Investasia Balanced Unit Fund

Financial Statements (Un-Audited)
For the Quarter ended as on 30 September 2026

INVESTASIA Balanced Unit Fund
Quarterly Statement of Financial Position (Un-Audited)
as at September 30, 2026

Particulars	Notes	Amount in Taka	Amount in Taka
ASSETS:		**30-Sep-26**	**30-Jun-26**
Issue and preliminary expenses	3	2,062,742	2,254,591
Investments in Securities at Fair Value	4	66,931,485	39,767,883
Accounts receivable	5	1,251,957	39,027,984
Advance, deposit & prepayments	6	158,849	211,499
Cash & cash equivalents	7	134,546,849	142,127,602
		204,951,882	**223,389,558**
LIABILITES:			
Current Liablities & Provision	8	4,788,175	5,969,052
		4,788,175	**5,969,052**
Net Assets		**200,163,707**	**217,420,506**
CAPITAL AND LIABILITIES			
Unit Holders' Equity			
Fund capital	9	200,135,000	200,135,000
Unit Premium	10	6,210	6,210
Retained earnings	11	(977,503)	16,279,296
Dividend Equalization Fund	12	1,000,000	1,000,000
		200,163,707	**217,420,506**
		-	-
Net Assets Value (Cost)	14.00	10.65	10.96
Net Assets Value (Fair value)	15.00	10.00	10.86

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.

Date: October 27, 2026

INVESTASIA Balanced Unit Fund
Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
For the period ended September 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		603,443	-
Dividend income-Listed Securities		65,000	-
Imterest Income		-	938,562
Total income		**668,443**	**938,562**
EXPENSES			
Management fee		985,637	1,340,844
Trustee fee		304,587	63,448
Custodian Fee		304,587	2,621
Amortization on issue and preliminary Expenses		191,849	185,593
BSEC annual fee		52,650	62,713
Publication and Regulatory Advertisement		12,994	63,595
Loss on Sale of Securities		19,125	-
Bank charges		253	150,738
Operating expenses		**1,871,682**	**1,869,552**
Net profit before provision		**(1,203,239)**	**(930,990)**
Unrealised Gain/(Loss) on Securities	**12.00**	(11,050,185)	1,599,540
Net profit after provision		**(12,253,424)**	**668,551**
Earnings per unit (EPU)	**13.00**	**(0.61)**	**0.03**

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.

Date: October 27, 2026

INVESTASIA Balanced Unit Fund
Statement of Changes in Equity
For the period ended September 30, 2026

Amount in Taka

Particulars	Unit Capital Fund	Unit Premium	Unrealized Gain	Retained Earnings	Total Equity
Opening Balance as on 01 July, 2026	**200,135,000**	**6,210**	**1,000,000**	**16,279,295**	**217,420,505**
Fund Capital			-		-
Unit Premium	-		-		-
Profit during the period	-	-	-	(12,253,424)	(12,253,424)
Unrealized gain	-	-	-		-
Dividend Paid for (2025-2026)	-	-	-	(5,003,375)	(5,003,375)
Closing Balance as at 30 September 2026	**200,135,000**	**6,210**	**1,000,000**	**(977,504)**	**200,163,706**

Statement of Changes in Equity
For the year ended 30-June-2026

Amount in Taka

Particulars	Unit Capital Fund	Unit Premium	Dividend Equalization Fund	Retained Earnings	Total Equity
Opening Balance as on 01 July, 2025	218,939,400	1,060,600	-	14,047,593	234,047,593
Fund Capital	(18,804,400)	(1,054,390)	-	(549,249)	(20,408,039)
Unit Premium	-		-	-	-
Profit during the period	-	-	-	8,780,951	8,780,951
Unrealized gain	-	-	-		-
Dividend Paid for (2024-2025)	-	-	-	(5,000,000)	(5,000,000)
Transfer to Dividend Equalization Fund			1,000,000	(1,000,000)	
Closing Balance as at 30 June 2026	**200,135,000**	**6,210**	**1,000,000**	**16,279,295**	**217,420,505**

Annexed notes form an integral part of this financial statements.

Asset Manager **Trustee** **Trustee**

Date: October 27, 2026

INVESTASIA Balanced Unit Fund
Statement of Cash Flows (Un-audited)
For the period ended September 30, 2026

Particulars	Notes	Amount in Taka	
		30-Sep-26	30-Jun-26
Cash Flows from / (used) in Operating Activities:			
Profit on sells of securities		603,443	1,400,114
Dividend income-Listed Securities		65,000	387,557
Interest Income		-	12,378,649
Operating Expenses		(1,679,833)	(6,996,708)
Cureent Liabilities & Provisions		(1,180,877)	(2,241,423)
Accounts Receivable		37,776,026	(23,706,739)
Advance, Deposit & Prepayments		52,650	20,063
Net Cash from Operating Activities		**35,636,409**	**(18,758,487)**
Cash Flows from / (used) in Investing Activities:			
Investment in listed Securities		(38,213,787)	(28,041,776)
Net Cash Out Flows from Investing Activities		**(38,213,787)**	**(28,041,776)**
Cash Flows from / (used) in Financing Activities :			
Fund Capital		-	(18,804,400)
Redemption Retained Earnings		-	(549,249)
Unit Premium		-	(1,054,390)
Prior year adjustment			-
Dividend Paid for (2024-2025)			(5,000,000)
Dividend Paid for (2025-2026)		(5,003,375)	
Net Cash used in Financing Activities		**(5,003,375)**	**(25,408,039)**
Net Increase / (Decrease) Cash		(7,580,753)	(72,208,303)
Cash & Cash Equivalents at the Beginning of the year		142,127,602	214,335,905
Cash and Cash Equivalents at the end of the year		**134,546,849**	**142,127,602**
Net Operating Cash Flow Per Unit (NOCFPU)		**1.78**	**(0.94)**
		-	-

Annexed notes form an integral part of this financial statements.

Asset Manager **Trustee** **Trustee**

Date: October 27, 2026

INVESTASIA Balanced Unit Fund
Notes to the Financial Statements (Un-audited)
For the period ended Sept 30, 2026

	Amounts in Taka	
	30-Sep-26	**30-Jun-26**
3.00 Issue and preliminary expenses and		
Opening balance	2,254,591	3,009,475
Add: Prospectus abridged version published		-
	2,254,591	**3,009,475**
Less: Amortization during the period	(191,849)	(754,885)
Total	**2,062,742**	**2,254,591**
4.00 Investment in Securities at Fair Value		
Cost Value of Securities	79,862,423	41,648,636
Unrealised gain/(loss)	(12,930,938)	(1,880,753)
Fair Value	**66,931,485**	**39,767,883**

4.01 Investment in Securities

Particulars	Amount in Taka			
	Cost Value	**Fair Value September 30, 2026**	**Required (Provision)/ Excess**	**Fair Value June 30, 2026**
Listed securities	79,862,423	66,931,485	(12,930,938)	39,767,883
Non Listed Securities	-	-	-	-
Total	**79,862,423**	**66,931,485**	**(12,930,938)**	**39,767,883**

5.00 Accounts Receivable		
Interest receivable from Bank	-	-
Dividend Receivable	-	147,557
Receivables from brokerage house	1,251,957	38,880,427
Total	**1,251,957**	**39,027,984**
6.00 Advance, deposit and prepayments		
Advance BSEC Fee	158,849	211,499
Less: Prior year adjustment	-	
Total	**158,849**	**211,499**
7.00 Cash at Bank		
Cash at bank (ESCROW)-One Bank-0183000001911	1,585,317	1,585,317
Cash at bank (STD)-One Bank (Sponsor A/C)-0183000001718	4,085,867	4,085,867
Cash at bank (STD)-One Bank-0183000002129	51,304,342	51,304,342
Cash at bank (STD)-EBL Bank-1271030000112	77,563,616	85,149,116
Eastern Bank PLC Dividend A/C-(2024-2025)-1271030000247	2,961	2,961
Eastern Bank PLC Dividend A/C-(2025-2026)-1271030000269	4,747	-
Total	**134,546,849**	**142,127,602**

8.00	**Current Liabilities and Provisions**		
	Payable for Management fee	792,795	1,600,389
	Payable for Trustee Fee	244,994	931,080
	Payable for Custodian Fee	1,303,163	1,058,169
	VAT & TDS Payable	2,323,723	2,205,914
	Payable for Audit Fees	-	50,000
	Payable for Issue & Preliminary Expenses (CDBL Fee)	123,500	123,500
	Total	**4,788,175**	**5,969,052**
9.00	**Fund Capital**		
	Opening Balance:	200,135,000	218,939,400
	Add: Unit sold during the year	-	135,000
	Less: Unit surrender by holder	-	(18,939,400)
	Closing Balance:	**200,135,000**	**200,135,000**
	Number of Units (TK 10 each)	**20,013,500**	**20,013,500**
10.00	**Unit Premium**		
	Opening Balance	6,210	1,060,600
	Add: Unit Premium during the year	-	6,210
	Less: Unit Premium reimbursed for re-purchases of units	-	(1,060,600)
		6,210	**6,210**
11.00	**Retained Earnings**		
	Opening Balance	16,279,296	14,047,594
	Add: During the period	(12,253,424)	8,780,951
	Less: Redemption	-	(549,249)
	Less: Dividend Paid (2024-2025)	-	(5,000,000)
	Less: Dividend Paid (2025-2026)	(5,003,375)	-
	Less: Dividend Equalization Fund	-	(1,000,000)
	Total	**(977,503)**	**16,279,296**
12.00	**Dividend Equalization Fund**		
	Opening Balance	1,000,000	-
	Add: During the period	-	1,000,000
	Less: Adjustment	-	-
		1,000,000	**1,000,000**
13.00	**Unrealised Gain/(Loss) on Securities**		
	Provision required Closing of the year	(12,930,938)	(1,880,753)
	Less: Provision required Beginning of the year	(1,880,753)	(4,247,478)
	Total	**(11,050,185)**	**2,366,725**
14.00	**Earnings Per Unit**		
	Net profit for the period	(12,253,424)	8,781,451
	Number of Units	20,013,500	20,013,500
		(0.61)	**0.44**

15.00 Net Asset Value Per Unit at Cost

Net Asset Value (Market Value)	200,163,707	217,421,006
Add: Unrealised Loss on Securities	12,930,938	1,880,753
	213,094,645	**219,301,759**
Number of Units (TK 10 each)	20,013,500	20,013,500
	10.65	**10.96**

16.00 Net Asset Value Per Unit at Market

Net Asset Value at cost	200,163,707	217,421,006
Net Asset Value Per Unit at Market Value	**200,163,707**	**217,421,006**
Number of Units (TK 10 each)	20,013,500	20,013,500
	10.00	**10.86**

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 October 27, 2026

Asset Manager Trustee Trustee

Date: October 27, 2026