1ST ACACIA SRIM SME GROWTH UNIT FUND

Un Audited Statement of Financial Position

as on September 30, 2026

Particulars	Notes	Amount in Taka	
ASSETS		**30-Sep-26**	**30-Jun-26**
Preliminary and Issue Expenses	3.00	188,648	241,409
Investment in Securities	4.00	390,727,246	443,933,351
Advance ,Deposit and Prepayments	5.00	343,816	459,681
Receivables	6.00	4,276,003	10,934,800
Cash and Cash Equivalents	7.00	18,997,766	23,699,304
		414,533,479	**479,268,544**
CAPITAL AND LIABILITIES			
Unit Holders' Equity		**398,136,268**	**460,667,291**
Unit Fund	8.00	324,924,060	324,924,060
Unit Premium	9.00	196,226,154	196,226,154
Retained Earnings		(123,013,945)	(60,482,923)
Current Liabilities and Provisions	10.00	16,397,210	18,601,253
		414,533,479	**479,268,544**
Net Asset Value (NAV) per unit:			
At Cost	13.00	17.23	17.28
At Market (Adjusted)	14.00	12.25	14.18

Annexed notes form an integral part of this financial statements.

Asset Manager **Trustee** **Trustee**

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

Dated: 28 October 2026
Place : Dhaka

ACACIA SRIM LTD

1ST ACACIA SRIM SME GROWTH UNIT FUND

Un-Audited Statement of Profit or Loss and Other Comprehensive Income

for the period ended September 30, 2026

Particulars	Notes	Amount in Taka	
		July 01, 2026 to September 30, 2026	July 01, 2025 to September 30, 2025
INCOME			
Profit on Sale of Securities		883,604	-
Interest on Bank Deposits & Bonds	11.00	688,008	676,097
Dividend Income		65,003	1,816,754
Total Income		**1,636,616**	**2,492,851**
EXPENSES			
Management Fee		1,897,288	2,407,295
Trustee Fee		658,290	131,736
Custodian Fee		658,290	59,332
BSEC Annual Fee		115,865	125,188
Publication & Regulatory Advertisement		12,995	54,394
Amortization of Preliminary & Issue Expenses		52,761	53,209
Bank Charges		115	822
CDBL charge		-	52,000
Total Expenses		**3,395,604**	**2,883,976**
Operating Profit		**(1,758,989)**	**(391,125)**
Write-back against erosion of fair value of Securities as on 30th June 2026		100,780,597	137,573,673
Market Risk Reserve (Prov.)		(161,552,630)	(119,541,825)
Net profit		**(62,531,022)**	**17,640,722**
Earnings per unit	12.00	**(1.92)**	**0.54**

Annexed notes form an integral part of this financial statements.

Asset Manager **Trustee** **Trustee**

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

Dated: 28 October 2026
Place : Dhaka

1ST ACACIA SRIM SME GROWTH UNIT FUND

Un-Audited Statement of Changes in Equity

for the period ended September 30, 2026

Particulars	Unit Fund	Unit Premium	Un-realised Gain	Retained Earnings	Total Equity
Balance at 01 July 2026	**324,924,060**	**196,226,154**	**-**	**(60,482,923)**	**460,667,291**
Capital Fund					-
Unit Premium					-
Remdemption					-
Profit for the year				(62,531,022)	(62,531,022)
Dividend Paid	-	-	-	-	-
Prior year adjustment	-	-	-	-	-
Balance at 30 Sept 2026	**324,924,060**	**196,226,154**	**-**	**(123,013,945)**	**398,136,268**

for the period ended September 30, 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	-	-	-	17,640,722	17,640,722
Dividend Paid	-	-	-	-	-
Prior year adjustment	-	-	-	-	-
Balance at 30 Sept 2025	**324,789,060**	**198,184,931**	**-**	**(79,624,996)**	**443,348,994**

Asset Manager **Trustee** **Trustee**

Dated: 28 October 2026

Place : Dhaka

ACACIA SRIM LTD

1ST ACACIA SRIM SME GROWTH UNIT FUND

Un-Audited Statement of Cash Flows

for the period ended Sept 30, 2026

Particulars	Amount in Taka	
	30-Sep-26	30-Sep-25
A. Cash flows from Operating Activities		
Net Operating profit before market risk reserve and tax	(1,758,989)	(391,125)
Adjustments for Non Cash Items		
Add: Amortization of Preliminary & Issue Expenses	52,761	53,209
Advance, Deposit and Prepayments	115,865	201,680
Receivables	6,658,797	14,617,384
Current Liabilities and Provisions	(2,204,043)	(2,603,485)
Net Cash flows from / (used) Operating Activities	**2,864,391**	**11,877,663**
B. Cash flows from Investing Activities		
Investment in Securities	(7,565,929)	-
Net Cash Used in Investing Activities	**(7,565,929)**	**-**
C. Cash flows from Financing Activities		
Capital Fund	-	(17,802,080)
Unit Premium	-	(7,548,082)
Profit redemption for repurchases unit	-	-
Dividend Paid	-	-
Prior year adjustment	-	-
Net Cash Used in Financing Activities	**-**	**(25,350,162)**
D. Net Cash flows (A+B+C)	(4,701,538)	(13,472,499)
E. Cash & Cash Equivalents at the Beginning of the year	23,699,304	55,495,286
F. Cash & Cash Equivalents at the end of the year (D+E)	**18,997,766**	**42,022,786**
Net Operating Cash Flow on Per value of Tk.10	0.09	0.37

Annexed notes form an integral part of this financial statements.

Asset Manager **Trustee** **Trustee**

Dated: 28 October 2026
Place : Dhaka

ACACIA SRIM LTD.

		Amounts in Taka	
		30-Sep-26	30-Jun-26
3.00	**Preliminary & Issue Expenses**		
	Opening Balance	241,409	452,509
	Less: Amortization of Preliminary Expenses	52,761	211,100
		188,648	**241,409**
4.00	**Investment in Securities**		
	Cost Value	552,279,876	544,713,947
	Unrealised gain/(loss)	(161,552,630)	(100,780,597)
	Fare Value	**390,727,246**	**443,933,351**

4.01 Investment in listed Securities

Particulars	Amount in Taka			
	Cost Value	Fair Value 30 Sept 2026	Required (Provision)/ Excess	Fair Value 30 June 2026
Listed securities	493,279,876	343,511,010	(149,768,866)	(93,531,503)
Non Listed Securities	59,000,000	47,216,236	(11,783,764)	(7,249,093)
	552,279,876	**390,727,246**	**(161,552,630)**	**(100,780,597)**

5.00	**Advance, Deposit and Prepayments**		
	Advance to BSEC Fee	343,816	459,681
		343,816	**459,681**
6.00	**Receivables**		
	Receivable from Securities House	103,379	5,749,704
	Interest Receivables	2,303,100	1,871,903
	Dividend Receviable	1,869,523	3,313,193
		4,276,003	**10,934,800**
7.00	**Cash and Cash Equivalents**		
	Cash at Bank 7.01	7,927,863	12,886,212
	Cash at FDR 7.02	11,069,903	10,813,092
		18,997,766	**23,699,304**
7.01	**Cash at Bank**		
	Southeast Bank PLC- (SIP Datasoft)-008313500000080	436,974	436,974
	Southeast Bank PLC-012313500000003	1,909	2,746,909
	Southeast Bank PLC-(Dividend A/C 20-21)-012313500000022	18,229	18,229
	One Bank PLC -(Div. A/C-22-23)-0183000001944	4,979,436	4,979,436
	Bank Asia PLC- (Div. A/C-21-22)-62036000060	50,829	50,829
	One Bank PLC- 0183000001729	24,672	616,802
	Eastern Bank PLC-1271350000255	2,415,814	4,037,033
		7,927,863	**12,886,212**
7.02	**Cash at FDR**		
	Southeast Bank A/C-24300002732	8,857,432	8,651,948
	Southeast Bank A/C-24300002733	2,212,471	2,161,144
		11,069,903	**10,813,092**
8.00	**Unit Fund**		
	Unit Fund	324,924,060	324,924,060
	32,492,406 Units @ Tk 10 each	**324,924,060**	**324,924,060**

ACACIA SRIM LTD.

		Amounts in Taka	
		30-Sep-26	30-Jun-26
9.00	**Unit Premium**		
	Opening Balance	196,226,154	205,733,013
	Add: Unit Premium during the year	-	41,040
	Less: Unit Premium reimbursed for re-purchases of units	-	9,547,899
		196,226,154	**196,226,154**
10.00	**Current Liabilities and Provisions**		
	Management Fee	1,526,080	3,057,748
	Trustee Fee	529,495	1,915,638
	Custodian Fee	3,329,197	2,799,703
	Audit Fee	-	57,500
	SIP & Others Liabilities	227,283	227,168
	Liability for Tax-VAT and others	10,785,156	10,543,496
		16,397,210	**18,601,253**
11.00	**Interest on Bank Deposits and Bonds:**		
	Interest Income from Bank	269,159	3,518,486
	Interest Income from Bond	418,849	1,680,000
		688,008	**5,198,486**
12.00	**Earnings Per Unit**		
	Net profit for the year	(62,531,022)	34,782,979
	Number of Units	32,492,406	32,492,406
		(1.92)	**1.07**
13.00	**Net Asset Value Per Unit at Cost**		
	Net Asset Value at market	398,136,268	460,667,291
	Market Risk Reserve (Prov.)	161,552,630	100,780,597
		559,688,899	**561,447,887**
	Number of Units (TK 10 each)	32,492,406	32,492,406
		17.23	**17.28**
14.00	**Net Asset Value Per Unit at Market**		
	Net Asset Value	398,136,268	460,667,291
	Number of Units (TK 10 each)	32,492,406	32,492,406
		12.25	**14.18**

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 October, 2026.

Asset Manager **Trustee** **Trustee**

Dated: 28 October 2026
Place : Dhaka

ACACIA SRIM LTD.