ACACIA SRIM Balanced Unit Fund
Un-Audited Statement of Financial Position
as at Sept 30, 2026

Particulars	Notes	Amount in Taka Sept, 2026	Amount in Taka June, 2026
ASSETS:			
Issue and preliminary expenses	3	94,845	104,940
Investments in Securities at Fair Value	4	88,013,725	64,520,153
Advance, deposit & prepayments	5	215,187	269,059
Receivables	6	12,745,101	55,075,119
Cash & cash equivalents	7	102,844,947	101,482,840
Total Assets		**203,913,805**	**221,452,111**
CAPITAL AND LIABILITIES			
Unit Holders' Equity		**199,604,655**	**215,972,772**
Fund capital	8	200,135,000	200,135,000
Unit Premium	9	6,075	6,075
Retained earnings	10	(2,536,420)	13,831,697
Dividend Equalization Reserve	11	2,000,000	2,000,000
Current Liablities & Provision	11	4,309,150	5,479,340
Total Capital & Liabilites		**203,913,805**	**221,452,111**
Net Assets Value (Cost)	13	**10.47**	**10.81**
Net Assets Value (Fair value)	14	**9.97**	**10.79**

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.

Dhaka
Date: October 28, 2026

ACACIA SRIM Balanced Unit Fund
Un-Audited Statement of Profit or Loss and Other Comprehensive Income
For the year ended Sept 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		902,313	-
Dividend income-Listed Securities		65,015	-
Interest Income	12	2,492,609	1,646,479
Total income		**3,459,937**	**1,646,479**
EXPENSES			
Management fee		985,609	1,287,207
Trustee fee		304,578	60,767
Custodian Fee		304,578	5,964
SEC annual fee		53,872	57,176
Publication and Regulatory Advertisement		12,995	54,394
Bank charges		2,132	111,656
Amortization on issue and preliminary Expenses		10,095	10,095
Other fees and Charges		-	1,100
Operating expenses		**1,673,859**	**1,588,358**
Net profit before provision		**1,786,078**	**58,121**
(Provision) or write back against Investment at Fair Value		374,604	-
(Provision) During the year		(10,023,061)	(229,959)
Net profit after provision		**(7,862,378)**	**(171,838)**
Earnings per unit (EPU)	15	**(0.39)**	**(0.01)**

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.

Dhaka
Date: October 28, 2026

ACACIA SRIM LTD.

ACACIA SRIM Balanced Unit Fund
Un-Audited Statement of Changes in Equity
For the year ended Sept 30, 2026

Amount in Taka

Particulars	Unit Capital Fund	Unit Premium	Retained Earnings	Dividend Equalization Reserve	Total Equity
Opening Balance as on 01 July, 2026	**200,135,000**	**6,075**	**13,831,697**	**2,000,000**	**215,972,772**
Fund Capital	-	-	-		-
Unit Premium	-	-	-		-
Redemption	-	-			-
Profit during the period	-	-	(7,862,378)		(7,862,378)
Transfer to reserve	-	-	-	-	-
Dividend paid for FY 2026			(8,505,738)		(8,505,738)
Prior Year Adjustment			-		-
Closing Balance as at 30 Sept, 2026	**200,135,000**	**6,075**	**(2,536,420)**	**2,000,000**	**199,604,655**

For the year ended Sept 30, 2025

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	-	-	-		-
Unit Premium	-	-	-		-
Redemption	-	-			-
Profit during the period	-	-	(171,838)		(171,838)
Transfer to reserve	-	-		-	-
Dividend paid for FY 2025			(6,000,000)		(6,000,000)
Prior Year Adjustment			-		-
Closing Balance as at 30 Sept, 2025	**200,000,000**	**-**	**6,521,610**	**-**	**206,521,610**

Asset Manager | Trustee | Trustee

Dhaka
Date: October 28, 2026

ACACIA SRIM LTD. Dhaka, Bangladesh

ACACIA SRIM Balanced Unit Fund
Un-Audited Statement of Cash Flows
For the year ended Sept 30, 2026

Particulars	Notes	Amount in Taka Sept, 2026	Amount in Taka Sept, 2025
Cash Flows from / (used) in Operating Activities:			
Income		3,459,937	1,646,479
Operating Expenses		(1,663,764)	(1,588,358)
Issue and preliminary expenses		-	10,095
Advance, deposit & prepayments		53,872	(62,472,547)
Receivables		42,330,018	1,187,322
Current Liablities & Provision		(1,170,190)	(1,123,751)
Net Cash from Operating Activities		**43,009,873**	**(62,340,760)**
Cash Flows from / (used) in Investing Activities:			
Investment in listed Securities		(33,142,028)	(47,472,703)
Net Cash Out Flows from Investing Activities		**(33,142,028)**	**(47,472,703)**
Cash Flows from / (used) in Financing Activities :			
Fund Capital		-	-
Unit Premium		-	-
Dividend Payment		(8,505,738)	(6,000,000)
Prior Year Adjustment		-	-
Net Cash used in Financing Activities		**(8,505,738)**	**(6,000,000)**
Net Increase / (Decrease) Cash		1,362,107	(115,813,463)
Cash & Cash Equivalents at the Beginning of the year		101,482,840	212,805,593
Cash and Cash Equivalents at the end of the year		**102,844,947**	**96,992,130**
Net Operating Cash Flow Per Unit (NOCFPU)		**2.15**	**(3.12)**

Annexed notes form an integral part of this financial statements.

Asset Manager | Trustee | Trustee

Dhaka
Date: October 28, 2026

ACACIA SRIM LTD.

ACACIA SRIM Balanced Unit Fund
Notes to the Accounts

		Amounts in Taka	
		Sept-2026	June-2026
3.00	**Issue and preliminary expenses**		
	Opening balance	104,940	144,991
	Add: Addition during the year	-	-
		104,940	**144,991**
	Less: Amortization during the period	(10,095)	(40,051)
	Total	**94,845**	**104,940**
4.00	**Investment in Securities at Fair Value**		
	Cost Value of Securities	98,036,786	64,894,757
	Unrealised gain/(loss)	(10,023,061)	(374,604)
	Fair Value	**88,013,725**	**64,520,153**

4.01 **Investment in Securities**

Particulars	Amount in Taka			
	Cost Value	Fair Value Sept 30, 2026	Required (Provision)/ Excess	Fair Value June 30, 2026
Listed securities	68,036,786	58,013,725	(10,023,061)	(374,604)
Non Listed Securities	30,000,000	30,000,000	-	-
Total	**98,036,786**	**88,013,725**	**(10,023,061)**	**(374,604)**

5.00	**Advance, deposit and prepayments**			
	Advance to others		52,743	52,743
	Advance to BSEC		162,444	216,316
	Advance income tax		-	1,152,453
	Less: Prior Year Adjustment		-	(1,152,453)
	Total		**215,187**	**269,059**
6.00	**Receivables**			
	Receivable from Securities House		9,506,253	51,744,969
	Interest Receivables	6.10	2,866,848	2,261,917
	Dividend Receivables		372,000	1,068,233
	Total		**12,745,101**	**55,075,119**
6.10	**Interest Receivables**			
	Interest receivable on FDR		-	-
	Bond Interest		2,866,848	2,261,917
	Total		**2,866,848**	**2,261,917**
7.00	**Cash & cash equivalents**			
	Cash at bank	7.10	102,844,947	101,482,840
	Total		102,844,947	101,482,840

ACACIA SRIM LTD.

7.10	**Cash at bank**		
	ONE Bank PLC-0183000002062	58,485	58,485
	ONE Bank PLC (Sponsor A/C)-0183000002049	56,777	56,777
	Commercial Bank of Ceylon Bank PLC-2804021769	102,719,586	101,364,501
	Commercial Bank of Ceylon Bank PLC-Div A/C-2000001353	3,077	3,077
	Commercial Bank of Ceylon Bank PLC-Div A/C-2000002169	7,021	-
	Total	**102,844,947**	**101,482,840**
8.00	**Fund Capital**		
	Unit Fund	200,135,000	200,135,000
	20,013,500 Number of Units (TK 10 each)	**200,135,000**	**200,135,000**
9.00	**Unit Premium**		
	Opening Balance	-	-
	Add: Unit Premium during the year	6,075	6,075
	Less: Unit Premium reimbursed for re-purchases of units	-	-
		6,075	**6,075**
10.00	**Retained Earnings**		
	Opening Balance	13,831,697	12,693,448
	Add: During the period	(7,862,378)	10,290,701
	Less: Dividend Payment	(8,505,738)	(6,000,000)
	Less: Prior Year Adjustment	-	(1,152,453)
	Less: Transfer to Dividend Equalization Reserve	-	(2,000,000)
	Total	**(2,536,420)**	**13,831,697**
11.00	**Dividend Equalization Reserve**		
	Opening	2,000,000	-
	Add: During the Period	-	2,000,000
	Less: Adjustment During the Period		
		2,000,000	**2,000,000**
12.00	**Current Liabilities and Provisions**		
	Payable for Management fee	792,772	1,592,235
	Payable for Trustee Fee	244,987	921,259
	Payable for Custodian Fee	1,236,807	991,820
	VAT & TDS Payable	1,909,084	1,791,025
	Payable for Audit Fees	-	57,500
	Payable fro Issue & Preliminiary Expense	123,500	123,500
	Payable to Others	2,000	2,000
		4,309,150	**5,479,340**
13.00	**Interst Income**		
	Interest Income -Non-Listed Bond	604,931	2,261,917
	Interest Income	1,887,678	6,408,826
		2,492,609	**8,670,743**

ACACIA SRIM LTD.

14.00	**Net Asset Value Per Unit at Cost**		
	Net Asset Value (Market Value)	199,604,655	215,972,772
	Add: Unrealised Loss/Loss on Securities	10,023,061	374,604
		209,627,716	**216,347,376**
	Number of Units (TK 10 each)	20,013,500	20,013,500
		10.47	**10.81**
15.00	**Net Asset Value Per Unit at Market**		
	Net Asset Value (Market)	199,604,655	215,972,772
	Number of Units (TK 10 each)	20,013,500	20,013,500
		9.97	**10.79**
16.00	**Earnings Per Unit**		
	Net profit for the period	(7,862,378)	10,290,701
	Number of Units	20,013,500	20,013,500
		(0.39)	**0.51**

18.00 **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 October 28, 2026

Asset Manager Trustee Trustee

Dhaka
Date: October 28, 2026

ACACIA SRIM LTD. Dhaka, Bangladesh