


**INVESTASIA Balanced Unit Fund**  
**Statement of Financial Position (Un-audited)**  
**as at September 30, 2024**

Particulars	Notes	Amount in Taka	Amount in Taka
<b><u>ASSETS:</u></b>		<b>30-Sep-24</b>	<b>30-Jun-24</b>
Investments in Securities at Fair Value	3	12,063,100	19,195,230
Cash & cash equivalents	4	186,811,757	184,816,298
Accounts receivable	5	14,488,811	2,640,939
Advance, deposit & prepayments	6	196,989	250,419
Issue and preliminary expenses	7	3,578,591	3,773,231
		<b>217,139,248</b>	<b>210,676,117</b>
<b><u>LIABILITES:</u></b>			
Current Liabilities & Provision	8	8,817,613	7,523,043
		<b>8,817,613</b>	<b>7,523,043</b>
<b>Net Assets</b>		<b>208,321,636</b>	<b>203,153,073</b>
 <b><u>CAPITAL AND LIABILITIES</u></b>			
<b>Unit Holders' Equity</b>			
Fund capital	9	200,000,000	200,000,000
Retained earnings	10	3,572,402	3,153,073
Unrealized gain	11	4,749,234	-
		<b>208,321,636</b>	<b>203,153,073</b>
<b>Net Assets Value (Cost)</b>	<b>12</b>	<b>10.49</b>	<b>10.47</b>
<b>Net Assets Value (Fair value)</b>	<b>13</b>	<b>10.42</b>	<b>10.16</b>

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 30, 2024



**INVESTASIA Balanced Unit Fund**  
**Statement of Profit or Loss and Other Comprehensive Income (Un-audited)**  
**For the year ended September 30, 2024**

Particulars	Notes	Amount in Taka	Amount in Taka
		July 01, 2024 to September 30, 2024	July 01, 2023 to September 30, 2023
<b><u>INCOME</u></b>			
Profit on sale of securities		629,687	-
Dividend income-Listed Securities		1	-
Interest on FDR		1,445,105	-
<b>Total income</b>		<b>2,074,793</b>	<b>-</b>
<b><u>EXPENSES</u></b>			
Management fee		1,265,294	-
Trustee fee		59,671	-
Custodian Fee		15,604	-
Amortization on issue and preliminary Expenses		194,639	-
BSEC annual fee		53,430	-
Stock clearing & settlement charge		188	-
Publication and Regulatory Advertisement		66,182	-
Bank charges		456	-
<b>Operating expenses</b>		<b>1,655,465</b>	<b>-</b>
<b>Net profit before provision</b>		<b>419,328</b>	<b>-</b>
(Provision) or write back against Investment at Fair Value	11	4,749,234	-
<b>Net profit after provision</b>		<b>5,168,562</b>	<b>-</b>
<b>Earnings per unit (EPU)</b>	<b>14</b>	<b>0.02</b>	<b>-</b>

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 Trustee

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

Dhaka  
 Date: October 30, 2024



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

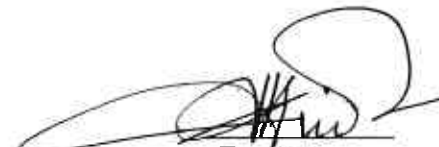
Particulars	Amount in Taka				
	Unit Capital Fund	Unit Premium	Unrealized Gain	Retained Earnings	Total Equity
<b>Opening Balance as on 01 July, 2024</b>	200,000,000	-	-	3,153,073	203,153,073
Fund Capital	-	-	-	-	-
Profit during the period	-	-	-	419,328	419,328
Unrealized gain	-	-	4,749,234	-	4,749,234
<b>Closing Balance as at 30 Sep 2024</b>	200,000,000	-	4,749,234	3,572,402	208,321,636

**Statement of Changes in Equity**  
**as on 30th June 2024**

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

Annexed notes form an integral part of this financial statements.

  
 Asset Manager

  
 Trustee

Dhaka  
 Date: October 30, 2024



**INVESTASIA Balanced Unit Fund**  
**Statement of Cash Flows (Un-audited)**  
**For the year ended September 30, 2024**

Particulars	Notes	Amount in Taka	Amount in Taka
		30th Sep 2024	30th Sept 2023
<b>Cash Flows from / (used) in Operating Activities:</b>			
Profit on sells of securities		629,687	-
Dividend income-Listed Securities		(283,762)	-
Interest Income		762,697	-
Operating Expenses		2,764,217	-
Issue & Preliminary Expenses		-	-
Interest from Escrow Bank Account		-	-
Accounts Receivable		(13,522,640)	-
Advance, Deposit & Prepayments		372,841	-
<b>Net Cash from Operating Activities</b>		<b>(9,276,960)</b>	<b>-</b>
<b>Cash Flows from / (used) in Investing Activities:</b>			
Investment in listed Securities		(13,606,860)	-
<b>Net Cash Out Flows from Investing Activities</b>		<b>(13,606,860)</b>	<b>-</b>
<b>Cash Flows from / (used) in Financing Activities :</b>			
Fund Capital		200,000,000	-
<b>Net Cash used in Financing Activities</b>		<b>200,000,000</b>	<b>-</b>
<b>Net Increase / (Decrease) Cash</b>		<b>177,116,181</b>	<b>-</b>
Cash & Cash Equivalents at the Beginning of the year		-	-
<b>Cash and Cash Equivalents at the end of the year</b>		<b>177,116,181</b>	<b>-</b>
<b>Net Operating Cash Flow Per Unit (NOCFPU)</b>		<b>(0.46)</b>	<b>-</b>

Annexed notes form an integral part of this financial statements.

  
Asset Manager

  
Trustee

Dhaka  
Date: October 30, 2024



**INVESTASIA Balanced Unit Fund**  
**Notes to the Financial Statements**  
**as at and for the period ended September 30, 2024**

## **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 (সিউসিআর) ফান্ড বিধিমালা, ২০০৯ 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

### **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 September 30, 2024.

## 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, 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 (সিউচুয়াল 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 (সিউচুয়াল 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 (সিউচুয়াল 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 30-Sep-24	Amounts in Taka 30-Jun-24
<b>3</b>	<b>Investment in Securities at Fair Value</b>		
	Cost Value of Securities	13,606,860	25,488,224
	Unrealised gain/(loss)	(1,543,760)	(6,292,994)
	<b>Fair Value</b>	<b>12,063,100</b>	<b>19,195,230</b>
<b>3.01</b>	<b>Investment in Securities</b>		
		Amount in Taka	
	Particulars	Cost Value	Fair Value Sep 30, 2024
		Required (Provision)/Excess	Fair Value June 30, 2024
	Listed securities	13,606,860	12,063,100
	Non Listed Securities	-	-
	<b>Total</b>	<b>13,606,860</b>	<b>12,063,100</b>
		<b>(1,543,760)</b>	<b>19,195,230</b>
<b>4</b>	<b>Cash and cash equivalents</b>		
	Cash at bank (FDR)-One Bank-0184120012700	10,531,875	10,250,000
	Cash at bank (FDR)-One Bank-0184120012711	10,531,875	10,250,000
	Cash at bank (FDR)-One Bank-0184120012722	10,531,875	10,250,000
	Cash at bank (FDR)-One Bank-0184120012733	10,531,875	10,250,000
	Cash at bank (FDR)-One Bank-0184120012744	10,531,875	10,250,000
	Cash at bank (ESCROW)-One Bank-0183000001911	1,378,699	1,378,699
	Cash at bank (STD)-One Bank ( Sponsor A/C)-0183000001718	3,470,554	3,470,554
	Cash at bank (STD)-One Bank-0183000002129	755,767	128,717,045
	Cash at bank (STD)-EBL Bank-1271030000112	128,547,362	
		<b>186,811,757</b>	<b>184,816,298</b>
<b>5</b>	<b>Accounts Receivable</b>		
	Interest receivable from Bank	682,408	646,678
	Dividend Receivable	283,763	982,485
	Receivables from brokerage house	13,522,640	1,011,776
		<b>14,488,811</b>	<b>2,640,939</b>
<b>6</b>	<b>Advance, deposit and prepayments</b>		
	Advance in Initial public offer (IPO)	-	-
	Advance income tax	53,124	53,124
	Advance BSEC Fee	143,865	197,295
		<b>196,989</b>	<b>250,419</b>
<b>7</b>	<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 -0183000001911	-	(622,340)
	Interest Income	672,915	-
	AIT & Maintenance Fee	(50,575)	-
	<b>Total</b>	<b>3,773,231</b>	<b>4,051,880</b>
	Less: Amortization during the period	(194,639)	(278,649)
		<b>3,578,591</b>	<b>3,773,231</b>
<b>8</b>	<b>Current Liabilities and Provisions</b>		
	Payable for Management fee	3,128,689	2,138,459
	Payable for Trustee Fee	147,348	100,649
	Payable for Custodian Fee	30,518	18,306
	VAT & TDS Payable	918,488	627,060
	Payable for Audit Fees	-	46,000
	Payable fro Issue & Preliminary Expense	4,592,570	4,592,570
		<b>8,817,613</b>	<b>7,523,043</b>
<b>9</b>	<b>Fund Capital</b>		
	Unit Fund	200,000,000	200,000,000
	Number of Units (TK 10 each)	<b>200,000,000</b>	<b>200,000,000</b>
<b>10</b>	<b>Retained Earnings</b>		
	Opening Balance	3,153,073	-
	Add: During the period	419,328	3,153,073
		<b>3,572,402</b>	<b>3,153,073</b>



<b>11 Unrealised Gain/(Loss) on Securities</b>		
Opening Gain/Loss	(6,292,994)	-
Add: During the Period	4,749,234	(6,292,994)
Less: Adjustment During the Period	-	-
	<u>(1,543,760)</u>	<u>(6,292,994)</u>
<b>12 Net Asset Value Per Unit at Cost</b>		
Net Asset Value (Market Value)	208,321,636	203,153,073
Add: Unrealised Loss on Securities	1,543,760	6,292,994
	<u>209,865,396</u>	<u>209,446,067</u>
Number of Units (TK 10 each)	20,000,000	20,000,000
	10.49	10.47
<b>13 Net Asset Value Per Unit at Market</b>		
Net Asset Value (Market)	<u>208,321,636</u>	<u>203,153,073</u>
Number of Units (TK 10 each)	20,000,000	20,000,000
	10.42	10.16
<b>14 Earnings Per Unit</b>		
Net profit for the period	419,328	-
Number of Units	20,000,000	20,000,000
	0.02	-
<b>15 Approval of the Financial Statements</b>		

These financial statements were authorized for issue in accordance with a resolution of the Fund's Board of Trustee on October 30, 2024

  
Asset Manager

  
Trustee

Dhaka  
Date: October 30, 2024