# Financial Statements (Un-Audited)

Investit Growth Fund

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

**For the period July 01, 2024 to March 31, 2025**

**Investit Growth Fund**
**Statement of Financial Position (Un-Audited)**
**As on March 31, 2025**

| Particulars | Note | 31-Mar-25 |
|---|---|---|
| **Assets:** | | |
| Investment in Listed Securities (Market Value) | 1 | 18,223,165 |
| Investment Govt. T-Bond (Market Value) | 2 | 10,029,990 |
| Interest Receivable | 3 | 1,429,934 |
| Investment in Term Deposit | 4 | 10,000,000 |
| Preliminery and Issue Expenses | 5 | 1,828,268 |
| Cash and Cash Equivalents | 6 | 58,016,600 |
| **Total Assets** | | **99,527,958** |
| **Equity:** | | |
| Unit Sale | 7 | 98,273,450 |
| Retained Earnings | 8 | 694,072 |
| **Total Equity** | | **98,967,522** |
| **Liabilities:** | | |
| Liabilities for expenses | 9 | 283,583 |
| Accounts Payable | 10 | 276,852 |
| **Total Liabilities** | | **560,435** |
| **Total Equity and Liabilities** | | **99,527,958** |
| Net Asset Value | | 98,967,523 |
| NAV Per Unit - at market price | 13 | 10.07 |
| NAV Per Unit - at cost price | 14 | 10.06 |

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

| Particulars | Note | 01 July 2024 to 31 March 2025 | 01 January 2025 to 31 March 2025 |
|---|---|---|---|
| **Income:** | | | |
| Capital gain/(loss) on sale of marketable securities | 11 | 129,311 | 129,311 |
| Interest Income | 12 | 1,065,313 | 1,065,313 |
| **Total Income** | | **1,194,624** | **1,194,624** |
| **Expenses:** | | | |
| Amortization of Issue and Formation Fee | | 186,969 | 186,969 |
| Bank Charge | | 9,760 | 9,760 |
| Management Fee | | 260,335 | 260,335 |
| Trustee Fee | | 11,628 | 11,628 |
| Custodian Fee | | 11,620 | 11,620 |
| BO A/C Maintenance Fee | | 1,800 | 1,800 |
| **Total Expenses** | | **482,112** | **482,112** |
| **Profit for the period** | | **712,512** | **712,512** |
| **Total Comprehensive income for the period** | | **712,512** | **712,512** |
| Number of units outsatnding | | 9,827,345 | 9,827,345 |
| **Earnings per unit for the period** | | **0.07** | **0.07** |

**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 (Un-Audited)**
**For the Period from July 01, 2024 to March 31, 2025**

| Particulars | Unit Capital | Unit Premium | 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 units | - | (20,000) | - | (20,000) |
| Unit Discount against buy units | 1,560 | - | - | 1,560 |
| Net Profit/ (Loss) during the period | - | - | 712,512 | 712,512 |
| **Balance as on March 31, 2025** | **98,275,010** | **(20,000)** | **712,512** | **98,967,522** |

**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 (Un-Audited)**
**For the Quarter ended 31 March, 2025**

| Particulars | Notes | July 01 2024 to March 31, 2025 |
|---|---|---|
| **A. Cash flow from Operating Activities** | | |
| Interest Income (Accrued) | | 1,065,313 |
| Received from capital gains on sale of securities | | 79 |
| Cash paid against operating expenses | | (482,112) |
| **Cash flow before charges in operating activities** | | 583,280 |
| changes in operating activities | | |
| **(Increase)/decrease in current assets:** | | |
| Interest receivables | | **(1,429,934)** |
| Advances, deposits and prepayments | | - |
| Increase/(decrease) in current liabilities: | | |
| Accrued expenses | | 560,435 |
| | | **(869,499)** |
| **Net cash from operating activities** | | **(286,219)** |
| **B. Cash flows from investing activities** | | |
| Issue and Formation Fee | | (1,828,268) |
| Investment in Marketable Securities | | (18,059,843) |
| Investment in Govt. T-Bond | | (10,064,080) |
| Investment in FDR | | (10,000,000) |
| Investment in open ended Mutual Fund | | - |
| **Net cash from/(used in) investing activities** | | **(39,952,191)** |
| **C. Cash flows from financing activities** | | |
| Proceeds from issuance of units | | 111,775,010 |
| Proceeds made repurchase of units | | (13,520,000) |
| Dividend Paid | | - |
| **Net cash from/(used in) financing activities** | | **98,255,010** |
| **Net changes in cash and cash equivalents (A+B+C)** | | 58,016,600 |
| Opening cash and cash equivalents | | - |
| **Closing cash and cash equivalents** | | **58,016,600** |
| Cash and cash equivalents | | |
| Cash in hand | | - |
| Bank balance | | 58,016,600 |
| **Total Cash and Cash Equivalent** | | **58,016,600** |
| Net operating cash flow per unit | | 0.06 |

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

**Trustee**
Sandhani Life Insurance Company Limited

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

| Notes | Particulars | | 31-Mar-25 |
|---|---|---|---|
| 1 | **Investment in Listed Securities - At Cost** | | 18,059,843 |
| | Investment in Listed Securities - At Market | | 18,223,165 |
| | **Unrealized Gain/(Loss)** | | **163,322** |
| | **Sector** | **Total Cost** | **Total Market** |
| | Bank | 6,359,998 | 6,339,060 |
| | Services & Real Estate | 1,532,999 | 1,586,949 |
| | Engineering | 3,732,978 | 3,812,020 |
| | Fuel & Power | 2,581,082 | 2,571,921 |
| | Food & Allied | 1,626,773 | 1,617,000 |
| | Miscellaneous | 2,093,261 | 2,159,810 |
| | Pharma | 132,751 | 136,405 |
| | **Unrealized Gain/(Loss)** | **18,059,843** | **18,223,165** |
| | Details given in Annexure - A | | |
| 2 | **Investment in Govt. Treasury Bond - At Cost** | | 10,064,080 |
| | Investment in Govt. Treasury Bond - At Market | | 10,029,990 |
| | **Unrealized Gain/(Loss)** | | **(34,090)** |
| 3 | **Interest Receivable** | | |
| | Interest receivable from Bank a/c | | 1,352,788 |
| | Interest receivable from Govt. Treasury Bond | | 30,285 |
| | Interest receivable from Term Deposit - FDR | | 46,861 |
| | **Balance** | | **1,429,934** |
| 4 | **Investment in Term Deposit** | | |
| | FDR with IPDC Finance PLC | | **10,000,000** |
| | **Balance** | | **10,000,000** |
| 5 | **Issue and Formation Fee:** | | |
| | BSEC Application fee | | 100,000 |
| | BSEC registration fee | | 500,000 |
| | Trust deed registration fee | | 253,720 |
| | Trust deed professional fee | | 86,000 |
| | Trust Deed Printing fee | | 8,000 |
| | Publication of prospectus and notice | | 337,829 |
| | Prospectus printing | | 28,948 |
| | Prospectus cover page design | | 1,200 |
| | Others | | 800 |
| | CDBL annual fee | | 40,000 |
| | Depository connection fee | | 6,000 |
| | CDBL documentation fee | | 2,500 |
| | CDBL Fee | | 16,591 |
| | Formation fee payable to AMC | | 1,106,050 |
| | Pre Scheme Management Fee | | 282,215 |
| | **Payable to AMC** | | **2,769,853** |

| | | |
|---|---|---|
| | Bank Charge | 22,505 |
| | Less: Bank Interest | 777,121 |
| | **Balance for Amortization** | **2,015,237** |
| | Less:Amortization during the period | 186,969 |
| | **Closing Balance** | **1,828,268** |
| 6 | **Cash and Cash Equivalent** | |
| | BRAC Bank - 206 710 320 0001 | 1,037,000 |
| | CBBL - 0080352655301 | 56,979,600 |
| | **Balance** | **58,016,600** |
| 7 | **Unit Capital** | |
| | Sponsor Contribution | 2,500,000 |
| | IPO Subscription | 108,105,000 |
| | Subsription during the period | 1,168,450 |
| | | 111,773,450 |
| | Less: Surrendred during the period | 13,500,000 |
| | **Balance** | **98,273,450** |
| 8 | **Retained Earnings:** | |
| | Net Profit during the period | 712,512 |
| | Unit Premium against surrender units | (20,000) |
| | Unit Discount against buy units | 1,560 |
| | **Balance** | **694,072** |
| 9 | **Liabilities for expenses** | |
| | Management fees to AMC | 260,335 |
| | Trustee Fees | 11,628 |
| | Custodian Fees | 11,620 |
| | **Balance** | **283,583** |
| 10 | **Accounts Payable** | |
| | Payable to Shanta Securities Limited | 276,847 |
| | Advance against unit purchase | 5 |
| | **Balance** | **276,852** |
| 11 | **Capital gain on sale of marketable securities** | |
| | Prime Bank Limited | 79 |
| | **Balance** | **79** |
| | Unrealized gain/(loss) on sale of marketable securities | 163,322 |
| | Unrealized gain/(loss) on sale of Govt. Treasury Bond | (34,090) |
| | **Balance** | **129,311** |
| 12 | **Interest Income** | |
| | Accrued interest income - Bank A/C | 988,167 |
| | Accrued interest income - Govt. Treasury Bond | 30,285 |
| | Accrued interest income - FDR | 46,861 |
| | **Balance** | **1,065,313** |

13 **NAV per unit at market price**

| | |
|---|---|
| Net Asset Value (NAV)- at market price | 98,967,522 |
| Number of units outstanding | 9,827,345 |
| **NAV at market price** | **10.07** |

14 **NAV per unit at cost price**

| | |
|---|---|
| Net Asset Value (NAV) - At cost price | 98,838,290 |
| **Balance** | **98,838,290** |
| Number of units outstanding | 9,827,345 |
| **NAV at cost price** | **10.06** |



Annex-A

**Name of Asset Manager: Investit ASSET MANAGEMENT LIMITED**
**Name of the Mutual fund: Investit Growth Fund**
**Portfolio Statemets as at: 31-03-2025.**

**I. Investments in Capital Market Securities (Listed):**

| SL | Sectors | Investment in Stocks/Secruities (Sectorwise) | | No of Share | [Figure in million Bd Taka] Total Cost Value | Total Market Value | Appreciation(or Diminution) in the market value/Fair value | Percentages % Change (in term of cost) | % of Total Investments |
|---|---|---|---|---|---|---|---|---|---|
| | | **A. Shares of Listed Companies (Script wise)** | | | | | | | |
| 1 | Bank | The City Bank Ltd. | CITYBANK | 100,000 | 2.270 | 2.300 | 0.030 | 1.34% | 2.28% |
| 2 | | Pubali Bank Ltd. | PUBALIBANK | 43,217 | 1.255 | 1.245 | -0.011 | -0.84% | 1.26% |
| 3 | | BRAC Bank Ltd. | BRACBANK | 54,900 | 2.835 | 2.794 | -0.041 | -1.44% | 2.85% |
| | | **Sub-Total** | | | **6.360** | **6.339** | **-0.021** | **-0.33%** | **6.39%** |
| 4 | Services & Real Estate | Eastern Housing Limited | EHL | 20,583 | 1.533 | 1.587 | 0.054 | 3.52% | 1.54% |
| | | **Sub-Total** | | | **1.533** | **1.587** | **0.054** | **3.52%** | **1.54%** |
| 5 | Fuel & Power | MJL Bangladesh Limited | MJLBD | 27,390 | 2.581 | 2.572 | -0.009 | -0.35% | 2.59% |
| | | **Sub-Total** | | | **2.581** | **2.572** | **-0.009** | **-0.35%** | **2.59%** |
| 6 | Engineering | Singer Bangladesh Limited | SINGERBD | 20,828 | 2.265 | 2.320 | 0.055 | 2.43% | 2.28% |
| 7 | | Bangladesh Steel Re-Rolling Mills Limited | BSRMLTD | 20,132 | 1.468 | 1.492 | 0.024 | 1.63% | 1.47% |
| | | **Sub-Total** | | | **3.733** | **3.812** | **0.079** | **2.12%** | **3.75%** |
| 8 | Miscellaneous | Bangladesh Shipping Corporation | BSC | 23,000 | 1.915 | 1.980 | 0.065 | 3.39% | 1.92% |
| 9 | | Berger Paints Bangladesh Ltd. | BERGERPBL | 100 | 0.178 | 0.180 | 0.002 | 0.92% | 0.18% |
| | | **Sub-Total** | | | **2.093** | **2.160** | **0.067** | **3.18%** | **2.10%** |
| 10 | Pharmaceuticals & | Marico Bangladesh Limited | MARICO | 56 | 0.133 | 0.136 | 0.004 | 2.75% | 0.13% |
| | | **Sub-Total** | | | **0.133** | **0.136** | **0.004** | **2.75%** | **0.13%** |
| 11 | Food & Allied | British American Tobacco Bangladesh Company Limited | BATBC | 5,000 | 1.627 | 1.617 | -0.010 | -0.60% | 1.63% |
| | | **Sub-Total** | | | **1.627** | **1.617** | **-0.010** | **-0.60%** | **1.63%** |
| | | **B. Listed Mutal Funds/CIS (Script wise)** | | | | | | | |
| | Mutual Fund | | | - | - | - | 0.000 | 0.00% | 0.00% |
| | | | | - | - | - | 0.000 | 0.00% | 0.00% |
| | | **Sub-Total** | | | **-** | **-** | **0.000** | **0.00%** | **0.00%** |
| | | **C. Listed Bond/Debenture/Islamic Securities (Script wise)** | | | | | | | |
| 12 | Governemnt Treasury Bond | TB10Y0335 | 10Y BGTB | 50,000 | 5.047 | 5.012 | -0.034 | -0.68% | 5.07% |
| 13 | | TB15Y0340 | 15Y BGTB | 50,000 | 5.017 | 5.017 | 0.000 | 0.00% | 5.04% |
| | | **Sub-Total** | | | **10.064** | **10.030** | **-0.034** | **-0.68%** | **10.11%** |
| | | **D. Other Listed Securities(Script wise) if any** | | | | | | | |
| | | **Sub-Total** | | | | | | | |
| | | **Grand Total of Capital Market Securities (Listed)** | | | **28.12** | **28.25** | **0.129** | **0.46%** | **28.26%** |
| | **II. Investments in Capital market Securities (Non-Listed)** | | | | | | | | |
| | | **Sub-Total** | | | | | | | |
| | | **Grand Total of Capital Market Securities (Non-Listed)** | | | **-** | **-** | **0.000** | **0.00%** | **0.00%** |

*For Open-end Mutual Funds surrender value shall be considerd as Market value **For other non-listed securities, fair value shall be estimated following International Financial Reporting Standers(IFRSs) and be reported once 1 year in the annual audited financial statements of the Fund Scheme

Name of Asset Manager: Investit ASSET MANAGEMENT LIMITED
Name of the Mutual fund: Investit Growth Fund
Portfolio Statemets as at: 31-03-2025.

**I. Investments in Capital Market Securities (Listed):**

| SL | Sectors | Investment in Stocks/Secruities (Sectorwise) | | No of Share | [Figure in million Bd Taka] Total Cost Value | Total Market Value | Appreciation(or Diminution) in the market value/Fair value | Percentages % Change (in term of cost) | % of Total Investments |
|---|---|---|---|---|---|---|---|---|---|
| **III. Cash and Cash Equivalents and Investments in Securities not related to Capital Market:** | | | | | | | | | |
| A. Money Market Instruments (Script wise) | | | | | No. of Instrument | Cost Value | Market Value/Fair Value | | |
| | | | | | | | | | |
| | | Sub-Total | | | | | | | |
| B. Term Deposit/Investment: | | | | | | | | | |
| FDR Number and Date | | Bank / Non-Bank | | Rate of Interest/Profit | Investment value | Maturity Value | | | |
| 1 | 54217 March 17, 2025 | IPDC Finance PLC | | 12.05% | 0.000 | - | | | |
| | | | | | 0.000 | - | | | |
| | | | | | 0.000 | - | | | |
| | | Sub-Total | | | 10.00 | n/a | | | |
| C. Cash at Bank | | | | | | | | | |
| A/C No. | | Bank Name, Nature of Account | | | Available Balance | | | | |
| 1 | 0080352655301 | Community Bank Bangladesh Limited SND | | | 56.980 | | | | |
| 2 | 206 710 320 0001 | BRAC Bank PLC SND | | | 1.037 | | | | |
| | | Sub-Total | | | 58.017 | | | | |
| D. Account Receivable and Others | | | | | 3.258 | | | | |
| | | | | | | | | | |
| **Total Cash and Cash Equivalents and Investments in Securities(not related to Capital Market):** | | | | | | 71.275 | | | |
| **Total Investment = (I+II+III)** | | | | | | 99.528 | | | |

Sr. Executive

Managing Director & CEO