

**Financial Statements (Un-Audited)**

**Investit Growth Fund (IGF)**

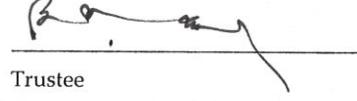
For the period October 01, 2025 to December 31, 2025

**Investit Growth Fund**  
**Statement of Financial Position**  
**As on December 31st, 2025**

Particulars	Note	31-Dec-25
<b>Assets:</b>		
<b>Non - Current Assets</b>		
Preliminary and Issue Expense	4	1,552,373
<b>Total Non - Current Assets</b>		<b>1,552,373</b>
<b>Current Assets</b>		
Investment in Listed Securities - Market Value	5	57,674,388
Investment Govt. Treasury Bond - Market Value	6	33,278,040
Dividend Receivable	7	416,377
Advance Deposit and Prepayments	8	47,519
Interest Receivable	9	734,917
Trade and Other Receivable	10	-
Cash and Cash Equivalent	11	5,501,996
<b>Total Current Assets</b>		<b>97,653,237</b>
<b>Total Assets</b>		<b>99,205,610</b>
<b>Unitholders' Equity and Liabilities:</b>		
<b>Equity</b>		
Unit Capital	12	90,969,140
Retained Earnings	13	6,848,438
<b>Total Unitholders' Equity</b>		<b>97,817,578</b>
<b>Current Liabilities</b>		
Liabilities for Expenses	14	687,235
Accounst Payble	15	700,797
<b>Total Current Liabilities</b>		<b>1,388,032</b>
<b>Total Equity and Liabilities</b>		<b>99,205,610</b>

Number of Units	9,096,914
Net Asset Value	97,817,577
NAV Per Unit - at Market Price	19 10.75
NAV Per Unit - at Cost Price	20 10.64

\_\_\_\_\_  
  
 Managing Director & CEO  
 Investit Asset Management Limited

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 Trustee  
 Sandhani Life Insurance Company Limited

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 Senior Executive - Accounts  
 Investit Asset Management Limited

**Investit Growth Fund**  
**Statement of Profit/(Loss) and other Comprehensive Income**  
**From July 01, 2025 to December 31, 2025**

Particulars	Notes	From 01 July to 31-Dec-2025	From 01 Oct 2025 to 31 Dec 2025
<b>Income:</b>			
Capital Gain/(Loss) on Sale of Marketable Securities	16	2,696,565	(6,967,392)
Interest Income	17	2,595,816	1,323,066
Dividend Income	18	957,774	688,519
<b>Total Income</b>		<b>6,250,155</b>	<b>(4,955,807)</b>
<b>Expenses:</b>			
Amortization of Preliminary and Issue Expenses	4.1	174,014	71,013
Amortization of Advance Expenses	8	51,111	25,555
Management Fee		1,147,332	582,078
Trustee Fee		50,978	25,910
Custodian Fee		48,153	24,097
BO A/C Maintenance Fee		600	600
Publication expense		121,679	16,418
CDBL Charges		43,934	25,485
VAT and Tax Expenses		18,670	-
BP ID Maintenance Fee		500	500
Bank Charge		6,260	4,290
Excise Duty		50,000	50,000
<b>Total Expenses</b>		<b>1,713,231</b>	<b>851,004</b>
<b>Profit/(Loss) for the Period</b>		<b>4,536,924</b>	<b>(5,806,811)</b>
<b>Total Comprehensive Income for the Period</b>		<b>4,536,924</b>	<b>(5,806,811)</b>

Number of Units Outstanding

9,096,914

Earning Per Unit for the Period

9,096,914

0.50 (0.64)



Managing Director & CEO  
 Investit Asset Management Limited



Trustee  
 Sandhani Life Insurance Company Limited



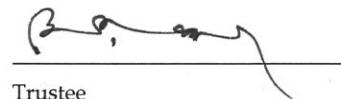
Senior Executive - Accounts  
 Investit Asset Management Limited

**Investit Growth Fund**  
**Statement of Changes in Equity**  
**For the Period from October 01, 2025 to December 31, 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	13,005,880			-	13,005,880
Unit surrender during the period	(35,895,760)			-	(35,895,760)
Unit premium against surrender of units		(858,819)		-	(858,819)
Unit discount against buy of units			1,332,010	-	1,332,010
Net profit/(loss) during the period				6,375,247	6,375,247
<b>Balance as on June 30, 2026</b>	<b>90,969,140</b>	<b>(858,819)</b>	<b>1,332,010</b>		<b>97,817,578</b>



Managing Director & CEO  
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Trustee  
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Investit Growth Fund  
Statement of Cash Flow

For the Period from July 01, 2025 to December 31 2025

Particulars	From 01 July to 31-Dec-2025	From 01 Oct 2025 to 31-Dec-2025
<b>A. Cash flow from Operating Activities</b>		
Interest income - accrued	2,595,816	1,323,066
Received from capital gain/(loss) on sale of securities	1,707,408	(2,686,022)
Dividend income	957,774	688,519
Cash paid against operating expenses	(1,713,231)	(825,945)
<b>Cash flow before charges in operating activities</b>	<b>3,547,767</b>	<b>(1,500,382)</b>
<b>(Increase)/decrease in current assets:</b>		
Interest receivables	(22,007)	461,743
Advance, deposit and prepayments	51,111	25,555
Dividend receivable	(52,448)	(330,626)
<b>Increase/(decrease) in current liabilities:</b>		
Accrued expenses	(184,720)	53,151
Accounts payable	(2,620,360)	700,696
<b>Net cash flow operating activities</b>	<b>719,343</b>	<b>(589,863)</b>
<b>B. Cash flow from investing activities</b>		
Preliminary and issue expenses	174,014	71,013
Investment in marketable securities	(4,456,017)	7,528,023
Trade and Other Receivable	0	0
Investment in gov. treasury bond	-	-
Investment in term deposit	-	-
Investment in open end mutual fund	1,499,992	1,648,583
<b>Net cash from/(used) in investing activities</b>	<b>(2,782,010)</b>	<b>9,247,619</b>
<b>C. Cash flow from financing activities</b>		
Proceeds from issuance of units	14,345,906	1,610,075
Proceeds made repurcahse of units	(9,601,825)	(5,129,870)
Dividend paid	-	-
<b>Net cash from/(used) in financing activities</b>	<b>4,744,081</b>	<b>(3,519,795)</b>
Net changes in cash and cash equivalents (A+B+C)	2,681,415	5,137,960
Opening cash and cash equivalents	2,820,582	364,036
<b>Closing cash and cash equivalents</b>	<b>5,501,996</b>	<b>5,501,996</b>
<b># Cash and cash equivalents</b>		
Cash in hand	-	-
Bank balance	5,501,996	5,501,996
<b>Total cash and cash equivalent</b>	<b>5,501,996</b>	<b>5,501,996</b>
<b>Net operating cash flow from per unit</b>	<b>0.60</b>	<b>0.63</b>

  
Managing Director & CEO  
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Trustee  
Sandhani Life Insurance Company Limited

  
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Investit Asset Management Limited

Notes	Particulars	31-Dec-25
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4	Preliminary and Issue Expense	
	Opening Balance	1,726,387
	Less: Amortization during the period	174,014
	Balance	1,552,373

4.1	Amortization of Preliminary and Issue Expense	
	Opening Balance	288,851
	Add: Amortization during the period	174,014
	Balance	462,865

5	Investment in Listed Securities - At Cost	
	Investment in Listed Securities - At Market	59,791,000
	Unrealized Gain/(Loss)	(2,116,612)

Sector	Total Cost	Total Market
Bank	8,929,040	8,473,292
Services	-	-
Engineering	857,750	753,800
Fuel & Power	2,384,599	2,296,438
IT	8,500,500	7,914,390
Pharma	13,216,296	12,963,503
Insurance	7,445,589	7,004,300
Miscellaneous	10,946,286	10,847,415
Textile	7,510,941	7,421,250
Unrealized Gain/(Loss)	59,791,000	57,674,388

Details given in Annexure A

6	Investment in Govt. Treasury Bond - At Cost	
	Investment in Govt. Treasury Bond - At Market	30,172,271
	Unrealized Gain/(Loss)	33,278,040

3,105,769

7	Dividend Receivable	
	SQURPHARMA	202,237
	BSRMLTD	18,590
	MJLBD	95,550
	BSC	100,000
	Balance	416,377

8	<b>Advance Deposit and Prepayments</b>	
	Annual Fee - BSEC	98,630
	Less: Amortization during the period	51,111
	<b>Balance</b>	<b>47,519</b>
9	<b>Interest Receivable</b>	
	Interest Receivable from - SND	526
	Interest Receivable from - BGTB	734,392
	Interest Receivable from - FDR	-
	<b>Balance</b>	<b>734,917</b>
10	<b>Trade and Other Receivable</b>	
	UCB Stock Brokerage Limited	-
	Shanta Securities Limited	-
	<b>Balance</b>	<b>-</b>
11	<b>Cash and Cash Equivalent</b>	
	BRAC Bank PLC - 206 710 320 0001	2,150,799
	Community Bank Bangladesh Limited	3,351,197
	<b>Balance</b>	<b>5,501,996</b>
12	<b>Unit Capital</b>	
	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	13,005,880
	<b>Balance</b>	<b>126,864,900</b>
	Less: Surrender during the period	35,895,760
	<b>Balance</b>	<b>90,969,140</b>
13	<b>Retained Earnings</b>	
	Net Profit during the period	1,838,323
	Unit Premium against surrender units	(858,819)
	Unit Discout against buy units	1,332,010
	<b>Balance</b>	<b>2,311,514</b>
14	<b>Liabilities for Expenses</b>	
	Management Fee	582,080
	Trustee Fee	50,978
	Custodian Fee	54,177
	Audit Fee	-
	<b>Balance</b>	<b>687,235</b>

15	<b>Account Payable</b>	
	UCB Stock Brokerage Limited	1
	Shanta Securities Limited	700,535
	Advance Fractional Value	262
	Unit Redemption	(0)
	<b>Balance</b>	<b>700,797</b>
16	<b>Capital Gain or Marketable Securities</b>	
	BERGERPBL	109,141
	PUBALIBANK	17,705
	BSRMLTD	331,735
	BRACBANK	1,263,497
	INTRACO	(197,865)
	LANKABAFIN	(232,736)
	NAVANAPHAR	(180,267)
	SINGERBD	278,589
	OLYMPIC	(19,177)
	CITYBANK	(23,975)
	MJLBD	(26,383)
	BATBC	(208,925)
	EHL	203,947
	MARICO	38,979
	CENTRALINS	(3,277)
	ICB	119,244
	ACMEPL	62,976
	AIL	76,147
	BEACONPHAR	(28,795)
	LOVELLO	315,146
	JHRML	99,205
	KOHINOOR	(53,294)
	RUPALILIFE	516,071
	RDFOOD	17,686
	SINOBANGLA	589,051
	EGEN	529,823
	WALTONHIL	(624,850)
	SPCL	(109,559)
	JAMUNABANK	(7,205)
	SQURPHARMA	(67,435)
	ITC	3,269
	PRIMEBANK	(78,464)
	ARGONDENIM	(95,847)
	BXPHARMA	(368,414)
	ITC	(61,265)
	RELIANCINS	(124,788)
	STANDARINS	(166,647)
	BSC	(219,990)
	ICICL	(114,234)
	SAMSLICFIF	148,590
	<b>Balance</b>	<b>1,707,408</b>
	Unrealized gain/(loss) on sale of marketable securities	(2,116,612)
	Unrealized gain/(loss) on sale of treasury bond	3,105,769
	Unrealized gain/(loss) on sale of mutual fund	0
	<b>Balance</b>	<b>2,696,565</b>

17	<b>Interest Income</b>	
	Interest Income from - SND	741,185
	Interest Income from - BGTB	1,854,631
	Interest Income from - FDR	
	<b>Balance</b>	<b>2,595,816</b>
18	<b>Dividend Income</b>	
	MARICO	97,825
	BERGERPBL	85,680
	WALTONHIL	85,750
	EHL	94,943
	BSRMLTD	18,590
	SQURPHARMA	202,236
	ITC	91,200
	MJLBD	95,550
	MARICO	86,000
	BSC	100,000
	<b>Balance</b>	<b>957,773</b>
19	<b>NAV Per Unit at Market Price</b>	
	Net Asset Value (NAV) - at Market Price	97,817,577
	Number of Units Outstanding	9,096,914
	<b>NAV at Market Price</b>	<b>10.75</b>
20	<b>NAV Per Unit at Cost Price</b>	
	Net Asset Value (NAV) - at Cost Price	96,828,420
	<b>Balance</b>	<b>96,828,420</b>
	Number of Units Outstanding	9,096,914
	<b>NAV at Cost Price</b>	<b>10.64</b>