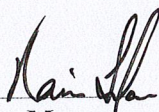
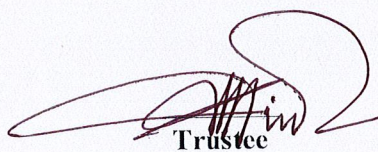


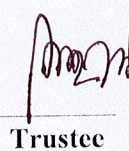
**INVESTASIA Balanced Unit Fund**  
**Statement of Financial Position (Un-audited)**  
**For the period ended September 30, 2025**

For the period ended September 30, 2020			
Particulars	Notes	Amount in Taka	
		30 September 25	30 June 25
<b><u>ASSETS:</u></b>			
Investments in Securities at Fair Value	3	10,958,922	9,359,382
Issue and Preliminary Expenses	4	2,823,882	3,009,475
Advance, Deposit & Prepayments	5	168,849	231,562
Accounts Receivable	6	43,522,589	15,321,745
Cash & Cash Equivalents	7	154,405,775	214,335,905
		<b>211,880,016</b>	<b>242,258,069</b>
<b><u>LIABILITIES:</u></b>			
Current Liabilities & Provision	8	2,713,121	8,210,475
		<b>2,713,121</b>	<b>8,210,475</b>
<b>Net Assets</b>		<b>209,166,895</b>	<b>234,047,593</b>
<b><u>CAPITAL AND LIABILITIES</u></b>			
<b><u>Unit Holders' Equity</u></b>			
Fund Capital	9	200,000,000	218,939,400
Unit Premium	10	-	1,060,600
Retained Earnings	11	9,166,895	14,047,593
		<b>209,166,895</b>	<b>234,047,593</b>
		-	-
<b>Net Assets Value (Cost)</b>	13	<b>10.59</b>	<b>10.88</b>
<b>Net Assets Value (Fair value)</b>	14	<b>10.46</b>	<b>10.69</b>

The annexed notes (3-16) form an integral part of these financial statements.

  
**Asset Manager**

  
**Trustee**

  
**Trustee**

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

Date: 27 October, 2025  
Place: Dhaka

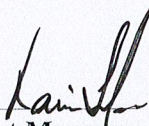


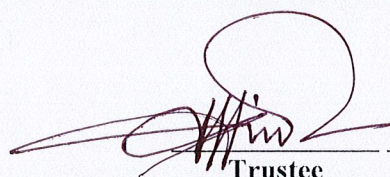
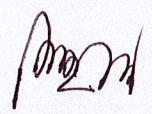


**INVESTASIA Balanced Unit Fund**  
**Statement of Profit or Loss and Other Comprehensive Income (Un-audited)**  
**For the period ended 01 Jul 2025 to 30 September 2025**

		Amount in Taka	
Particulars	Notes	July 01, 2025 to September 30, 2025	July 01, 2024 to September 30, 2024
<b><u>INCOME</u></b>			
Profit on sale of securities		-	629,687
Dividend income-Listed Securities		-	-
Interest income		938,562	1,445,105
<b>Total income</b>		<b>938,562</b>	<b>2,074,792</b>
<b><u>EXPENSES</u></b>			
Management fee		1,340,844	1,265,294
Trustee fee		63,448	59,671
Custodian Fee		2,621	15,604
Audit Fee			-
Amortization on issue and preliminary Expenses		185,593	194,639
BSEC annual fee		62,713	53,430
Stock Clearing & Settlement Charges			188
Publication and Regulatory Advertisement		63,595	66,182
Bank charges & Income tax expense		150,738	456
<b>Operating expenses</b>		<b>1,869,552</b>	<b>1,655,465</b>
<b>Unit Premium</b>		<b>(930,990)</b>	<b>419,327</b>
Unrealised gain/(loss) during the year	12	1,599,540	4,749,234
<b>Net profit after provision</b>		<b>668,551</b>	<b>5,168,561</b>
<b>Earnings per unit (EPU)</b>	15	<b>0.03</b>	<b>0.02</b>

The annexed notes (3-16) form an integral part of these financial statements.

  
Asset Manager

   
Trustee Trustee

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

Date: 27 October, 2025  
Place: Dhaka





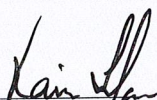
**INVESTASIA Balanced Unit Fund**  
**Statement of Changes in Equity (Un-Audited)**  
**For the period ended 01 Jul 2025 to 30 September 2025**

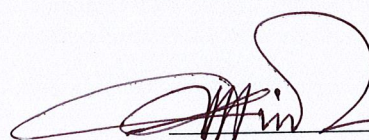
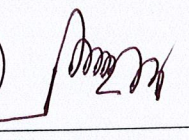
Amount in Taka				
Particulars	Unit Capital Fund	Unit Premium	Retained Earnings	Total Equity
<b>Opening Balance as on 01</b>	<b>218,939,400</b>	<b>1,060,600</b>	<b>14,047,593</b>	<b>234,047,593</b>
Redemption	(18,939,400)	(1,060,600)	(549,249)	(20,549,249)
Profit during the period	-	-	668,551	668,551
Dividend Paid for (2024-2025)			(5,000,000)	(5,000,000)
<b>Closing Balance as at 30 Sep, 2025</b>	<b>200,000,000</b>	<b>-</b>	<b>9,166,895</b>	<b>209,166,895</b>

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

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

Annexed notes form an integral part of this financial statements.

  
**Asset Manager**

   
**Trustee** **Trustee**

Date: 27 October, 2025

Place: Dhaka

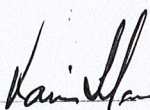


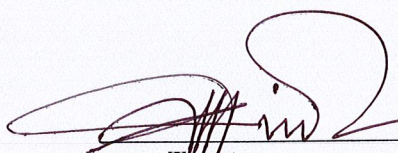
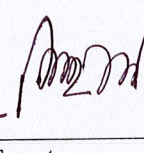


**INVESTASIA Balanced Unit Fund**  
**Statement of Cash Flows (Un-Audited)**  
**For the period ended September 30, 2025**

Particulars	Amount in Taka	
	30 September 25	30 June 25
<b>Cash Flows from / (used) in Operating Activities:</b>		
Profit on sells of securities	-	629,687
Dividend income-Listed Securities	-	7
Interest Income	938,562	15,740,045
Operating Expenses	(1,869,552)	(6,703,854)
Issue & Preliminary Expenses	185,593	-
Accounts Receivable	(28,200,844)	(12,680,806)
Advance, Deposit & Prepayments	62,713	18,857
Current Liabilities and Provisions	(5,497,354)	687,432
<b>Net Cash from Operating Activities</b>	<b>(34,380,881)</b>	<b>(2,308,633)</b>
<b>Cash Flows from / (used) in Investing Activities:</b>		
Investment in listed Securities	-	11,881,365
<b>Net Cash Out Flows from Investing Activities</b>	<b>-</b>	<b>11,881,365</b>
<b>Cash Flows from / (used) in Financing Activities :</b>		
Fund Capital	(18,939,400)	18,939,400
Unit Premium	(1,060,600)	1,060,600
Dividend	(5,000,000)	-
Retained Earnings	(549,249)	
Prior year adjustment	-	(53,124)
<b>Net Cash used in Financing Activities</b>	<b>(25,549,249)</b>	<b>19,946,876</b>
<b>Net Increase / (Decrease) Cash</b>	<b>(59,930,130)</b>	<b>29,519,607</b>
Cash & Cash Equivalents at the Beginning of the year	214,335,905	184,816,298
<b>Cash and Cash Equivalents at the end of the year</b>	<b>154,405,775</b>	<b>214,335,905</b>
<b>Net Operating Cash Flow Per Unit (NOCFPU)</b>	<b>(1.72)</b>	<b>(0.12)</b>

Annexed notes form an integral part of this financial statements.

  
**Asset Manager**

   
**Trustee** **Trustee**

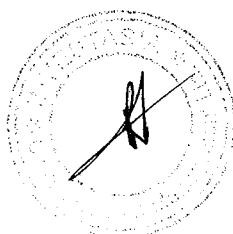
Date: 27 October, 2025  
Place: Dhaka





**INVESTASIA Balanced Unit Fund**  
**Notes to the Financial Statements (Un-Audited)**  
**For the period ended September 30, 2025**

Note:	Particular	Amounts in Taka			
		30 Sep 25	30 June 25		
3.0	Investment in Securities at Fair Value				
	Cost Value of Securities	13,606,860	13,606,860		
	Unrealised gain/(loss)	(2,647,938)	(4,247,478)		
	Fair Value	10,958,922	9,359,382		
3.01	Investment in Securities				
		Amount in Taka			
	Particulars	Cost Value	Fair Value Sep 30, 2025	Required (Provision)/Excess	Fair Value June 30, 2025
	Listed securities	13,606,860	10,958,922	(2,647,938)	10,958,922
	Total	13,606,860	10,958,922	(2,647,938)	10,958,922
4.0	Issue and preliminary expenses and				
	Opening balance		3,009,475		3,773,231
	Addition during the year				
			3,009,475		3,773,231
	Less: Amortization during the period		185,593		763,756
			2,823,882		3,009,475
5.0	Advance, deposit and prepayments				
	Advance income tax		-		53,124
	Advance BSEC Fee		168,849		231,562
	Less: Prior year adjustment		-		(53,124)
			168,849		231,562
6.0	Accounts Receivable				
	Interest receivable from FDR		-		1,799,156
	Receivables from brokerage house		43,522,589		13,522,589
			43,522,589		15,321,745
7.0	Cash and Cash Equivalents				
	Cash at Bank	7.01	154,405,775		57,211,566
	FDR Accounts	7.02	-		157,124,340
	Total		154,405,775		214,335,905
7.0	Cash at Bank				
	Operational Accounts				
	One Bank PLC (Escrow A/C)-0183000001911		1,453,934		1,453,934
	Eastern Bank PLC-1271030000112		92,869,218		3,741,025
	Eastern Bank PLC Dividend A/C-(2024-2025)-1271030000247		3,040		-
	One Bank PLC (Sponsor A/C)-0183000001718		3,741,025		1,170,652
	One Bank PLC-0183000002129		56,338,557		50,845,954
			154,405,775		57,211,566



**INVESTASIA Balanced Unit Fund**  
**Notes to the Financial Statements (Un-Audited)**  
**For the period ended September 30, 2025**

**7.0 FDR Accounts**

Cash at bank (FDR)-One Bank-0184120012700	-	11,424,868
Cash at bank (FDR)-One Bank-0184120012711	-	11,424,868
Cash at bank (FDR)-One Bank-0184120012722	-	11,424,868
Cash at bank (FDR)-One Bank-0184120012733	-	11,424,868
Cash at bank (FDR)-One Bank-0184120012744	-	11,424,868
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>

**8.0 Current Liabilities and Provisions**

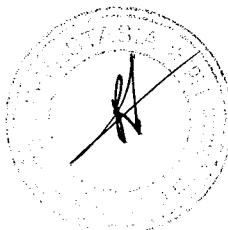
Payable for Management fee	1,049,356	2,057,180
Payable for Trustee Fee	49,655	97,234
Payable for Custodian Fee	80,311	78,260
VAT & TDS Payable	1,406,459	1,339,231
Payable for Audit Fees	-	46,000
Payable for Issue & Preliminary Expense	123,500	4,592,570
Payable for Publication of Reports & Periodicals Expenses	3,840	-
	<b>2,713,121</b>	<b>8,210,475</b>

**9.0 Fund Capital**

Unit Fund	200,000,000	218,939,400
Number of Units (TK 10 each)	<b>200,000,000</b>	<b>218,939,400</b>

**10.0 Unit Premium**

Opening Balance	1,060,600	-
Add: Unit Premium during the year	-	1,060,600
Less: Unit Premium reimbursed for re-purchases of units	(1,060,600)	-
	-	<b>1,060,600</b>






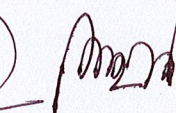
**INVESTASIA Balanced Unit Fund**  
**Notes to the Financial Statements (Un-Audited)**  
**For the period ended September 30, 2025**

<b>11.0 Retained Earnings</b>		
Opening Balance	14,047,593	3,153,073
During the period	668,551	10,947,644
Less: Redemption	(5,549,249)	-
Less: Prior year adjustment	-	(53,124)
	<b>9,166,895</b>	<b>14,047,593</b>
<b>12.0 Unrealised gain/(loss) during the year</b>		
Provision required Closing of the year	(2,647,938)	(4,247,478)
<b>Less: Provision required Beginning of the year</b>	<b>(4,247,478)</b>	<b>(6,292,994)</b>
	<b>1,599,540</b>	<b>2,045,516</b>
<b>13.0 Net Asset Value Per Unit at Cost</b>		
Net Asset Value	211,814,833	238,295,072
Number of Units (TK 10 each)	20,000,000	21,893,940
	<b>10.59</b>	<b>10.88</b>
<b>14.0 Net Asset Value Per Unit at Market</b>		
Net Asset Value at cost	211,814,833	238,295,072
Less: Unrealised gain/(loss)	(2,647,938)	(4,247,478)
<b>Net Asset Value Per Unit at Market Value</b>	<b>209,166,895</b>	<b>234,047,593</b>
Number of Units (TK 10 each)	20,000,000	21,893,940
	<b>10.46</b>	<b>10.69</b>
<b>15.0 Earnings Per Unit</b>		
Net profit for the period	668,551	10,947,644
Number of Units	20,000,000	21,893,940
	<b>0.03</b>	<b>0.50</b>

**16.0 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, 2025

  
Asset Manager

   
Trustee Trustee

Date: 27 October, 2025

Place: Dhaka

