

INVESTASIA GROWTH FUND
Statement of Financial Position as at June 30, 2023

Particulars	Notes	Amount in Taka
ASSETS:		
30-Jun-23		
Investments in Securities at Fair Value	3	265,731,840
Cash & cash equivalents	4	12,485,282
Accounts receivable	5	11,109,947
Advance, deposit & prepayments	6	920,829
Issue and preliminary expenses	7	3,792,570
		294,040,467
LIABILITIES:		
Current Liabilities & Provision	8	7,217,717
		7,217,717
Net Assets		286,822,750
CAPITAL AND LIABILITIES		
Unit Holders' Equity		
Fund capital	9	262,214,110
Unit Premium	10	2,732,780
Retained earnings	11	21,875,860
		286,822,750
Net Assets Value (Cost)	14	11.59
Net Assets Value (Fair value)	15	10.94

Statement of Profit or Loss & Other Comprehensive Income
For the year ended June 30, 2023

Particulars	Notes	Amount in Taka
FY-2022-2023		
INCOME		
Profit on sale of securities		40,432,233
Dividend income-Listed Securities		6,793,158
Interest income	12	11,176,927
Total income		58,402,318
EXPENSES		
Management fee		6,902,680
Trustee fee		351,813
Custodian Fee		235,452
CDBL Charge		6,000
DSE IPO enlistment fee		25,000
Amortization on issue and preliminary Expenses		654,545
Audit fee		46,000
Others fee & Charges		69,801
Publication and Regulatory Advertisement		74,676
Bank charges		274,577
Operating expenses		8,640,544
Net profit before provision		49,761,773
(Provision) or write back against Investment at Fair Value		(17,175,913)
Net profit after provision		32,585,860
Earnings per unit (EPU)	16	1.24

Statement of Changes in Equity
For the year ended June 30, 2023

Particulars	Amount in Taka				
	Unit Capital Fund	Unit Premium	Unrealized Gain	Retained Earnings	Total Equity
Opening Balance as on 01 July, 2022	250,000,000	-	-	-	250,000,000
Fund Capital	366,355,410	-	-	-	366,355,410
Unit Premium	-	36,644,590	-	-	36,644,590
Redemption	(354,141,300)	(33,911,811)	-	(10,710,000)	(398,763,111)
Profit during the period	-	-	-	32,585,860	32,585,860
Unrealized gain	-	-	-	-	-
Closing Balance as at 30 June, 2023	262,214,110	2,732,780	-	21,875,860	286,822,750

Statement of Cash Flows
For the year ended June 30, 2023

Particulars	Notes	Amount in Taka
FY-2022-2023		
Cash Flows from / (used) in Operating Activities:		
Profit on sells of securities		40,432,233
Dividend income-Listed Securities		5,178,339
Interest Income		9,640,227
Operating Expenses		(7,985,999)
Current Liabilities & Provisions		2,564,586
Accounts Receivable		(7,752,413)
Advance, Deposit & Prepayments		(920,829)
Net Cash from Operating Activities		41,156,145
Cash Flows from / (used) in Investing Activities:		
Investment in listed Securities		(282,907,753)
Net Cash Out Flows from Investing Activities		(282,907,753)
Cash Flows from / (used) in Financing Activities :		
Fund Capital		262,214,110
Redemption Retained Earnings		(10,710,000)
Unit Premium		2,732,780
Net Cash used in Financing Activities		254,236,890
Net Increase / (Decrease) Cash		12,485,282
Cash and Cash Equivalents at the Beginning of the year		-
Cash and Cash Equivalents at the end of the year		12,485,282
Net Operating Cash Flow Per Unit (NOCFPU)		1.57

Sd/= _____ Sd/= _____ Sd/= _____

General Information :
Sponsor : INVESTASIA CAPITAL & ASSET MANAGEMENT LTD
Trustee : Sentinel Trustee & Custodial Services Ltd (STCSL)
Custodian : Sentinel Trustee & Custodial Services Ltd (STCSL)
Independent Auditor : FAMES & R Chartered Accountants
Dividend : 8.00% Cash Dividend
The detailed annual financial report is available at the corporate office of INVESTASIA CAPITAL & ASSET MANAGEMENT LTD Interested investors can collect a copy of the report on payment of Tk. 20 only.

" The details of the published annual audited financial statements are available in website www.investasiabd.com"