

**Auditor's Report & Financial Statements  
of  
INVESTASIA Balanced Unit Fund  
For the Year Ended June 30, 2025**



**Independent Auditor's Report  
To The Trustees of  
INVESTASIA Balanced Unit Fund**

**Report of the Audit of the Financial Statements**

**Opinion**

We have audited the accompanying financial statements of **INVESTASIA Balanced Unit Fund** which comprise the statement of financial position as at 30 June 2025, statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

In our opinion, the financial statements present fairly, in all material respects, the statements of financial position of the fund as at 30 June 2025, and its financial performance and its cash flows for the year ended in accordance with International Accounting Standards (IASs), International Financial Reporting Standards (IFRSs).

**Basic for Opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Fund in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and Bangladesh Securities Exchange Commission (BSEC) and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code and as per the Institute of Chartered Accountants (ICAB) Bye-Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current year. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

**Reporting on Other Information**

Management is responsible for other information. The other information includes all of the information in the Annual Report/Prospectus other than the financial statements and our auditors' report thereon. The Annual Report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to go through the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.







### Management's Responsibility for the Financial Statement

The Management is responsible for the preparation and fair presentation of the financial statement in accordance with the International Financial Reporting Standards (IFRSs) as explained in note to the Securities Exchange Rules 1987, the Securities Exchange Commission (Mutual Fund) Rules 2001 and for any such control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud and error.

In preparing the financial statements, management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Fund or cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We have also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control policies and procedures.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions up to the date of the auditor's report that may cast significant doubt on the Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Fund to cease to continue as a going concern.







কাজী জহির খান এন্ড কোং  
**KAZI ZAHIR KHAN & Co.**  
Chartered Accountants  
In Practice Since 1980



**ABACUS**  
WORLDWIDE  
INDEPENDENT MEMBER

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We have communicated with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control system that we have identify during our the course of our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and have communicate with them all other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We have further describe these matters in our auditor's report unless the applicable laws or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

#### **Report on other Legal and Regulatory Requirements**

In accordance with the Securities and Exchange Commission (Mutual Fund) Rules 2001 and the Securities and Exchange Rules 1987, we also report the following:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- b) In our opinion, proper books of accounts as required by law have been kept by the Fund so far as it appeared from our examination of these books;
- c) The Fund's statements of financial position and statement of profit and loss and other comprehensive income dealt with by the report are in agreement with the books of account; and
- d) All the expenditure incurred was for the purpose of the Fund's business solely.

Place: Dhaka

Dated:

DVC:

12/08/2025  
2508121483AS851356

**Kazi Zahir Khan & Co.**

**Chartered Accountants**

**FRC Registration # CAF-001-116**

**Mohammed Alamgir Kabir FCA**

Partner

Enrolment No: 1483

Head Office:

Home Town Apartments (Flat-C, Level-15 & Flat-B, Level-13), 87, New Eskaton Road,  
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E-mail: kzkc48@gmail.com, [kzkc\\_bd@yahoo.com](mailto:kzkc_bd@yahoo.com)



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Sultana Tower (Level-12, 2 No. Kalabagan, Mirpur Road,  
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INVESTASIA Balanced Unit Fund  
Statement of Financial Position  
As at 30 June 2025

Particulars	Notes	Amount in Taka	
		30 June 25	30 June 24
<b><u>ASSETS:</u></b>			
Investments in Securities at Fair Value	3	9,359,382	19,195,230
Issue and Preliminary Expenses	4	3,009,475	3,773,231
Advance, Deposit & Prepayments	5	231,562	250,419
Accounts Receivable	6	15,321,745	2,640,939
Cash & Cash Equivalents	7	214,335,905	184,816,298
		<b>242,258,069</b>	<b>210,676,117</b>
<b><u>LIABILITIES:</u></b>			
Current Liabilities & Provision	8	8,210,475	7,523,043
		<b>8,210,475</b>	<b>7,523,043</b>
<b>Net Assets</b>		<b>234,047,593</b>	<b>203,153,073</b>
<b><u>CAPITAL AND LIABILITIES</u></b>			
<b>Unit Holders' Equity</b>			
Fund Capital	9	218,939,400	200,000,000
Unit Premium	10	1,060,600	-
Retained Earnings	11	14,047,593	3,153,073
		<b>234,047,593</b>	<b>203,153,073</b>
		-	-
<b>Net Assets Value (Cost)</b>	<b>13</b>	<b>10.88</b>	<b>10.47</b>
<b>Net Assets Value (Fair value)</b>	<b>14</b>	<b>10.69</b>	<b>10.16</b>

The annexed notes (1-17) form an integral part of these financial statements.

  
Asset Manager

  
Trustee

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

Kazi Zahir Khan & Co.  
Chartered Accountants  
FRC Registration # CAF- 001-116



Place:

Date:

DVC:

12/08/2025  
2508121483AS851356

Mohammed Alamgir Kabir FCA  
Partner  
Enrollment No: 1483






**INVESTASIA Balanced Unit Fund**  
**Statement of Profit or Loss and Other Comprehensive Income**  
**For the year ended 30 June 2025**

Particulars	Notes	Amount in Taka	
		30 June 2025	30 June 2024
<b><u>INCOME</u></b>			
Profit on sale of securities		629,687	-
Dividend income-Listed Securities		7	982,485
Interest income		15,740,045	11,734,176
<b>Total income</b>		<b>16,369,738</b>	<b>12,716,661</b>
<b><u>EXPENSES</u></b>			
Management fee		5,160,781	2,732,476
Trustee fee		243,664	128,607
Custodian Fee		76,609	23,391
Audit Fee		46,000	46,000
Amortization on issue and preliminary Expenses		763,756	278,649
BSEC annual fee		197,295	-
Stock Clearing & Settlement Charges		239	-
Publication and Regulatory Advertisement		120,808	7,188
Bank charges & Income tax expense		858,458	54,284
<b>Operating expenses</b>		<b>7,467,610</b>	<b>3,270,594</b>
<b>Unit Premium</b>		<b>8,902,129</b>	<b>9,446,067</b>
Unrealised gain/(loss) during the year	12	2,045,516	(6,292,994)
<b>Net profit after provision</b>		<b>10,947,644</b>	<b>3,153,073</b>
<b>Earnings per unit (EPU)</b>	15	<b>0.50</b>	<b>0.16</b>

The annexed notes (1-17) form an integral part of these financial statements.

  
Asset Manager

  
Trustee

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

**Kazi Zahir Khan & Co.**  
**Chartered Accountants**  
**FRC Registration # CAF- 001-116**



Place:

Date:

DVC:

12/08/2025  
2508121483AS851356

**Mohammed Alamgir Kabir FCA**  
Partner  
Enrollment No: 1483



INVESTASIA Balanced Unit Fund  
Statement of Changes in Equity  
For the year ended 30 June 2025

Particulars	Amount in Taka				
	Unit Capital Fund	Unit Premium	Unrealized Gain	Retained Earnings	Total Equity
Opening Balance as on 01 July, 2024	200,000,000	-	-	3,153,073	203,153,073
Fund Capital	18,939,400	1,060,600	-	-	20,000,000
Profit during the period	-	-	-	10,947,644	10,947,644
Unrealized gain	-	-	-	-	-
Prior year adjustment	-	-	-	(53,124)	(53,124)
Closing Balance as at 30 June, 2025	218,939,400	1,060,600	-	14,047,593	234,047,593

INVESTASIA Balanced Unit Fund  
Statement of Changes in Equity  
For the year ended June 30, 2024

Particulars	Amount in Taka				
	Unit Capital Fund	Unit Premium	Unrealized Gain	Retained Earnings	Total Equity
Opening Balance as on 01 July, 2023	-	-	-	-	-
Fund Capital	200,000,000	-	-	-	200,000,000
Profit during the period	-	-	-	3,153,073	3,153,073
Unit Premium	-	-	-	-	-
Closing Balance as at 30 June, 2024	200,000,000	-	-	3,153,073	203,153,073

Annexed notes form an integral part of this financial statements.

  
Asset Manager

  
Trustee




INVESTASIA Balanced Unit Fund  
Statement of Cash Flows  
For the year ended 30 June 2025

Particulars	Amount in Taka	
	30 June 25	30 June 24
<b>Cash Flows from / (used) in Operating Activities:</b>		
Profit on sells of securities	629,687	-
Dividend income-Listed Securities	7	-
Interest Income	15,740,045	11,087,498
Operating Expenses	(6,703,854)	(61,472)
Issue & Preliminary Expenses	-	(81,650)
Interest from Escrow Bank Account	-	622,340
Accounts Receivable	(12,680,806)	(1,011,776)
Advance, Deposit & Prepayments	18,857	(250,419)
Current Liabilities and Provisions	687,432	-
<b>Net Cash from Operating Activities</b>	<b>(2,308,633)</b>	<b>10,304,522</b>
<b>Cash Flows from / (used) in Investing Activities:</b>		
Investment in listed Securities	11,881,365	(25,488,224)
<b>Net Cash Out Flows from Investing Activities</b>	<b>11,881,365</b>	<b>(25,488,224)</b>
<b>Cash Flows from / (used) in Financing Activities :</b>		
Fund Capital	18,939,400	200,000,000
Redemption Retained Earnings	-	-
Unit Premium	1,060,600	-
Prior year adjustment	(53,124)	-
<b>Net Cash used in Financing Activities</b>	<b>19,946,876</b>	<b>200,000,000</b>
<b>Net Increase / (Decrease) Cash</b>	<b>29,519,607</b>	<b>184,816,298</b>
Cash & Cash Equivalents at the Beginning of the year	184,816,298	-
<b>Cash and Cash Equivalents at the end of the year</b>	<b>214,335,905</b>	<b>184,816,298</b>
<b>Net Operating Cash Flow Per Unit (NOCFPU)</b>	<b>(0.12)</b>	<b>0.52</b>

Annexed notes form an integral part of this financial statements.

  
Asset Manager

  
Trustee





**INVESTASIA Balanced Unit Fund**  
**Notes to the Financial Statements**  
**For the year ended June 30, 2025**

**1.00 Introduction**

**INVESTASIA Balanced Unit Fund** was constituted through a Trust Deed signed on 22 January 2023 between **INVEST ASIA 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 trustee and custodian of the fund and **INVEST ASIA CAPITAL AND ASSET MANAGEMENT LIMITED** manages the operations of the Fund as Fund Manager.

**1.01 Objectives**

The objective of **INVESTASIA 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 . The disclosures of information made in accordance with the requirements of Trust Deed and সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১ 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.

Unit Premium

**2.03 Presentation of financial statements**

The financial statements are prepared and presented covering the period from July 01, 2024 to June 30, 2025.

**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 (other than Securities and Mutual Fund) 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 June 30, 2025.



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/Loss 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 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 ২০০১.

**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. Trustee Fee (not exceeding 0.10% of the NAV) Fair Value of the Fund on a annual basis.

**2.11 Custodian Fee**

Sentinel Trustee and Custodial Services Limited, as custodian of the fund is entitled to receive a safekeeping fee @ 0.08% on the balance worth of securities.

**2.12 Earnings Per Unit**

Earnings per unit has been calculated in accordance with International 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 Balanced Unit Fund**  
**Notes to the Financial Statements**  
**For the year ended June 30, 2025**

Note:	Particular	Amounts in Taka																			
		30 June 25	30 June 24																		
3.00	<b>Investment in Securities at Fair Value</b>																				
	Cost Value of Securities	13,606,860	25,488,224																		
	Unrealised gain/(loss)	(4,247,478)	(6,292,994)																		
	<b>Fair Value</b>	<b>9,359,382</b>	<b>19,195,230</b>																		
3.01	<b>Investment in Securities</b>																				
	<table><tr><th rowspan="2">Particulars</th><th colspan="3">Amount in Taka</th><th rowspan="2">Fair Value June 30, 2024</th></tr><tr><th>Cost Value</th><th>Fair Value June 30, 2025</th><th>Required (Provision)/Excess</th></tr><tr><td>Listed securities</td><td>13,606,860</td><td>9,359,382</td><td>(4,247,478)</td><td>19,195,230</td></tr><tr><td><b>Total</b></td><td><b>13,606,860</b></td><td><b>9,359,382</b></td><td><b>(4,247,478)</b></td><td><b>19,195,230</b></td></tr></table>	Particulars	Amount in Taka			Fair Value June 30, 2024	Cost Value	Fair Value June 30, 2025	Required (Provision)/Excess	Listed securities	13,606,860	9,359,382	(4,247,478)	19,195,230	<b>Total</b>	<b>13,606,860</b>	<b>9,359,382</b>	<b>(4,247,478)</b>	<b>19,195,230</b>		
Particulars	Amount in Taka			Fair Value June 30, 2024																	
	Cost Value	Fair Value June 30, 2025	Required (Provision)/Excess																		
Listed securities	13,606,860	9,359,382	(4,247,478)	19,195,230																	
<b>Total</b>	<b>13,606,860</b>	<b>9,359,382</b>	<b>(4,247,478)</b>	<b>19,195,230</b>																	
4.00	<b>Issue and preliminary expenses and</b>																				
	Opening balance	3,773,231	4,592,570																		
	Add: Prospectus abridged version published	-	81,650																		
	Less: Interest income on escrow. acc. at One Bank -01830000019	-	(622,340)																		
	Interest Income	-	-																		
	AIT & Maintenance Fee	-	-																		
		<b>3,773,231</b>	<b>4,051,880</b>																		
	Less: Amortization during the period	763,756	278,649																		
		<b>3,009,475</b>	<b>3,773,231</b>																		
5.00	<b>Advance, deposit and prepayments</b>																				
	Advance in Initial public offer (IPO)	-	-																		
	Advance income tax	53,124	53,124																		
	Advance BSEC Fee	231,562	197,295																		
	Less: Prior year adjustment	(53,124)	-																		
		<b>231,562</b>	<b>250,419</b>																		
6.00	<b>Accounts Receivable</b>																				
	Interest receivable from FDR	1,799,156	646,678																		
	Dividend Receivable	-	982,485																		
	Receivables from brokerage house	13,522,589	1,011,776																		
		<b>15,321,745</b>	<b>2,640,939</b>																		
7.00	<b>Cash and Cash Equivalents</b>																				
	<b>Cash at Bank</b>																				
	<b>Operational Accounts</b>																				
	Cash at bank (ESCROW)-One Bank-0183000001911	1,453,934	1,378,699																		
	Cash at bank (STD)-One Bank ( Sponsor A/C)-0183000001718	3,741,025	3,470,554																		
	Cash at bank (STD)-One Bank-0183000002129	1,170,652	128,717,045																		
	Cash at bank (Savings)-EBL Bank-1271030000112	50,845,954	-																		
		<b>57,211,566</b>	<b>133,566,298</b>																		
	<b>FDR Accounts</b>																				
	Cash at bank (FDR)-One Bank-0184120012700	11,424,868	10,250,000																		
	Cash at bank (FDR)-One Bank-0184120012711	11,424,868	10,250,000																		
	Cash at bank (FDR)-One Bank-0184120012722	11,424,868	10,250,000																		
	Cash at bank (FDR)-One Bank-0184120012733	11,424,868	10,250,000																		
	Cash at bank (FDR)-One Bank-0184120012744	11,424,868	10,250,000																		



**INVESTASIA Balanced Unit Fund**  
**Notes to the Financial Statements**  
**For the year ended June 30, 2025**

Cash at bank (FDR) Eastern Bank PLC-1275830000628	8,000,000	-
Cash at bank (FDR) Eastern Bank PLC-1275830000639	8,000,000	-
Cash at bank (FDR) Eastern Bank PLC-1275830000650	8,000,000	-
Cash at bank (FDR) Eastern Bank PLC-1275830000661	8,000,000	-
Cash at bank (FDR) Eastern Bank PLC-1275830000672	8,000,000	-
Cash at bank (FDR) Eastern Bank PLC-1275830000683	8,000,000	-
Cash at bank (FDR) Eastern Bank PLC-1275830000694	8,000,000	-
Cash at bank (FDR) Eastern Bank PLC-1275830000708	8,000,000	-
Cash at bank (FDR) Eastern Bank PLC-1275830000728	8,000,000	-
Cash at bank (FDR) Eastern Bank PLC-1275830000730	8,000,000	-
Cash at bank (FDR) Eastern Bank PLC-1275830000741	4,000,000	-
Cash at bank (FDR) Eastern Bank PLC-1275830000648	8,000,000	-
Cash at bank (FDR)-Eastern Bank PLC-1275830000719	8,000,000	-
	<b>157,124,340</b>	<b>51,250,000</b>
	<b>214,335,905</b>	<b>184,816,298</b>
<b>8.00 Current Liabilities and Provisions</b>		
Payable for Management fee	2,057,180	2,138,459
Payable for Trustee Fee	97,234	100,649
Payable for Custodian Fee	78,260	18,306
VAT & TDS Payable	1,339,231	627,060
Payable for Audit Fees	46,000	46,000
Payable for Issue & Preliminary Expense	4,592,570	4,592,570
Payable to others		
	<b>8,210,475</b>	<b>7,523,043</b>
The balances under "VAT payable" and "Payable for Issue & Preliminary Expense" were carried forward from last year (Note No. 8.00) with the intention of settlement.		
<b>9.00 Fund Capital</b>		
Unit Fund	218,939,400	200,000,000
Number of Units (TK 10 each)	<b>218,939,400</b>	<b>200,000,000</b>
<b>10.00 Unit Premium</b>		
Opening Balance	-	-
Add: Unit Premium during the year	1,060,600	-
Less: Unit Premium reimbursed for re-purchases of units	-	-
	<b>1,060,600</b>	<b>-</b>
<b>11.00 Retained Earnings</b>		
Opening Balance	3,153,073	-
During the period	10,947,644	3,153,073
Less: Redemption	-	-
Less: Prior year adjustment	(53,124)	-
	<b>14,047,593</b>	<b>3,153,073</b>
<b>12.00 Unrealised gain/(loss) during the year</b>		
Provision required Closing of the year	(4,247,478)	(6,292,994)
Less: Provision required Beginning of the year	(6,292,994)	-
	<b>2,045,516</b>	<b>(6,292,994)</b>
<b>13.00 Net Asset Value Per Unit at Cost</b>		
Net Asset Value	238,295,072	209,446,067
Number of Units (TK 10 each)	21,893,940	20,000,000
	<b>10.88</b>	<b>10.47</b>





**INVESTASIA Balanced Unit Fund**  
**Notes to the Financial Statements**  
**For the year ended June 30, 2025**

**14.00 Net Asset Value Per Unit at Market**

Net Asset Value at cost	238,295,072	209,446,067
Less: Unrealised gain/(loss)	(4,247,478)	(6,292,994)
<b>Net Asset Value Per Unit at Market Value</b>	<b>234,047,593</b>	<b>203,153,073</b>
Number of Units (TK 10 each)	21,893,940	20,000,000
	<b>10.69</b>	<b>10.16</b>

**15.00 Earnings Per Unit**

Net profit for the period	10,947,644	3,153,073
Number of Units	21,893,940	20,000,000
	<b>0.50</b>	<b>0.16</b>

**16.00 Dividend Declaration**

The Board of Trustees of **Invest Asia Balanced Unit Fund** has declared 2.50% Percent **cash dividend** for the year ended **30th June 2025**. Total Dividend Amount: BDT 50,00,000 Dividend Per Unit: BDT 0.25 Record date will be 31th July 2025.

**17.00 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 August 11, 2025

  
Asset Manager

  
Trustee

