

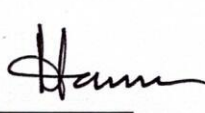
INVESTASIA GROWTH FUND

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	
		31-Mar-26	30-Jun-25
ASSETS:			
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
LIABILITIES:			
Current Liabilities & 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	Amount in Taka	Amount in Taka	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
<u>INCOME</u>					
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
<u>EXPENSES</u>					
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)

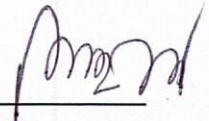
Annexed notes form an integral part of this financial statements.



 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

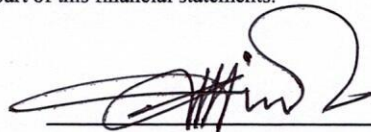
Particulars	Amount in Taka				
	Unit Capital Fund	Unit Premium	Unrealized Gain	Retained Earnings	Total Equity
Opening Balance as on 01st July 2025	262,214,110	2,732,780	-	(55,667,334)	209,279,556
Fund Capital	(76,855,160)	8,838,344	-	-	(68,016,816)
Unit Premium	-	-	-	-	-
Profit during the period	-	-	-	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

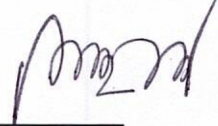
Statement of Changes in Equity
For the period from July 01, 2024 to March 31, 2025

Particulars	Amount in Taka				
	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



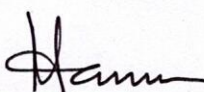

 Trustee

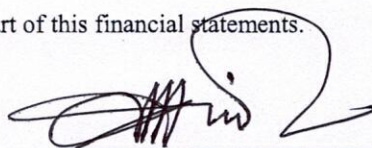
Date: April 27, 2026

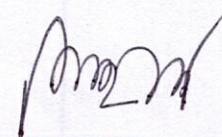
INVESTASIA GROWTH FUND
Statement of Cash Flows (Un-audited)
For the period from July 01, 2025 to March 31, 2026

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 (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 **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 (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 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 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

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 (৪খ) 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 GROWTH FUND


Notes to the Accounts

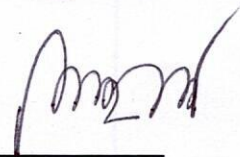
	Amounts in Taka	Amounts in Taka		
	31-Mar-26	30-Jun-25		
3.00 Issue and preliminary expenses and				
Opening balance	1,930,806	2,860,414		
Less: Amortization during the period	(697,842)	(929,608)		
	1,232,964	1,930,806		
4.00 Investments (Fair value)				
Cost Value of Securities	204,374,871	261,337,297		
Unrealised gain/(loss)	(45,413,974)	(73,126,867)		
	158,960,897	188,210,431		
4.10 Investment in listed Securities				
	Amount in Taka			In Taka
Particulars	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 & Preliminary 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	-	-
		<u>11,571,124</u>	<u>2,732,780</u>
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)
		<u>(45,670,700)</u>	<u>(55,667,334)</u>
12	Interest Income		
	Interest Income (STD Account)	96,412	1,374,870
		<u>96,412</u>	<u>1,374,870</u>
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
		<u>10.61</u>	<u>10.77</u>
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	<u>151,259,373</u>	<u>209,279,556</u>
	Number of Units (TK 10 each)	18,535,895	26,221,411
		<u>8.16</u>	<u>7.98</u>
15	Earnings Per Unit		
	Net profit for the period	9,996,633	(15,245,694)
	Number of Units	18,535,895	26,221,411
		<u>0.54</u>	<u>(0.58)</u>
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