

**INVESTASIA Balanced Unit Fund**

**Statement of Financial Position  
(Un-audited 2 nd Quarter)**

**as at December 31, 2025**

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

Particulars	Notes	Amount in Taka	
		31-Dec-25	30-Jun-25
<b>ASSETS:</b>			
Issue and preliminary expenses	3	2,632,033	3,009,475
Investments in Securities at Fair Value	4	10,293,908	9,359,382
Accounts receivable	5	43,522,589	15,321,745
Advance, deposit & prepayments	6	112,854	231,562
Cash & cash equivalents	7	159,698,472	214,335,905
		<b>216,259,856</b>	<b>242,258,069</b>
<b>LIABILITIES:</b>			
Current Liabilities & Provision	8	3,339,903	8,210,475
		<b>3,339,903</b>	<b>8,210,475</b>
<b>Net Assets</b>		<b>212,919,952</b>	<b>234,047,593</b>
<b>CAPITAL AND LIABILITIES</b>			
<b>Unit Holders' Equity</b>			
Fund capital	9	200,000,000	218,939,400
Unit Premium	10	-	1,060,600
Retained earnings	11	12,919,952	14,047,593
		<b>212,919,952</b>	<b>234,047,593</b>
Net Assets Value (Cost)	14.00	<b>10.81</b>	<b>10.88</b>
Net Assets Value (Fair value)	15.00	<b>10.65</b>	<b>10.69</b>

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: January 26, 2025



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

Particulars	Amount in Taka			
	Unit Capital Fund	Unit Premium	Retained Earnings	Total Equity
<b>Opening Balance as on 01 July, 2025</b>	218,939,400	1,060,600	14,047,593	234,047,593
Fund Capital	(18,939,400)	(1,060,600)	(549,249)	(20,549,249)
Profit during the period	-	-	4,421,608	4,421,608
Dividend Paid for (2024-2025)	-	-	(5,000,000)	(5,000,000)
<b>Closing Balance as at 31 December 2025</b>	<b>200,000,000</b>	<b>-</b>	<b>12,919,952</b>	<b>212,919,952</b>

**Statement of Changes in Equity**  
**For the period from July 01, 2024 to December 31, 2024**

Particulars	Amount in Taka			
	Unit Capital Fund	Unit Premium	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	-	-	4,986,420	4,986,420
Unrealized gain	-	-	-	4,237,300
<b>Closing Balance as at 31 December 2024</b>	<b>200,000,000</b>	<b>-</b>	<b>8,139,493</b>	<b>212,376,793</b>

Annexed notes form an integral part of this financial statements.




Asset Manager
Trustee

  
 Trustee

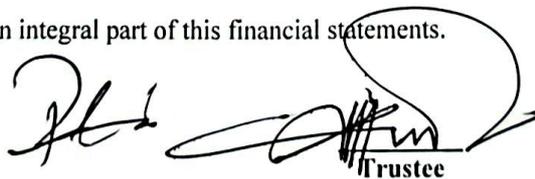
Dhaka  
 Date: January 26, 2025

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

Particulars	Notes	Amount in Taka	
		July 01, 2025 to Dec 31, 2025	July 01, 2024 to Dec 31, 2024
<b>Cash Flows from / (used) in Operating Activities:</b>			
Profit on sells of securities		-	629,687
Dividend income-Listed Securities		-	7
Interest Income		6,355,325	7,821,375
Operating Expenses		(2,490,801)	(3,077,506)
Curent Liabilities & Provisions		(4,870,572)	2,636,200
Accounts Receivable		(28,200,844)	(11,564,109)
Advance, Deposit & Prepayments		118,709	(545,845)
<b>Net Cash from Operating Activities</b>		<b>(29,088,183)</b>	<b>(4,100,191)</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)	-
Redemption Retained Earnings		(549,249)	-
Unit Premium		(1,060,600)	-
Dividend Paid for (2024-2025)		(5,000,000)	-
<b>Net Cash used in Financing Activities</b>		<b>(25,549,249)</b>	<b>-</b>
<b>Net Increase / (Decrease) Cash</b>		<b>(54,637,433)</b>	<b>7,781,174</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>159,698,472</b>	<b>192,597,472</b>
No of Units		20000000	20000000
<b>Net Operating Cash Flow Per Unit (NOCFPU)</b>		<b>(1.45)</b>	<b>(0.21)</b>

Annexed notes form an integral part of this financial statements.

  
Asset Manager

  
Trustee

  
Trustee

Dhaka  
Date: January 26, 2025

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

**1.00 Introduction**

**INVESTASIA Balanced Unit Fund** was constituted through a Trust Deed signed on 22 January 2023 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 ২০২৫ 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 ফান্ড) বিধিমালা ২০২৫ and other applicable Rules and regulations.

**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, 2025 to December 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, 2025.
- 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 and establishment of the Fund. These costs are amortized within ten years' tenure after adjusting interest income from escrow accounts as per trust deed and সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০২৫.

### **2.08 Dividend Policy**

Pursuant to rules সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০২৫ 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 pursuance of rule ৭৭(২) সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা, ২০২৫.

#### **2.10 Trustee Fee**

Trustee fee is charged as per pursuance of rule ৭৭(৪- খ) সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা, ২০২৫

#### **2.11 Custodian Fee**

Sentinel Trustee and Custodial Services Limited, as custodian of the fund is entitled to receive a safekeeping fee as per pursuance of rule ৭৭(৪- খ) সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা, ২০২৫

#### **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 Financial Statements (Un-audited)**  
**For the year ended December 31, 2025**

	Amounts in Taka 31-Dec-25	Amounts in Taka 30-Jun-25		
<b>3.00 Issue and preliminary expenses and</b>				
Opening balance	3,009,475	3,773,231		
Add: Prospectus abridged version published	-	-		
	<u>3,009,475</u>	<u>3,773,231</u>		
Less: Amortization during the period	(377,443)	(763,756)		
<b>Total</b>	<u><u>2,632,033</u></u>	<u><u>3,009,475</u></u>		
<b>4.00 Investment in Securities at Fair Value</b>				
Cost Value of Securities	13,606,860	13,606,860		
Unrealised gain/(loss)	(3,312,952)	(4,247,478)		
<b>Fair Value</b>	<u><u>10,293,908</u></u>	<u><u>9,359,382</u></u>		
<b>4.10 Investment in Securities</b>				
	Amount in Taka			
Particulars	Cost Value	Fair Value December 31, 2025	Required (Provision)/ Excess	Fair Value June 30, 2025
Listed securities	13,606,860	10,293,907.91	(3,312,952)	10,958,922
Non Listed Securities	-	-	-	-
<b>Total</b>	<u><u>13,606,860</u></u>	<u><u>10,293,908</u></u>	<u><u>(3,312,952)</u></u>	<u><u>10,958,922</u></u>
<b>5.00 Accounts Receivable</b>				
Interest receivable from Bank	-	1,799,156		
Receivables from brokerage house	43,522,589	13,522,589		
<b>Total</b>	<u><u>43,522,589</u></u>	<u><u>15,321,745</u></u>		
<b>6.00 Advance, deposit and prepayments</b>				
Advance income tax	-	53,124		
Advance BSEC Fee	112,854	231,562		
Less: Prior year adjustment	-	(53,124)		
<b>Total</b>	<u><u>112,854</u></u>	<u><u>231,562</u></u>		
<b>7.00 Cash and cash equivalents</b>				
	Note			
Cash at Bank	7.10	159,698,472	57,211,566	
Cash at FDR	7.20	-	157,124,340	
<b>Total</b>		<u><u>159,698,472</u></u>	<u><u>214,335,905</u></u>	
<b>7.10 Cash at Bank</b>				
Cash at bank (ESCROW)-One Bank-0183000001911		1,517,238	1,453,934	
Cash at bank (STD)-One Bank ( Sponsor A/C)-0183000001718		3,909,536	1,170,652	
Cash at bank (STD)-One Bank-0183000002129		58,466,449	50,845,954	
Cash at bank (STD)-EBL Bank-1271030000112		95,801,943	3,741,025	
Eastern Bank PLC Dividend A/C-(2024-2025)-1271030000247		3,306	-	
<b>Total</b>		<u><u>159,698,472</u></u>	<u><u>57,211,566</u></u>	
<b>7.20 Cash at FDR</b>				
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>Total</b>	-	<b>157,124,340</b>
<b>8.00 Current Liabilities and Provisions</b>		
Payable for Management fee	1,570,584.87	2,057,180
Payable for Trustee Fee	48,827.50	97,234
Payable for Custodian Fee	88,482.96	78,260
VAT & TDS Payable	1,508,507.86	1,339,231
Payable for Audit Fees	-	46,000
Payable for Issue & Preliminary Expenses (CDBL Fee)	123,500	4,592,570
<b>Total</b>	<b>3,339,903</b>	<b>8,210,475</b>
<b>9.00 Fund Capital</b>		
Unit Fund	200,000,000	218,939,400
Number of Units (TK 10 each)	<b>200,000,000</b>	<b>218,939,400</b>
<b>10.00 Unit Premium</b>		
Opening Balance	1,060,600	1,060,600.00
Add: Unit Premium during the year	-	-
Less: Unit Premium reimbursed for re-purchases of units	(1,060,600)	-
<b>Total</b>	-	<b>1,060,600</b>
<b>11.00 Retained Earnings</b>		
Opening Balance	14,047,593	3,153,073
Add: During the period	4,421,608	10,947,644
Less: Redemption	(5,549,249)	-
Less: Prior year adjustment	-	(53,124)
<b>Total</b>	<b>12,919,952</b>	<b>14,047,593</b>
<b>12.00 Unrealised Gain/(Loss) on Securities</b>		
Provision required Closing of the year	(3,312,952)	(4,247,478)
Less: Provision required Beginning of the year	(4,247,478)	(6,292,994)
Less: Adjustment During the Period	-	-
<b>Total</b>	<b>934,526</b>	<b>2,045,516</b>
<b>13.00 Earnings Per Unit</b>		
Net profit for the period	4,421,608	10,947,644
Number of Units	20,000,000	21,893,940
	<b>0.22</b>	<b>0.50</b>
<b>14.00 Net Asset Value Per Unit at Cost</b>		
Net Asset Value (Market Value)	212,919,952	238,295,072
Add: Unrealised Loss on Securities	3,312,952	-
	<b>216,232,904</b>	<b>238,295,072</b>
Number of Units (TK 10 each)	20,000,000	21,893,940
	<b>10.81</b>	<b>10.88</b>

**15.00 Net Asset Value Per Unit at Market**

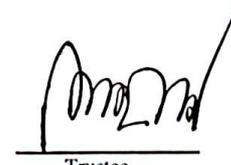
Net Asset Value at cost	216,232,904	238,295,072
Less: Unrealised gain/(loss)	(3,312,952)	(4,247,478)
<b>Net Asset Value Per Unit at Market Value</b>	<b>212,919,952</b>	<b>234,047,593</b>
Number of Units (TK 10 each)	20,000,000	21,893,940
	10.65	10.69

**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 January 26, 2026

  
Asset Manager

  
Trustee

  
Trustee

Dhaka  
Date: January 26, 2025