

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
Assets:		
Non - Current Assets		
Preliminary and Issue Expense	4	1,552,373
Total Non - Current Assets		1,552,373
Current Assets		
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
Total Current Assets		97,653,237
Total Assets		99,205,610
Unitholders' Equity and Liabilities:		
Equity		
Unit Capital	12	90,969,140
Retained Earnings	13	6,848,438
Total Unitholders' Equity		97,817,578
Current Liabilities		
Liabilities for Expenses	14	687,235
Accountst Payble	15	700,797
Total Current Liabilities		1,388,032
Total Equity and Liabilities		99,205,610
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



 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 December 31, 2025

Particulars	Notes	From 01 July to 31-Dec-2025	From 01 Oct 2025 to 31 Dec 2025
Income:			
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
Total Income		6,250,155	(4,955,807)
Expenses:			
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
Total Expenses		1,713,231	851,004
Profit/(Loss) for the Period		4,536,924	(5,806,811)
Total Comprehensive Income for the Period		4,536,924	(5,806,811)
Number of Units Outstanding		9,096,914	9,096,914
Earning Per Unit for the Period		0.50	(0.64)



Managing Director & CEO
Investit Asset Management Limited



Trustee
Sandhani Life Insurance Company Limited



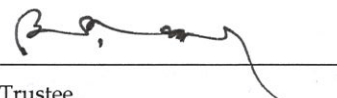
Senior Executive - Accounts
Investit Asset Management Limited

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
Balance as on June 30, 2026	90,969,140	(858,819)	1,332,010		97,817,578



Managing Director & CEO
Investit Asset Management Limited



Trustee
Sandhani Life Insurance Company Limited

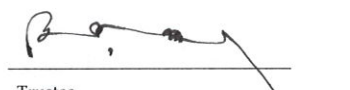


Senior Executive - Accounts
Investit Asset Management Limited

Investit Growth Fund
Statement of Cash Flow
For the Period from July 01, 2025 to December 31 2025

Particulars	From 01 July to 31-Dec-2025	From 01 Oct 2025 to 31-Dec-2025
A. Cash flow from Operating Activities		
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)
Cash flow before charges in operating activities	3,547,767	(1,500,382)
(Increase)/decrease in current assets:		
Interest receivables	(22,007)	461,743
Advance, deposit and prepayments	51,111	25,555
Dividend receivable	(52,448)	(330,626)
Increase/(decrease) in current liabilities:		
Accrued expenses	(184,720)	53,151
Accounts payable	(2,620,360)	700,696
	(2,828,424)	910,519
Net cash flow operating activities	719,343	(589,863)
B. Cash flow from investing activities		
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
Net cash from/(used) in investing activities	(2,782,010)	9,247,619
C. Cash flow from financing activities		
Proceeds from issuance of units	14,345,906	1,610,075
Proceeds made repurchase of units	(9,601,825)	(5,129,870)
Dividend paid	-	-
Net cash from/(used) in financing activities	4,744,081	(3,519,795)
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
Closing cash and cash equivalents	5,501,996	5,501,996
# Cash and cash equivalents		
Cash in hand	-	-
Bank balance	5,501,996	5,501,996
Total cash and cash equivalent	5,501,996	5,501,996
Net operating cash flow from per unit	0.60	0.63


 Managing Director & CEO
 Investit Asset Management Limited


 Trustee
 Sandhani Life Insurance Company Limited


 Senior Executive - Accounts
 Investit Asset Management Limited

Notes	Particulars	31-Dec-25
-------	-------------	-----------

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)	57,674,388
	(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	Advance Deposit and Prepayments	
	Annual Fee - BSEC	98,630
	Less: Amortization during the period	51,111
	Balance	47,519
9	Interest Receivable	
	Interest Receivable from - SND	526
	Interest Receivable from - BGTB	734,392
	Interest Receivable from - FDR	-
	Balance	734,917
10	Trade and Other Receivable	
	UCB Stock Brokerage Limited	-
	Shanta Securities Limited	-
	Balance	-
11	Cash and Cash Equivalent	
	BRAC Bank PLC - 206 710 320 0001	2,150,799
	Community Bank Bangladesh Limited	3,351,197
	Balance	5,501,996
12	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	13,005,880
	Balance	126,864,900
	Less: Surrender during the period	35,895,760
	Balance	90,969,140
13	Retained Earnings	
	Net Profit during the period	1,838,323
	Unit Premium against surrender units	(858,819)
	Unit Discout against buy units	1,332,010
	Balance	2,311,514
14	Liabilities for Expenses	
	Management Fee	582,080
	Trustee Fee	50,978
	Custodian Fee	54,177
	Audit Fee	-
	Balance	687,235

15 **Accountst Payable**

UCB Stock Brokerage Limited
Shanta Securities Limited
Advance Fractional Value
Unit Redemption
Balance

	1
	700,535
	262
	(0)
	700,797

16 **Capital Gain or Marketable Securities**

BERGERPBL
PUBALIBANK
BSRMLTD
BRACBANK
INTRACO
LANKABAFIN
NAVANAPHAR
SINGERBD
OLYMPIC
CITYBANK
MJLBD
BATBC
EHL
MARICO
CENTRALINS
ICB
ACMEPL
AIL
BEACONPHAR
LOVELLO
JHRML
KOHINOOR
RUPALILIFE
RDFOOD
SINOBANGLA
EGEN
WALTONHIL
SPCL
JAMUNABANK
SQURPHARMA
ITC
PRIMEBANK
ARGONDENIM
BXPHARMA
ITC
RELIANCINS
STANDARINS
BSC
ICICL
SAMLSLICFIF

	109,141
	17,705
	331,735
	1,263,497
	(197,865)
	(232,736)
	(180,267)
	278,589
	(19,177)
	(23,975)
	(26,383)
	(208,925)
	203,947
	38,979
	(3,277)
	119,244
	62,976
	76,147
	(28,795)
	315,146
	99,205
	(53,294)
	516,071
	17,686
	589,051
	529,823
	(624,850)
	(109,559)
	(7,205)
	(67,435)
	3,269
	(78,464)
	(95,847)
	(368,414)
	(61,265)
	(124,788)
	(166,647)
	(219,990)
	(114,234)
	148,590

Balance

1,707,408

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

Balance

2,696,565

17	Interest Income	
	Interest Income from - SND	741,185
	Interest Income from - BGTB	1,854,631
	Interest Income from - FDR	-
	Balance	2,595,816
18	Dividend Income	
	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
	Balance	957,773
19	NAV Per Unit at Market Price	
	Net Asset Value (NAV) - at Market Price	97,817,577
	Number of Units Outstanding	9,096,914
	NAV at Market Price	10.75
20	NAV Per Unit at Cost Price	
	Net Asset Value (NAV) - at Cost Price	96,828,420
	Balance	96,828,420
	Number of Units Outstanding	9,096,914
	NAV at Cost Price	10.64