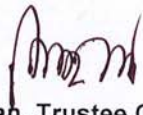


RACE SPECIAL OPPORTUNITIES UNIT FUND
Statement of Financial Position (Un-Audited)
As at March 31, 2026

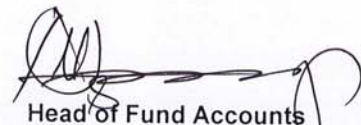
		Amount in Taka	
Particulars	Note	31-Mar-26	30-Jun-25
ASSETS			
Investment at Fair Value	1.00	200,175,219	221,481,926
Dividend Receivable	2.00	3,039,572	3,403,693
Interest Receivable	3.00	700,026	-
Advance, Deposit & Prepayments	4.00	187,871	540,625
Receivable from Brokerhouse	5.00	35	15,977,035
Cash & Cash Equivalents	6.00	35,872,420	28,195,347
Preliminary & Issue Expenses	7.00	1,535,265	2,335,004
		241,510,408	271,933,630
LIABILITIES			
Accounts Payable	8.00	4,197,955	5,829,195
Unclaimed Dividend	6.01	2,272,875	11,880,137
		6,470,829	17,709,332
NET ASSETS		235,039,579	254,224,298
OWNERS' EQUITY			
Capital Fund		341,533,180	341,533,180
Unit Premium Reserve		1,030,916	1,030,916
Retained Earnings	9.00	(107,524,518)	(88,339,798)
		235,039,579	254,224,298
Net Assets Value (NAV)-at Cost	10.00	407,372,269	405,250,282
No. of unit		34,153,318	34,153,318
		11.93	11.87
Net Assets Value (NAV)-at Fair Value	10.00	235,039,579	254,224,298
No. of unit		34,153,318	34,153,318
		6.88	7.44

On behalf of RACE Special Opportunities Unit Fund


Chairman, Trustee Committee
 SENTINEL Trustee & Custodial Services Limited


CEO & Managing Director
 Bangladesh RACE Management PCL


Member, Trustee Committee
 SENTINEL Trustee & Custodial Services Limited


Head of Fund Accounts
 Bangladesh RACE Management PCL


Chief Compliance Officer
 Bangladesh RACE Management PCL

Dhaka,
 Date: April 29, 2026



RACE SPECIAL OPPORTUNITIES UNIT FUND
Statement of Profit or Loss & Other Comprehensive Income (Un-Audited)
For the period from July 01, 2025 to March 31, 2026

Particulars	Notes	Amount in Taka			
		July 01, 2025 to Mar 31, 2026	July 01, 2024 to Mar 31, 2025	Jan 01, 2026 to Mar 31, 2026	Jan 01, 2025 to Mar 31, 2025
INCOME					
Net Profit on Sale of Securities		-	-	-	-
Dividend from Investment	11.00	5,597,242	5,786,864	48,925	45,945
Interest Income	12.00	1,498,911	1,171,941	700,026	448,000
Other Income		18,451	-	18,451	-
		7,114,604	6,958,804	767,402	493,945
EXPENSES					
Management Fee		3,347,663	4,327,556	940,098	1,381,107
Amortization of Preliminary & Issue Exp.		799,739	799,739	262,688	262,688
BSEC Annual Fee		256,384	256,480	84,214	84,245
Trustee Fee		275,807	312,075	83,520	105,653
CDBL Charge		34,532	34,532	11,343	11,342
Bank Charge		25,008	27,169	288	125
Other Expenses	13.00	244,934	-	-	-
Printing Publication & IPO Expenses	14.00	8,551	68,995	-	14,000
		4,992,617	5,826,545	1,382,150	1,859,160
Profit Before Provision		2,121,987	1,132,259	(614,748)	(1,365,216)
(Total Provision for VAT & write off)/ write back against erosion of fair value	15.00	(21,306,706)	(2,258,146)	11,496,659	(2,688,708)
(A) Net Profit after Provision transferred to retained earnings		(19,184,719)	(1,125,887)	10,881,911	(4,053,923)
Other Comprehensive Income:					
Unrealised gain/(Loss)		-	-	-	-
Total profit and loss & other comprehensive income		(19,184,719)	(1,125,887)	10,881,911	(4,053,923)
(B) No. of Unit		34,153,318	34,153,318	34,153,318	34,166,051
Earnings Per Unit (EPU)*	16.00	(0.56)	(0.03)	0.32	(0.12)

* The EPU has been calculated, dividing (A) Net profit after provision transferred to retained earnings by (B) outstanding units as on March 31, 2026.

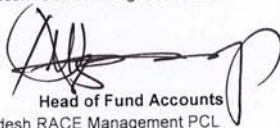
On behalf of RACE Special Opportunities Unit Fund

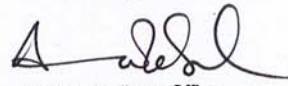

Chairman, Trustee Committee
SENTINEL Trustee & Custodial Services Limited


Member, Trustee Committee
SENTINEL Trustee & Custodial Services Limited

Dhaka,
Date: April 29, 2026


CEO & Managing Director
Bangladesh RACE Management PCL


Head of Fund Accounts
Bangladesh RACE Management PCL


Chief Compliance Officer
Bangladesh RACE Management PCL



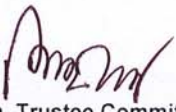
RACE SPECIAL OPPORTUNITIES UNIT FUND
Statement of Changes in Equity (Un-Audited)
For the Period Ended March 31, 2026

<i>Amount in Taka</i>				
Particulars	Capital Fund	Unit Premium Reserve	Retained Earnings	Total Equity
Balance at 01 July 2025	341,533,180	1,030,916	(88,339,798)	254,224,298
Net Profit during the Period	-	-	(19,184,719)	(19,184,719)
Balance at March 31, 2026	341,533,180	1,030,916	(107,524,518)	235,039,579

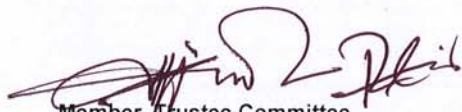
Statement of Changes in Equity (Un-Audited)
For the Period Ended March 31, 2025

Particulars	Capital Fund	Unit Premium Reserve	Retained Earnings	Total Equity
Balance at 01 July 2024	341,660,510	997,429	(63,285,572)	279,372,367
Net Profit during the Period	-	-	(1,125,887)	(1,125,887)
Balance at March 31, 2025	341,660,510	997,429	(64,411,458)	278,246,480

On behalf of RACE Special Opportunities Unit Fund


Chairman, Trustee Committee
 SENTINEL Trustee & Custodial Services Limited


CEO & Managing Director
 Bangladesh RACE Management PCL


Member, Trustee Committee
 SENTINEL Trustee & Custodial Services Limited


Head of Fund Accounts
 Bangladesh RACE Management PCL


Chief Compliance Officer
 Bangladesh RACE Management PCL

Dhaka,
 Date: April 29, 2026



RACE SPECIAL OPPORTUNITIES UNIT FUND
Statement of Cash Flows (Un-Audited)
For the Period Ended March 31, 2026

Particulars	Amount in Taka	
	31-Mar-26	31-Mar-25
A. Cash Flows from / (used in) Operating Activities		
Net Profit on Sale of Securities	-	-
Dividend from Investment	5,961,363	13,924,785
Interest Income	798,885	723,941
Other Income	18,451	-
Operating Expenses	(5,471,364)	(5,523,111)
Net Cash from Operating Activities	1,307,335	9,125,615
B. Cash Flows from/(used in) Investing Activities		
Net Investment in Securities	15,977,000	(681,005)
Net Cash Used in Investing Activities	15,977,000	(681,005)
C. Cash Flows from/(used in) Financing Activities		
Dividend paid (2024-2025) Cash	-	-
Unclaimed Dividend	(9,607,262)	490,013
Net Cash used in Financing Activities	(9,607,262)	490,013
Net cash flows (A+B+C)	7,677,073	8,934,623
Cash & Cash Equivalents at beginning of the period	28,195,347	25,219,184
Cash & Cash Equivalents at end of the period	35,872,420	34,153,806
Net Operating Cash Flow Per Unit (NOCFPU)	0.04	0.27

On behalf of RACE Special Opportunities Unit Fund


Chairman, Trustee Committee
 SENTINEL Trustee & Custodial Services Limited


CEO & Managing Director
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Member, Trustee Committee
 SENTINEL Trustee & Custodial Services Limited


Head of Fund Accounts
 Bangladesh RACE Management PCL


Chief Compliance Officer
 Bangladesh RACE Management PCL

Dhaka,
 Date: April 29, 2026



RACE SPECIAL OPPORTUNITIES UNIT FUND
Notes to the Financial Statements
For the period ended March 31, 2026

				Amount in Taka		
				31-Mar-26	30-Jun-2025	
Investment at Fair Value						
Capital Market Securities-Listed Securities				1.01	200,175,219	221,481,926
					200,175,219	221,481,926
01.01 Capital Market Securities-Listed Securities:						
		Amount in Taka				
Sector/Category	Ticker Name	No. of Shares	Cost Value	Fair Value (31 Mar 2026)	Required (Provision) / Excess	Fair Value (30 June 2025)
Bank	BANKASIA	1,625,800	30,593,979	34,629,540	4,035,561	25,850,220
	DUTCHBANGL	131,400	8,256,887	5,439,960	(2,816,927)	5,203,440
	EXIMBANK	2,745,192	31,509,039	8,235,576	(23,273,463)	15,098,556
	MTB	358,663	5,845,454	4,519,154	(1,326,300)	3,909,427
	PREMIERBAN	5,157,880	74,468,956	25,789,400	(48,679,556)	35,073,584
	UNIONBANK	235,553	2,241,970	353,330	(1,888,640)	683,104
Sub-Total		10,254,488	152,916,285	78,966,959	(73,949,325)	85,818,330
Corporate Bond	IBBLPBOND	28,805	31,297,497	19,284,948	(12,012,549)	18,449,603
Sub-Total		28,805	31,297,497	19,284,948	(12,012,549)	18,449,603
Food and Allied	BATBC	3,056	1,574,084	676,293	(897,792)	857,208
Sub-Total		3,056	1,574,084	676,293	(897,792)	857,208
Fuel and Power	LINDEBD	718	1,120,913	538,931	(581,982)	646,415
	SUMITPOWER	298,000	13,076,240	4,112,400	(8,963,840)	4,201,800
Sub-Total		298,718	14,197,153	4,651,331	(9,545,822)	4,848,215
Miscellaneous	BERGERPBL	504	1,006,312	700,510	(305,802)	804,132
Sub-Total		504	1,006,312	700,510	(305,802)	804,132
NBFI	PHOENIXFIN	425,556	12,277,291	1,659,668	(10,617,622)	1,446,890
Sub-Total		425,556	12,277,291	1,659,668	(10,617,622)	1,446,890
Pharma	ACI	19,570	4,748,661	3,857,247	(891,414)	3,685,031
	BXPHARMA	104,500	20,374,365	11,704,000	(8,670,365)	8,997,450
	RENATA	30,965	38,134,326	13,104,388	(25,029,938)	15,123,306
Sub-Total		155,035	63,257,352	28,665,635	(34,591,717)	27,805,787
Telecommunication	GP	268,729	95,981,937	65,569,876	(30,412,061)	81,451,760
Sub-Total		268,729	95,981,937	65,569,876	(30,412,061)	81,451,760
Grand Total		11,434,891	372,507,910	200,175,219	(172,332,690)	221,481,926
(Net Provision)/Unrealized Gain Taken					(172,332,690)	(151,025,984)
02.00 Dividend Receivables :						
Berger Paints Bangladesh Ltd.					-	25,200
EXIM Bank PLC					2,745,192	2,745,192
IBBLPBOND					-	-
Linde Bangladesh Limited					294,380	515,524
RENATA					-	-
Summit Power Limited					-	-
Union Bank PLC					-	117,777
					3,039,572	3,403,693
03.00 Interest Receivable :						
Interest Receivable from Bank Accounts					700,026	-
					700,026	-
04.00 Advance, Deposit and Prepayments :						
Advance Income Tax					-	-
BSEC Annual Fee					85,149	341,533
CDBL Annual Fee					18,274	6,805
Trustee Fee -SENTINEL					84,448	192,287
					187,871	540,625
05.00 Receivable from Brokerhouse :						
Multi Securities & Services Ltd:					35	15,977,035
					35	15,977,035
06.00 Cash and Cash Equivalents :						
Operation Accounts :						
Dhaka Bank PLC-Local Office Motijheel Branch (A/C- (A/C-2011520000092)					594,130	565,623
Padma Bank PLC-Gulshan Corporate Branch (A/C-0113000359514)					4,018,220	3,925,056
One Bank PLC-Banani Branch (A/C-0183000001569)					28,987,196	11,824,530
Sub Total					33,599,546	16,315,210
Dividend Accounts :						
One Bank PLC-Banani Branch (A/C-0183000001955) (2022-2023)					583,819	3,230,196
One Bank PLC-Banani Branch (A/C-0183000001478) (2021-2022)					1,662,400	8,623,286
Padma Bank PLC-Gulshan Corporate Branch (A/C-0113000442818) (2020-2021)					26,655	26,655
Sub Total					2,272,875	11,880,137
Grand Total					35,872,420	28,195,347



	31-Mar-26	30-Jun-2025
06.01 Unclaimed Dividend		
Financial Year 2022-2023	583,819	3,230,196
Financial Year 2021-2022	1,662,400	8,623,286
Financial Year 2020-2021	26,655	26,655
	2,272,875	11,880,137
07.00 Preliminary and issue expenses :		
Opening Balance	2,335,004	3,400,350
Less: Amortization During the Period	799,739	1,065,346
	1,535,265	2,335,004
08.00 Accounts Payable :		
Management Fee	846,089	2,426,955
Audit Fee	-	45,000
Preliminary Expenses Payable	2,680,100	2,680,100
Printing Publication & IPO Expenses	337,000	395,600
Tax & VAT Payable	334,766	281,539
	4,197,955	5,829,195
09.00 Distributable Dividend Capacity		
Retained earning opening	(88,339,798)	(63,285,572)
Profit for the period	(19,184,719)	(25,054,227)
a. Total Distributable Dividend Capacity	(107,524,518)	(88,339,798)
b. Fund Capital	341,533,180	341,533,180
(a/b) Distributable Dividend Capacity	-31.48%	-25.87%
10.00 Net Asset Value (NAV)		
Total Net Assets Value at Cost	407,372,269	405,250,282
Number of unit	34,153,318	34,153,318
Per Unit NAV at cost	11.93	11.87
a. Total Net Assets Value at Cost	407,372,269	405,250,282
b. (Unrealised loss) or Unrealised Gain	(172,332,690)	(151,025,984)
Total Net Assets Value at Fair Value (a+b)	235,039,579	254,224,298
Number of unit	34,153,318	34,153,318
Per Unit NAV at fair value	6.88	7.44
	31-Mar-26	31-Mar-2025
11.00 Dividend Income from Investment:		
ACI Limited	48,925	34,141
BATBC	-	91,680
BERGERPBL	26,460	25,200
Beximco Pharmaceuticals Ltd.	-	418,000
Fractional Dividend	29	-
GP	2,956,019	4,299,664
IBBLPBOND	2,082,602	-
Linde Bangladesh Limited	-	404,952
LINDEBD	-	110,572
RENATA	170,308	284,878
Summit Power Limited	312,900	-
Union Bank Limited	-	117,777
	5,597,242	5,786,864
12.00 Interest Income :		
Short Notice Demand (SND)	1,498,911	1,171,941
	1,498,911	1,171,941
13.00 Other Expenses		
AIT of Linde Bangladesh Limited	16,586	-
Linde Bangladesh Limited	110,572	-
Union Bank Limited	117,777	-
	244,934	-
14.00 Printing Publication & IPO Expenses		
Publication of Reports & Periodicals Expenses	8,551	68,995
IPO Expenses	-	-
	8,551	68,995
15.00 (Provision)/ write back against erosion of fair value:		
a. Balance Forwarded for provision (Cumulative)	(151,025,984)	(122,943,931)
b. Total Required (Provision)/Excess (Note 1.01)	(172,332,690)	(124,521,071)
(b-a)/(Provision)/Written Back of provision in Profit or Loss Statement	(21,306,706)	(1,577,140)
Provision for VAT	-	(681,005)
Total (Provision)/Writeback Charged	(21,306,706)	(2,258,146)
16.00 Earnings Per Unit (EPU) after provision		
Net profit after (provision)/writeback of unrealise loss	(19,184,719)	(1,125,887)
Number of unit	34,153,318	34,166,051
EPU	(0.56)	(0.03)

