


ACACIA SRIM Balanced Unit Fund
(Un-audited) Audit Report and Financial Statements
For The Period Ended 31th March, 2025

ACACIA SRIM Balanced Unit Fund
Statement of Financial Position (Un-audited)
as at March 31, 2025

Particulars	Notes	Amount in Taka March, 2025
<u>ASSETS:</u>		
Cash & cash equivalents	3	209,382,383
Advance, deposit & prepayments	4	618,337
Interest Receivables	5	727,808
Issue and preliminary expenses	6	154,976
		210,883,504
Total Assets		210,883,504
<u>CAPITAL AND LIABILITIES</u>		
Unit Holders' Equity		208,985,967
Fund capital	7	200,000,000
Retained earnings	8	8,985,967
Current Liabilities & Provision	9	1,897,536
Total Capital & Liabilities		210,883,504
Net Assets Value (Cost)	10	10.45
Net Assets Value (Fair value)	11	10.45

Annexed notes form an integral part of this financial statements.


Asset Manager


Trustee

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


Dhaka
Date: April 28, 2025




ACACIA SRIM Balanced Unit Fund
Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the period ended March 31, 2025

For the period ended March 31, 2025			
Particulars	Notes	Amount in Taka	Amount in Taka
		July 01, 2024 to March 31, 2025	Jan 01, 2025 to March 31, 2025
<u>INCOME</u>			
Interest Income		13,170,938	3,710,510
Total income		13,170,938	3,710,510
<u>EXPENSES</u>			
Management fee		3,760,587	1,264,408
Trustee fee		177,248	59,627
Custodian Fee		4,792	4,792
Publication and Regulatory Advertisement		33,350	33,350
Bank charges		170,034	-
Amortization on issue and preliminary Expenses		38,959	9,876
Operating expenses		4,184,971	1,372,052
Net profit before provision		8,985,967	2,338,458
(Provision) or write back against Investment at Fair Value		-	-
Net profit after provision		8,985,967	2,338,458
Earnings per unit (EPU)	12	0.45	0.12

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 Asset Manager



 Trustee

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

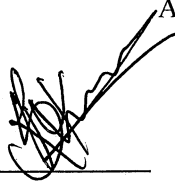
Dhaka
 Date: April 28, 2025




ACACIA SRIM Balanced Unit Fund
Statement of Changes in Equity
For the period ended March 31, 2025

Amount in Taka			
Particulars	Unit Capital Fund	Retained Earnings	Total Equity
Opening Balance as on 01 July, 2024	-	-	-
Fund Capital	200,000,000	-	200,000,000
Unit Premium	-	-	-
Redemption	-		-
Profit during the period	-	8,985,967	8,985,967
Unrealized gain	-	-	-
Closing Balance as at 31 March, 2025	200,000,000	8,985,967	208,985,967

Annexed notes form an integral part of this financial statements.



 Asset Manager




 Trustee

Dhaka
 Date: April 28, 2025




ACACIA SRIM Balanced Unit Fund
Statement of Cash Flows (Un-audited)
For the period ended March 31, 2025

Particulars	Notes	Amount in Taka March, 2025
Cash Flows from / (used) in Operating Activities:		
Interest Income		13,170,938
Operating Expenses		(4,146,011)
Advance, deposit & prepayments		(618,337)
Interest Receivables		(727,808)
Issue and preliminary expenses		(193,936)
Current Liabilities & Provision		1,897,536
Net Cash from Operating Activities		9,382,382
Cash Flows from / (used) in Investing Activities:		
Investment in listed Securities		-
Net Cash Out Flows from Investing Activities		-
Cash Flows from / (used) in Financing Activities :		
Fund Capital		200,000,000
Net Cash used in Financing Activities		200,000,000
Net Increase / (Decrease) Cash		209,382,382
Cash & Cash Equivalents at the Beginning of the year		-
Cash and Cash Equivalents at the end of the year		209,382,382
Net Operating Cash Flow Per Unit (NOCFPU)		0.47



 Asset Manager

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 Trustee

Dhaka
 Date: April 28, 2025



ACACIA SRIM Balanced Unit Fund
Notes to the Financial Statements
as at and for the period ended March 31, 2025

1.00 Introduction

ACACIA SRIM BALANCED UNIT FUND is Open End Mutual Fund was approved by Bangladesh Securities and Exchange Commission which registration no BSEC/IMD/2023/145 dated 26 September, 2023 where **ACACIA SRIM LIMITED** act 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.

1.01 Objectives

The objective of **ACACIA SRIM BALANCED 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 January 01, 2025 to 31 March, 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 Trustee meeting date.

- a) Investment is recorded in the Balance Sheet at Market.
- c) Fair value of listed mutual funds are valued at intrinsic value as per BSEC directive (No. SEC/CMRRCD/2009-193/172).

2.05 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.

2.06 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.

2.07 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.

2.08 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.

2.09 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.

2.10 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.



2.11 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.

2.12 General

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



ACACIA SRIM Balanced Unit Fund

Notes to the Accounts

		Amounts in Taka
		March-2025
3.00	Cash and cash equivalents	
	Cash at bank 3.01	109,382,383
	Cash at FDR 3.02	100,000,000
	Total	209,382,383
3.01	Cash at bank	
	Cash at bank (ESCROW)-One Bank-0183000002062	3,780,535
	Cash at bank (STD)-One Bank (Sponsor A/C)-0183000002049	3,492,508
	Cash at bank (STD)-CEYLON BANK PLC-2804021769	102,109,339
	Total	109,382,383
3.02	Cash at FDR	
	Cash at bank (FDR)-Ceylon Bank-003000038691	9,000,000
	Cash at bank (FDR)-Ceylon Bank-003000038707	9,000,000
	Cash at bank (FDR)-Ceylon Bank-003000038714	9,000,000
	Cash at bank (FDR)-Ceylon Bank-003000038721	9,000,000
	Cash at bank (FDR)-Ceylon Bank-003000038738	9,000,000
	Cash at bank (FDR)-Ceylon Bank-003000038745	9,000,000
	Cash at bank (FDR)-Ceylon Bank-003000038752	9,000,000
	Cash at bank (FDR)-Ceylon Bank-003000038769	9,000,000
	Cash at bank (FDR)-Ceylon Bank-003000038776	9,000,000
	Cash at bank (FDR)-Ceylon Bank-003000038783	9,000,000
	Cash at bank (FDR)-Ceylon Bank-003000038790	9,000,000
	Cash at bank (FDR)-Ceylon Bank-003000038806	1,000,000
	Total	100,000,000
4.00	Advance, deposit and prepayments	
	Advance to others	52,743
	Advance income tax	565,594
	Total	618,337
5.00	Interest Receivables	
	Interest receivable on FDR	727,808
	Total	727,808



6.00 Issue and preliminary expenses	
Opening balance	-
Add: Addition during the year	3,909,310
Less: Net Interest income	(3,715,374)
Interest Income	3,769,687
AIT & Maintenance Fee	(54,313)
	<u>193,936</u>
Less: Amortization during the period	(38,959)
	<u>154,976</u>
7.00 Fund Capital	
Unit Fund	200,000,000
Number of Units (TK 10 each)	<u>200,000,000</u>
8.00 Retained Earnings	
Opening Balance	-
Add: During the period	8,985,967
	<u>8,985,967</u>
9.00 Current Liabilities and Provisions	
Payable for Management fee	990,988
Payable for Trustee Fee	138,716
Payable for Custodian Fee	3,750
VAT & TDS Payable	638,582
Payable fro Issue & Preliminary Expense	123,500
Payable to Others	2,000
	<u>1,897,536</u>
10.00 Net Asset Value Per Unit at Cost	
Net Asset Value (Market Value)	208,985,967
Add: Unrealised Loss/Loss on Securities	-
	<u>208,985,967</u>
Number of Units (TK 10 each)	20,000,000
	<u>10.45</u>
11.00 Net Asset Value Per Unit at Market	
Net Asset Value (Market)	208,985,967
Number of Units (TK 10 each)	20,000,000
	<u>10.45</u>
12.00 Earnings Per Unit	
Net profit for the period	8,985,967
Number of Units	20,000,000
	<u>0.45</u>
13.00 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 April 28, 2025


Asset Manager

Dhaka

Date: April 28, 2025


Trustee

