Auditor's Report

&

Financial Statements

Of

INVESTASIA Balanced Unit Fund

For the Year Ended 30 June 2026.

INDEPENDENT AUDITOR'S REPORT
TO
THE SHAREHOLDERS OF INVESTASIA BALANCED UNIT FUND
REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the accompanying Financial Statements of **INVESTASIA BALANCED UNIT FUND** (the Fund), which comprise the statement of financial position as at 30th June 2026. and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at 30th June 2026, and its financial performance and cash flows for the year ended, in accordance with International Financial Reporting Standards (IFRSs) and other applicable laws and regulations.

Basis for Opinion

We conduct our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code and the Institute of Chartered Accountants of Bangladesh (ICAB) By-Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

Refer to Note 8.00: the VDS payable amount is Outstanding. The fund also has no BIN Certificate.

Other Information

Management is responsible for the other information. The other information comprises the information included in the Board of Directors' report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information, and we do not express any form of assurance conclusion thereon, as we have not been provided with any such information. In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on such work we perform, we conclude that there is a material misstatement of this other information, we are required to communicate the matter to those charged with governance.

If, based on such work we perform, we conclude that there is a material misstatement of this other information, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Financial Statements and Internal Controls:

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other Legal and Regulatory Requirements:

In accordance with the Securities and Exchange Commission (Mutual Fund) Rules 2025 and the Securities and Exchange Rules 1987, except the Emphasis of Matters paragraph, we also report the following:

a) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for our audit and made due verification thereof;
b) In our opinion, proper books of accounts, records and other statutory books as required by law have been kept by the Fund so far as it appeared from our examination of those books; and
c) The Financial Statements of the Fund together with the annexed notes dealt with by the report agree with the books of account and returns.

Kazi Zahir Khan & Co.
Chartered Accountants
FRC Registration # CAF-001-116

Mohammed Alamgir Kabir FCA
Partner
Enrollment No.: 1483

Place: Dhaka
Dated: 01 SEP 2026
DVC: 2609011483AS153340

INVESTASIA Balanced Unit Fund
Statement of Financial Position
As at 30 June 2026

Particulars	Notes	Amount in Taka	
		30 June 2026	**30 June 2025**
ASSETS:			
Investments in Securities at Fair Value	**3.00**	39,767,883	9,359,382
Issue and Preliminary Expenses	**4.00**	2,254,591	3,009,475
Advance, Deposit & Prepayments	**5.00**	211,499	231,562
Accounts Receivable	**6.00**	39,027,984	15,321,745
Cash & Cash Equivalents	**7.00**	142,127,602	214,335,905
		223,389,558	**242,258,069**
LIABILITES:			
Current Liablities & Provision	**8.00**	5,969,052	8,210,475
		5,969,052	**8,210,475**
Net Assets		**217,420,506**	**234,047,593**
CAPITAL AND LIABILITIES			
Unit Holders' Equity			
Fund Capital	**9.00**	200,135,000	218,939,400
Unit Premium	**10.00**	6,210	1,060,600
Retained Earnings	**11.00**	16,279,297	14,047,594
Dividend Equalization Reserve	**12.00**	1,000,000	-
		217,420,506	**234,047,594**
Net Assets Value (Cost)	**27.00**	10.96	10.88
Net Assets Value (Fair value)	**28.00**	10.86	10.69

The annexed notes (1.00-29.00) form an integral part of these financial statements.

Asset Manager | **Trustee** | **Trustee**

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

Kazi Zahir Khan & Co.
Chartered Accountants
FRC Registration # CAF- 001-116

Mohammed Alamgir Kabir FCA
Partner
Enrollment No: 1483

Place:
Date: 01 SEP 2026
DVC: 2609011483AS153340

INVESTASIA Balanced Unit Fund
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2026

Particulars	Notes	Amount in Taka	
		30 June 2026	30 June 2025
INCOME			
Profit on sale of securities	13.00	1,400,115	629,687
Dividend income-Listed Securities	14.00	387,557	7
Interest income	15.00	12,378,649	15,740,045
Total income		**14,166,321**	**16,369,739**
EXPENSES			
Management fee	16.00	3,942,291	5,160,781
Trustee fee	17.00	1,218,264	243,664
Custodian Fee	18.00	1,218,264	76,609
Audit Fee	19.00	50,000	46,000
Amortization on issue and preliminary Expenses	20.00	754,885	763,756
BSEC annual fee	21.00	231,562	197,295
Stock Clearing & Settlement Charges	22.00	-	239
Publication and Regulatory Advertisement	23.00	71,645	120,808
Bank charges & Income tax expense	24.00	264,683	858,458
Other fees and Charges	25.00	500	-
Operating expenses		**7,752,093**	**7,467,610**
Operating Profit		**6,414,228**	**8,902,129**
Unrealised gain/(loss) during the year	26.00	2,366,725	2,045,516
Net profit after provision		**8,780,953**	**10,947,645**
Earnings per unit (EPU)	29.00	**0.44**	**0.50**

The annexed notes (1.00-29.00) form an integral part of these financial statements.

Asset Manager **Trustee** **Trustee**

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

Kazi Zahir Khan & Co.
Chartered Accountants
FRC Registration # CAF- 001-116

Mohammed Alamgir Kabir FCA
Partner
Enrollment No: 1483

Place:
Date: 01 SEP 2026
DVC: 2609011483AS153340

INVESTASIA Balanced Unit Fund
Statement of Changes in Equity
For the year ended 30 June 2026

Amount in Taka

Particulars	Unit Capital Fund	Unit Premium	Retained Earnings	Total Equity
Opening Balance as on 01 July, 2025	218,939,400	1,060,600	14,047,594	234,047,594
Fund Capital	135,000		-	135,000
Unit Premium	-	6,210	-	6,210
Redemption	(18,939,400)	(1,060,600)	(549,249)	(20,549,249)
Dividend Paid (FY 2025)	-	-	(5,000,000)	(5,000,000)
Profit during the period	-	-	8,780,953	8,780,953
Closing Balance as at 30 June 2026	**200,135,000**	**6,210**	**17,279,297**	**217,420,506**

INVESTASIA Balanced Unit Fund
Statement of Changes in Equity
For the year ended June 30, 2025

Particulars	Unit Capital Fund	Unit Premium	Retained Earnings	Total Equity
Opening Balance as on 01 July, 2024	200,000,000	-	3,153,073	203,153,073
Fund Capital	18,939,400	-	-	18,939,400
Unit Premium	-	1,060,600	-	1,060,600
Redemption	-	-	-	-
Profit during the period	-	-	10,947,645	10,947,645
Prior year adjustment	-	-	(53,124)	(53,124)
Closing Balance as at 30 June 2025	**218,939,400**	**1,060,600**	**14,047,594**	**234,047,594**

The annexed notes (1.00-29.00) form an integral part of these financial statements.

Asset Manager **Trustee** **Trustee**

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

INVESTASIA Balanced Unit Fund
Statement of Cash Flows
For the year ended 30 June 2026

Particulars	Amount in Taka	
	30 June 2026	30 June 2025
Cash Flows from / (used) in Operating Activities:		
Profit on sells of securities	1,400,115	629,687
Dividend income-Listed Securities	387,557	7
Interest Income	12,378,649	15,740,045
Operating Expenses	(6,997,208)	(6,703,854)
Accounts Receivable	(23,706,239)	(12,680,806)
Advance, Deposit & Prepayments	20,063	18,857
Current Liabilities and Provisions	(2,241,423)	687,432
Net Cash from Operating Activities	**(18,758,487)**	**(2,308,633)**
Cash Flows from / (used) in Investing Activities:		
Investment in listed Securities	(28,041,776)	11,881,365
Net Cash Out Flows from Investing Activities	**(28,041,776)**	**11,881,365**
Cash Flows from / (used) in Financing Activities :		
Fund Capital	(18,804,400)	18,939,400
Unit Premium	(1,054,390)	1,060,600
Redemption Retained Earnings	(549,249)	-
Dividend Paid (FY 2025)	(5,000,000)	-
Prior year adjustment	-	(53,124)
Net Cash used in Financing Activities	**(25,408,039)**	**19,946,876**
Net Increase / (Decrease) Cash	(72,208,302)	29,519,607
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	**142,127,602**	**214,335,905**
Net Operating Cash Flow Per Unit (NOCFPU)	**(0.94)**	**(0.11)**

The annexed notes (1.00-29.00) form an integral part of these financial statements.

Asset Manager **Trustee** **Trustee**

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

INVESTASIA Balanced Unit Fund
Notes to the Financial Statements
For the year ended June 30, 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 trustee and 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. 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 June 30, 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 (other than Securities and Mutual Fund) 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 June 30, 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/Loss 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 five 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.

The company maintains a Dividend Equalization Reserve in accordance with the rule ৭৯ (৩) of সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০২৫

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 International 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
For the year ended June 30, 2026

Note:	Particular		Amounts in Taka 30 June 2026	30 June 2025
3.00	**Investment in Securities at Fair Value**			
	Cost Value of Securities		41,648,636	13,606,860
	Less: Unrealised gain/(loss)		(1,880,753)	(4,247,478)
	Fair Value		**39,767,883**	**9,359,382**

3.01 Investment in Securities

Particulars	Amount in Taka Cost Value	Fair Value June 30, 2026	Required (Provision)/Excess	Fair Value June 30, 2025
Listed securities	41,648,636	39,767,883	(1,880,753)	9,359,382
Total	**41,648,636**	**39,767,883**	**(1,880,753)**	**9,359,382**

Due to pricing differences in the market, a discrepancy of Tk. 70 has arisen between the purchase power reflected in the portfolio and the receivable value recorded in the software.

Note:	Particular		30 June 2026	30 June 2025
4.00	**Issue and Preliminary Expenses**			
	Opening balance		3,009,475	3,773,231
	Add: During the year		-	-
			3,009,475	**3,773,231**
	Less: Amortization during the period		(754,885)	(763,756)
	Total		**2,254,591**	**3,009,475**
5.00	**Advance, Deposit & Prepayments**			
	Advance income tax		-	53,124
	Advance BSEC Fee		211,499	231,562
	Less: Prior year adjustment		-	(53,124)
	Total		**211,499**	**231,562**
6.00	**Accounts Receivable**			
	Interest Income Receivable from FDR		-	1,799,156
	Dividend Income Receivable		147,557	-
	Receivables from brokerage house		38,880,427	13,522,589
	Total		**39,027,984**	**15,321,745**
7.00	**Cash and Cash Equivalents**			
	Cash at Bank	**7.10**	142,127,602	57,211,566
	FDR Accounts	**7.20**	-	157,124,340
	Total		**142,127,602**	**214,335,905**
7.10	**Cash at Bank**			
	Operational Accounts			
	Cash at bank (ESCROW)-One Bank PLC-0183000001911		1,585,317	1,453,934
	Cash at bank (STD)-One Bank PLC (Sponsor A/C)-0183000001718		4,085,867	3,741,025
	Cash at bank (STD)-One Bank PLC -0183000002129		51,304,342	1,170,652
	Cash at bank (SND)-EBL Bank PLC-1271030000112		85,149,116	50,845,954
	Cash at bank (Savings)-EBL Bank PLC -Dividend A/C-(2024-2025)-1271030000247		2,961	-
	Total		**142,127,602**	**57,211,566**

INVESTASIA Balanced Unit Fund
Notes to the Financial Statements
For the year ended June 30, 2026

Note:	Particular	Amounts in Taka 30 June 2026	Amounts in Taka 30 June 2025
7.20	**FDR Accounts**		
	Cash at bank (FDR)-One Bank PLC-0184120012700	-	11,424,868
	Cash at bank (FDR)-One Bank PLC-0184120012711	-	11,424,868
	Cash at bank (FDR)-One Bank PLC-0184120012722	-	11,424,868
	Cash at bank (FDR)-One Bank PLC-0184120012733	-	11,424,868
	Cash at bank (FDR)-One Bank PLC-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	1,600,389	2,057,180
	Payable for Trustee Fee	931,080	97,234
	Payable for Custodian Fee	1,058,169	78,260
	VAT & TDS Payable	2,205,914	1,339,231
	Payable for Audit Fees	50,000	46,000
	Payable fro Issue & Preliminiary Expense	123,500	4,592,570
	Total	**5,969,052**	**8,210,475**
9.00	**Fund Capital**		
	Unit Fund	200,135,000	218,939,400
	Number of Units (TK 10 each)	**200,135,000**	**218,939,400**
10.00	**Unit Premium**		
	Opening Balance	1,060,600	1,060,600
	Add: Unit Premium during the year	6,210	-
	Less: Unit Premium reimbursed for re-purchases of units	(1,060,600)	-
	Total	**6,210**	**1,060,600**
11.00	**Retained Earnings**		
	Opening Balance	14,047,594	3,153,073
	During the period	8,780,953	10,947,645
	Less: Profit reimbursed for re-purchases of units	(549,249)	-
	Less: Dividend Payment (FY 2025)	(5,000,000)	-
	Less: Prior year adjustment	-	(53,124)
	Less: Transfer to Dividend Equalization Reserve	(1,000,000)	-
		16,279,297	**14,047,594**
12.00	**Dividend Equalization Reserve**		
	Opening Balance	-	-
	Add: During the Period	1,000,000	-
	Less: Adjustment During the Period	-	-
	Total	**1,000,000**	-

INVESTASIA Balanced Unit Fund
Notes to the Financial Statements
For the year ended June 30, 2026

Note:	Particular	Amounts in Taka	
		30 June 2026	30 June 2025

13.00 Profit on sale of securities

Instrument	Cost Amount	Sell Amount	Profit/(Loss)	Profit/(Loss)
CITYBANK	4,548,103	5,698,852	1,150,749	-
ORIONINFU	1,587,845	1,663,213	75,368	-
ONEBANKPLC	-	-	-	629,687
PRAGATILIF	2,930,951	2,986,560	55,608	-
SUNLIFEINS	1,799,314	1,917,704	118,390	-
TOTAL- 30 June 2026			**1,400,115**	**629,687**

14.00 Dividend income-Listed Securities

	30 June 2026	30 June 2025
CITYBANK	240,000	-
ONEBANK	-	1
SOUTHEASTB	147,557	5
	387,557	**7**

15.00 Interest income

	30 June 2026	30 June 2025
One Bank PLC-1911	135,534	126,385
One Bank PLC-01718	348,991	321,621
One Bank PLC-02129	4,637,100	413,943
EBL-00112	6,314,851	7,851,278
EBL-00247	3,611	-
Cash at bank (FDR)-One Bank PLC-0184120012700	-	1,093,053
Cash at bank (FDR)-One Bank PLC-0184120012711	-	1,093,053
Cash at bank (FDR)-One Bank PLC-0184120012722	-	1,093,053
Cash at bank (FDR)-One Bank PLC-0184120012733	-	1,093,053
Cash at bank (FDR)-One Bank PLC-0184120012744	-	1,093,053
(FDR) Eastern Bank PLC-1275830000628	75,069	124,931
(FDR) Eastern Bank PLC-1275830000639	75,069	124,931
(FDR) Eastern Bank PLC-1275830000650	75,069	124,931
(FDR) Eastern Bank PLC-1275830000661	75,069	124,931
(FDR) Eastern Bank PLC-1275830000672	75,069	124,931
(FDR) Eastern Bank PLC-1275830000683	75,069	124,931
(FDR) Eastern Bank PLC-1275830000694	75,069	124,931
(FDR) Eastern Bank PLC-1275830000708	75,069	124,931
(FDR) Eastern Bank PLC-1275830000728	75,069	124,931
(FDR) Eastern Bank PLC-1275830000730	75,069	124,931
(FDR) Eastern Bank PLC-1275830000741	37,740	62,377
(FDR) Eastern Bank PLC-1275830000648	75,069	124,931
(FDR)-Eastern Bank PLC-1275830000719	75,069	124,931
	12,378,649	**15,740,045**

		30 June 2026	30 June 2025
16.00	**Management fee**	**3,942,291**	**5,160,781**
17.00	**Trustee fee**	**1,218,264**	**243,664**
18.00	**Custodian Fee**	**1,218,264**	**76,609**
19.00	**Audit Fee**	**50,000**	**46,000**

INVESTASIA Balanced Unit Fund
Notes to the Financial Statements
For the year ended June 30, 2026

Note:	Particular	Amounts in Taka	
		30 June 2026	**30 June 2025**
20.00	**Amortization on issue and preliminary Expenses**	**754,885**	**763,756**
21.00	**BSEC annual fee**	**231,562**	**197,295**
22.00	**Stock Clearing & Settlement Charges**	**-**	**239**
23.00	**Publication and Regulatory Advertisement**	**71,645**	**120,808**
24.00	**Bank charges & Income tax expense**	**264,683**	**858,458**
25.00	**Other fees and Charges**	**500**	**-**
26.00	**Unrealised gain/(loss) during the year**		
	Provision required Closing of the year	(1,880,753)	(4,247,478)
Less:	Provision required Beginning of the year	(4,247,478)	(6,292,994)
		2,366,725	**2,045,516**
27.00	**Net Asset Value Per Unit at Cost**		
	Net Asset Value	217,420,506	234,047,594
	Add: Unrealised gain/(loss)	1,880,753	4,247,478
		219,301,259	**238,295,072**
	Number of Units (TK 10 each)	20,013,500	21,893,940
		10.96	**10.88**
28.00	**Net Asset Value Per Unit at Market**		
	Net Asset Value at cost	217,420,506	234,047,594
	Number of Units (TK 10 each)	20,013,500	21,893,940
		10.86	**10.69**
29.00	**Earnings Per Unit**		
	Net profit for the period	8,780,953	10,947,645
	Number of Units	20,013,500	21,893,940
		0.44	**0.50**

Asset Manager **Trustee** **Trustee**