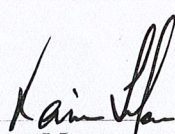
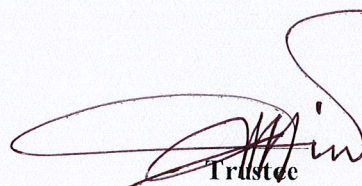
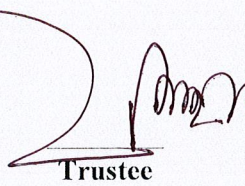


INVESTASIA GROWTH FUND
Statement of Financial Position (Un audited)
as at September 30, 2025

Particulars	Notes	Amount in Taka	Amount in Taka
<u>ASSETS:</u>		30-Sep-25	30-Jun-25
Investments in Securities at Fair Value	3	159,700,008	188,210,431
Cash & cash equivalents	4	1,818,362	26,417,107
Accounts receivable	5	37,003	2,461,661
Advance, deposit & prepayments	6	151,879	208,283
Issue and preliminary expenses	7	1,696,494	1,930,806
		163,403,746	219,228,288
<u>LIABILITIES:</u>			
Current Liabilities & Provision	8	8,568,623	9,948,732
		8,568,623	9,948,732
Net Assets		154,835,123	209,279,556
<u>CAPITAL AND LIABILITIES</u>			
Unit Holders' Equity			
Fund capital	9	185,358,950	262,214,110
Unit Premium	10	11,571,124	2,732,780
Retained earnings	11	(42,094,951)	(55,667,334)
		154,835,123	209,279,556
		-	-
Net Assets Value (Cost)	13	10.76	15.24
Net Assets Value (Fair value)	14	8.35	11.29

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.

Dhaka
Date: Oct 27, 2025



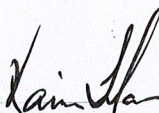
INVESTASIA GROWTH FUND

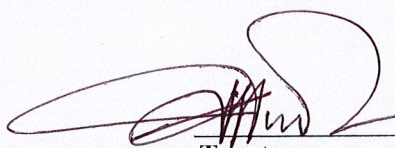
Statement of Profit or Loss and Other Comprehensive Income (Un audited)

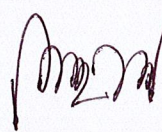
as at September 30, 2025

		as at September 30, 2025	
Particulars	Notes	Amount in Taka	Amount in Taka
		July 01, 2025 to Sep 30, 2025	July 01, 2024 to Sep 30, 2024
<u>INCOME</u>			
Profit on sale of securities		-	166,509
Dividend income-Listed Securities		-	906,676
Interest income	12	2,371	67,731
Total income		2,371	1,140,916
<u>EXPENSES</u>			
Management fee		1,114,561	1,498,127
Trustee fee		52,134	71,313
Custodian Fee		37,691	51,049
Amortization on issue and preliminary Expenses		234,312	234,312
BSEC annual fee		56,404	60,645
Stock clearing & Settlement Charge			10
Publication and Regulatory Advertisement		63,595	64,744
Loss on sell of securities		13,322,780	-
Bank charges		515	-
Operating expenses		14,881,992	1,980,200
Net profit before provision		(14,879,621)	(839,283)
Write back against Investment at Fair Value		73,126,867	61,946,393
Provision unrealised gain for during the year		(44,674,863)	(42,471,140)
Net profit after provision		13,572,383	18,635,969
Earnings per unit (EPU)	16	0.73	0.71

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.

Dhaka

Date: Oct 27, 2025



INVESTASIA GROWTH FUND
Statement of Changes in Equity (Un-Audited)
as at September 30, 2025

Amount in Taka

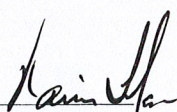
Particulars	Unit Capital Fund	Unit Premium	Unrealized Gain	Retained Earnings	Total Equity
Opening Balance as at 1st July, 2025	262,214,110	2,732,780	-	(55,667,334)	209,279,556
Fund Capital			-		-
Redemption	(76,855,160)	8,838,344	-		(68,016,816)
Dividend Disbursement	-	-	-	-	-
Profit during the period	-	-	-	13,572,383	13,572,383
Unrealized gain	-	-	-	-	-
Closing Balance as at 30 September, 2025	185,358,950	11,571,124	-	(42,094,951)	154,835,123

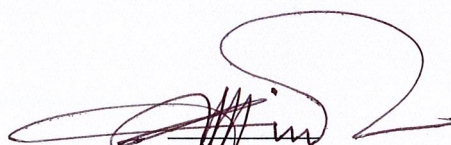
For the period ended June 30, 2025

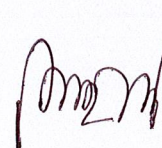
Amount in Taka

Particulars	Unit Capital Fund	Unit Premium	Unrealized Gain	Retained Earnings	Total Equity
Opening Balance as at	262,214,110	2,732,780	-	(39,548,723)	225,398,167
Fund Capital	-	-	-	-	-
Dividend Disbursement	-	-	-	-	-
Profit during the period	-	-	-	(15,245,694)	(15,245,694)
Unrealized gain	-	-	-	-	-
Prior year Adjustment				(872,917)	(872,917)
Closing Balance as at 30 June, 2025	262,214,110	2,732,780	-	(55,667,334)	209,279,556

Annexed notes form an integral part of this financial statements.


Asset Manager


Trustee


Trustee

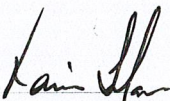
Dhaka
Date: Oct 27, 2025

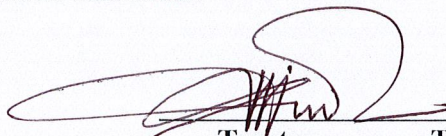
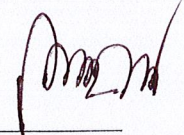


INVESTASIA GROWTH FUND
Statement of Cash Flows (Un-audited)
For the year ended 30th September 2025

Particulars	Notes	Amount in Taka	Amount in Taka
		30-Sep-25	30-Jun-25
Cash Flows from / (used) in Operating Activities:			
Profit on sells of securities		-	166,509
Dividend income-Listed Securities		-	2,126,665
Interest Income		2,371	1,374,870
Operating Expenses		(14,647,680)	(6,803,656)
Current Liabilities & Provisions		(1,380,109)	526,412
Accounts Receivable		2,424,658	2,112,060
Advance, Deposit & Prepayments		56,404	888,559
Net Cash from Operating Activities		(13,544,355)	391,418
Cash Flows from / (used) in Investing Activities:			
Investment in listed Securities		56,962,427	1,168,040
Net Cash Out Flows from Investing Activities		56,962,427	1,168,040
Cash Flows from / (used) in Financing Activities :			
Fund Capital		-	-
Dividend Paid		-	-
Redemption Retained Earnings		-	-
Unit Premium		-	-
Prior year adjustment		-	(872,917)
Net Cash used in Financing Activities		-	(872,917)
Net Increase / (Decrease) Cash		43,418,071	686,541
Cash & Cash Equivalents at the Beginning of the year		26,417,107	25,730,565
Cash and Cash Equivalents at the end of the year		69,835,178	26,417,107
Net Operating Cash Flow Per Unit (NOCFPU)		(0.52)	0.01

Annexed notes form an integral part of this financial statements.


Asset Manager

 
Trustee **Trustee**

Dhaka
Date: Oct 27, 2025



INVESTASIA GROWTH FUND

Notes to the Accounts

Notes to the Financials

		Amounts in Taka	
		30-Sep-25	30-Jun-25
3	Investment in Securities at Fair Value		
	Cost Value of Securities	204,374,871	261,337,297
	Unrealised gain/(loss)	(44,674,863)	(73,126,867)
	Fare Value	159,700,008	188,210,431
3.01	Investment in Securities		
		Amount in Taka	
	Particulars	Cost Value	Fair Value Sept 30, 2025
			Required (Provision)/Exc ess
			Fair Value June 30, 2025
	Listed securities	204,374,871	159,700,008
	Non Listed Securities	-	-
	Total	204,374,871	159,700,008
			(44,674,863)
			(73,126,867)
4	Cash and cash equivalents		
	Dhaka Bank PLC -2011520000128	43	43
	ONE Bank PLC- Div A/C (FY-22-23) 018000001933	164,343	164,343
	Bank Asia PLC-(ESCROW A/C)-62036000034	376,286	376,286
	Bank Asia PLC-(Sponsor A/C)-62036000029	30,727	30,727
	One Bank PLC-0183000001649	703,247	1,806,994
	EBL Bank PLC-1271030000101	543,715	24,038,712
		1,818,362	26,417,107
5	Accounts Receivable		
	Dividend Receivable	-	906,676
	Interest Receivable	2,371	-
	Receivables from brokerage house	34,632	1,554,985
		37,003	2,461,661
6	Advance, deposit and prepayments		
	Advance BSEC fee	151,879	208,283
	Advance income tax	-	634,913
	AIT From Dividend Income	-	238,003
	Less: Prior Write off		(872,917)
		151,879	208,283
7	Issue and preliminary expenses and		
	Opening balance	1,930,806	2,860,414
	Less: Amortization during the period	(234,312)	(929,608)
		1,696,494.29	1,930,806.33

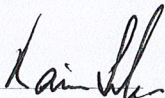


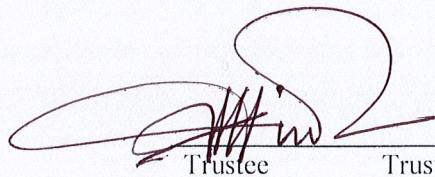
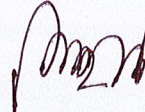
8	Current Liabilities and Provisions		
	Payable for Management fee	896,495	2,185,153
	Payable for Trustee Fee	41,934	103,633
	Payable for Custodian Fee	535,267	504,951
	Payable for Audit Fee		46,000
	VAT & TDS Payable	2,927,404	2,945,312
	Payable for Issue & Preliminary Expense	4,162,684	4,162,684
	Payable to others	1,000	1,000
		8,564,783	9,948,732
9	Fund Capital		
	Unit Fund	185,358,950	262,214,110
	Number of Units (TK 10 each)	185,358,950	262,214,110
10	Unit Premium		
	Opening Balance	2,732,780	2,732,780
	Add: Unit Premium during the year	8,838,344	
	Less: Unit Premium reimbursed for re-purchases of units		
		11,571,124	2,732,780
11	Retained Earnings		
	Opening Balance	(55,667,334)	(39,548,723)
	Add: During the period	13,572,383	(15,245,694)
	Less: Dividend Disbursed -2022-2023		-
	Less: Redemption		-
	Less: Prior year adjustment		(872,917)
		(42,094,951)	(55,667,334)
12	Interest Income		
	Interest Income (STD Account)	2,371	1,374,870
		2,371	1,374,870
13	Net Asset Value Per Unit at Cost		
	Net Asset Value at cost	199,509,985	282,406,422
	Number of Units (TK 10 each)	18,535,895	18,535,895
		10.76	15.24
14	Net Asset Value Per Unit at Market Value		
	Net Asset Value at cost	199,509,985	282,406,422
	Less: Unrealised gain/(loss)	(44,674,863)	(73,126,867)
	Net Asset Value Per Unit at Market Value	154,835,123	209,279,556
	Number of Units (TK 10 each)	18,535,895	18,535,895
		8.35	11.29
15	Earnings Per Unit		
	Net profit for the period	13,572,383	(15,245,694)
	Number of Units	18,535,895	18,535,895
		0.73	(0.82)



16 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

Dhaka
Date: Oct 27, 2025

