Investasia Balanced Unit Fund

Financial Statements (Un-Audited)
For the Quarter ended on 31 March 2026

INVESTASIA Balanced Unit Fund
Statement of Financial Position (Un-audited)
as at March 31, 2026

Particulars	Notes	Amount in Taka	Amount in Taka
ASSETS:		**31-Mar-26**	**30-Jun-25**
Issue and preliminary expenses	3	2,444,354	3,009,475
Investments in Securities at Fair Value	4	19,048,929	9,359,382
Accounts receivable	5	35,518,563	15,321,745
Advance, deposit & prepayments	6	55,958	231,562
Cash & cash equivalents	7	157,937,097	214,335,905
		215,004,902	**242,258,069**
LIABILITES:			
Current Liablities & Provision	8	4,334,430	8,210,475
		4,334,430	**8,210,475**
Net Assets		**210,670,471**	**234,047,594**
CAPITAL AND LIABILITIES			
Unit Holders' Equity			
Fund capital	9	200,000,000	218,939,400
Unit Premium	10	-	1,060,600
Retained earnings	11	10,670,471	14,047,594
		210,670,471	**234,047,594**
Net Assets Value (Cost)	14.00	10.66	10.98
Net Assets Value (Fair value)	15.00	10.53	10.78

Annexed notes form an integral part of this financial statements.

Asset Manager **Trustee**

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

Date: April 27, 2026

INVESTASIA Balanced Unit Fund
Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the period from July 01, 2025 to March 31, 2026

Particulars	Notes	Amount in Taka			
		July 01, 2025 to March 31, 2026	July 01, 2024 to March 31, 2025	Jan 01, 2026 to Mar 31, 2026	Jan 01, 2025 to Mar 31, 2025
INCOME					
Profit on sale of securities		-	629,687	-	-
Dividend income-Listed Securities		-	7	-	5
Imterest Income		6,355,325	9,307,592	-	6,376,270
Total income		**6,355,325**	**9,937,285**	**-**	**6,376,275**
EXPENSES					
Management fee		2,962,768	3,828,019	997,886	1,266,869
Trustee fee		915,714	180,620	855,010	59,750
Custodian Fee		915,714	46,009	903,006	15,012
Amortization on issue and preliminary Expenses		565,121	574,417	187,678	192,504
BSEC annual fee		175,604	160,290	56,896	53,430
Stock clearing & settlement charge		-	188	-	-
Publication and Regulatory Advertisement		71,645	111,608	-	18,686
Bank charges		262,153	203,389	-	202,933
Operating expenses		**5,868,720**	**5,104,539**	**3,000,477**	**1,809,184**
Net profit before provision		**486,605**	**4,832,746**	**(3,000,477)**	**4,567,091**
Unrealised Gain/(Loss) on Securities	**12.00**	1,685,522	4,546,968	750,996	309,668
Net profit after provision		**2,172,127**	**9,379,714**	**(2,249,481)**	**4,876,759**
Earnings per unit (EPU)	**13.00**	**0.11**	**0.24**	**(0.11)**	**0.23**

Annexed notes form an integral part of this financial statements.

Asset Manager **Trustee**

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

Date: April 27, 2026

INVESTASIA Balanced Unit Fund
Statement of Changes in Equity
For the period from July 01, 2025 to March 31, 2026

Amount in Taka

Particulars	Unit Capital Fund	Unit Premium	Unrealized Gain	Retained Earnings	Total Equity
Opening Balance as on 01 July, 2025	**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)
Unit Premium	-		-	-	-
Profit during the period	-	-	-	2,172,127	2,172,127
Unrealized gain	-	-	-		-
Dividend Paid for (2024-2025)	-	-	-	(5,000,000)	(5,000,000)
Closing Balance as at 31 March 2026	**200,000,000**	**-**	**-**	**10,670,471**	**210,670,471**

Statement of Changes in Equity
For the period from July 01, 2024 to March 31, 2025

Amount in Taka

Particulars	Unit Capital Fund	Unit Premium	Unrealized Gain	Retained Earnings	Total Equity
Opening Balance as on 01 July, 2024	**200,000,000**	**-**	**-**	**3,153,073**	**203,153,073**
Fund Capital			-	-	-
Unit Premium	-	-	-	-	-
Profit during the period	-	-	-	4,832,746	4,832,746
Unrealized gain	-	-	4,546,968	-	4,546,968
Closing Balance as at 31 March 2025	**200,000,000**	**-**	**4,546,968**	**7,985,819**	**212,532,788**

Annexed notes form an integral part of this financial statements.

Asset Manager **Trustee**

Date: April 27, 2026

INVESTASIA Balanced Unit Fund
Statement of Cash Flows (Un-audited)
For the period from July 01, 2025 to March 31, 2026

Particulars	Notes	Amount in Taka	
		July 01, 2025 to Mar 31, 2026	**July 01, 2024 to March 31, 2025**
Cash Flows from / (used) in Operating Activities:			
Profit on sells of securities		-	629,687
Dividend income-Listed Securities		-	7
Interest Income		6,355,325	9,307,592
Operating Expenses		(5,303,599)	(4,530,122)
Cureent Liabilities & Provisions		(3,876,045)	(784,975)
Accounts Receivable		(20,196,819)	(11,562,369)
Advance, Deposit & Prepayments		175,605	(492,415)
Net Cash from Operating Activities		**(22,845,533)**	**(7,432,595)**
Cash Flows from / (used) in Investing Activities:			
Investment in listed Securities		(8,004,025)	11,881,365
Net Cash Out Flows from Investing Activities		**(8,004,025)**	**11,881,365**
Cash Flows from / (used) in Financing Activities :			
Fund Capital		(18,939,400)	-
Redemption Retained Earnings		(549,249)	-
Unit Premium		(1,060,600)	-
Dividend Paid for (2024-2025)		(5,000,000)	-
Net Cash used in Financing Activities		**(25,549,249)**	**-**
Net Increase / (Decrease) Cash		(56,398,808)	4,448,769
Cash & Cash Equivalents at the Beginning of the year		214,335,905	184,816,298
Cash and Cash Equivalents at the end of the year		**157,937,097**	**189,265,067**
Net Operating Cash Flow Per Unit (NOCFPU)		**(1.14)**	**(0.37)**

Annexed notes form an integral part of this financial statements.

Asset Manager **Trustee**

Date: April 27, 2026

INVESTASIA Balanced Unit Fund
Notes to the Financial Statements
as at and for the period ended March 31, 2026

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 (মিউচ্যুয়াল 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 (মিউচ্যুয়াল 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 intruments 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 March 31, 2026.

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 March 31, 2026.

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 Recognisation

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 (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০২৫.

2.08 Dividend Policy

Pursuant to rules সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল 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 (মিউচ্যুয়াল ফান্ড) বিধিমালা, ২০২৫.

2.10 Trustee Fee

Trustee fee is charged as per pursuance of rule ৭৭(৪-খ) সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল 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 (মিউচ্যুয়াল 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 comprhenshive 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 period ended March 31, 2026

	Amounts in Taka 31-Mar-26	Amounts in Taka 30-Jun-25
3.00 Issue and preliminary expenses and		
Opening balance	3,009,475	3,773,231
Add: Prospectus abridged version published	-	-
	3,009,475	**3,773,231**
Less: Amortization during the period	(565,121)	(763,756)
Total	**2,444,354**	**3,009,475**
4.00 Investment in Securities at Fair Value		
Cost Value of Securities	21,610,885	13,606,860
Unrealised gain/(loss)	(2,561,956)	(4,247,478)
Fair Value	**19,048,929**	**9,359,382**

4.10 Investment in Securities

Particulars	Amount in Taka			
	Cost Value	Fair Value March 31, 2026	Required (Provision)/Excess	Fair Value June 30, 2025
Listed securities	21,610,885	19,048,929	(2,561,956)	10,958,922
Non Listed Securities	-	-	-	-
Total	**21,610,885**	**19,048,929**	(2,561,956)	**10,958,922**

5.00 Accounts Receivable			
Interest receivable from Bank		-	1,799,156
Receivables from brokerage house		35,518,563	13,522,589
Total		**35,518,563**	**15,321,745**
6.00 Advance, deposit and prepayments			
Advance income tax		-	53,124
Advance BSEC Fee		55,958	231,562
Less: Prior year adjustment		-	(53,124)
Total		**55,958**	**231,562**
7.00 Cash and cash equivalents			
	Note		
Cash at Bank	**7.01**	157,937,097	57,211,566
Cash at FDR	**7.02**	-	157,124,340
Total		**157,937,097**	**214,335,905**
7.01 Cash at Bank			
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		56,705,074	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	-
Total		157,937,097	57,211,566

7.02	**Cash at FDR**		
	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
	Total	**-**	**157,124,340**
8.00	**Current Liabilities and Provisions**		
	Payable for Management fee	812,511	2,057,180
	Payable for Trustee Fee	687,726	97,234
	Payable for Custodian Fee	814,815	78,260
	VAT & TDS Payable	1,895,879	1,339,231
	Payable for Audit Fees	-	46,000
	Payable for Issue & Preliminary Expenses (CDBL Fee)	123,500	4,592,570
	Total	**4,334,430**	**8,210,475**
9.00	**Fund Capital**		
	Unit Fund	200,000,000	218,939,400
	Number of Units (TK 10 each)	**200,000,000**	**218,939,400**
10.00	**Unit Premium**		
	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)	-
		-	**1,060,600**
11.00	**Retained Earnings**		
	Opening Balance	14,047,594	3,153,073
	Add: During the period	2,172,127	10,947,644
	Less: Redemption	(5,549,249)	-
	Less: Prior year adjustment	-	(53,124)
	Total	**10,670,471**	**14,047,594**
12.00	**Unrealised Gain/(Loss) on Securities**		
	Provision required Closing of the year	(2,561,956)	(4,247,478)
	Less: Provision required Beginning of the year	(4,247,478)	(6,292,994)
	Less: Adjustment During the Period	-	-
	Total	**1,685,522**	**2,045,516**

13.00	**Earnings Per Unit**		
	Net profit for the period	2,172,127	10,947,644
	Number of Units	20,000,000	21,893,940
		0.11	**0.50**
14.00	**Net Asset Value Per Unit at Cost**		
	Net Asset Value (Market Value)	210,670,471	240,340,588
	Add: Unrealised Loss on Securities	2,561,956	-
		213,232,427	**240,340,588**
	Number of Units (TK 10 each)	20,000,000	21,893,940
		10.66	**10.98**
15.00	**Net Asset Value Per Unit at Market**		
	Net Asset Value at cost	**213,232,427**	240,340,588
	Less: Unrealised gain/(loss)	**(2,561,956)**	(4,247,478)
	Net Asset Value Per Unit at Market Value	**210,670,471**	**236,093,110**
	Number of Units (TK 10 each)	20,000,000	21,893,940
		10.53	**10.78**

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 April 19, 2026

Asset Manager

Trustee

Date: April 27, 2026