

INVESTASIA Balanced Unit Fund
Statement of Financial Position (Un-audited)
as at March 31, 2025

Particulars	Notes	Amount in Taka	Amount in Taka
<u>ASSETS:</u>		31-Mar-25	30-Jun-24
Investments in Securities at Fair Value	3	11,860,834	19,195,230
Cash & cash equivalents	4	189,265,067	184,816,298
Accounts receivable	5	14,203,308	2,640,939
Advance, deposit & prepayments	6	742,834	250,419
Issue and preliminary expenses	7	3,198,813	3,773,231
		219,270,856	210,676,117
<u>LIABILITIES:</u>			
Current Liabilities & Provision	8	6,738,068	7,523,043
		6,738,068	7,523,043
Net Assets		212,532,788	203,153,073
<u>CAPITAL AND LIABILITIES</u>			
Unit Holders' Equity			
Fund capital	9	200,000,000	200,000,000
Retained earnings	10	7,985,820	3,153,073
Unrealized gain	11	4,546,968	-
		212,532,788	203,153,073
		-	-
Net Assets Value (Cost)	12	10.71	10.47
Net Assets Value (Fair value)	13	10.63	10.16

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: April 27, 2025




INVESTASIA Balanced Unit Fund
Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the period from July 01, 2024 to March 31, 2025

Particulars	Notes	Amount in Taka			
		July 01, 2024 to March 31, 2025	July 01, 2023 to March 31, 2024	Jan 01, 2025 to March 31, 2025	Jan 01, 2024 to March 31, 2024
<u>INCOME</u>					
Profit on sale of securities		629,687	-	-	-
Dividend income-Listed Securities		7	-	5	-
Interest Income		9,307,592	3,865,810	6,376,270	589,042
Total income		9,937,285	3,865,810	6,376,275	589,042
<u>EXPENSES</u>					
Management fee		3,828,019	1,523,767	1,266,869	1,523,767
Trustee fee		180,620	71,765	59,750	71,765
Custodian Fee		46,009	9,093	15,012	9,093
Amortization on issue and preliminary Expenses		574,417	78,548	192,504	78,548
BSEC annual fee		160,290	-	53,430	-
Stock clearing & settlement charge		188	-	-	-
Publication and Regulatory Advertisement		111,608	-	18,687	-
Bank charges		203,389	52,444	202,933	647
Operating expenses		5,104,539	1,735,616	1,809,184	1,683,819
Net profit before provision		4,832,746	2,130,193	4,567,091	(1,094,777)
(Provision) or write back against Investment at Fair	11	4,546,968	(3,726,676)	309,668	-
Net profit after provision		9,379,714	(1,596,482)	4,876,759	(1,094,777)
Earnings per unit (EPU)	14	0.24	(0.08)	0.23	(0.05)

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Asset Manager


Trustee

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

Dhaka
Date: April 27, 2025



INVESTASIA Balanced Unit Fund
Statement of Changes in Equity
For the period from July 01, 2024 to March 31, 2025

					Amount in Taka
Particulars	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	-	-	-	-	-
Profit during the period	-	-	-	4,832,746	4,832,746
Unrealized gain	-	-	4,546,968	-	4,546,968
Closing Balance as at 31 March-2025	200,000,000	-	4,546,968	7,985,820	212,532,788

Statement of Changes in Equity
as on 30th June 2024

					Amount in Taka
Particulars	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
Redemption	-	-	-	-	-
Profit during the period	-	-	-	3,153,073	3,153,073
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

Dhaka
Date: April 27, 2025




INVESTASIA Balanced Unit Fund
Statement of Cash Flows (Un-audited)
For the period from July 01, 2024 to March 31, 2025

Particulars	Notes	Amount in Taka	Amount in Taka
		July 01, 2024 to March 31, 2025	July 01, 2023 to March 31, 2024
Cash Flows from / (used) in Operating Activities:			
Profit on sells of securities		629,687	-
Dividend income-Listed Securities		7	-
Interest Income		9,307,592	3,276,768
Operating Expenses		(4,530,122)	(52,444)
Issue & Preliminary Expenses		-	(81,650)
Interest from Escrow Bank Account		-	622,340
Curent Liabilities & Provisions		(784,975)	-
Accounts Receivable		(11,562,369)	(1,011,776)
Advance, Deposit & Prepayments		(492,415)	(53,124)
Net Cash from Operating Activities		(7,432,596)	2,700,114
Cash Flows from / (used) in Investing Activities:			
Investment in listed Securities		11,881,365	(25,488,224)
Net Cash Out Flows from Investing Activities		11,881,365	(25,488,224)
Cash Flows from / (used) in Financing Activities :			
Fund Capital		-	20,000,000
Net Cash used in Financing Activities		-	20,000,000
Net Increase / (Decrease) Cash		4,448,769	(2,788,110)
Cash & Cash Equivalents at the Beginning of the year		184,816,298	-
Cash and Cash Equivalents at the end of the year		189,265,067	(2,788,110)
Net Operating Cash Flow Per Unit (NOCFPU)		(0.37)	0.14

Annexed notes form an integral part of this financial statements.


Asset Manager


Trustee

Dhaka
Date: April 27, 2025



INVESTASIA Balanced Unit Fund
Notes to the Financial Statements
as at and for the period ended March 31, 2025

1.00 Introduction

INVESTASIA Balanced Unit Fund was constituted through a Trust Deed signed on 7 August 2019 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 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 as Bangladesh Accounting Standards(BAS)/Bangladesh Financial Reporting Standards(BFRS). The disclosures of information made in accordance with the requirements of Trust Deed and সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল

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, 2024 to March 31, 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 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 December 31, 2024.
- 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 Balanced Unit Fund
Notes to the Accounts


		Amounts in Taka	Amounts in Taka		
		31-Mar-25	30-Jun-24		
3	Investment in Securities at Fair Value				
	Cost Value of Securities	13,606,860	25,488,224		
	Unrealised gain/(loss)	(1,746,026)	(6,292,994)		
	Fair Value	11,860,834	19,195,230		
3.01	Investment in Securities				
		Amount in Taka			
	Particulars	Cost Value	Fair Value March 31, 2025	Required (Provision)/Excess	Fair Value June 30, 2024
	Listed securities	13,606,860	11,860,833.51	(1,746,026)	19,195,230
	Non Listed Securities	-	-	-	-
	Total	13,606,860	11,860,834	(1,746,026)	19,195,230
4	Cash and cash equivalents				
	Cash at bank (FDR)-One Bank-0184120012700		11,119,093		10,250,000
	Cash at bank (FDR)-One Bank-0184120012711		11,119,093		10,250,000
	Cash at bank (FDR)-One Bank-0184120012722		11,119,093		10,250,000
	Cash at bank (FDR)-One Bank-0184120012733		11,119,093		10,250,000
	Cash at bank (FDR)-One Bank-0184120012744		11,119,093		10,250,000
	Cash at bank (ESCROW)-One Bank-0183000001911		1,391,542		1,378,699
	Cash at bank (STD)-One Bank (Sponsor A/C)-0183000001718		3,579,624		3,470,554
	Cash at bank (STD)-One Bank-0183000002129		1,342,671		128,717,045
	Cash at bank (STD)-EBL Bank-1271030000112		127,355,765		-
			189,265,067		184,816,298
5	Accounts Receivable				
	Interest receivable from Bank		680,669		646,678
	Dividend Receivable		-		982,485
	Receivables from brokerage house		13,522,640		1,011,776
			14,203,308		2,640,939
6	Advance, deposit and prepayments				
	Advance in Initial public offer (IPO)		-		-
	Advance income tax		705,829		53,124
	Advance BSEC Fee		37,005		197,295
			742,834		250,419
7	Issue and preliminary expenses and				
	Opening balance		3,773,231		4,592,570
	Add: Prospectus abridged version published		-		81,650
	Less: Interest income on escrow. acc. at One Bank -0183000001911		-		(622,340)
	Interest Income	672,915	-		-
	AIT & Maintenance Fee	(50,575)	-		-
	Total		3,773,231		4,051,880
	Less: Amortization during the period		(574,417)		(278,649)
			3,198,813		3,773,231
8	Current Liabilities and Provisions				
	Payable for Management fee		1,014,148		2,138,459
	Payable for Trustee Fee		47,895		100,649
	Payable for Custodian Fee		54,313		18,306
	VAT & TDS Payable		1,029,143		627,060
	Payable for Audit Fees		-		46,000
	Payable fro Issue & Preliminary Expense		4,592,570		4,592,570
			6,738,068		7,523,043
9	Fund Capital				
	Unit Fund		200,000,000		200,000,000
	Number of Units (TK 10 each)		200,000,000		200,000,000



10 Retained Earnings		
Opening Balance	3,153,073	-
Add: During the period	4,832,746	3,153,073
	<u>7,985,820</u>	<u>3,153,073</u>
11 Unrealised Gain/(Loss) on Securities		
Opening Gain/Loss (30th June 2024)	(6,292,994)	-
Add: During the Period	4,546,968	(6,292,994)
Less: Adjustment During the Period	-	-
	<u>(1,746,026)</u>	<u>(6,292,994)</u>
Opening Gain/Loss (31st December 2024)	(2,055,694)	
Add: During the Period	309,668	
Less: Adjustment During the Period	-	
	<u>(1,746,026)</u>	
12 Net Asset Value Per Unit at Cost		
Net Asset Value (Market Value)	212,532,788	203,153,073
Add: Unrealised Loss on Securities	1,746,026	6,292,994
	<u>214,278,814</u>	<u>209,446,067</u>
Number of Units (TK 10 each)	20,000,000	20,000,000
	<u>10.71</u>	<u>10.47</u>
13 Net Asset Value Per Unit at Market		
Net Asset Value (Market)	212,532,788	203,153,073
Number of Units (TK 10 each)	20,000,000	20,000,000
	<u>10.63</u>	<u>10.16</u>
14 Earnings Per Unit		March-2024
Net profit for the period	4,832,746	(1,596,482)
Number of Units	20,000,000	20,000,000
	<u>0.24</u>	<u>(0.08)</u>
15 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 April 27, 2025


Asset Manager


Trustee

Dhaka
Date: April 27, 2025

