,607,774	2,610,766
Profit for the year		(4,622,273)	2,380,675	(4,786,526)	(2,071,475)
Write-back against erosion of fair value of Securities as on 30th June 2025		137,573,673	93,766,298	139,455,180	(91,896,198)
Market Risk Reserve (Prov.)		(123,726,386)	(97,864,370)	(123,726,386)	(97,864,370)
Net profit for the year		9,225,014	(1,717,397)	10,942,268	(191,832,042)
No. of Unit		32,478,906	34,259,114	32,478,906	46,672,498
Earnings per unit	12.00	0.28	(0.05)	0.34	(4.11)

Annexed notes form an integral part of this financial statements.


Asset Manager


Trustee


Trustee


Trustee

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

Dated: 28 April 2026

Place : Dhaka




1ST ACACIA SRIM SME GROWTH UNIT FUND
Un-Audited Statement of Changes in Equity
for the period ended March 31, 2026

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	-	-	-	9,225,014	9,225,014
Dividend Paid	-	-	-	-	-
Prior year adjustment	-	-	-	-	-
Balance at Mar 31, 2026	324,789,060	198,184,931	-	(88,040,704)	434,933,286

for the period ended March 31, 2025

Particulars	Unit Fund	Unit Premium	Un-realised Gain	Retained Earnings	Total Equity
Balance at 01 July 2024	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	-	-	-	(1,717,397)	(1,717,397)
Dividend Paid	-	-	-	-	-
Prior year adjustment	-	-	-	-	-
Balance at Mar 31, 2025	342,591,140	205,733,013	-	(55,749,249)	492,574,904


Asset Manager


Trustee


Trustee


Trustee

Dated: 28 April 2026

Place : Dhaka



1ST ACACIA SRIM SME GROWTH UNIT FUND

Un-Audited Statement of Cash Flows

for the period ended 01 July-2025 to March 31, 2026

Particulars	Amount in Taka	
	July 01, 2025 to March 31, 2026	July 01, 2024 to March 31, 2025

A. Cash flows from Operating Activities

Profit on Sale of Securities		-
Interest Income and others	5,365,280	12,981,267
Operating Expenses	(9,829,084)	(10,442,124)
Advance, Deposit and Prepayments	462,466	456,788
Receivables	15,640,295	(14,311,784)
Accounts Payable	813,948	(2,988,972)
Net Cash flows from / (used) Operating Activities	12,452,905	(14,304,824)

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)

	(12,897,257)	(197,416,554)
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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)

	42,598,029	51,870,544
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Net Operating Cash Flow on Per value of Tk.10

0.38


(0.42)

Annexed notes form an integral part of this financial statements.


Asset Manager


Trustee


Trustee


Trustee

Dated: 28 April 2026

Place : Dhaka



1ST ACACIA SRIM SME GROWTH UNIT FUND

Notes to the Financial Statements

For the period ended March 31, 2026

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 ফান্ড) 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 ফান্ড) 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 March 2026.

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 March 2026.

c) Fair value of listed mutual funds are valued at intrinsic value as per BSIC 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 ২০২৫.

2.08 Dividend Policy

Pursuant to rules সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল 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 (মিউচুয়াল ফান্ড) বিধিমালা, ২০২৫.

2.10 Trustee Fee

Trustee fee is charged as per pursuance of rule ৭৭(৪) খ সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল 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 (মিউচুয়াল 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-Mar-26	30-Jun-25
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3.00 Preliminary & Issue Expenses

Opening Balance	452,509	663,607
Less: Amortization of Preliminary Expenses	158,469	211,099
	294,039	452,509

4.00 Investment in Securities

Cost Value	521,133,285	521,133,285
Unrealised gain/(loss)	(123,726,386)	(137,573,673)
Fare Value	397,406,900	383,559,613

4.01 Investment in listed Securities

Particulars	Amount in Taka			
	Cost Value	Fair Value 31 March 2026	Required (Provision)/ Excess	Fair Value 30 June 2025
Listed securities	462,133,285	347,124,971	(115,008,314)	334,012,173
Non Listed Securities	59,000,000	50,281,929	(8,718,071)	49,547,440
	521,133,285	397,406,900	(123,726,386)	383,559,613

5.00 Advance, Deposit and Prepayments

Advance to BSEC Fee	37,700	423,674
AIT from Bank Interest	-	2,726,997
AIT on Dividend Income	-	160,734
Less: Prior year adjustment	-	(2,811,239)
	37,700	500,166

6.00 Receivables

Receivable from Securities House	8,506,779	23,506,779
Interest Receivables	1,469,940	797,808
Dividend Receivable	24,267	1,336,694
	10,000,986	25,641,281

7.00 Cash and Cash Equivalents

Cash at Bank	7.01	32,061,520	55,495,286
Cash at FDR	7.02	10,536,509	-
		42,598,029	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-012313500000003	2,680,109	2,616,811
Southeast Bank PLC-(Dividend A/C 20-21)-012313500000022	18,344	18,448
One Bank PLC -(Div. A/C-22-23)-0183000001944	4,764,422	4,558,316
Bank Asia PLC- (Div. A/C-21-22)-620360000060	51,416	51,416
One Bank PLC- 0183000001729	14,000,206	6,216,422
Eastern Bank PLC-1271350000255	10,120,204	31,711,585
	32,061,520	55,495,286

7.02 Cash at FDR

Southeast Bank A/C-24300002732	8,430,644	-
Southeast Bank A/C-24300002733	2,105,865	-
	10,536,509	-

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-Mar-26	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	1,519,955	3,618,671
	Trustee Fee	1,421,671	224,948
	Custodian Fee	2,283,522	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	9,952,052	8,902,747
		15,404,368	14,590,420
11.00 Interest on Bank Deposits and Bonds:			
	Interest Income from Bank	2,145,007	12,031,193
	Interest Income from Bond	1,261,151	2,164,603
		3,406,158	14,195,796
12.00 Earnings Per Unit			
	Net profit for the year	9,225,014	(40,422,628)
	Number of Units	32,478,906	34,259,114
		0.28	(1.18)
13.00 Net Asset Value Per Unit at Cost			
	Net Asset Value	558,659,672	588,632,107
	Number of Units (TK 10 each)	32,478,906	34,259,114
		17.20	17.18
14.00 Net Asset Value Per Unit at Market			
	Net Asset Value	434,933,286	451,058,434
	Number of Units (TK 10 each)	32,478,906	34,259,114
		13.39	13.17

15.00 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 April, 2026.


Asset Manager

 Trustee

 Trustee

 Trustee

Dated: 28 April 2026
Place : Dhaka

