Investasia Growth Fund

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

INVESTASIA GROWTH FUND
Statement of Financial Position
For the period ended as September 30, 2026

Particulars	Notes	Amount in Taka	Amount in Taka
ASSETS:		30-Sep-26	30-Jun-26
Issue and preliminary expenses	3	766,887	1,001,199
Investments in Securities at Fair Value	4	127,698,479	159,586,935
Accounts receivable	5	64,672	10,736,764
Advance, deposit & prepayments	6	121,618	161,918
Cash & cash equivalents	7	5,237,730	643,847
		133,889,385	**172,130,663**
LIABILITES:			
Current Liablities & Provision	8	11,289,044	10,936,632
		11,289,044	**10,936,632**
Net Assets		**122,600,341**	**161,194,031**
CAPITAL AND LIABILITIES			
Unit Holders' Equity			
Fund capital	9	168,621,060	185,493,950
Unit Premium/Reserve	10	2,704,700	2,704,700
Retained earnings	11	(48,725,419)	(27,004,618)
		122,600,341	**161,194,031**
		-	-
Net Assets Value Per Unit (Cost)	13	10.24	10.39
Net Assets Value Per Unit (Fair value)	14	7.27	8.69

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: Octobor 27, 2026

INVESTASIA GROWTH FUND
Statement of Profit or Loss and Other Comprehensive Income
For the period ended 30 September -2026

Particulars	Notes	Amount in Taka July 01, 2026 to Sep 30, 2026	Amount in Taka July 01, 2025 to Sep 30, 2025
INCOME			
Profit on sale of securities		-	-
Dividend income-Listed Securities		-	-
Interest income	12	2,403	2,371
Total income		**2,403**	**2,371**
EXPENSES			
Management fee		713,612	1,114,561
Trustee fee		213,912	52,134
Custodian Fee		213,912	37,691
BSEC annual fee		40,300	56,404
Amortization on issue and preliminary Expenses		234,312	234,312
Publication and Regulatory Advertisement		12,994	63,595
Loss on sell of securities		3,640,655	13,322,780
Bank charges & Income tax expenses		1,443	515
Operating expenses		**5,071,141**	**14,881,992**
Net profit before provision		**(5,068,738)**	**(14,879,621)**
(Provision) or write back against Investment at Fair Value		31,565,828	73,126,867
Market Risk Reserve (Prov.)		(50,090,781)	(44,674,863)
Net profit after provision		**(23,593,690)**	**13,572,383**
Earnings per unit (EPU)	15	**(1.40)**	**0.73**

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Asset Manager | Trustee | Trustee

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

Date: Octobor 27, 2026

INVESTASIA GROWTH FUND
Statement of Changes in Equity
For the period ended September 30, 2026

Amount in Taka

Particulars	Unit Capital Fund	Unit Premium	Unit Discount Reserve	Retained Earnings	Total Equity
Opening Balance as on 01 July, 2026	185,493,950	2,704,700	-	(27,004,619)	161,194,031
Fund Capital	(16,872,890)			1,872,890	(15,000,000)
Unit Premium	-	-	-	-	-
Profit during the period	-	-	-	(23,593,690)	(23,593,690)
Closing Balance as at 30 September 2026	**168,621,060**	**2,704,700**	**-**	**(48,725,419)**	**122,600,341**

INVESTASIA GROWTH FUND
Statement of Changes in Equity
For the year ended June 30, 2026

Amount in Taka

Particulars	Unit Capital Fund	Unit Premium	Unit Discount Reserve	Retained Earnings	Total Equity
Opening Balance as on 01 July, 2025	262,214,110	2,732,780	-	(55,667,334)	209,279,556
Fund Capital	(76,720,160)	(28,080)	-	**8,838,344**	(67,909,896)
Unit Premium	-	-	-	-	-
Profit during the period	-	-	-	19,824,371	19,824,371
Closing Balance as at 30 June 2026	**185,493,950**	**2,704,700**	**-**	**(27,004,619)**	**161,194,031**
		-	-		

Annexed notes form an integral part of this financial statements.

Asset Manager | Trustee | Trustee

Date: Octobor 27, 2026

INVESTASIA GROWTH 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		-	-
Interest Income		2,403	112,874
Dividend income-Listed Securities		-	1,045,531
Operating Expenses		(4,836,829)	(21,965,464)
Current Liabilities & Provisions		352,413	987,900
Accounts receivable		10,672,092	(8,275,103)
Advance, Deposit & Prepayments		40,300	46,365
Net Cash from Operating Activities		**6,230,379**	**(28,047,898)**
Cash Flows from / (used) in Investing Activities:			
Investment in listed Securities		13,363,504	70,184,534
Net Cash Out Flows from Investing Activities		**13,363,504**	**70,184,534**
Cash Flows from / (used) in Financing Activities :			
Fund Capital		(15,000,000)	(67,881,816)
Unit Premium			(28,080)
Unit Discount Reserve		-	-
Prior year adjustment			
Net Cash used in Financing Activities		**(15,000,000)**	**(67,909,896)**
Net Increase / (Decrease) Cash		4,593,883	(25,773,260)
Cash & Cash Equivalents at the Beginning of the year		643,848	26,417,108
Cash and Cash Equivalents at the end of the year		**5,237,730**	**643,848**
Total Number of Unit		**16,862,106**	**18,549,395**
Net Operating Cash Flow Per Unit (NOCFPU)		**0.37**	**(1.51)**

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Annexed notes form an integral part of this financial statements.

Asset Manager | Trustee | Trustee

Date: Octobor 27, 2026

INVESTASIA GROWTH FUND
Notes to the Accounts

	Amounts in Taka	
	30-Sep-26	**30-Jun-26**
3.00 Issue and preliminary expenses and		
Opening balance	1,001,199	1,930,806
Less: Amortization during the period	(234,312)	(929,608)
	766,887	**1,001,199**
4.00 Investments (Fair value)		
Cost Value of Securities	177,789,260	191,152,763
Unrealised gain/(loss)	(50,090,781)	(31,565,828)
	127,698,479	**159,586,935**

4.10 Investment in listed Securities

Particulars	Amount in Taka			In Taka
	Cost Value	**Fair Value Sept 30, 2026**	**Required (Provision)/ Excess**	**Fair Value June 30, 2026**
Listed securities	177,789,260	127,698,479	(50,090,781)	(31,565,828)
Non Listed Securities	-	-	-	-
Total	**177,789,260**	**127,698,479**	**(50,090,781)**	**(31,565,828)**

5.00 Accounts Receivable		
Dividend Receivable		997,344
Interest Receivable	2,403	-
Receivables from brokerage house	62,269	9,739,420
	64,672	**10,736,764**
6.00 Advance, deposit and prepayments		
Advance BSEC fee	121,618	161,918
	121,618	**161,918**
7.00 Cash and cash equivalents		
One Bank PLC- (Div. 2022-2023) -0183000001933	178,503	178,503
Bank Asia PLC-(ESCROW A/C)-62036000034	381,338	381,338
Bank Asia PLC-(Sponsor A/C)-62036000029	29,772	29,772
One Bank PLC-0183000001649	11,505	11,563
Eeatern Bank PLC-1271030000101	4,636,613	42,672
	5,237,730	**643,847**

8	**Current Liabilities and Provisions**		
	Payable for Management fee	1,768,670	1,194,677
	Payable for Trustee Fee	172,060	683,611
	Payable for Custodian Fee	1,396,891	1,224,831
	Payable for Audit Fee		50,000
	VAT & TDS Payable	3,787,739	3,619,828
	Payable for Issue & Preliminiary Expense	4,162,684	4,162,684
	Payable to others	1,000	1,000
		11,289,044	**10,936,632**
9	**Fund Capital**		
	Unit Fund	185,493,950	262,214,110
	Add: Unit sold during the year	-	135,000
	Less: Unit surrender by holder	(16,872,890)	(76,855,160)
	Closing Balance:	**168,621,060**	**185,493,950**
	Number of Units (TK 10 each)	**16,862,106**	**18,549,395**
10	**Unit Premium/ Reserve**		
	Opening Balance	2,704,700	2,732,780
	Add: Unit Premium during the year		(28,080)
		2,704,700	**2,704,700**
11.00	**Retained Earnings**		
	Opening Balance	(27,004,618)	(55,667,334)
	Add: Profit during the period	(23,593,690)	19,824,371
	Add: Unit redemption for repurchase of units	1,872,890	8,838,344
		(48,725,419)	**(27,004,618)**
12.00	**Interest Income**		
	Interest Income (Bank Account)	2,403	112,874
		2,403	**112,874**
13.00	**Net Asset Value Per Unit at Cost**		
	Net Asset Value	122,600,341	161,194,031
	Add: Unrealised gain/(loss)	50,090,781	31,565,828
		172,691,122	192,759,859
	Number of Units (TK 10 each)	16,862,106	18,549,395
		10.24	**10.39**

14.00 Net Asset Value Per Unit at Market

Net Asset Value	122,600,341	161,194,031
Net Asset Value Per Unit at Market Value	**122,600,341**	**161,194,031**
Number of Units (TK 10 each)	16,862,106	18,549,395
	7.27	**8.69**

15.00 Earnings Per Unit

Net profit for the period	(23,593,690)	19,824,371
Number of Units	16,862,106	18,549,395
	(1.40)	**1.07**

16.00 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