INVESTASIA GROWTH FUND

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

INVESTASIA GROWTH 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	1,232,964	1,930,806
Investments in Securities at Fair Value	4	158,960,897	188,210,431
Accounts receivable	5	24,187	2,461,661
Advance, deposit & prepayments	6	51,205	208,283
Cash & cash equivalents	7	687,966	26,417,107
		160,957,219	**219,228,288**
LIABILITES:			
Current Liablities & Provision	8	9,697,846	9,948,732
		9,697,846	**9,948,732**
Net Assets		**151,259,373**	**209,279,556**
CAPITAL AND LIABILITIES			
Unit Holders' Equity			
Fund capital	9	185,358,950	262,214,110
Unit Premium	10	11,571,124	2,732,780
Retained earnings	11	(45,670,700)	(55,667,333)
		151,259,373	**209,279,556**
Net Assets Value Per Unit (Cost)	13	10.61	10.77
Net Assets Value Per Unit (Fair value)	14	8.16	7.98

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 GROWTH 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	Amount in Taka July 01, 2024 to March 31, 2025	Amount in Taka Jan 01, 2026 to Mar 31, 2026	Amount in Taka Jan 01, 2025 to Mar 31, 2025
INCOME					
Profit on sale of securities		-	166,509	-	-
Dividend income-Listed Securities		48,187	1,219,989	0.13	-
Interest income	12	96,412	1,032,185	2,344	87,382
Total income		**144,599**	**2,418,683**	**2,344**	**87,382**
EXPENSES					
Management fee		2,230,438	4,404,176	733,643	1,457,554
Trustee fee		671,604	209,428	626,503	69,284
Custodian Fee		671,604	150,381	625,817	49,814
BSEC annual fee		157,078	181,935	50,337	60,645
CDBL Charge		-	46,000	-	46,000
Amortization on issue and preliminary Expenses		697,842	697,843	229,218	229,218
Stock settlement & clearing charge		12,789	10	12,789	-
Publication and Regulatory Advertisement		71,645	110,170	-	26,739
Loss on sell of securities		13,322,780	-	-	-
Bank charges		25,077	30,765	-	1,380
Operating expenses		**17,860,858**	**5,830,708**	**2,278,307**	**1,940,634**
Net profit before provision		**(17,716,259)**	**(3,412,024)**	**(2,275,963)**	**(1,853,252)**
(Provision) or write back against Investment at Fair Value		73,126,867	61,946,393	51,549,836	47,996,546
Market Risk Reserve (Prov.)		(45,413,974)	(48,782,387)	(45,413,974)	(48,782,387)
Net profit after provision		**9,996,633**	**9,751,981**	**3,859,899**	**(2,639,093)**
Earnings per unit (EPU)	15	0.54	0.37	0.21	(0.10)

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 GROWTH 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 01st July 2025	262,214,110	2,732,780	-	(55,667,334)	**209,279,556**
Fund Capital	(76,855,160)	8,838,344	-	-	**(68,016,816)**
Unit Premium	-	-	-	-	-
Profit during the period	-	-	-	9,996,633	**9,996,633**
Closing Balance as at 31 March 2026	**185,358,950**	**11,571,124**	-	**(45,670,700)**	**151,259,373**

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	262,214,110	2,732,780	-	(39,548,723)	**225,398,167**
Fund Capital	-	-	-	-	-
Unit Premium	-	-	-	-	-
Profit during the period	-	-	-	9,751,981	**9,751,981**
Closing Balance as at 31 March 2025	**262,214,110**	**2,732,780**	-	**(29,796,741)**	**235,150,149**

Annexed notes form an integral part of this financial statements.

Asset Manager

Trustee

Date: April 27, 2026

INVESTASIA GROWTH 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 Mar 31, 2025**
Cash Flows from / (used) in Operating Activities:			
Profit on sells of securities		-	166,509
Interest Income		96,412	1,219,989
Dividend income-Listed Securities		48,187	1,032,185
Operating Expenses		(17,163,016)	(5,132,865)
Current Liabilities & Provisions		(250,886)	(961,999)
Accounts receivable		2,437,474	2,931,354
Advance, Deposit & Prepayments		157,078	111,739
Net Cash from Operating Activities		**(14,674,751)**	**(633,088)**
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		(76,855,160)	-
Unit Premium		8,838,344	-
Prior year adjustment			-
Net Cash used in Financing Activities		**(68,016,816)**	**-**
Net Increase / (Decrease) Cash		(25,729,141)	534,952
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		**687,966**	**26,265,518**
Total Number of Unit		**18,535,895**	**26,221,411**
Net Operating Cash Flow Per Unit (NOCFPU)		**(0.79)**	**(0.02)**

Annexed notes form an integral part of this financial statements.

Asset Manager

Trustee

Date: April 27, 2026

INVESTASIA GROWTH FUND
Notes to the Financial Statements
as at and for the period ended March 31, 2026

1.00 Introduction

INVEST ASIA GROWTH UNIT FUND was constituted through a Trust Deed signed on 7 August 2019 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 **INVEST ASIA GROWTH 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

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(2) সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা, ২০২৫.

2.10 Trustee Fee

Trustee fee is charged as per pursuance of rule ৭৭ (৪খ) 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 GROWTH FUND
Notes to the Accounts

		Amounts in Taka 31-Mar-26	Amounts in Taka 30-Jun-25
3.00	**Issue and preliminary expenses and**		
	Opening balance	1,930,806	2,860,414
	Less: Amortization during the period	(697,842)	(929,608)
		1,232,964	**1,930,806**
4.00	**Investments (Fair value)**		
	Cost Value of Securities	204,374,871	261,337,297
	Unrealised gain/(loss)	(45,413,974)	(73,126,867)
		158,960,897	**188,210,431**

4.10 Investment in listed Securities

Particulars	Amount in Taka			In Taka
	Cost Value	Fair Value March 31, 2026	Required (Provision)/Excess	Fair Value June 30, 2025
Listed securities	204,374,871	158,960,897	(45,413,974)	188,210,431
Non Listed Securities	-	-	-	-
Total	**204,374,871**	**158,960,897**	**(45,413,974)**	**188,210,431**

5.00	**Accounts Receivable**		
	Dividend Receivable	-	906,676
	Interest Receivable	2,344	-
	Receivables from brokerage house	21,843	1,554,985
		24,187	**2,461,661**
6.00	**Advance, deposit and prepayments**		
	Advance BSEC fee	51,205	208,283
	Advance income tax	-	634,913
	AIT From Dividend Income	-	238,003
		-	(872,917)
		51,205	**208,283**
7.00	**Cash and cash equivalents**		
	Dhaka Bank PLC -2011520000128	-	43
	One Bank PLC- (Div. 2022-2023) -0183000001933	171,326	164,343
	Bank Asia PLC-(ESCROW A/C)-62036000034	381,028	376,286
	Bank Asia PLC-(Sponsor A/C)-62036000029	30,727	30,727
	One Bank PLC-0183000001649	49,834	1,806,994
	Eeatern Bank PLC-1271030000101	55,050	24,038,712
		687,966	**26,417,107**
8	**Current Liabilities and Provisions**		
	Payable for Management fee	597,834	2,185,153
	Payable for Trustee Fee	503,895	103,633
	Payable for Custodian Fee	1,045,154	504,951
	Payable for Audit Fee	-	46,000
	VAT & TDS Payable	3,387,278	2,945,312
	Payable for Issue & Preliminiary Expense	4,162,684	4,162,684
	Payable to others	1,000	1,000
		9,697,846	**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 (01-July-2025)	(55,667,334)	(39,548,723)
	Add: Profit during the period	9,996,633	(15,245,694)
	Less: Perior Write off	-	(872,917)
		(45,670,700)	**(55,667,334)**
12	**Interest Income**		
	Interest Income (STD Account)	96,412	1,374,870
		96,412	**1,374,870**
13	**Net Asset Value Per Unit at Cost**		
	Net Asset Value	196,673,347	282,406,423
	Number of Units (TK 10 each)	18,535,895	26,221,411
		10.61	**10.77**
14	**Net Asset Value Per Unit at Market**		
	Net Asset Value at cost	196,673,347	282,406,423
	Less: Unrealised gain/(loss)	(45,413,974)	(73,126,867)
	Net Asset Value Per Unit at Market Value	**151,259,373**	**209,279,556**
	Number of Units (TK 10 each)	18,535,895	26,221,411
		8.16	**7.98**
15	**Earnings Per Unit**		
	Net profit for the period	9,996,633	(15,245,694)
	Number of Units	18,535,895	26,221,411
		0.54	**(0.58)**

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 April 19, 2026

Asset Manager

Trustee

Date: April 27, 2026