INVESTIT GROWTH FUND
INDEPENDENT AUDITORS' REPORT
AND
FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

INDEPENDENT AUDITORS' REPORT
TO THE BOARD OF TRUSTEE OF
INVESTIT GROWTH FUND

Opinion

We have audited the financial statements of Investit Growth Fund which comprise the statement of financial position as at June 30, 2026, and the statement of profit or loss and other comprehensive income, statement of changes in equity, 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 of the statement of financial position Investit Growth Fund as at June 30, 2026, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Opinion

We conducted 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 Fund in accordance with the International Ethics Standard Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), together with the ethical requirements' that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in the auditors' professional judgment, were of most significance in the audit of the financial statements of the current period and include the most significant assessed risks of material misstatement (whether or not due to fraud) identified by the auditors, including those which had the greatest effect on: the overall audit strategy; the allocation of resources in the audit; and directing the efforts of the engagement team. These matters, and any comments we make on the results of our procedures thereon, were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. This is not a complete list of all risks identified by our audit.

Risk	Our response to the risk
Valuation of Investments	
The Fund's has a total Investment of Tk. 113,517,384 in Listed Securities and Govt. Treasury Bond and against this Unrealized Gain/(Loss) in securities is Tk. 7,830,870. This is considered to be the key driver of the Fund's capital and revenue performance. The market value of financial instruments that are traded in an active market is determined based on quoted market prices. Due to their materiality in the context of the financial statements as a whole, they are considered to be the area which had the greatest effect on our overall audit strategy and allocation of resources in planning and completing our audit.	• Testing the key controls over identification, Measurement and management of valuation risk as well as evaluating the methodologies and input parameters used by the Fund in determining fair values; • Obtained year-end share holding positions from the fund and through directional testing assessed the completeness of the report; Obtained the CDBL report and share portfolio and cross checked against each other to confirm status of financial instruments; • Assessing the adequacy of the disclosures in the financial statements against relevant accounting standards, the security and exchange Rules 2020, security exchange commission (Mutual Fund) Rules 2025 and other applicable laws and regulations. • Verifying number of units of DPA-6 balance with DP-49.
Note no. 5 to the financial statements	
Capital Fund	

Capital Fund of Tk. 100,914,100 as at 30 June 2026. During the year Subscription in Tk. 36,071,770 and Surrender 21,946,290.	We have tested the design and operating effectiveness of control of documentation for capital fund. • Verifying reconciliation of RT-14 with number of shareholdings for the year ended 30 June 2026. • Checking records in particular ledgers.
Note no. 14 to the financial statement	

Other Information

Management is responsible for the other information. The other information comprises all of the information other than the financial statements and our auditor's report thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information 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.

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

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRSs, Bangladesh Securities & Exchange Commission (Mutual Fund) Rules, 2025, 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 Fund'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 Fund or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Fund'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 on the basis of 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 in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund'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 Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are

Zoha Zaman Kabir Rashid & Co. Chartered Accountants

required to draw attention in our auditor's report to the related disclosures in the (consolidated) 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 Fund 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.

Report on other Legal and Regulatory Requirements

In accordance with Bangladesh Securities & Exchange Commission (Mutual Fund) Rules, 2025, we also report the following:

a) we have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;

b) in our opinion, proper books of account as required by law have been kept by the Fund so far as it appeared from our examination of those books;

c) the statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account.

d) the investment was made as per Rules of Bangladesh Securities & Exchange Commission (Mutual Fund) Rules, 2025; and

e) the expenditure incurred and payments made were for the purpose of the Fund Business,

f) the information and explanation required by us have been received and found satisfactory.

Tarek Rashid FCA
Partner, Enrolment No.: 1363 (ICAB)
Zoha Zaman Kabir Rashid & Co.
Chartered Accountants
DVC:2607161363AS581937

Place: Dhaka
Dated: **15 July, 2026**

Investit Growth Fund
Statement of Financial Position
As on June 30, 2026

Particulars	Note	30 June 2026	30 June 2025
Assets			
Non - Current Assets			
Preliminary and Issue Expense	4	1,391,633	1,726,387
Total Non - Current Assets		**1,391,633**	**1,726,387**
Current Assets			
Investment in Listed Securities - Market Value	5	79,946,034	55,118,169
Investment Govt. Treasury Bond - Market Value	6	33,571,350	30,186,809
Investment in Open End Mutual Fund -Market Value	7	-	1,529,454
Investment in Term Deposit	8	-	-
Dividend Receivable	9	709,488	363,929
Advance Deposit and Prepayments	10	117,590	98,630
Interest Receivable	11	712,911	712,911
Trade and Other Receivable	12	-	-
Cash and Cash Equivalent	13	5,654,306	2,820,582
Total Current Assets		**120,711,679**	**90,830,484**
Total Assets		**122,103,313**	**92,556,871**
Unitholders' Equity and Liabilities:			
Equity			
Unit Capital	14	100,914,100	86,788,620
Retained Earnings	15	16,521,212	1,665,509
Unit Premium/Discount	16	1,325,134	(90,371)
Dividend Equalization Reserve	17	369,728	-
Total Unitholders' Equity		**119,130,173**	**88,363,758**
Current Liabilities			
Liabilities for Expenses	18	872,762	871,955
Accounst Payble	19	2,100,377	38
Right Share Subscription	20	-	3,321,120
Total Current Liabilities		**2,973,139**	**4,193,113**
Total Equity and Liabilities		**122,103,313**	**92,556,871**
Number of Units		10,091,410	8,678,862
Net Asset Value		119,130,173	88,363,758
NAV Per Unit - at Market Price	25	11.81	10.18
NAV Per Unit - at Cost Price	26	11.05	10.20

These Financial Statements should be read in conjunction with annexed notes.

Managing Director & CEO
Investit Asset Management Limited

Senior Executive - Accounts
Investit Asset Management Limited

Trustee
Sandhani Life Insurance Company Limited
Signed in terms of our even date annexed.

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Zoha Zaman Kabir Rashid & Co.
Chartered Accountants
DVC:2607161363AS581937

Place: Dhaka
Date :15 July, 2026

Investit Growth Fund
Statement of Profit/(Loss) and other Comprehensive Income
For the year ended 30 June, 2026

Particulars	Notes	30 June 2026	30 June 2025
Income:			
Capital Gain/(Loss) on Sale of Marketable Securities	21	3,325,129	198,394
Interest Income	23	4,914,534	2,469,871
Dividend Income	24	2,713,148	441,304
Income Against Load		566	-
Total Income		**10,953,378**	**3,109,569**
Expenses:			
Amortization of Preliminary and Issue Expenses	4.1	334,753	288,851
Amortization of Advance Expenses	10	98,630	1,370
Management Fee		2,402,482	773,421
Trustee Feee		107,485	34,122
Custodian Fee		242,746	34,411
BO A/C Maintenance Fee		-	1,800
Publication expense		121,679	49,762
CDBL Charges		85,147	15,458
EI Registration fee		-	25,058
VAT and Tax Expenses		18,670	-
BP ID Maintenance Fee		500	-
Bank Charge		8,775	16,993
Audit Fee		37,950	30,000
Excise Duty		100,000	-
Total Expenses		**3,558,816**	**1,271,246**
Profit/(Loss) Before the Provision		7,394,562	1,838,323
(Provision)/ write back of provison in value of investments	22	7,830,870	(172,814)
Net Profit/ (Loss)		**15,225,431**	**1,665,509**
Total Comprehensive Income		**15,225,431**	**1,665,509**
Number of Units Outstanding		10,091,410	8,678,862
Earning Per Unit for the Period		**1.51**	**0.19**

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Zoha Zaman Kabir Rashid & Co.
Chartered Accountants
DVC:2607161363AS581937

Place: Dhaka
Date :15 July, 2026

Investit Growth Fund
Statement of Changes in Equity
For the year ended 30 June, 2026

Particulars	Unit Capital	Unit Premium	Unit Discount	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on July 01, 2025	86,788,620	(82,354)	(8,016)	-	1,665,509	88,363,758
Unit sold during the period	36,071,770	-	-	-	-	36,071,770
Unit surrender during the period	(21,946,290)	-	-	-	-	(21,946,290)
Unit premium against surrender of units	-	(2,816,240)	-	-	-	(2,816,240)
Unit premium against buy of units	-	4,231,745	-	369,728	(369,728)	4,231,745
Net profit/(loss) during the period	-	-	-	-	15,225,431	15,225,431
Balance as on June 30, 2026	**100,914,100**	**1,333,150**	**(8,016)**	**369,728**	**16,521,212**	**119,130,173**

Investit Growth Fund
Statement of Changes in Equity
For the year ended 30 June, 2025

Particulars	Unit Capital	Unit Premium	Unit Discount	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on July 01, 2024	-	-	-	-	-	-
Unit sold during the period	113,859,020	-	-	-	-	113,859,020
Unit surrender during the period	(27,070,400)	-	-	-	-	(27,070,400)
Unit premium during the period against surrender of units	-	(82,354)	-	-	-	(82,354)
Unit discount during the period against buy of units	-	-	(8,016)	-	-	(8,016)
Net profit/(loss) during the period	-	-	-	-	1,665,509	1,665,509
Balance as on June 30, 2025	**86,788,620**	**(82,354)**	**(8,016)**	-	**1,665,509**	**88,363,758**

These Financial Statements should be read in conjunction with annexed notes.

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Investit Growth Fund
Statement of Cash Flow
For the year ended 30 June, 2026

	Particulars	30 June 2026	30 June 2025
A.	**Cash flow from Operating Activities**		
	Interest income	4,914,534	2,469,871
	Received from capital gain/(loss) on sale of securities	3,325,129	198,394
	Dividend income	2,713,148	441,304
	Income Against Load	566	-
	Cash paid against operating expenses	(3,558,816)	(1,271,246)
	Cash flow before charges in operating activities	**7,394,562**	**1,838,323**
	(Increase)/decrease in current assets:		
	Interest receivables	-	(712,911)
	Advance, deposit and prepayments	(18,960)	(98,630)
	Dividend receivable	(345,560)	(363,929)
	Increase/(decrease) in current liabilities:		
	Accrued expenses	807	871,955
	Accounts payable	(1,220,780)	38
		(1,584,493)	(303,477)
	Net cash flow operating activities	**5,810,068**	**1,534,846**
B.	**Cash flow from investing activities**		
	Preliminary and issue expenses	334,753	(1,726,387)
	Investment in marketable securities	(20,352,075)	(52,013,864)
	Trade and Other Receivable	-	-
	Investment in gov. treasury bond	-	(30,172,271)
	Investment in term deposit	-	-
	Investment in open end mutual fund	1,499,992	(1,499,992)
	Net cash from/(used) in investing activities	**(18,517,329)**	**(85,412,514)**
C.	**Cash flow from financing activities**		
	Proceeds from issuance of units	40,303,515	113,851,004
	Proceeds made repurcahse of units	(24,762,530)	(27,152,754)
	Dividend paid	-	-
	Net cash from/(used) in financing activities	**15,540,984**	**86,698,249**
	Net changes in cash and cash equivalents (A+B+C)	2,833,724	2,820,582
	Opening cash and cash equivalents	2,820,582	-
	Closing cash and cash equivalents	**5,654,306**	**2,820,582**
D	**Cash and cash equivalents**		
	Cash in hand	-	-
	Bank balance	5,654,306	2,820,582
	Total cash and cash equivalent	**5,654,306**	**2,820,582**
	Net operating cash flow from per unit	**0.56**	**0.32**

These Financial Statements should be read in conjunction with annexed notes.

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Zoha Zaman Kabir Rashid & Co.
Chartered Accountants
DVC:2607161363AS581937

Place: Dhaka
Date :15 July, 2026

Investit Growth Fund
Notes to the Financial Statements
As on 30 June 2026

1. About the Fund

Investit Growth Fund was registered on September 02, 2024, under the Trust Act, 1882 and Registration Act, 1908 through a Trust Deed entered between Investit Asset Management Ltd. and Sandhani Life Insurance Company Limited (SLIC). The Fund was registered by the BSEC on October 14, 2024, under the Bangladesh Securities & Exchange Commission (Mutual Fund) Rules, 2025.

A complete copy of the approve Prospectus for the Public offering available for inspection at the Registered office of Investit Asset Managemnet Limited - the Asset Manager of Investit Growth Fund

Being an open ended mutual fund, the tenure of the Fund shall be ninfinite time subject to the winding up in certain circumstances. Investit Asset Management Limited is the Sponsor and Asset Manager of the Fund. Sandhani Life Insurance Company Limited is the Trustee and BRAC Bank PLC is the Custodian of the Fund.

2. Objectives of the Fund

The objective of the Investit Growth Fund is to generate long-term capital appreciation by primarily investing in growth-oriented equities, with a focus on companies exhibiting strong earnings growth and above-average dividend potential. The Fund will employ a combination of fundamental and technical analysis to identify undervalued growth opportunities, while managing risk through a diversified portfolio and prudent investment strategies.

3 Significant Accounting Policies

3.1 Basis of Preparation of Financial Statements

These Financial Statements are prepared under historical cost convention and in conformity with the International Financial Reporting Standards (IFRS) adopted by the Institute of Chartered Accountants of Bangladesh (ICAB) and also in compliance with requirements of Securities and Exchange Commission (Mutual Fund) Rules, 2025 and other applicable laws & regulations.

3.2 Comparative Information

As per paragraph 36 of IAS 1 "Comparative information shall be disclosed in respect of previous period all amounts reported in financial statements. Comparative information shall be included for narrative and descriptive information when it is relevant to an uunderstanding of the current period financial statements". Being the end of first accounting period, the Fund currently has no comparative information.

3.3 Investment Policy

i. Subject to the provision of the rules, a Mutual Fund may invest money collected under the Fund, or any of its Schemes, only in –

a.Securities listed with stock exchange;

b.Money Marekt instrument including government securities;

c.Privately placed bonds, debentures, and pre-IPO capital of entities with explicit plan to be listed with a

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

stock exchange within two years from the date of investments;

d.Securities debt instruments, which are either asset backed or mortgage-backed securities;

e.Open-end mutual fund approved by the Commission;

f.And any other instruments approved by the BSEC from time to time;

ii. The Fund shall invest subject to the rules and only in those securities, deposits and investments approved by the Bangladesh Securities and Exchange Commission and/or the Bangladesh Bank and/or the Insurance Development and Regulatory Authority (IDRA) of Bangladesh or any other competent authority in this regard.

iii. The Fund shall not invest More than 90% of the total assets of the Fund shall be invested in capital market instruments. Of this at least 50% shall be invested in listed securities that are actively trading in stock exchanges. Investment in Government Securities shall not be considered as an exposure to capital market instruments.

iv. The Fund shall not Less than 60% of the total assets of the Scheme of the Fund shall be invested in capital market instruments.

v. The Fund shall not Less than 10% of the total asset of the fund shall be invested in fixed income securities including Government Securities / Money market instrument.

vi. Non-listed securities that are "Investment Grade" and enjoy "very strong" credit rating by a recognized credit rating agency are eligible for investment by a mutual fund. The fund can invest in unlisted corporate securities only after a prior approval of the Commission.

vii. The fund shall get the securities purchased/transferred in the name of the Fund.

viii. Only the Asset Management Company will make the investment decisions and place orders for securities to be purchased or sold for the Scheme's portfolio.

ix. All money collected under the Fund, except cash and deposits held for liquidity purpose, shall be invested only in encashable and/or transferable instrument or securities whether in money market or capital market or privately placed pre-IPO equity, preference shares, debentures or securitized debts, corporate bond or any other investable instrument.

3.4 Trustee Fees

The Trustee shall be paid an annual Trusteeship fee not exceeding 0.10% of the Net Asset Value (NAV) at Fair Value of the Fund on a semi-annual basis, during the life of the Fund.

3.5 Custodian Fees

The fee for custodial services will be 0.10% per annum of total assets held by the fund, calculated on the average market value for listed securities and on the average face value for all other assets. Besides this, the fund will bear all other expenses viz (a) validation fee of BDT 350.00 plus applicable VAT per instance; (b) local duties and fees like stamp duty on transactions, stamp duty on transfer deed; (c) levies, brokerage, registrar's fees, local counsel/representation, external auditors at the client's request, depository fees etc. The fee for custodial services will be realized semi-annually as of the last working days of June and December of each calendar year.

Zoha Zaman Kabir Rashid & Co. Chartered Accountants

3.6 Management Fees

As per Bangladesh Securities & Exchange Commission (Mutual Fund) Rules, 2001, the Fund shall pay a management fee to the Asset Management Company:

Net Asset Value	Fee
Not more than 05 (Five) Crore	2.5% of Net Asset Value
More than 05 (Five) crore but less than 25 (Twenty-Five) Crore	2.0% of Net Asset Value
More than 25 (Twenty-Five) Crore but less than 50 (Fifty) Crore	1.5% of Net Asset Value
More than 50 (Fifty) Crore	1.0% of Net Asset Value

3.7 Revenue Recognition

Gain/(Loss) arising on sale of investment are included in the Revenue Account on the date at which the transaction takes place. Diviodend and interest income are recognized on accrual basis.

3.8 Provision for Income Tax

The Income of the Fund is exempted from income tax under clause 10 (ka) the Sixth Schedule Income Tax Act 2023. Hence no provision for tax has been made.

3.9 Pre-operating Expenses

As per commission approval on the Trust deed clause 8.5.4, pre operating expenses will be amortized period of 07 (Seven) years.

3.10 Net Asset Value

The Asset Management Company shall calculate the Net Asset Value (NAV) per unit of the mutual fund at fair value on a weekly basis until November. Thereafter, the NAV shall be calculated on a daily basis and disclosed in the manner specified by the Commission.

3.11 Earning Per Unit (EPU)

Earning Per Unit (EPU) has been computed by dividing the total Comprehansive Income for the period by the number of total units outstanding unit 30 June 2026 as per IAS 33 "Earning Per Unit"

3.12 Source of Dividend Payments

Dividends cannot be paid using paper profits or "on-paper" increases in investment value; the gains must be actually realized through a sale before they can be distributed to shareholders.

3.13 Reporting Period

These financial statements are prepared for the period from July 01, 2025 to June 30, 2026.

3.14 Events after Reporting Period

The board of trustees of the Fund has declared and approved 5% cash Dividend per unit for the period from July 01, 2025 to June 30, 2026 at its meeting held on 15th July 2026.

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

Notes	Particulars	30 June 2026	30/Jun/25
4	**Preliminary and Issue Expense**		
	Opening Balance	1,726,387	2,015,237
	Less: Amortization during the period	334,753	288,851
	Balance	**1,391,633**	**1,726,387**
4.1	**Amortization of Preliminary and Issue Expense**		
	Opening Balance	288,851	-
	Add: Amortization during the period	334,753	288,851
	Balance	**623,604**	**288,851**
5	**Investment in Listed Securities - At Cost**	75,687,058	55,334,984
	Investment in Listed Securities - At Market	79,946,034	55,118,169
	Unrealized Gain/(Loss) (Anexure-A)	**4,258,976**	**(216,814)**
5.1	**Investment in Right Share**		
	BERGERPBL - holding 2,992 shares (1:1)	-	3,321,120
	Balance	**-**	**3,321,120**
6	**Investment in Govt. Treasury Bond - At Cost**	30,172,271	30,172,271
	Investment in Govt. Treasury Bond - At Market	33,571,350	30,186,809
	Unrealized Gain/(Loss)	**3,399,079**	**14,538**
7	**Investment in Open end Mutual Fund - At Cost**	-	1,499,992
	Investment in Open end Mutual Fund - At Market	-	1,529,454
	Unrealized Gain/(Loss)	**-**	**29,462**
8	**Investment in Term Deposit**		
	FDR with IPDC Finance PLC	-	-
		-	-
9	**Dividend Receivable**		
	CITYBANK	-	50,000
	PUBALI BANK	-	70,959
	HEIDELBCEM	9,430	-
	DHAKABANK	258,358	-
	JAMUNABANK	284,200	-
	MARICO	157,500	242,970
	Balance	**709,488**	**363,929**
10	**Advance Deposit and Prepayments (BSEC Fee)**		
	Opening Balance	98,630	-
	Add: Addition during the year	117,590	100,000
	Less: Amortization during the period	98,630	1,370
	Balance	**117,590**	**98,630**
11	**Interest Receivable**		
	Interest Receivable from - SND	-	-
	Interest Receivable from - BGTB	712,911	712,911
	Interest Receivable from - FDR	-	-
	Balance	**712,911**	**712,911**
12	**Trade and Other Receivable**		
	UCB Stock Brokerage Limited	-	-
	Shanta Securities Limited	-	-
	Balance	-	-

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13	**Cash and Cash Equivalent**		
	BRAC Bank PLC - 206 710 320 0001	3,113,816	1,390,791
	Community Bank Bangladesh Limited	2,540,490	1,429,791
	Balance	**5,654,306**	**2,820,582**
14	**Unit Capital**		
	Sponsor Contribution	25,000,000	25,000,000
	IPO Subscription	85,605,000	85,605,000
	Subscription during the period 24-25	3,254,020	3,254,020
	Subscription during the period 25-26	36,071,770	-
	Balance	**149,930,790**	**113,859,020**
	Less: Surrender during the period 24-25	27,070,400	27,070,400
	Surrender during the period 25-26	21,946,290	-
	Balance	**100,914,100**	**86,788,620**
15	**Retained Earnings**		
	Opnenig Balance	1,665,509	-
	Net Profit during the period	15,225,431	1,665,509
	Transferred to dividend equalization reserve	(369,728)	-
	Balance	**16,521,212**	**1,665,509**
16	**Unit Premium/Discount**		
	Unit Premium against surrender units	(2,898,595)	(82,354)
	Unit Premium against sale units	4,223,728	(8,016)
	Balance	**1,325,134**	**(90,371)**
16.1	**Unit Premium against surrender units**		
	Opening	(82,354)	-
	Add: Addition during the year	(2,816,240)	(82,354)
	Balance	**(2,898,595)**	**(82,354)**
16.2	**Unit Premiumt against sale units**		
	Opening	(8,016)	-
	Add: Addition during the year	4,231,745	(8,016)
	Balance	**4,223,728**	**(8,016)**
17	**Dividend Equalization Reserve**		
	Opening Balance	-	-
	Add: Addition during the year	369,728	-
	Balance	**369,728**	-
18	**Liabilities for Expenses**		
	Management Fee	647,771	773,421
	Trustee Fee	56,507	34,122
	Custodian Fee	130,533	34,411
	Audit Fee	37,950	30,000
	Balance	**872,762**	**871,955**
19	**Accounst Payable**		
	Marginal loan to Shanta Securities Limited	2,099,733	-
	Advance Fractional Value	645	38
	Unit Redemption	-	-
	Balance	**2,100,377**	**38**
20	**Right Share Subscription Payable**		
	BERGERPBL - holding 2,992 shares (1:1)	-	3,321,120
	Balance	-	**3,321,120**
21	**Capital Gain or Marketable Securities (Annexure-A)**	**3,325,129**	**198,394**

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22	**(Provision)/ Write Back of Provison in Value of Investments**		
	Opening	**(172,814)**	**-**
	Required (Provision)/ Write Back of Provison Against Diminution in Value of Investmnets	7,830,870	(172,814)
	Balance	**7,658,055**	**(172,814)**
23	**Interest Income**		
	Interest Income from - SND	1,248,234	1,488,937
	Interest Income from - BGTB	3,666,300	679,684
	Interest Income from - FDR	-	301,250
	Balance	**4,914,534**	**2,469,871**
24	**Dividend Income**		
	CITYBANK	198,000	50,000
	PUBALIBANK	-	70,959
	BRACBANK	91,787	77,375
	MARICO	467,175	-
	BERGERPBL	85,680	-
	WALTONHIL	85,750	-
	EHL	94,943	-
	BSRMLTD	18,590	-
	SQURPHARMA	202,236	-
	ITC	91,200	-
	MJLBD	95,550	-
	BSC	100,000	-
	HEIDELBCEM	9,430	-
	EBL	312,500	-
	DHAKABANK	258,358	-
	JAMUNABANK	284,200	-
	UTTARABANK	92,500	-
	BANKASIA	225,250	-
	Balance	**2,713,148**	**441,304**
25	**NAV Per Unit at Market Price**		
	Net Asset Value (NAV) - at Market Price	119,130,173	88,363,758
	Number of Units Outstanding	10,091,410	8,678,862
	NAV at Market Price	**11.81**	**10.18**
26	**NAV Per Unit at Cost Price**		
	Net Asset Value (NAV) - at Cost Price	111,472,118	88,536,572
	Balance	**111,472,118**	**88,536,572**
	Number of Units Outstanding	10,091,410	8,678,862
	NAV at Cost Price	**11.05**	**10.20**

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Investit Growth Fund
For the year ended 30 June, 2026
Portfolio Statemets

Investments in Capital Market Securities (Listed): **Annexure- A**

					[Figure in million Bd Taka]					
SL	**Sectors**	**Investment in Stocks/Secruities (Sectorwise)**	**Ticker**	**No of Share**	**Total Cost Value**	**Cost Per Share**	**Total Market Value**	**Market Value per share**	**Appreciation(or Diminution) in the market**	**% of Total Assests**
		A. Shares of Listed Companies (Script wise)				-				
1	**IT Sector**	ADN Telecom Limited	ADNTEL	35,000	2,324,385.38	66.41	2,397,500.00	68.50	73,114.62	1.90%
		Sub-Total		**35,000**	**2,324,385.38**	-	**2,397,500.00**		**73,114.62**	**1.90%**
2	**Telecommunication**	Robi Axiata Limited	ROBI	167,381	5,153,748.18	30.79	5,456,620.60	32.60	302,872.42	4.22%
		Sub-Total		**167,381**	**5,153,748.18**	-	**5,456,620.60**	**32.600**	**302,872.42**	**4.22%**
3	**Fuel & Power**	Doreen Power Generations and Systems Limited	DOREENPWR	127,000	3,760,962.37	29.61	3,848,100.00	30.30	87,137.63	3.08%
4		Shahjibazar Power Co. Ltd.	SPCL	93,790	5,178,472.89	55.21	5,177,208.00	55.20	(1,264.89)	4.24%
		Sub-Total		**220,790**	**8,939,435.25**	-	**9,025,308.00**		**85,872.75**	**7.32%**
5	**Engineering**	BSRM Steels Limited	BSRMSTEEL	68,172	5,123,238.82	75.15	5,903,695.20	86.60	780,456.38	4.20%
		Sub-Total		**68,172**	**5,123,238.82**		**5,903,695.20**		**780,456.38**	**4.20%**
6	**Miscellaneous**	Bangladesh Shipping Corporation	BSC	47,558	5,167,301.64	108.65	5,336,007.60	112.20	168,705.96	4.23%
		Sub-Total		**47,558**	**5,167,301.64**		**5,336,007.60**	-	**168,705.96**	**4.23%**
7	**Pharmaceuticals & Chemicals**	The ACME Laboratories Limited	ACMELAB	63,438	4,951,523.43	78.05	5,227,291.20	82.40	275,767.77	4.06%
8		Beacon Pharmaceuticals Limited	BEACONPHAR	35,419	3,751,428.33	105.92	3,906,715.70	110.30	155,287.37	3.07%
9		Marico Bangladesh Limited	MARICO	2,680	6,988,066.31	2,607.49	7,426,816.00	2,771.20	438,749.69	5.72%
10		Square Pharmaceuticals Ltd.	SQURPHARMA	18,000	3,859,634.12	214.42	4,032,000.00	224.00	172,365.88	3.16%
		Sub-Total		**119,537**	**19,550,652.20**		**20,592,822.90**	-	**1,042,170.70**	**16.01%**
11	**Services & Real Estate**	Eastern Housing Limited	EHL	38,790	3,345,446.54	86.25	3,564,801.00	91.90	219,354.46	2.74%
		Sub-Total		**38,790**	**3,345,446.54**		**3,564,801.00**	**91.900**	219,354.46	**2.74%**
12	**Bank**	Bank Asia Ltd.	BANKASIA	240,842	4,548,168.70	18.88	4,431,492.80	18.40	(116,675.90)	3.72%
13		BRAC Bank Ltd.	BRACBANK	83,000	5,389,875.30	64.94	5,436,500.00	65.50	46,624.70	4.41%
14		The City Bank Ltd.	CITYBANK	195,000	4,818,077.24	24.71	6,240,000.00	32.00	1,421,922.76	3.95%
15		Eastern Bank Ltd.	EBL	168,858	4,370,770.24	25.88	4,204,564.20	24.90	(166,206.04)	3.58%
16		Uttara Bank Limited	UTTARABANK	223,250	4,568,494.68	20.46	4,866,850.00	21.80	298,355.32	3.74%
		Sub-Total		**910,950**	**23,695,386.15**		**25,179,407.00**	-	**1,484,020.85**	**19.41%**
17	**Cement**	LafargeHolcim Bangladesh Limited	LHB	44,462	2,387,463.92	53.70	2,489,872.00	56.00	102,408.078	1.96%
		Sub-Total		**44,462**	**2,387,463.92**		**2,489,872.00**	-	**102,408.078**	**1.96%**
		B. Listed Bond/Debenture/Islamic Securities (Script wise)								
18	**Governemnt Treasury Bond**	**TB5Y0430**	05Y BGTB 16/04/2030	30,000	3,007,073.00	100.24	3,227,637.00	107.59	220,564.000	2.46%
19		**TB5Y0430**	05Y BGTB 16/04/2030 ®	60,000	6,123,362.00	102.06	6,455,274.00	107.59	331,912.000	5.01%
20		**TB5Y0630**	05Y BGTB 18/06/2030	20,000	2,004,880.00	100.24	2,144,984.00	107.25	140,104.000	1.64%
21		**TB10Y0335**	10Y BGTB 19/03/2035	50,000	5,046,585.00	100.93	5,522,950.00	110.46	476,365.000	4.13%
22		**TB10Y0335**	10Y BGTB 19/03/2035 ®	30,000	2,937,092.00	97.90	3,313,770.00	110.46	376,678.000	2.41%
23		**TB15Y0340**	15Y BGTB 27/03/2040	50,000	5,017,495.00	100.35	5,812,680.00	116.25	795,185.000	4.11%
24		**TB20Y0545**	20Y BGTB 28/05/2045	30,000	3,027,380.00	100.91	3,518,295.00	117.28	490,915.000	2.48%
25		**TB20Y1242**	20Y BGTB 28/12/2042 ®	40,000	3,008,404.00	75.21	3,575,760.00	89.39	567,356.000	2.46%
		Sub-Total		**310,000**	**30,172,271.00**		**33,571,350.00**		**3,399,079.000**	**24.71%**

Investit Growth Fund
Profit on Sale of Marketable Securities
For the period ended on 30 June 2026

Annexure B

SL. No	Scrip	Investment at cost (BDT)	Sale Proceeds (BDT)	Profit/(Loss) (BDT)
1	BERGERPBL	9,361,416	9,359,870	(1,546)
2	PUBALIBANK	2,365,734	2,383,439	17,705
3	BSRMLTD	4,707,124	5,092,420	385,296
4	BRACBANK	14,489,169	15,793,389	1,304,220
5	INTRACO	3,850,637	3,652,772	(197,865)
6	LANKABAFIN	1,947,145	1,714,409	(232,736)
7	NAVANAPHAR	4,956,551	4,930,809	(25,742)
8	SINGERBD	5,177,939	5,456,528	278,589
9	OLYMPIC	3,000,211	2,981,034	(19,177)
10	CITYBANK	2,816,641	3,135,945	319,304
11	MJLBD	6,298,114	6,190,850	(107,264)
12	BATBC	4,958,257	4,749,332	(208,925)
13	EHL	4,921,714	5,125,851	204,137
14	MARICO	1,437,392	1,539,618	102,226
15	CENTRALINS	291,073	287,796	(3,277)
16	ICB	6,228,496	6,347,740	119,244
17	ACMEPL	3,169,695	3,232,671	62,976
18	AIL	1,865,352	1,941,499	76,147
19	BEACONPHAR	4,974,623	4,873,831	(100,792)
20	LOVELLO	1,746,137	2,061,283	315,146
21	JHRML	3,158,008	3,257,213	99,205
22	KOHINOOR	2,353,586	2,300,292	(53,294)
23	RUPALILIFE	2,045,111	2,561,182	516,071
24	RDFOOD	2,147,561	2,165,247	17,686
25	SINOBANGLA	2,524,336	3,113,386	589,051
26	EGEN	4,960,685	5,441,420	480,734
27	WALTONHIL	5,815,243	5,077,954	(737,289)
28	SPCL	2,734,335	2,624,068	(110,266)
29	JAMUNABANK	3,614,494	3,645,781	31,287
30	SQURPHARMA	5,888,585	5,837,498	(51,086)
31	PRIMEBANK	2,111,294	2,032,829	(78,464)
32	ARGONDENIM	3,515,847	3,340,239	(175,608)
33	BXPHARMA	10,934,760	10,799,355	(135,405)
34	ITC	7,442,190	6,868,628	(573,563)
35	RELIANCINS	3,645,828	3,635,202	(10,626)
36	STANDARINS	1,932,809	1,766,162	(166,647)
37	BSC	12,131,981	11,554,907	(577,074)
38	ICICL	2,054,399	1,940,165	(114,234)
39	SAMLSLICFIF	1,499,992	1,648,583	148,590
40	GREENDELT	1,828,736	1,937,053	108,318
41	PIONEERINS	2,417,379	2,654,552	237,173
42	PRAGATILIF	4,066,982	5,888,954	1,821,972
43	ACIFORMULA	155,074	156,606	1,532
44	INTECH	1,358,157	1,590,133	231,976

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45	ORIONINFU	1,524,439	1,477,935	(46,504)
46	ADNTEL	2,679,497	2,446,473	(233,025)
47	BDCOM	4,093,529	4,181,274	87,745
48	LHB	291,040	262,656	(28,384)
49	ENVOYTEX	4,319,516	4,250,976	(68,540)
50	MALEKSPIN	5,049,763	4,723,582	(326,181)
51	MIDLANDBNK	3,348,016	2,895,279	(452,737)
52	DHAKABANK	4,715,240	4,573,241	(141,999)
53	ACI	1,405,215	1,323,913	(81,302)
54	FEKDIL	2,089,655	1,946,506	(143,149)
55	EASTLAND	2,384,693	2,804,598	419,905
56	BANKASIA	2,142,264	2,010,824	(131,440)
57	BPPL	886,900	965,807	78,907
58	HEIDELBCEM	2,019,288	2,158,290	139,002
59	SUMITPOWER	278,500	283,489	4,988
60	UTTARABANK	1,599,587	1,684,962	85,374
61	DOREENPWR	649,447	718,105	68,658
62	QUASEMIND	1,381,031	1,413,451	32,420
63	RUNNERAUTO	2,758,105	2,709,660	(48,445)
64	SIMTEX	1,253,653	1,255,237	1,584
65	IFADAUTOS	897,963	940,704	42,740
66	PREMIERCEM	716,750	937,868	221,118
67	CRYSTALINS	1,034,218	1,076,139	41,921
68	UNIONINS	287,016	321,920	34,904
69	SUNLIFEINS	320,526	379,116	58,590
70	AMCL(PRAN)	1,182,154	1,195,519	13,365
71	EBL	529,137	493,111	(36,026)
72	INDEXAGRO	2,846,856	2,777,776	(69,080)
73	BSRMSTEEL	286,558	299,575	13,017
Total		**231,871,352**	**235,196,481**	**3,325,129**

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