

ACACIA SRIM Balanced Unit Fund

Un-Audit Report and Financial Statements

3rd Quarter (duration cover 1st July 2025 to 31 March 2026)

as at March 31, 2026

ACACIA SRIM Balanced Unit Fund
Un-Audited Statement of Financial Position
as at March 31, 2026

Particulars	Notes	Amount in Taka	Amount in Taka
		March, 2026	June, 2025
ASSETS:			
Issue and preliminary expenses	3	114,925	144,991
Investments in Securities at Fair Value	4	59,909,065	-
Advance, deposit & prepayments	5	1,256,714	1,414,020
Receivables	6	52,359,832	1,654,171
Cash & cash equivalents	7	98,648,960	212,805,593
Total Assets		212,289,496	216,018,775
CAPITAL AND LIABILITIES			
Unit Holders' Equity		208,477,585	212,693,448
Fund capital	8	200,000,000	200,000,000
Retained earnings	9	8,477,585	12,693,448
Current Liabilities & Provision	10	3,811,911	3,325,327
Total Capital & Liabilities		212,289,496	216,018,775
Net Assets Value (Cost)	12	10.39	10.63
Net Assets Value (Fair value)	13	10.42	10.63

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.

Dhaka
Date: April 28, 2026

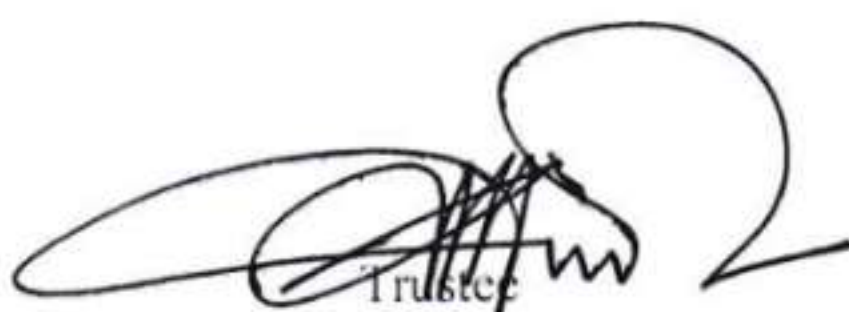


ACACIA SRIM Balanced Unit Fund
Un-Audited Statement of Profit or Loss and Other Comprehensive Income
For the period ended March 31, 2026

Particulars	Notes	Amount in Taka			
		July 01, 2025 to March 31, 2026	July 01, 2024 to March 31, 2025	Jan 01, 2026 to March 31, 2026	Jan 01, 2025 to March 31, 2025
INCOME					
Interest Income	11	6,310,865	13,170,938	2,298,369	3,710,510
Total income		6,310,865	13,170,938	2,298,369	3,710,510
EXPENSES					
Management fee		2,908,096	3,760,587	973,482	1,264,408
Trustee fee		897,490	177,248	837,795	59,627
Custodian Fee		897,490	4,792	884,888	4,792
SEC annual fee		160,832	-	52,224	-
Publication and Regulatory Advertisement		62,444	33,350	-	33,350
Bank charges		175,646	170,034	-	-
Amortization on issue and preliminary Expenses		30,066	38,959	9,876	9,876
Other fees and Charges		1,100	-	-	-
Operating expenses		5,133,164	4,184,971	2,758,264	1,372,052
Net profit before provision		1,177,701	8,985,967	(459,896)	2,338,458
(Provision) or write back against Investment at Fair Value		-	-	-	-
(Provision) During the year		606,436	-	-	-
Net profit after provision		1,784,137	8,985,967	(459,896)	2,338,458
No of Units		20000000	20000000	20000000	20000000
Earnings per unit (EPU)	14	0.09	0.45	(0.02)	0.12

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.

Dhaka
Date: April 28, 2026



ACACIA SRIM Balanced Unit Fund
Un-Audited Statement of Changes in Equity
For the period ended March 31, 2026

Amount in Taka

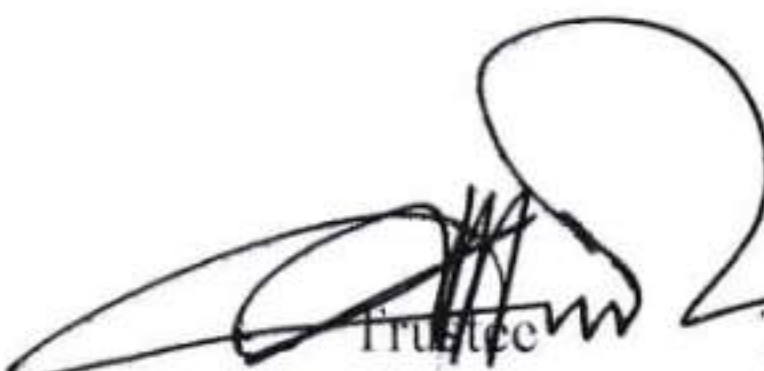

Particulars	Unit Capital Fund	Unit Premium	Retained Earnings	Total Equity
Opening Balance as on 01 July, 2025	200,000,000	-	12,693,448	212,693,448
Fund Capital		-	-	-
Unit Premium	-	-	-	-
Redemption	-	-	-	-
Profit during the period	-	-	1,784,137	1,784,137
Unrealized gain	-	-	-	-
Dividend paid			(6,000,000)	(6,000,000)
Closing Balance as at 31 March, 2026	200,000,000	-	8,477,585	208,477,585


For the period ended March 31, 2025

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	-	-	8,985,967	8,985,967
Unrealized gain	-	-	-	-
Dividend paid			-	-
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 Trustee


Trustee

Dhaka
Date: April 28, 2026



ACACIA SRIM Balanced Unit Fund
Un-Audited Statement of Cash Flows (Un-audited)
For the period ended March 31, 2026

Particulars	Notes	Amount in Taka	Amount in Taka
		March, 2026	March, 2025
Cash Flows from / (used) in Operating Activities:			
Interest Income		6,310,865	13,170,938
Operating Expenses		(5,133,164)	(4,146,011)
Issue and preliminary expenses		30,066	(193,936)
Advance, deposit & prepayments		157,306	(618,337)
Receivables		(50,705,661)	(727,808)
Current Liabilities & Provision		486,584	1,897,536
Net Cash from Operating Activities		(48,854,004)	9,382,382
Cash Flows from / (used) in Investing Activities:			
Investment in listed Securities		(59,302,629)	-
Net Cash Out Flows from Investing Activities		(59,302,629)	-
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		(114,156,633)	209,382,382
Cash & Cash Equivalents at the Beginning of the year		212,805,593	-
Cash and Cash Equivalents at the end of the year		98,648,960	209,382,382
Net Operating Cash Flow Per Unit (NOCFPU)		(2.44)	0.47

Annexed notes form an integral part of this financial statements.


Asset Manager


Trustee


Trustee

Dhaka
Date: April 28, 2026



ACACIA SRIM Balanced Unit Fund
Notes to the Financial Statements
As at and For the period ended March 31, 2026

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 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 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	
		March-2026	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	(30,066)	(48,945)
	Total	114,925	144,991
4.00	Investment in Securities at Fair Value		
	Cost Value of Securities	59,302,629	-
	Unrealised gain/(loss)	606,436	-
	Fair Value	59,909,065	-
4.01	Investment in Securities		
		Amount in Taka	
	Particulars	Cost Value	Fair Value Mar 31, 2026
			Required (Provision)/ Excess
	Listed securities	29,302,629	29,909,065
	Non Listed Securities	30,000,000	30,000,000
	Total	59,302,629	59,909,065
			606,436
5.00	Advance, deposit and prepayments		
	Advance to others	52,743	52,743
	Advance to BSEC	51,518	212,350
	Advance income tax	1,152,453	1,148,927
	Total	1,256,714	1,414,020
6.00	Receivables		
	Receivable from Securities House	50,696,271	-
	Interest Receivables	1,663,561	1,654,171
	Total	52,359,832	1,654,171
6.10	Interest Receivables		
	Interest receivable on FDR	-	1,654,171
	Bond Interest	1,663,561	-
	Total	1,663,561	1,654,171



7.00 **Cash & cash equivalents**

Cash at bank	7.10	98,648,960	10,472,260
Cash at FDR	7.20	-	202,333,333
Total		<u>98,648,960</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		98,534,163	2,871,263
Commercial Bank of Ceylon Bank PLC-Div A/C-2000001353		3,422	
Total		<u>98,648,960</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	1,784,137	12,693,448
	Less: Dividend Payment	(6,000,000)	-
	Total	8,477,585	12,693,448
10.00	Current Liabilities and Provisions		
	Payable for Management fee	792,145	1,993,128
	Payable for Trustee Fee	673,833	186,082
	Payable for Custodian Fee	744,396	22,500
	VAT & TDS Payable	1,476,037	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
		3,811,911	3,325,327
11.00	Interest Income		
	Interest Income -Non-Listed Bond	1,663,561	-
	Interest Income	4,647,304	-
		6,310,865	-
12.00	Net Asset Value Per Unit at Cost		
	Net Asset Value (Market Value)	208,477,585	212,693,448
	Add: Unrealised Loss/Loss on Securities	(606,436)	-
		207,871,149	212,693,448
	Number of Units (TK 10 each)	20,000,000	20,000,000
		10.39	10.63
13.00	Net Asset Value Per Unit at Market		
	Net Asset Value (Market)	208,477,585	212,693,448
	Number of Units (TK 10 each)	20,000,000	20,000,000
		10.42	10.63
14.00	Earnings Per Unit		
	Net profit for the period	1,784,137	12,693,448
	Number of Units	20,000,000	20,000,000
		0.09	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 April 28, 2026


Asset Manager

 Trustee  Trustee  Trustee

Dhaka
Date: April 28, 2026

