AUDITORS' REPORT

&

AUDITED FINANCIAL STATEMENT

OF

ACACIA SRIM Balanced Unit Fund

Chandiwala Mansion (5th Floor), House# 32, Road# 11, Banani, Dhaka

FOR THE PERIOD ENDED 30 JUNE 2026

ARTISAN

CHARTERED ACCOUNTANTS

SONARGOAN TERRACE (2ND FLOOR)

HOUSE# 52, ROAD # 13/C, BLOCK#E

BANANI, DHAKA-1213

INDEPENDENT AUDITORS' REPORT

TO THE TRUSTEES OF

ACACIA SRIM BALANCED UNIT FUND

Opinion

We have audited the accompanying financial statements of **ACACIA SRIM BALANCED UNIT FUND** which comprise of the Statement of Financial Position as at 30 June 2026, Statement of Profit or Loss and other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes thereto comprising a summary of significant accounting policies and other explanatory information.

In our opinion, the financial statements present fairly, in all material respects, financial position of the Fund as at June 30, 2026 and its financial performance and its cash flows for the period ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Fund in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) and Bangladesh Securities and Exchange Commission (BSEC), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code and the Institute of Chartered Accountants of Bangladesh (ICAB) Bye-Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Reporting on Other Information

Management is responsible for other information. The other information comprises all of the information in the Annual Report/Prospectus other than the financial statements and our auditor's report thereon. The Annual report is expected to be made available to us after the date of this Auditors' Report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our Audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider, whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

Management's Responsibility for the financial statement

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards (IFRSs) as explained in note 2, Securities and Exchange Rules 2020, Securities and Exchange Commission (Mutual Fund Rules 2001 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud and error.

In preparing the financial statements, management is responsible for assessing the Fund's ability to continue as a going concern, disclosing as applicable, matter related to going concern and using the going concern basis of accounting unless management either intends to liquidate the fund or cease operations, or has no realistic alternative but to do so.

Those charged with governance (the Trustees) are responsible for overseeing the Fund's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatement can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

In accordance with the Companies Act 1994 and the Securities and Exchange Rules 2020, we also report the following:

a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made verification thereof;

b) in our opinion, proper books of accounts as required by law have been kept by the Fund so far as it appeared from our examination of these books;

c) the Fund's statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account; and

d) all the expenditure incurred were for the purposes of the Fund's business.

Md. Selim Reza FCA
Partner
Enroll No:0939
ARTISAN
Chartered Accountants
DVC:2608090939AS478027

Dated: 09 August, 2026
Place: Dhaka

ACACIA SRIM Balanced Unit Fund
Chandiwala Mansion (5th Floor), House# 32, Road# 11, Banani, Dhaka

Statement of Financial Position
as at June 30, 2026

Particulars	Notes	Amount in Taka 30 June, 2026	Amount in Taka 30 June, 2025
ASSETS:			
Issue and preliminary expenses	3	104,940	144,991
Investments in Securities at Fair Value	4	64,520,154	-
Advance, deposit & prepayments	5	269,059	1,414,020
Receivables	6	55,075,119	1,654,171
Cash & cash equivalents	7	101,482,840	212,805,593
Total Assets		**221,452,111**	**216,018,775**
CAPITAL AND LIABILITIES			
Unit Holders' Equity		**215,972,771**	**212,693,448**
Fund capital	8	200,135,000	200,000,000
Unit Premium	9	6,075	-
Retained earnings	10	13,831,696	12,693,448
Dividend Equalization Reserve	11	2,000,000	-
Current Liablities & Provision	12	5,479,340	3,325,327
Total Capital & Liabilites		**221,452,111**	**216,018,775**
Net Assets Value (Cost)	14	**10.81**	**10.63**
Net Assets Value (Fair value)	15	**10.79**	**10.63**

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.

Md. Selim Reza FCA, FCS
Partner
Enroll No. 0939
ARTISAN
CHARTERED ACCOUNTANTS
DVC:2608090939AS478027

Place: Dhaka
Date: August 09, 2026

ARTISAN Dhaka Chartered Accountants

ACACIA SRIM Balanced Unit Fund
Chandiwala Mansion (5th Floor), House# 32, Road# 11, Banani, Dhaka

Statement of Profit or Loss and Other Comprehensive Income
For the year ended June 30, 2026

Particulars	Notes	Amount in Taka	
		30 June, 2026	30 June, 2025
INCOME			
Profit on sale of securities		6,640,826	-
Dividend income-Listed Securities		2,217,787	-
Interest Income	13	8,670,743	18,341,955
Total income		**17,529,356**	**18,341,955**
EXPENSES			
Management fee		3,902,803	5,042,947
Trustee fee		1,205,101	237,771
Custodian Fee		1,205,101	28,750
SEC annual fee		212,350	-
Publication and Regulatory Advertisement		62,444	60,950
Bank charges		177,601	171,644
Amortization on issue and preliminary Expenses		40,051	48,945
Audit Fee		57,500	57,500
Other fees and Charges		1,100	-
Operating expenses		**6,864,051**	**5,648,506**
Net profit before provision		**10,665,305**	**12,693,448**
(Provision) or write back against Investment at Fair Value		-	-
(Provision) During the year		(374,604)	-
Net profit after provision		**10,290,701**	**12,693,448**
Earnings per unit (EPU)	16	**0.51**	**0.63**

Annexed notes form an integral part of this financial statements.

Asset Manager　　　Trustee　　　Trustee

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Md. Selim Reza FCA,FCS
Partner
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Place: Dhaka
Date: August 09, 2026

ARTISAN Dhaka Chartered Accountants

ACACIA SRIM Balanced Unit Fund
Chandiwala Mansion (5th Floor), House# 32, Road# 11, Banani, Dhaka

Statement of Changes in Equity
For the year ended June 30, 2026

Amount in Taka

Particulars	Unit Capital Fund	Unit Premium	Retained Earnings	Dividend Equalization Reserve	Total Equity
Opening Balance as on 01 July, 2025	**200,000,000**	**-**	**12,693,448**		**212,693,448**
Fund Capital	135,000	-	-	-	135,000
Unit Premium	-	6,075	-	-	6,075
Redemption	-	-		-	-
Profit during the period	-	-	10,290,701	-	10,290,701
Transfer to reserve	-	-	(2,000,000)	2,000,000	-
Dividend paid for FY 2025	-	-	(6,000,000)	-	(6,000,000)
Prior Year Adjustment	-	-	(1,152,453)	-	(1,152,453)
Closing Balance as at 30 June, 2026	**200,135,000**	**6,075**	**13,831,696**	**2,000,000**	**215,972,771**

For the year ended June 30, 2025 **Amount in Taka**

Particulars	Unit Capital Fund	Unit Premium	Retained Earnings	Dividend Equalization Reserve	Total Equity
Opening Balance as on 01 July, 2024	-	-	-	-	-
Fund Capital	200,000,000	-	-		200,000,000
Unit Premium	-	-	-		-
Redemption	-	-			-
Profit during the period	-	-	12,693,448		12,693,448
Closing Balance as at 30 June, 2025	**200,000,000**	**-**	**12,693,448**	**-**	**212,693,448**

Annexed notes form an integral part of this financial statements.

Asset Manager

Trustee

Trustee

Md. Selim Reza FCA, FCS
Partner
Enroll No. 0939
ARTISAN
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Place: Dhaka
Date: August 09, 2026

ARTISAN Dhaka Chartered Accountants

ACACIA SRIM Balanced Unit Fund

Chandiwala Mansion (5th Floor), House# 32, Road# 11, Banani, Dhaka

Statement of Cash Flows
For the year ended June 30, 2026

Particulars	Notes	Amount in Taka 30 June, 2026	Amount in Taka 30 June, 2025
Cash Flows from / (used) in Operating Activities:			
Income		17,529,356	18,341,955
Operating Expenses		(6,824,000)	(5,599,561)
Issue and preliminary expenses		-	(193,936)
Advance, deposit & prepayments		1,144,961	(1,414,020)
Receivables		(53,420,948)	(1,654,171)
Current Liablities & Provision		2,154,013	3,325,327
Net Cash from Operating Activities		**(39,416,618)**	**12,805,593**
Cash Flows from / (used) in Investing Activities:			
Investment in listed Securities		(64,894,757)	-
Net Cash Out Flows from Investing Activities		**(64,894,757)**	-
Cash Flows from / (used) in Financing Activities :			
Fund Capital		135,000	200,000,000
Unit Premium		6,075	-
Dividend Payment (FY 2025)		(6,000,000)	-
Prior Year Adjustment		(1,152,453)	-
Net Cash used in Financing Activities		**(7,011,378)**	**200,000,000**
Net Increase / (Decrease) Cash		(111,322,753)	212,805,593
Cash & Cash Equivalents at the Beginning of the year		212,805,593	-
Cash and Cash Equivalents at the end of the year		**101,482,840**	**212,805,593**
Net Operating Cash Flow Per Unit (NOCFPU)		**(1.97)**	**0.64**

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.

Md. Selim Reza FCA, FCS
Partner
Enroll No. 0939
ARTISAN
CHARTERED ACCOUNTANTS
DVS:2608090939AS478027

Place: Dhaka
Date: August 09, 2026

ARTISAN Dhaka Chartered Accountants

Notes to the Financial Statements
As at and For the year ended June 30, 2026

1.00 Introduction

ACACIA SRIM BALANCED UNIT FUND is Open End Mutual Fund was approved by Bangladesh Securities and Exchange Commission which regestration 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 (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০২৫ 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 (মিউচ্যুয়াল 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.

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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, 2025 to 30 June, 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 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 Recognisation

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 five years' tenure after adjusting interest income from escrow accounts as per trust deed and সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০২৫.

2.07 Dividend Policy

Pursuant to rule ৭৮ সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল 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.

The company maintains a Dividend Equalization Reserve in accordance with the rule ৭৯ (৩) of সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০২৫

2.08 Management Fee

Management fee is charged as pursuance of rule ৭৭(২) সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা, ২০২৫.

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2.09 Trustee Fee

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

2.10 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 (মিউচ্যুয়াল ফান্ড) বিধিমালা, ২০২৫

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 comprhenshive income.

2.12 General

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

ARTISAN
Dhaka
Chartered Accountants

ACACIA SRIM Balanced Unit Fund
Notes to the Accounts

		Amounts in Taka	
		30 'June-2026	30 'June-2025
3.00	**Issue and preliminary expenses**		
	Opening balance	144,991	-
	Add: Addition during the year	-	3,909,310
	Less: Net Interest income on Escrow account	-	3,715,374
	Interest Income	-	3,769,687
	AIT & Maintenance Fee	-	(54,313)
		144,991	**193,936**
	Less: Amortization during the period	(40,051)	(48,945)
	Total	**104,940**	**144,991**
4.00	**Investment in Securities at Fair Value**		
	Cost Value of Securities	64,894,757	-
	Unrealised gain/(loss)	(374,604)	-
	Fair Value	**64,520,154**	-

4.01 Investment in Securities

Particulars	Amount in Taka			
	Cost Value	Fair Value June 30, 2026	Required (Provision)/ Excess	Fair Value Mar 30, 2025
Listed securities	34,894,757	34,520,154	(374,604)	-
Non Listed Securities	30,000,000	30,000,000	-	-
Total	**64,894,757**	**64,520,154**	**(374,604)**	**-**

			30 'June-2026	30 'June-2025
5.00	**Advance, deposit and prepayments**			
	Advance to others		52,743	52,743
	Advance to BSEC		216,316	212,350
	Advance income tax		1,152,453	1,148,927
	Less: Prior Year Adjustment		(1,152,453)	-
	Total		**269,059**	**1,414,020**
6.00	**Receivables**			
	Receivable from Securities House		51,744,969	-
	Interest Receivables	6.10	2,261,917	1,654,171
	Dividend Receivables		1,068,233	-
	Total		**55,075,119**	**1,654,171**

ARTISAN Dhaka Chartered Accountants

6.10 Interest Receivables

Interest receivable on FDR	-	1,654,171
Interest receivable on Bond	2,261,917	-
Total	**2,261,917**	**1,654,171**

7.00 Cash & cash equivalents

Cash at bank	7.10	101,482,840	10,472,260
Cash at FDR	7.20	-	202,333,333
Total		101,482,840	212,805,593

7.10 Cash at bank

ONE Bank PLC-0183000002062	58,485	3,951,029
ONE Bank PLC (Sponsor A/C)-0183000002049	56,777	3,649,968
Commercial Bank of Ceylon Bank PLC-2804021769	101,364,501	2,871,263
Commercial Bank of Ceylon Bank PLC-Div A/C-2000001353	3,077	-
Total	**101,482,840**	**10,472,260**

7.20 Cash at FDR

Cash at bank (FDR)-Ceylon Bank-003000038691	-	9,210,000
Cash at bank (FDR)-Ceylon Bank-003000038707	-	9,210,000
Cash at bank (FDR)-Ceylon Bank-003000038714	-	9,210,000
Cash at bank (FDR)-Ceylon Bank-003000038721	-	9,210,000
Cash at bank (FDR)-Ceylon Bank-003000038738	-	9,210,000
Cash at bank (FDR)-Ceylon Bank-003000038745	-	9,210,000
Cash at bank (FDR)-Ceylon Bank-003000038752	-	9,210,000
Cash at bank (FDR)-Ceylon Bank-003000038769	-	9,210,000
Cash at bank (FDR)-Ceylon Bank-003000038776	-	9,210,000
Cash at bank (FDR)-Ceylon Bank-003000038783	-	9,210,000
Cash at bank (FDR)-Ceylon Bank-003000038790	-	9,210,000
Cash at bank (FDR)-Ceylon Bank-003000038806	-	1,023,333
Cash at bank (FDR)-Ceylon Bank-3000052291	-	9,000,000
Cash at bank (FDR)-Ceylon Bank-3000052307	-	9,000,000
Cash at bank (FDR)-Ceylon Bank-3000052314	-	9,000,000
Cash at bank (FDR)-Ceylon Bank-3000052321	-	9,000,000
Cash at bank (FDR)-Ceylon Bank-3000052338	-	9,000,000
Cash at bank (FDR)-Ceylon Bank-3000052345	-	9,000,000
Cash at bank (FDR)-Ceylon Bank-3000052352	-	9,000,000
Cash at bank (FDR)-Ceylon Bank-3000052369	-	9,000,000
Cash at bank (FDR)-Ceylon Bank-3000052376	-	9,000,000
Cash at bank (FDR)-Ceylon Bank-3000052383	-	9,000,000
Cash at bank (FDR)-Ceylon Bank-3000052390	-	9,000,000
Cash at bank (FDR)-Ceylon Bank-3000052406	-	1,000,000
Total	-	**202,333,333**

ARTISAN Dhaka Chartered Accountants

8.00	**Fund Capital**		
	Unit Fund		
	20,013,500 Number of Units (TK 10 each)	200,135,000	200,000,000
		200,135,000	**200,000,000**
9.00	**Unit Premium**		
	Opening Balance	-	
	Add: Unit Premium during the year	6,075	-
	Less: Unit Premium reimbursed for re-purchases of units	-	-
	Total	**6,075**	-
10.00	**Retained Earnings**		
	Opening Balance	12,693,448	-
	Add: During the period	10,290,701	12,693,448
	Less: Dividend Payment (FY 2025)	(6,000,000)	-
	Less: Prior Year Adjustment	(1,152,453)	-
	Less: Transfer to Dividend Equalization Reserve	(2,000,000)	-
	Total	**13,831,696**	**12,693,448**
11.00	**Dividend Equalization Reserve**		
	Opening Balance	-	-
	Add: During the Period	2,000,000	-
		2,000,000	-
	Less: Adjustment During the Period	-	-
	Total	**2,000,000**	-
12.00	**Current Liabilities and Provisions**		
	Payable for Management fee	1,592,235	1,993,128
	Payable for Trustee Fee	921,259	186,082
	Payable for Custodian Fee	991,820	22,500
	VAT & TDS Payable	1,791,025	937,737
	Payable for Audit Fees	57,500	57,500
	Payable for Publication of Reports & Periodicals Expenses	-	2,880
	Payable fro Issue & Preliminiary Expense	123,500	123,500
	Payable to Others	2,000	2,000
	Total	**5,479,340**	**3,325,327**
13.00	**Interst Income**		
	Interest Income -Non-Listed Bond	2,261,917	-
	Interest Income on Bank	6,408,826	-
	Total	**8,670,743**	-

ARTISAN Dhaka Chartered Accountants

14.00	**Net Asset Value Per Unit at Cost**		
	Net Asset Value (Market Value)	215,972,771	212,693,448
	Add: Unrealised Loss/Loss on Securities	374,604	-
		216,347,375	**212,693,448**
	Number of Units (TK 10 each)	20,013,500	20,000,000
		10.81	**10.63**
15.00	**Net Asset Value Per Unit at Market**		
	Net Asset Value (Market)	215,972,771	212,693,448
	Number of Units (TK 10 each)	20,013,500	20,000,000
		10.79	**10.63**
16.00	**Earnings Per Unit**		
	Net profit for the period	10,290,701	12,693,448
	Number of Units	20,013,500	20,000,000
		0.51	**0.63**

ARTISAN Dhaka Chartered Accountants