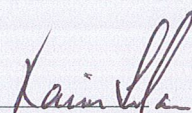
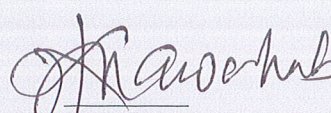


INVESTASIA GROWTH UNIT FUND
Statement of Financial Position (Un-audited)
as at September 30, 2022

Particulars	Notes	Amount in Taka
<u>ASSETS:</u>		<u>30-Sep-22</u>
Investments (Fair value)	3	122,349,680
Cash & cash equivalents	4	130,598,024
Accounts receivable	5	680,969
Advance, deposit & prepayments	6	713,020
Issue and preliminary expenses	7	4,653,131
		<u>258,994,824</u>
<u>CAPITAL AND LIABILITIES</u>		
Unit Holders' Equity		253,109,612
Fund capital	8	250,000,000
Retained earnings	9	3,109,612
Current Liabilities and Provisions	10	5,885,213
		<u>258,994,824</u>
		-
Net Assets Value (Cost)	11	10.16
Net Assets Value (Fair value)	12	10.12

Annexed notes form an integral part of this financial statements.


Asset Manager


Trustee

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

Dhaka

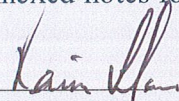
Date: October 23, 2022

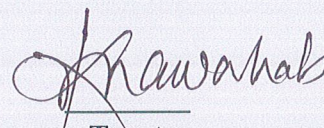


INVESTASIA GROWTH UNIT FUND
Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the period from July 01, 2022 to September 30, 2022

	Notes	Amount in Taka July 01, 2022 to Sep 30, 2022
<u>INCOME</u>		
Dividend income-Listed Securities		4,879,661
Interest income		888,354
Total income		5,768,015
<u>EXPENSES</u>		
Management fee		1,539,815
Trustee fee		73,397
Custodian Fee		28,316
DSE IPO enlistment fee		25,000
Amortization on issue and preliminary Expenses		-
BSEC annual fee		
IPO Subscription Fees		3,000
Bank charges		2,898
Operating expenses		1,672,427
Net profit before provision		4,095,589
(Provision) or write back against Investment		(985,977)
Net profit after provision		3,109,612
Earnings per unit (EPU)	13	0.12

Annexed notes form an integral part of this financial statements.


Asset Manager


Trustee

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

Dhaka

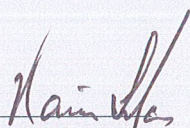
Date: October 23, 2022

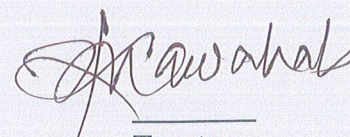


INVESTASIA GROWTH UNIT FUND
Statement of Changes in Equity
For the period from July 01, 2022 to September 30, 2022

Particulars	Amount in Taka			
	Unit Capital Fund	Unrealized Gain	Retained Earnings	Total Equity
Opening Balance	-	-	-	250,000,000
Profit during the period	-	-	3,109,612	3,109,612
Unrealized gain	-	-	-	-
Closing Balance as at 30 Sep 2022	-	-	3,109,612	253,109,612

Annexed notes form an integral part of this financial statements.


Asset Manager


Trustee

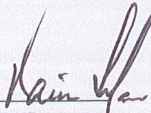
Dhaka
Date: October 23, 2022



INVESTASIA GROWTH UNIT FUND
Statement of Cash Flows (Un-audited)
For the period from July 01, 2022 to September 30, 2022

Particulars	Amount in Taka July 01, 2022 to Sep 30, 2022
Cash Flows from / (used) in Operating Activities:	
Interest Income	208,156
Dividend income-Listed Securities	4,879,661
Operating Expenses	(1,672,427)
Current Liabilities & Provisions	1,232,082
Other current assets	(771)
Advance, Deposit & Prepayments	(713,020)
Net Cash from Operating Activities	3,933,681
Cash Flows from / (used) in Investing Activities:	
Investment in listed Securities	(123,335,658)
Net Cash Out Flows from Investing Activities	(123,335,658)
Cash Flows from / (used) in Financing Activities :	
Fund Capital	250,000,000
Net Cash used in Financing Activities	250,000,000
Net Increase / (Decrease) Cash	130,598,024
Cash & Cash Equivalents at the Beginning of the year	-
Cash and Cash Equivalents at the end of the year	130,598,024
Net Operating Cash Flow Per Unit (NOCFPU)	0.16

Annexed notes form an integral part of this financial statements.


Asset Manager


Trustee

Dhaka
Date: October 23, 2022



INVESTASIA GROWTH UNIT FUND
Notes to the Financial Statements
as at and for the period ended September 30, 2022

1.00 Introduction

INVESTASIA GROWTH UNIT FUND was constituted through a Trust Deed signed on 7 August 2019 between **INVESTASIA CAPITAL AND ASSET MANAGEMENT LIMITED** 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 ২০০১ and Registration Act 1908.

Sentinel Trustee and Custodial Services Limited is custodian of the fund and **INVESTASIA CAPITAL AND ASSET MANAGEMENT LIMITED** manages the operations of the Fund as Fund Manager.

1.01 Objectives

The objective of **INVESTASIA GROWTH 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

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, 2022 to September 30, 2022.

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 cost.
- b) Fair value of listed securities (other than mutual fund) are disclosed at closing quoted market prices prevailed as at September 30, 2022.
- c) Fair value of listed mutual funds are valued at intrinsic value as per BSEC directive (No. SEC/CMRRCD/2009-193/172).

2.05 Unrealised Gain (Market Risk Reserve)

The difference between cost of investment and the Fair Market value of investment on aggregated portfolio basis to be shown as Unrealised Gain when applicable.

2.06 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.

2.07 Amortization of Preliminary and Issue Expenses

Preliminary and issue expenses represent expenditure incurred prior to commencement of operations

2.08 Dividend Policy

Pursuant to rules সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১ 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.

2.09 Management Fee

Management fee is charged as per the Trust Deed (clause-4.3.13) and under the provisions of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১.

2.10 Trustee Fee

Trustee fee is charged as per the Trust Deed (caluse 4.2.21) and under the provisions of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১.

2.11 Custodian Fee

Sentinel Trustee and Custodial Services Limited, as custodian of the fund is entitled to receive a safekeeping fee @ 0.07% on the balance worth of securities.

2.12 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.

2.13 General

- a) Figures appearing in these financial statements have been rounded off to nearest Taka.
- b) Figures of the previous period have been rearranged where ever considered necessary, to confirm with the current year presentation.



INVESTASIA GROWTH UNIT FUND

Notes to the Accounts

Amounts in Taka

30-Sep-22

3 Investments (Fair value)

Investment in listed securities at fair value (Note: 3.01)	122,349,680
	<u><u>122,349,680</u></u>

3.01 Investment in listed Securities

Particulars	Amount in Taka			
	Cost Value	Fair Value September 30, 2022	Required (Provision)/Exc ess	Fair Value June 30, 2022
Listed securities	79,219,369.92	78,233,393.49	(985,976.43)	-
Non Listed Securities	44,116,287.58	44,116,286.76	(0.82)	-
Total	123,335,657.50	122,349,680.25	(985,977.25)	-

4 Cash and cash equivalents

Bank Asia- Investasia Growth Fund (ESCROW A/C)-62036000034	260
Bank Asia- Investasia Growth Fund -62036000058	130,596,863
Bank Asia-Investasia Growth Fund (Sponsor A/C)-62036000029	901
	<u><u>130,598,024</u></u>

5 Accounts Receivable

Interest receivable from Bank	680,198
Receivables from brokerage house	771
	<u><u>680,969</u></u>

6 Advance, deposit and prepayments

Advance in Initial public offer (IPO)	637,500
Advance income tax	75,520
	<u><u>713,020</u></u>

7 Issue and preliminary expenses and

Opening balance	<u>4,653,131</u>
Less: Amortization during the period	<u>-</u>
	<u><u>4,653,131</u></u>

8 Fund Capital

Unit Fund	250,000,000
Number of Units (TK 10 each)	<u><u>250,000,000</u></u>

9 Retained Earnings

During the period	<u>3,109,612</u>
	<u><u>3,109,612</u></u>

10 Current Liabilities and Provisions

Payable for Management fee	1,205,073
Payable for Trustee Fee	57,441
Payable for Custodian Fee	22,161
VAT Payable	214,112
Tax Payable (Source)	142,742
Payable fro Issue & Preliminary Expense	4,242,684
Payable to others	1,000
	<u><u>5,885,213</u></u>

11 Net Asset Value Per Unit at Cost

Net Asset Value	254,095,589
Number of Units (TK 10 each)	<u>25,000,000</u>
	<u><u>10.16</u></u>

12 Net Asset Value Per Unit at Market

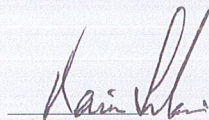
Net Asset Value	253,109,612
Number of Units (TK 10 each)	<u>25,000,000</u>
	10.12

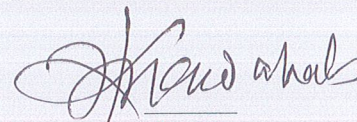
13 Earnings Per Unit

Net profit for the period	3,109,612
Number of Units	<u>25,000,000</u>
	0.12

14 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 10, 2022


Asset Manager


Trustee

Dhaka
Date: October 23, 2022

