

Financial Statements (Un-Audited)


Investit Growth Fund (IGF)

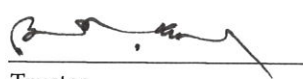
Suite B2, House 57/A, Road 15/A, Dhanmondi, Dhaka – 1209

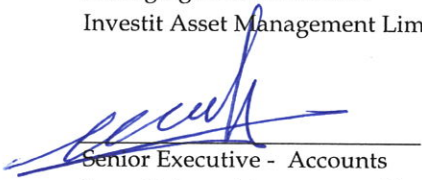
For the period July 01, 2025 to September 30, 2025

Investit Growth Fund
Statement of Financial Position
As on September 30, 2025

Particulars	Note	30-Sep-25
Assets:		
Non - Current Assets		
Preliminary and Issue Expense	4	1,623,386
Total Non - Current Assets		1,623,386
Current Assets		
Investment in Listed Securities - Market Value	5	68,226,161
Investment Govt. Treasury Bond - Market Value	6	34,521,570
Investment in Open End Mutual Fund -Market Value	7	1,662,673
Investment in Term Deposit	8	-
Dividend Receivable	9	85,750
Advance Deposit and Prepayments	10	73,075
Interest Receivable	11	1,196,661
Trade and Other Receivable	12	-
Cash and Cash Equivalent	13	364,036
Total Current Assets		106,129,926
Total Assets		107,753,312
Unitholders' Equity and Liabilities:		
Equity		
Unit Capital	14	94,177,350
Retained Earnings	15	12,941,775
Total Unitholders' Equity		107,119,125
Current Liabilities		
Liabilities for Expenses	16	634,085
Accountst Payble	17	102
Right Share Subscription	18	-
Total Current Liabilities		634,187
Total Equity and Liabilities		107,753,311
Number of Units		9,417,735
Net Asset Value		107,119,125
NAV Per Unit - at Market Price	22	11.37
NAV Per Unit - at Cost Price	23	10.80


 Managing Director & CEO
 Investit Asset Management Limited


 Trustee
 Sandhani Life Insurance Company Limited


 Senior Executive - Accounts
 Investit Asset Management Limited

Investit Growth Fund
Statement of Profit/(Loss) and other Comprehensive Income
From July 01, 2025 to September 30, 2025


Particulars	Notes	July 01, 2025 to September 30, 2025
Income:		
Capital Gain/(Loss) on Sale of Marketable Securities	19	9,663,957
Interest Income	20	1,272,750
Dividend Income	21	269,255
Total Income		11,205,962
Expenses:		
Amortization of Preliminary and Issue Expenses	4.1	103,001
Amortization of Advance Expenses	10	25,556
Management Fee		565,254
Trustee Fee		25,068
Custodian Fee		24,056
BO A/C Maintenance Fee		-
Publication expense		105,261
CDBL Charges		18,449
EI Registration fee		-
VAT and Tax Expenses		18,670
Bank Charge		1,970
Total Expenses		887,286
Profit/(Loss) for the Period		10,318,676
Total Comprehensive Income for the Period		10,318,676
Number of Units Outstanding		9,417,735
Earning Per Unit for the Period		1.10



 Managing Director & CEO
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Investit Growth Fund
Statement of Changes in Equity
For the Period from July 01, 2025 to September 30, 2025


Particulars	Unit Capital	Unit Premium	Unit Discount	Retained Earnings	Total Equity
Balance as on July 01, 2025	113,859,020	-		-	113,859,020
Unit sold during the period	11,518,420			-	11,518,420
Unit surrender during the period	(31,200,090)			-	(31,200,090)
Unit premium against surrender of units		(424,619)		-	(424,619)
Unit discount against buy of units			1,209,394	-	1,209,394
Net profit/(loss) during the period				12,157,000	12,157,000
Balance as on June 30, 2026	94,177,350	(424,619)	1,209,394		107,119,125



Managing Director & CEO
Investit Asset Management Limited



Trustee
Sandhani Life Insurance Company Limited



Senior Executive - Accounts
Investit Asset Management Limited

Investit Growth Fund
Statement of Cash Flow
For the Period from July 01, 2025 to September 30, 2025

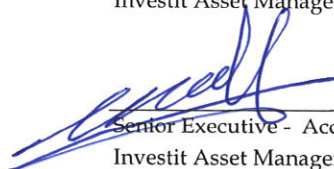
Particulars	July 01, 2025 to September 30, 2025
A. Cash flow from Operating Activities	
Interest income - accrued	1,272,750
Received from capital gain/(loss) on sale of securities	4,244,840
Dividend income	269,255
Cash paid against operating expenses	(887,286)
Cash flow before charges in operating activities	4,899,559
(Increase)/decrease in current assets:	
Interest receivables	(483,750)
Advance, deposit and prepayments	25,556
Dividend receivable	278,178
Increase/(decrease) in current liabilities:	
Accrued expenses	(237,871)
Accounts payable	(3,321,056)
	(3,738,943)
Net cash flow operating activities	1,160,617
B. Cash flow from investing activities	
Preliminary and issue expenses	103,001
Investment in marketable securities	(11,984,040)
Trade and Other Receivable	0
Investment in gov. treasury bond	-
Investment in term deposit	-
Investment in open end mutual fund	-
Net cash from/(used) in investing activities	(11,881,039)
C. Cash flow from financing activities	
Proceeds from issuance of units	12,735,831
Proceeds made repurchashe of units	(4,471,955)
Dividend paid	-
Net cash from/(used) in financing activities	8,263,876
Net changes in cash and cash equivalents (A+B+C)	(2,456,546)
Opening cash and cash equivalents	2,820,582
Closing cash and cash equivalents	364,036
# Cash and cash equivalents	
Cash in hand	-
Bank balance	364,036
Total cash and cash equivalent	364,036
Net operating cash flow from per unit	0.04



 Managing Director & CEO
 Investit Asset Management Limited



 Trustee
 Sandhani Life Insurance Company Limited



 Senior Executive - Accounts
 Investit Asset Management Limited

Notes	Particulars	30-Sep-25
4	Preliminary and Issue Expense	
	Opening Balance	1,726,387
	Less: Amortization during the period	103,001
	Balance	1,623,386
4.1	Amortization of Preliminary and Issue Expense	
	Opening Balance	288,851
	Add: Amortization during the period	103,001
	Balance	391,852
5	Investment in Listed Securities - At Cost	67,319,024
	Investment in Listed Securities - At Market	68,226,161
	Unrealized Gain/(Loss)	907,137
	Sector	Total Cost
	Bank	12,399,780
	Services	2,794,494
	Engineering	6,582,438
	Fuel & Power	4,537,810
	Food & Allied	3,870,537
	Pharma	21,166,754
	IT	4,733,862
	Miscellaneous	11,233,351
	Unrealized Gain/(Loss)	67,319,024
	<i>Details given in Annexure - A</i>	Total Market
		12,084,250
		3,292,606
		6,575,353
		4,582,130
		3,681,141
		21,922,126
		4,768,731
		11,319,826
		68,226,161
5.1	Investment in Right Share	
	BERGERPBL - holding 2,992 shares (1:1)	
	Balance	-
6	Investment in Govt. Treasury Bond - At Cost	30,172,271
	Investment in Govt. Treasury Bond - At Market	34,521,570
	Unrealized Gain/(Loss)	4,349,299
7	Investment in Open end Mutual Fund - At Cost	1,499,992
	Investment in Open end Mutual Fund - At Market	1,662,673
	Unrealized Gain/(Loss)	162,681
8	Investment in Term Deposit	
	FDR with IPDC Finance PLC	
	Balance	-
9	Dividend Receivable	
	WALTONHIL	85,750
		-
		-
	Balance	85,750



10	Advance Deposit and Prepayments	
	Annual Fee - BSEC	98,630
	Less: Amortization during the period	25,556
	Balance	73,075
11	Interest Receivable	
	Interest Receivable from - SND	355,062
	Interest Receivable from - BGTB	841,598
	Interest Receivable from - FDR	-
	Balance	1,196,661
12	Trade and Other Receivable	
	UCB Stock Brokerage Limited	-
	Shanta Securities Limited	-
	Balance	-
13	Cash and Cash Equivalent	
	BRAC Bank PLC - 206 710 320 0001	354,135
	Community Bank Bangladesh Limited	9,901
	Balance	364,036
14	Unit Capital	
	Sponsor Contribution	25,000,000
	IPO Subscription	85,605,000
	Subscription during the period 24-25	3,254,020
	Subscription during the period 25-26	11,518,420
	Balance	125,377,440
	Less: Surrender during the period	31,200,090
	Balance	94,177,350
15	Retained Earnings	
	Net Profit during the period	1,838,323
	Unit Premium against surrender units	(424,619)
	Unit Discout against buy units	1,209,394
	Balance	2,623,098
16	Liabilities for Expenses	
	Management Fee	565,255
	Trustee Fee	25,069
	Custodian Fee	30,080
	Publication Expense	13,681
	Audit Fee	-
	Balance	634,085



17	Accountst Payable	
	UCB Stock Brokerage Limited	-
	Shanta Securities Limited	0
	Advance Fractional Value	102
	Unit Redemption	-
	Balance	102
18	Right Share Subscription Payable	
	BERGERPBL - holding 2,992 shares (1:1)	-
	Balance	-
19	Capital Gain / (Loss) on Marketable Securities	
	BERGERPBL	115,851
	PUBALIBANK	18,830
	BSRMLTD	310,729
	BRACBANK	1,480,928
	INTRACO	(197,865)
	LANKABAFIN	(232,736)
	NAVANAPHAR	(180,267)
	SINGERBD	278,589
	OLYMPIC	45,914
	CITYBANK	26,305
	MJLBD	100,582
	BATBC	55,463
	EHL	188,515
	MARICO	35,132
	CENTRALINS	(3,277)
	ICB	119,244
	ACMEPL	62,976
	AIL	76,147
	BEACONPHAR	74,468
	LOVELLO	315,146
	JHRML	99,205
	KOHINOOR	(53,294)
	RUPALILIFE	516,071
	RDFOOD	17,686
	SINOBANGLA	589,051
	EGEN	529,823
	WALTONHIL	(34,817)
	SPCL	(109,559)
	Net Gain / (Loss)	4,244,840
	Unrealized gain/(loss) on sale of marketable securities	907,137
	Unrealized gain/(loss) on sale of treasury bond	4,349,299
	Unrealized gain/(loss) on sale of mutual fund	162,681
	Balance	9,663,957

20	Interest Income	
	Interest Income from - SND	355,062
	Interest Income from - BGTB	917,688
	Interest Income from - FDR	-
	Balance	1,272,750
21	Dividend Income	
	MARICO	97,825
	BERGERPBL	85,680
	WALTONHIL	85,750
	Balance	269,255
22	NAV Per Unit at Market Price	
	Net Asset Value (NAV) - at Market Price	107,119,125
	Balance	107,119,125
	Number of Units Outstanding	9,417,735
	NAV at Market Price	11.37
23	NAV Per Unit at Cost Price	
	Net Asset Value (NAV) - at Cost Price	101,700,008
	Balance	101,700,008
	Number of Units Outstanding	9,417,735
	NAV at Cost Price	10.80

