

## INVESTASIA GROWTH FUND

### Statement of Financial Position (Un-Audited) As at December 31, 2023

Particulars	Notes	Amount in Taka	Amount in Taka
<b>ASSETS:</b>		<b>31-Dec-23</b>	<b>30-Jun-23</b>
Investments in Securities at Fair Value	3	241,870,182	265,731,840
Cash & cash equivalents	4	23,828,437	12,485,282
Accounts receivable	5	4,114,380	11,109,947
Advance, deposit & prepayments	6	1,010,895	920,829
Issue and preliminary expenses	7	3,323,945	3,792,570
		<b>274,147,839</b>	<b>294,040,467</b>
<b>LIABILITIES:</b>			
Current Liabilities & Provision	8	8,633,995	7,217,717
		<b>8,633,995</b>	<b>7,217,717</b>
<b>Net Assets</b>		<b>265,513,844</b>	<b>286,822,750</b>
<b>CAPITAL AND LIABILITIES</b>			
Unit Holders' Equity			
Fund capital	9	262,214,110	262,214,110
Unit Premium	10	2,732,780	2,732,780
Retained earnings	11	566,955	21,875,860
		<b>265,513,844</b>	<b>286,822,750</b>
<b>Net Assets Value Per Unit (Cost)</b>	<b>14</b>	<b>10.92</b>	<b>11.59</b>
<b>Net Assets Value Per Unit (Fair value)</b>	<b>15</b>	<b>10.13</b>	<b>10.94</b>

### Statement of Profit or Loss & other Comprehensive Income (Un-Audited) For the period from July 01, 2023 to December 31, 2023

Particulars	Notes	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka
		July 01, 2023 to Dec 31, 2023	July 01, 2022 to Dec 31, 2022	Oct 01, 2023 to Dec 31, 2023	Oct 01, 2022 to Dec 31, 2022
<b>INCOME</b>					
Profit on sale of securities		80,380	634,098	-	634,098
Dividend income-Listed Securities		6,612,785	5,178,339	315,315	298,678
Interest income	12	655,777	4,627,454	641,042	3,739,100
<b>Total income</b>		<b>7,348,942</b>	<b>10,439,891</b>	<b>956,356</b>	<b>4,671,876</b>
<b>EXPENSES</b>					
Management fee		2,986,604	2,536,088	1,591,790	996,272
Trustee fee		157,088	124,350	77,369	50,953
Custodian Fee		114,036	90,225	56,002	61,909
BSEC annual fee		122,234	-	48,894	-
DSE IPO enlistment fee		-	25,000	-	-
Amortization on issue and preliminary Expenses		468,625	193,560	234,313	193,560
IPO Subscription Fees		-	6,000	-	3,000
Publication and Regulatory Advertisement		88,322	15,813	24,438	15,813
Bank charges		58,319	172,763	58,319	169,865
<b>Operating expenses</b>		<b>3,995,227</b>	<b>3,163,799</b>	<b>2,091,124</b>	<b>1,491,373</b>
<b>Net profit before provision</b>		<b>3,353,714</b>	<b>7,276,092</b>	<b>(1,134,768)</b>	<b>3,180,503</b>
(Provision) or write back against Investment at Fair Value		17,175,913	-	12,881,964	985,977
Market Risk Reserve (Prov.)		(20,861,404)	-	(20,861,404)	-
<b>Net profit after provision</b>		<b>(331,777)</b>	<b>7,276,092</b>	<b>(9,114,208)</b>	<b>4,166,480</b>
<b>No. of Unit</b>		<b>26221411</b>	<b>48793076</b>	<b>26221411</b>	<b>48793076</b>
<b>Earnings per unit (EPU)</b>	<b>16</b>	<b>(0.01)</b>	<b>0.15</b>	<b>(0.35)</b>	<b>0.09</b>

Annexed notes form an integral part of this financial statements.

### Statement of Changes in Equity (Un-Audited) For the period ended December 31, 2023

Particulars	Unit Capital Fund	Unit Premium	Unrealized Gain	Retained Earnings	Total Equity
<b>Opening Balance as on 01 July, 2022</b>	-	-	-	-	-
Fund Capital	616,355,410	-	-	-	616,355,410
Unit Premium	-	36,644,590	-	-	36,644,590
Redemption	(354,141,300)	(33,911,811)	-	(10,710,000)	(398,763,111)
Profit during the period	-	-	-	32,585,860	32,585,860
Unrealized gain	-	-	-	-	-
<b>Closing Balance as at 30 June 2023</b>	<b>262,214,110</b>	<b>2,732,780</b>	<b>-</b>	<b>21,875,860</b>	<b>286,822,750</b>

### Statement of Changes in Equity (Un-Audited) For the period ended December 31, 2022

Particulars	Amount in Taka				
	Unit Capital Fund	Unit Premium	Unrealized Gain	Retained Earnings	Total Equity
<b>Opening Balance</b>	-	-	-	-	-
Unit Capital	487,930,760	-	-	-	487,930,760
Profit during the period	-	-	-	7,276,092	7,276,092
Unrealized gain	-	-	33,943,643	-	33,943,643
<b>Closing Balance as at 31st December 2022</b>	<b>487,930,760</b>	<b>-</b>	<b>33,943,643</b>	<b>7,276,092</b>	<b>529,150,495</b>

### Statement of Cash Flows (Un-Audited) For the period ended September 30, 2023

Particulars	Notes	Amount in Taka	
		July 01, 2023 to Dec 31, 2023	July 01, 2022 to Dec 31, 2022
<b>Cash Flows from / (used) in Operating Activities:</b>			
Profit on sale of securities		80,380	634,098
Interest Income		6,612,785	506,834
Dividend income-Listed Securities		655,777	8,618,761
Operating Expenses		(3,526,602)	(2,970,239)
Current Liabilities & Provisions		1,416,278	141,216
Other current assets		6,995,567	(9,919,584)
Advance, Deposit & Prepayments		(90,066)	(569,830)
<b>Net Cash from Operating Activities</b>		<b>12,144,117</b>	<b>(3,558,744)</b>
<b>Cash Flows from / (used) in Investing Activities:</b>			
Investment in Listed Securities		201,761,672	(345,825,525)
<b>Net Cash Out Flows from Investing Activities</b>		<b>201,761,672</b>	<b>(345,825,525)</b>
<b>Cash Flows from / (used) in Financing Activities :</b>			
Fund Capital		-	487,930,760
Unit Premium		-	15,069,240
Dividend Paid (FY-2022-2023)		(20,977,129)	-
<b>Net Cash used in Financing Activities</b>		<b>(20,977,129)</b>	<b>503,000,000</b>
<b>Net Increase / (Decrease) Cash</b>		<b>11,343,155</b>	<b>153,615,731</b>
Cash & Cash Equivalents at the Beginning of the year		12,485,282	-
<b>Cash and Cash Equivalents at the end of the year</b>		<b>23,828,437</b>	<b>153,615,731</b>
<b>Total Number of Unit</b>		<b>26221411</b>	<b>48793076</b>
<b>Net Operating Cash Flow Per Unit (NOCFPU)</b>		<b>0.46</b>	<b>(0.07)</b>

Annexed notes form an integral part of this financial statements.

Sd/-  
Member, Trustee  
SENTINEL Trustee & Custodial Services Limited  
Sd/-  
Member, Trustee  
SENTINEL Trustee & Custodial Services Limited  
Date: January 30, 2024

Sd/-  
CEO & Managing Director  
Asset Manager  
Sd/-  
Head of Fund Accounts  
Sd/-  
Chief Compliance Officer