

**Investit Growth Fund (IGF)**


**Financial Statements (un-Audited)**  
For the quarter ended 31 March, 2026

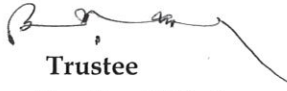
**Investit Growth Fund**  
**Statement of Financial Position**  
As on March 31, 2026

Particulars	Note	31-Mar-26	30-Jun-25
<b>Assets:</b>			
<b>Non - Current Assets</b>			
Preliminary and Issue Expense	4	1,464,406	1,726,387
<b>Total Non - Current Assets</b>		<b>1,464,406</b>	<b>1,726,387</b>
<b>Current Assets</b>			
Investment in Listed Securities - Market Value	5	56,275,960	55,118,169
Investment Govt. Treasury Bond - Market Value	6	33,623,107	30,186,809
Investment in Open End Mutual Fund -Market Value	7	-	1,529,454
Investment in Term Deposit	8	-	-
Dividend Receivable	9	-	363,929
Advance Deposit and Prepayments	10	22,519	98,630
Interest Receivable	11	1,033,272	712,910
Trade and Other Receivable	12	0	0
Cash and Cash Equivalent	13	20,151,113	2,820,582
<b>Total Current Assets</b>		<b>111,105,972</b>	<b>90,830,484</b>
<b>Total Assets</b>		<b>112,570,378</b>	<b>92,556,871</b>
<b>Unitholders' Equity and Liabilities:</b>			
<b>Equity</b>			
Unit Capital	14	100,779,860	86,788,620
Retained Earnings	15	9,459,777	1,665,509
Unit Premium/Discount	16	1,630,161	(90,371)
<b>Total Unitholders' Equity</b>		<b>111,869,797</b>	<b>88,363,758</b>
<b>Current Liabilities</b>			
Liabilities for Expenses	17	700,200	871,955
Account Payable	18	381	38
Right Share Subscription	19	-	3,321,120
<b>Total Current Liabilities</b>		<b>700,581</b>	<b>4,193,113</b>
<b>Total Equity and Liabilities</b>		<b>112,570,378</b>	<b>92,556,871</b>
<b>Net Asset Value (NAV) per Unit</b>			
Number of Units		10,077,986	8,678,862
Net Asset Value		111,869,797	88,363,758
NAV Per Unit - at Market Price	24	11.10	10.18
NAV Per Unit - at Cost Price	25	10.79	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

**Investit Growth Fund**  
**Statement of Profit/(Loss) and other Comprehensive Income**  
**For the Quarter Ended 31 March, 2026**

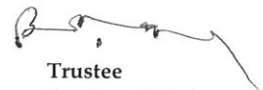
Particulars	Notes	01 July 2025 to 31 March 2026	01 July 2024 to 31 March 2025	*01 January 2026 to 31 March 2026	*01 January 2025 to 31 March 2025
<b>Income:</b>					
Capital Gain/(Loss) on Sale of Marketable Securities	20	2,374,582	79	667,174	79
Interest Income	22	3,683,171	1,065,313	1,087,355	1,065,313
Dividend Income	23	1,083,648	-	125,874	-
<b>Total Income</b>		<b>7,141,401</b>	<b>1,065,392</b>	<b>1,880,403</b>	<b>1,065,392</b>
<b>Expenses:</b>					
Amortization of Preliminary and Issue Expenses	4.1	261,981	186,969	87,967	186,969
Amortization of Advance Expenses	10	76,111	-	25,000	-
Management Fee		1,754,711	260,335	607,379	260,335
Trustee Fee		78,221	11,628	27,243	11,628
Custodian Fee		177,790	11,620	129,637	11,620
BO A/C Maintenance Fee		-	1,800	-	1,800
Publication expense		121,679	-	-	-
CDBL Charges		64,547	-	20,613	-
EI Registration fee		-	-	-	-
VAT and Tax Expenses		18,670	-	-	-
BP ID Maintenance Fee		500	-	-	-
Bank Charge		7,255	9,760	995	9,760
Excise Duty		100,000	-	50,000	-
<b>Total Expenses</b>		<b>2,661,466</b>	<b>482,112</b>	<b>948,835</b>	<b>482,112</b>
<b>Profit/(Loss) for the Period</b>		<b>4,479,935</b>	<b>583,280</b>	<b>931,568</b>	<b>583,280</b>
Unrealized gain/(Loss)	21	3,314,333	129,232	2,152,362	129,232
<b>Total Comprehensive Income for the Period</b>		<b>7,794,268</b>	<b>712,512</b>	<b>3,083,930</b>	<b>712,512</b>
Number of Units Outstanding		10,077,986	9,827,345	10,077,986	9,827,345
<b>Earning Per Unit for the Period</b>		<b>0.77</b>	<b>0.07</b>	<b>0.31</b>	<b>0.07</b>

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\* Fund operation started on 27th February 2025.



**Managing Director & CEO**  
Investit Asset Management Limited



**Trustee**  
Sandhani Life Insurance Company



**Senior Executive, Accounts**  
Investit Asset Management Limited

**Investit Growth Fund**  
**Statement of Changes in Equity**  
**For the Quarter Ended 31 March, 2026**

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Particulars	Unit Capital	Unit Premium	Unit Discount	Retained Earnings	Total Equity
Balance as on July 01, 2025	113,859,020	(82,354)	(8,016)	1,665,509	115,434,158
Unit sold during the period	24,974,180	-	-	-	24,974,180
Unit surrender during the period	(38,053,340)	-	-	-	(38,053,340)
Unit premium against surrender of units	-	(1,112,404)	-	-	(1,112,404)
Unit discount against buy of units	-	-	2,832,936	-	2,832,936
Net profit/ (loss) during the period	-	-	-	7,794,268	7,794,268
<b>Balance as on March 30, 2026</b>	<b>100,779,860</b>	<b>(1,194,759)</b>	<b>2,824,919</b>	<b>9,459,777</b>	<b>111,869,797</b>

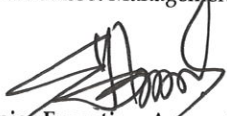
**For the Quarter Ended 31 March, 2025**

Particulars	Unit Capital	Unit Premium	Unit Discount	Retained Earnings	Total Equity
Balance as on July 01, 2024	-	-	-	-	-
Unit sold during the period	111,773,450	-	-	-	111,773,450
Unit surrender during the period	(13,500,000)	-	-	-	(13,500,000)
Unit premium against surrender of units	-	(20,000)	-	-	(20,000)
Unit discount against buy of units	-	-	1,560	-	1,560
Net profit/ (loss) during the period	-	-	-	712,512	712,512
<b>Balance as on March 30, 2025</b>	<b>98,273,450</b>	<b>(20,000)</b>	<b>1,560</b>	<b>712,512</b>	<b>98,967,522</b>

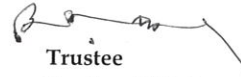
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**Managing Director & CEO**  
Investit Asset Management Limited



**Senior Executive, Accounts**  
Investit Asset Management Limited



**Trustee**  
Sandhani Life Insurance Company


**Investit Growth Fund**  
**Statement of Cash Flows**  
**For the Quarter Ended 31 March, 2026**

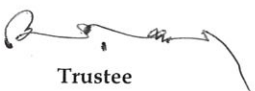
Particulars	01 July 2025 to 31 March 2026	01 July 2024 to 31 March 2025	*01 January 2026 to 31 March 2026	*01 January 2025 to 31 March 2025
<b>A. Cash flow from Operating Activities</b>				
Interest income - accrued	3,683,171	1,065,313	1,087,355	1,065,313
Received from capital gain/(loss) on sale of securities	2,374,582	79	667,174	79
Dividend income	1,083,648	-	125,874	-
Cash paid against operating expenses	(2,661,466)	(482,112)	(948,235)	(482,112)
<b>Cash flow before charges in operating activities</b>	<b>4,479,935</b>	<b>583,280</b>	<b>932,168</b>	<b>583,280</b>
<b>(Increase)/decrease in current assets:</b>				
Interest receivables	(320,362)	(1,429,934)	(298,355)	(1,429,934)
Advance, deposit and prepayments	76,111	-	25,000	-
Dividend receivable	363,929	-	416,377	-
<b>Increase/(decrease) in current liabilities:</b>				
Accrued expenses	(171,755)	560,435	12,965	560,435
Accounts payable	(3,320,777)	-	(700,417)	-
	(3,372,854)	(869,499)	(544,430)	(869,499)
<b>Net cash flow operating activities</b>	<b>1,107,081</b>	<b>(286,219)</b>	<b>387,739</b>	<b>(286,219)</b>
<b>B. Cash flow from investing activities</b>				
Preliminary and issue expenses	261,981	(1,828,268)	87,967	(1,828,268)
Investment in marketable securities	(1,250,294)	(18,059,843)	3,205,723	(18,059,843)
Trade and Other Receivable	-	-	0	-
Investment in gov. treasury bond	-	(10,064,080)	-	(10,064,080)
Investment in term deposit	-	(10,000,000)	-	(10,000,000)
Investment in open end mutual fund	1,499,992	-	-	-
<b>Net cash from/(used) in investing activities</b>	<b>511,679</b>	<b>(39,952,191)</b>	<b>3,293,690</b>	<b>(39,952,191)</b>
<b>C. Cash flow from financing activities</b>				
Proceeds from issuance of units	27,807,116	111,775,010	13,461,210	111,775,010
Proceeds made repurchase of units	(12,095,344)	(13,520,000)	(2,493,520)	(13,520,000)
<b>Net cash from/(used) in financing activities</b>	<b>15,711,771</b>	<b>98,255,010</b>	<b>10,967,690</b>	<b>98,255,010</b>
<b>Net changes in cash and cash equivalents (A+B+C)</b>	<b>17,330,532</b>	<b>58,016,600</b>	<b>14,649,118</b>	<b>58,016,600</b>
Opening cash and cash equivalents	2,820,582	-	5,501,996	-
<b>Closing cash and cash equivalents</b>	<b>20,151,114</b>	<b>58,016,600</b>	<b>20,151,114</b>	<b>58,016,600</b>
<b>D Cash and cash equivalents</b>				
Cash in hand	-	-	-	-
Bank balance	20,151,113.6	58,016,600	20,151,114	58,016,600
<b>Total cash and cash equivalent</b>	<b>20,151,114</b>	<b>58,016,600</b>	<b>20,151,114</b>	<b>58,016,600</b>
<b>Net operating cash flow from per unit</b>	<b>2.00</b>	<b>0.06</b>	<b>2.00</b>	<b>0.06</b>

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\* Fund operation started on 27th February 2025.

  
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Investit Asset Management Limited

  
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	31-Mar-26	30-Jun-25
<b>4 Preliminary and Issue Expense</b>		
Opening Balance	1,726,387	2,015,237
Less: Amortization during the period	261,981	288,851
<b>Balance</b>	<b>1,464,406</b>	<b>1,726,387</b>
<b>4.1 Amortization of Preliminary and Issue Expense</b>		
Opening Balance	288,851	-
Add: Amortization during the period	261,981	288,851
<b>Balance</b>	<b>550,832</b>	<b>288,851</b>
<b>5 Investment in Listed Securities - At Cost</b>	56,585,278	55,334,984
Investment in Listed Securities - At Market	56,275,960	55,118,169
<b>Unrealized Gain/(Loss)</b>	<b>(309,318)</b>	<b>(216,814)</b>
<b>Sector</b>	<b>Total Cost</b>	<b>Total Market</b>
Bank	24,145,267	24,208,212
Cement	2,019,288	2,018,084
Pharma	11,910,254	12,231,790
Miscellaneous	12,405,040	11,979,045
Textile	6,105,429	5,838,829
	<b>56,585,278</b>	<b>56,275,960</b>
<b>5.1 Investment in Right Share</b>		
BERGERPBL - holding 2,992 shares (1:1)	-	3,321,120
<b>Balance</b>	<b>-</b>	<b>3,321,120</b>
<b>6 Investment in Govt. Treasury Bond - At Cost</b>	30,172,271	30,172,271
Investment in Govt. Treasury Bond - At Market	33,623,107	30,186,809
<b>Unrealized Gain/(Loss)</b>	<b>3,450,836</b>	<b>14,538</b>
<b>7 Investment in Open end Mutual Fund - At Cost</b>	(0)	1,499,992
Investment in Open end Mutual Fund - At Market	-	1,529,454
<b>Unrealized Gain/(Loss)</b>	<b>0</b>	<b>29,462</b>
<b>8 Investment in Term Deposit</b>		
FDR with IPDC Finance PLC	-	-
	<b>-</b>	<b>-</b>
<b>9 Dividend Receivable</b>		
CITYBANK	-	50,000
PUBALIBANK	-	70,959
MARIC	-	242,970
<b>Balance</b>	<b>-</b>	<b>363,929</b>
<b>10 Advance Deposit and Prepayments</b>		
Annual Fee - BSEC	98,630	100,000
Less: Amortization during the period	76,111	1,370
<b>Balance</b>	<b>22,519</b>	<b>98,630</b>
<b>11 Interest Receivable</b>		
Interest Receivable from - SND	171,306	(0)
Interest Receivable from - BGTB	861,967	712,911
Interest Receivable from - FDR	-	-
<b>Balance</b>	<b>1,033,272</b>	<b>712,910</b>



	31-Mar-26	30-Jun-25
<b>12 Trade and Other Receivable</b>		
UCB Stock Brokerage Limited	0.00	-
Shanta Securities Limited	-	0
Accounts Receivable - From Investor	-	-
Accounts Receivable - Sandhani AML SLIC Fixed Income Fund	-	-
<b>Balance</b>	<b>0</b>	<b>0</b>
<b>13 Cash and Cash Equivalent</b>		
BRAC Bank PLC - 206 710 320 0001	3,850,117	1,390,791
Community Bank Bangladesh Limited	16,300,997	1,429,791
<b>Balance</b>	<b>20,151,113</b>	<b>2,820,582</b>
<b>14 Unit Capital</b>		
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	24,974,180	-
<b>Balance</b>	<b>138,833,200</b>	<b>113,859,020</b>
Less: Surrender during the period	38,053,340	27,070,400
<b>Balance</b>	<b>100,779,860</b>	<b>86,788,620</b>
<b>15 Retained Earnings</b>		
Opnening Balance	1,665,509	-
Net Profit during the period	7,794,268	1,665,509
<b>Balance</b>	<b>9,459,777</b>	<b>1,665,509</b>
<b>16 Unit Premium/Discount</b>		
Unit Premium against surrender units	(1,194,759)	(82,354)
Unit Discount against buy units	2,824,919	(8,016)
<b>Balance</b>	<b>1,630,161</b>	<b>(90,371)</b>
<b>16.1 Unit Premium against surrender units</b>		
Opening	(82,354)	-
Add: Addition during the year	(1,112,404)	(82,354)
<b>Balance</b>	<b>(1,194,759)</b>	<b>(82,354)</b>
<b>16.2 Unit Discount against buy units</b>		
Opening	(8,016)	-
Add: Addition during the year	2,832,936	(8,016)
<b>Balance</b>	<b>2,824,919</b>	<b>(8,016)</b>
<b>17 Liabilities for Expenses</b>		
Management Fee	607,378	773,421
Trustee Fee	27,243	34,122
Custodian Fee	65,578	34,411
Excise Duty	-	-
Audit Fee	-	30,000
<b>Balance</b>	<b>700,200</b>	<b>871,955</b>



	31-Mar-26	30-Jun-25
<b>18 Accountst Payable</b>		
UCB Stock Brokerage Limited	-	(0)
Shanta Securities Limited	0.00	-
Advance Fractional Value	381	37
Unit Redemption	(0)	0
<b>Balance</b>	<b>381</b>	<b>38</b>
<b>19 Right Share Subscription Payable</b>		
BERGERPBL - holding 2,992 shares (1:1)	-	3,321,120
<b>Balance</b>	<b>-</b>	<b>3,321,120</b>
	01 July 2025 to 31 March 2026	01 July 2024 to 30 June 2025
<b>20 Capital Gain/(Loss) on Sale of Marketable Securities (Anne</b>	<b>2,374,582</b>	<b>198,394</b>
<b>21 Unrealized Gain/(Loss)</b>		
Unrealized gain/(loss) on sale of marketable securities	(92,503)	(216,814)
Unrealized gain/(loss) on sale of treasury bond	3,436,298	14,538
Unrealized gain/(loss) on sale of mutual fund	(29,462)	29,462
<b>Balance</b>	<b>3,314,333</b>	<b>(172,814)</b>
<b>22 Interest Income</b>		
Interest Income from - SND	911,965	1,488,937
Interest Income from - BGTB	2,771,206	679,684
Interest Income from - FDR	-	301,250
<b>Balance</b>	<b>3,683,171</b>	<b>2,469,871</b>
<b>23 Dividend Income</b>		
CITYBANK	-	50,000
PUBALIBANBK	-	70,959
BRACBANK	25	77,375
MARICO	309,675	242,970
BERGERPBL	85680	-
MARICO	-	-
BSRMLTD	18,590	-
EHL	94,943	-
SQURPHARMA	202,236	-
ITC	91,200	-
MJLBD	95,550	-
BSC	100,000	-
WALTONHIL	85750	0
<b>Balance</b>	<b>1,083,648</b>	<b>441,304</b>
<b>24 NAV Per Unit at Market Price</b>		
Net Asset Value (NAV) - at Market Price	111,869,797	88,363,758
Number of Units Outstanding	10,077,986	8,678,862
<b>NAV at Market Price</b>	<b>11.10</b>	<b>10.18</b>



25 NAV Per Unit at Cost Price  
 Net Asset Value (NAV) - at Cost Price  
**Balance**  
 Number of Units Outstanding  
 NAV at Cost Price

	01 July 2025 to 31 March 2026	01 July 2024 to 30 June 2025
	108,728,279	88,536,572
	<u>108,728,279</u>	<u>88,536,572</u>
	10,077,986	8,678,862
	<u>10.79</u>	<u>10.20</u>


Capital Gain/(Loss) on Sale of Marketable Securities

Annexure-A

SL	TICKER NAME	01 July 2025 to 31 March 2026	01 July 2024 to 30 June 2025
1	BERGERPBL	73,997	-
2	PUBALIBANK	17,705	(185)
3	BSRMLTD	313,771	-
4	BRACBANK	1,271,035	-
5	INTRACO	(197,865)	-
6	LANKABAFIN	(232,736)	(174,480)
7	NAVANAPHAR	(180,267)	(25,716)
8	SINGERBD	278,589	-
9	OLYMPIC	(19,177)	-
10	CITYBANK	(23,975)	1,323
11	MJLBD	(107,264)	-
12	BATBC	(208,925)	-
13	EHL	203,947	49,916
14	MARICO	38,979	-
15	CENTRALINS	(3,277)	-
16	ICB	119,244	-
17	ACMEPL	62,976	-
18	AIL	76,147	-
19	BEACONPHAR	(100,792)	-
20	LOVELLO	315,146	-
21	JHRML	99,205	-
22	KOHINOOR	(53,294)	-
23	RUPALILIFE	516,071	-
24	RDFOOD	17,686	-
25	SINOBANGLA	589,051	-
26	EGEN	480,734	-
27	WALTONHIL	(737,289)	-
28	SPCL	(109,559)	-
29	JAMUNABANK	(7,205)	-
30	SQURPHARMA	(67,435)	-
31	PRIMEBANK	(78,464)	-
32	ARGONDENIM	(175,608)	-
33	BXPCHARMA	(489,555)	-
34	ITC	(573,563)	-
35	RELIANCINS	(124,788)	-
36	STANDARINS	(166,647)	-
37	BSC	(219,990)	347,478
38	ICICL	(114,234)	-
39	SAMLSLICFIF	148,590	-
40	GREENDELT	108,318	-
41	PIONEERINS	237,173	-
42	PRAGATILIF	1,821,972	-



SL	TICKER NAME	01 July 2025 to 31 March 2026	01 July 2024 to 30 June 2025
43	ACIFORMULA	1,532	-
44	INTECH	231,976	-
45	ORIONINFU	(46,504)	-
46	ADNTEL	(233,025)	-
47	BDCOM	63,590	-
48	LHB	(28,384)	-
49	ENVOYTEX	1,172	-
50	MALEKSPIN	(159,130)	-
51	MIDLANDBNK	(255,071)	-
52	PIMEBANK	-	58
		<b>2,374,582</b>	<b>198,394</b>

