

ACACIA SRIM Balanced Unit Fund

Un-Audit Report and Financial Statements
2nd Quarter (duration cover 1st July 2025 to 31 December 2025)

As At December 31, 2025

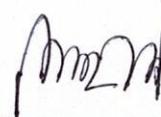
ACACIA SRIM Balanced Unit Fund
Un-Audited Statement of Financial Position
as at December 31, 2025

| Particulars | Notes | Amount in Taka | Amount in Taka |
|---|-------|--------------------|--------------------|
| | | December, 2025 | June, 2025 |
| ASSETS: | | | |
| Issue and preliminary expenses | 3 | 124,801 | 144,991 |
| Investments in Securities at Fair Value | 4 | 46,405,918 | - |
| Advance, deposit & prepayments | 5 | 1,308,938 | 1,414,020 |
| Receivables | 6 | 63,597,977 | 1,654,171 |
| Cash & cash equivalents | 7 | 98,676,575 | 212,805,593 |
| Total Assets | | 210,114,209 | 216,018,775 |
| CAPITAL AND LIABILITIES | | | |
| Unit Holders' Equity | | 207,264,259 | 212,693,448 |
| Fund capital | 8 | 200,000,000 | 200,000,000 |
| Retained earnings | 9 | 7,264,259 | 12,693,448 |
| Current Liabilities & Provision | 10 | 2,849,949 | 3,325,327 |
| Total Capital & Liabilities | | 210,114,209 | 216,018,775 |
| Net Assets Value (Cost) | 12 | 10.42 | 10.63 |
| Net Assets Value (Fair value) | 13 | 10.36 | 10.63 |

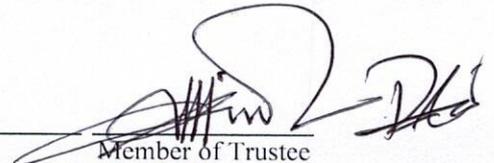
Annexed notes form an integral part of this financial statements.



 Asset Manager



 Chairman of Trustee



 Member of Trustee

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

Dhaka
 Date: January 27, 2026

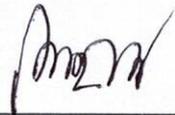


ACACIA SRIM Balanced Unit Fund
Un-Audited Statement of Profit or Loss and Other Comprehensive Income
For the period ended December 31, 2025

| Particulars | Notes | Amount in Taka | | | |
|--|-------|--|--|---|---|
| | | July 01, 2025 to December 31, 2025 | July 01, 2024 to December 31, 2024 | Oct 01, 2025 to December 31, 2025 | Oct 01, 2024 to December 31, 2024 |
| INCOME | | | | | |
| Interest Income | 11 | 4,012,496 | 9,460,428 | 1,775,168 | - |
| Total income | | 4,012,496 | 9,460,428 | 1,775,168 | - |
| EXPENSES | | | | | |
| Management fee | | 1,934,614 | 2,496,179 | 647,407 | - |
| Trustee fee | | 59,695 | 117,621 | (1,071) | - |
| Custodian Fee | | 12,603 | - | 6,639 | - |
| SEC annual fee | | 108,608 | - | 51,432 | - |
| Advertisement | | 62,444 | - | 8,050 | - |
| Bank charges | | 175,646 | 170,034 | 63,990 | - |
| Amortization on issue and preliminary Expenses | | 20,190 | 29,084 | 10,095 | - |
| Other fees and Charges | | 1,100 | - | - | - |
| Operating expenses | | 2,374,900 | 2,812,918 | 786,542 | - |
| Net profit before provision | | 1,637,596 | 6,647,509 | 988,626 | - |
| (Provision) or write back against Investment at Fair Value | | - | - | - | - |
| (Provision) During the year | | (1,066,785) | - | - | - |
| Net profit after provision | | 570,811 | 6,647,509 | 988,626 | - |
| Earnings per unit (EPU) | 14 | 0.03 | 0.33 | 0.05 | - |

Annexed notes form an integral part of this financial statements.


 Asset Manager


 Member of Trustee


 Member of Trustee

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

Dhaka
 Date: January 27, 2026



ACACIA SRIM Balanced Unit Fund
Un-Audited Statement of Changes in Equity
For the period ended December 31, 2025

Amount in Taka

| Particulars | Unit Capital Fund | Unit Premium | Retained Earnings | Total Equity |
|--|--------------------|--------------|-------------------|--------------------|
| Opening Balance as on 01 July, 2025 | 200,000,000 | - | 12,693,448 | 212,693,448 |
| Fund Capital | - | - | - | - |
| Unit Premium | - | - | - | - |
| Redemption | - | - | - | - |
| Profit during the period | - | - | 570,811 | 570,811 |
| Unrealized gain | - | - | - | - |
| Dividend paid | - | - | (6,000,000) | (6,000,000) |
| Closing Balance as at 31 December, 2025 | 200,000,000 | - | 7,264,259 | 207,264,259 |

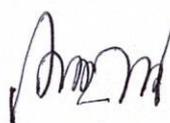
For the period ended December 31, 2024

| Particulars | Unit Capital Fund | Unit Premium | 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 | - | - | 6,647,509 | 6,647,509 |
| Unrealized gain | - | - | - | - |
| Dividend paid | - | - | - | - |
| Closing Balance as at 31 December, 2024 | 200,000,000 | - | 6,647,509 | 206,647,509 |

Annexed notes form an integral part of this financial statements.



 Asset Manager



 Chairman of Trustee



 Member of Trustee

Dhaka
 Date: January 27, 2026



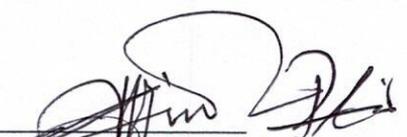
ACACIA SRIM Balanced Unit Fund
Un-Audited Statement of Cash Flows (Un-audited)
For the period ended December 31, 2025

| Particulars | Notes | Amount in Taka | Amount in Taka |
|---|-------|----------------------|--------------------|
| | | December, 2025 | December, 2024 |
| Cash Flows from / (used) in Operating Activities: | | | |
| Interest Income | | 4,012,496 | 9,460,428 |
| Operating Expenses | | (2,374,900) | (2,812,918) |
| Issue and preliminary expenses | | 20,190 | (164,852) |
| Advance, deposit & prepayments | | 105,082 | (618,337) |
| Receivables | | (61,943,806) | - |
| Current Liabilities & Provision | | (475,377) | 6,441,911 |
| Net Cash from Operating Activities | | (60,656,314) | 12,306,231 |
| Cash Flows from / (used) in Investing Activities: | | | |
| Investment in listed Securities | | (47,472,703) | - |
| Net Cash Out Flows from Investing Activities | | (47,472,703) | - |
| Cash Flows from / (used) in Financing Activities : | | | |
| Fund Capital | | - | 200,000,000 |
| Dividend Payment | | (6,000,000) | - |
| Unit Premium | | - | - |
| Net Cash used in Financing Activities | | (6,000,000) | 200,000,000 |
| Net Increase / (Decrease) Cash | | (114,129,018) | 212,306,231 |
| Cash & Cash Equivalents at the Beginning of the year | | 212,805,593 | - |
| Cash and Cash Equivalents at the end of the year | | 98,676,575 | 212,306,231 |
| Net Operating Cash Flow Per Unit (NOCFPU) | | (3.03) | 0.62 |

Annexed notes form an integral part of this financial statements.



 Asset Manager

 Chairman of Trustee Member of Trustee

Dhaka
 Date: January 27, 2026



ACACIA SRIM Balanced Unit Fund
Notes to the Financial Statements
As at and For the period ended December 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 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 (মিউচুয়াল 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 July 01, 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 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 ২০২৫.

2.07 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.

2.08 Management Fee

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

2.09 Trustee Fee

Trustee fee is charged as per pursuance of rule ৭৭(৪) খ সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল 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 (মিউচুয়াল 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 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 | |
|-------------|---|-------------------|-------------------------------|
| | | December-2025 | 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 | (20,190) | (48,945) |
| | Total | 124,801 | 144,991 |
| 4.00 | Investment in Securities at Fair Value | | |
| | Cost Value of Securities | 47,472,703 | - |
| | Unrealised gain/(loss) | (1,066,785) | - |
| | Fair Value | 46,405,918 | - |
| 4.01 | Investment in Securities | | |
| | | Amount in Taka | |
| | Particulars | Cost Value | Fair Value Dec 31, 2025 |
| | | | Required (Provision)/ Excess |
| | Listed securities | 17,472,703 | 16,405,918 (1,066,785) |
| | Non Listed Securities | 30,000,000 | 30,000,000 - |
| | Total | 47,472,703 | 46,405,918 (1,066,785) |
| 5.00 | Advance, deposit and prepayments | | |
| | Advance to others | 52,743 | 52,743 |
| | Advance to BSEC | 103,742 | 212,350 |
| | Advance income tax | 1,152,453 | 1,148,927 |
| | Total | 1,308,938 | 1,414,020 |
| 6.00 | Receivables | | |
| | Receivable from Securities House | 62,526,197 | - |
| | Interest Receivables | 6.10 1,071,780 | 1,654,171 |
| | Total | 63,597,977 | 1,654,171 |
| 6.10 | Interest Receivables | | |
| | Interest receivable on FDR | - | 1,654,171 |
| | Bond Interest | 1,071,780 | - |
| | Total | 1,071,780 | 1,654,171 |



7.00 **Cash & cash equivalents**

| | | | |
|--------------|------|-------------------|--------------------|
| Cash at bank | 7.10 | 98,676,575 | 10,472,260 |
| Cash at FDR | 7.20 | - | 202,333,333 |
| Total | | <u>98,676,575</u> | <u>212,805,593</u> |

7.10 **Cash at bank**

| | | | |
|---|--|-------------------|-------------------|
| ONE Bank PLC-0183000002062 | | 56,504 | 3,951,029 |
| ONE Bank PLC (Sponsor A/C)-0183000002049 | | 54,870 | 3,649,968 |
| Commercial Bank of Ceylon Bank PLC-2804021769 | | 98,561,778 | 2,871,263 |
| Commercial Bank of Ceylon Bank PLC-Div A/C-2000001353 | | 3,422 | |
| Total | | <u>98,676,575</u> | <u>10,472,260</u> |

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 | - | <u>202,333,333</u> |

8.00 **Fund Capital**

| | | |
|------------------------------|--------------------|--------------------|
| Unit Fund | 200,000,000 | 200,000,000 |
| Number of Units (TK 10 each) | <u>200,000,000</u> | <u>200,000,000</u> |



| | | |
|---|--------------------|--------------------|
| 9.00 Retained Earnings | | |
| Opening Balance | 12,693,448 | - |
| Add: During the period | 570,811 | 12,693,448 |
| Less: Dividend Payment | (6,000,000) | - |
| Total | 7,264,259 | 12,693,448 |
| 10.00 Current Liabilities and Provisions | | |
| Payable for Management fee | 1,546,977 | 1,993,128 |
| Payable for Trustee Fee | 48,061 | 186,082 |
| Payable for Custodian Fee | 32,638.88 | 22,500 |
| VAT & TDS Payable | 1,096,773 | 937,737 |
| Payable for Audit Fees | - | 57,500 |
| Payable for Publication of Reports & Periodicals Expenses | - | 2,880 |
| Payable fro Issue & Preliminary Expense | 123,500 | 123,500 |
| Payable to Others | 2,000 | 2,000 |
| | 2,849,949 | 3,325,327 |
| 11.00 Interest Income | | |
| Interest Income -Non-Listed Bond | 1,071,780 | - |
| Interest Income -Bank | 2,940,716 | - |
| | 4,012,496 | - |
| 12.00 Net Asset Value Per Unit at Cost | | |
| Net Asset Value (Market Value) | 207,264,259 | 212,693,448 |
| Add: Unrealised Loss/Loss on Securities | 1,066,785 | - |
| | 208,331,045 | 212,693,448 |
| Number of Units (TK 10 each) | 20,000,000 | 20,000,000 |
| | 10.42 | 10.63 |
| 13.00 Net Asset Value Per Unit at Market | | |
| Net Asset Value (Market) | 207,264,259 | 212,693,448 |
| Number of Units (TK 10 each) | 20,000,000 | 20,000,000 |
| | 10.36 | 10.63 |
| 14.00 Earnings Per Unit | | |
| Net profit for the period | 570,811 | 12,693,448 |
| Number of Units | 20,000,000 | 20,000,000 |
| | 0.03 | 0.63 |

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 January 27, 2026


Asset Manager


Chairman of Trustee


Member of Trustee

Dhaka
Date: January 27, 2026

