EKUSH GROWTH FUND
STATEMENT OF FINANCIAL POSITION
As on June 30, 2026

Particulars	Notes	30-Jun-26 Taka	31-Dec-25 Taka
Assets			
Investment at Market Price	1	254,808,627	207,939,136
Fixed Deposit Receipts (FDR)	2	4,000,000	13,000,000
Accounts Receivable	3	24,413,742	3,296,913
Cash & Cash Equivalent	4	12,042,929	512,242
Preliminary & Issue Expenses	5	374,019	445,055
Total Assets		**295,639,317**	**225,193,346**
Equity & Liabilities			
Unitholders' Equity			
Unit Capital	6	216,390,480	188,935,970
Unit Premium	7	9,627,264	2,503,906
Retained Earnings		67,960,030	32,434,108
Total Equity		**293,977,774**	**223,873,984**
Current Liabilities			
Accounts Payable	8	796,649	378,365
Liability for Expenses	9	864,895	940,997
Total Liabilities		**1,661,543**	**1,319,362**
Total Equity and Liabilities		**295,639,317**	**225,193,346**
Net Asset Value (NAV)		**293,977,774**	**223,873,984**
Net Asset Value (NAV) per unit:		**13.586**	**11.849**
At Cost	10	12.773	11.603
At Market Price	11	13.586	11.849
No of Units Outstanding		**21,639,048**	**18,893,597**

These financial statement should be read in conjunction with annexed notes.

Head of Compliance
Ekush Wealth Management Limited

Managing Director
Ekush Wealth Management Limited

Trustee
Sandhani Life Insurance Company Limited

EKUSH GROWTH FUND
STATEMENT OF PROFIT & LOSS AND OTHER COMPREHENSIVE INCOME
For the period from January 1 to June 30, 2026

Particulars	Notes	January 01 to June 30, 2026	January 01 to June 30, 2025
		Taka	Taka
INCOME			
Interest Income	12	1,816,981	3,381,335
Net gain on sale of marketable securities	13	23,260,460	(632,859)
Net Gain on Sale of T-Bond	14	-	134,428
Dividend Income	15	8,181,473	4,203,451
Unrealized gain/(loss) on securities	16	12,920,663	5,655,874
Unrealized gain/(loss) on T-Bond	17	-	(390,009)
TOTAL		**46,179,577**	**12,352,220**
EXPENSES			
Management fees		2,611,321	1,826,432
Amortization of preliminary & issue expenses		71,036	70,251
CDBL Charges		107,631	14,970
Trustee Fees		125,861	85,175
Custodian Fees		98,151	61,996
Brokerage Commission		965,464	307,357
Bank Charge & excise duty		35,980	31,882
Other Operating Expense		25,450	41,213
TOTAL		**4,040,896**	**2,439,274**
Net Profit For the Period		**42,138,681**	**9,912,945**
Earnings Per Unit	**18**	**1.95**	**0.53**

These financial statement should be read in conjunction with annexed notes.

Head of Compliance
Ekush Wealth Management Limited

Managing Director
Ekush Wealth Management Limited

Trustee
Sandhani Life Insurance Company Limited

EKUSH GROWTH FUND
STATEMENT OF CHANGES IN EQUITY
For the period from January 1 to June 30, 2026

Particulars	Unit Capital	Unit Premium Reserve	Retained Earnings	Dividend Equalization Reserve	Total Equity
Opening Balance	188,935,970	2,503,906	32,434,108	-	223,873,984
Unit capital raised during the period	48,257,900	12,850,919	-	-	61,108,819
Unit surrendered	(20,803,390)	(5,727,562)	-	-	(26,530,952)
Dividend Equalization Reserve	-	-	-	-	-
Dividend Payable	-	-	-	-	-
Dividend paid during the year	-	-	(6,612,759)	-	(6,612,759)
Net profit during the period	-	-	42,138,681	-	42,138,681
Ending Balance	**216,390,480**	**9,627,264**	**67,960,030**	**-**	**293,977,774**

For the period from January 1 to June 30, 2025

Particulars	Unit Capital	Unit Premium Reserve	Retained Earnings	Dividend Equalization Reserve	Total Equity
Opening Balance	160,875,820	(2,507,110)	14,721,154	-	173,089,865
Unit capital raised during the period	6,147,200	343,201	-	-	6,490,401
Unit surrendered	(3,092,020)	(164,403)	-	-	(3,256,423)
Dividend Equalization Reserve	-	-	-	-	-
Dividend Payable	-	-	-	-	-
Dividend paid during the year	-	-	(8,043,791)	-	(8,043,791)
Net profit during the period	-	-	9,912,945	-	9,912,945
Ending Balance	**163,931,000**	**(2,328,312)**	**16,590,309**	**-**	**178,192,997**

These financial statement should be read in conjunction with annexed notes.

Head of Compliance
Ekush Wealth Management Limited

Managing Director
Ekush Wealth Management Limited

Trustee
Sandhani Life Insurance Company Limited

EKUSH GROWTH FUND
STATEMENT OF CASH FLOW
For the period from January 1 to June 30, 2026

Particulars	January 01 to June 30, 2026	January 01 to June 30, 2025
	Taka	Taka
Cash flows from operating activities:		
Interest Income	2,630,150	1,374,306
Gain on Sale of Share and Securities	3,872,568	(6,528,879)
Gain on Sale of T-Bill	-	2,983,272
Gain on Sale of T-Bond	-	48,429
Dividend Income	6,057,651	1,990,006
Management Fees	(2,647,758)	(1,441,001)
Trustee Fees	(108,027)	(90,608)
Brokerage commission	(965,464)	(119,940)
Bank Charges & Excise Duty	(35,980)	(61,118)
CDBL Fee	(107,631)	(8,480)
Custodian Fee	(98,151)	-
IPO Application Fee	-	(5,000)
Audit Fee	(57,500)	(34,500)
Other Operating Expense	(25,450)	(34,513)
Net Cash Flow from Operating Activities	**8,514,407**	**(1,928,025)**
Cash Flow from Investing Activities:		
Net Investment in Shares and securities	(33,948,828)	35,430,798
Net Investment in T- Bills	-	(2,607,824)
Net Investment in T- Bonds	-	(40,052,580)
IPO Application	-	5,430,000
Investment in FDR	9,000,000	(6,000,000)
Proceeds from encashment of FDR	-	4,000,000
Net Cash from Investing Activities	**(24,948,828)**	**(3,799,605)**
Cash Flow from Financing Activities:		
Proceeds from issuance of units	61,108,819	12,415,097
Proceeds made for re-purchase of units	(26,530,952)	(26,415,389)
Net Cash from Financing Activities	**27,965,108**	**(18,262,181)**
Net Cash Flows	11,530,687	(23,989,811)
Cash & Cash Equivalent at the beginning of the Period	512,242	58,173,294
Cash & Cash Equivalent at the end of the Period	**12,042,929**	**34,183,483**

These financial statement should be read in conjunction with annexed notes.

Head of Compliance
Ekush Wealth Management Limited

Managing Director
Ekush Wealth Management Limited

Trustee
Sandhani Life Insurance Company Limited

EKUSH GROWTH FUND
Portfolio Statement
As on June 30, 2026

Note:1

I. Investment in Capital Market Securities (Listed):

Sl.	Investment in Stocks	NUMBER OF SHARES	Cost Value	MARKET VALUE	Appreciation (or Depreciation) in the Market Value/Fair Value of Investments	% Change (in terms of cost)	% of total Investment
	A. Share of Listed Companies						
	BANK						
1	Bank Asia PLC.	778,519	14,970,737	14,324,750	(645,988)	-4.3%	5.29%
2	BRAC Bank PLC.	379,305	22,780,795	24,844,478	2,063,682	9.1%	9.17%
3	Eastern Bank PLC.	109,043	2,731,732	2,715,171	(16,561)	-0.6%	1.00%
4	Jamuna Bank PLC.	832,376	20,640,276	19,977,024	(663,252)	-3.2%	7.38%
5	Prime Bank PLC.	841,879	23,711,457	25,256,370	1,544,913	6.5%	9.32%
6	Uttara Bank PLC.	3,687	69,719	80,377	10,657	15.3%	0.03%
	CEMENT						
7	LafargeHolcim Bangladesh PLC.	22,000	1,148,880	1,232,000	83,120	7.2%	0.45%
	Close-End Mutual Fund						
8	Vanguard AML BD Finance Mutual Fund One	896,430	6,341,233	6,364,653	23,420	0.4%	2.35%
9	Vanguard AML Rupali Bank Balanced Fund	1,295,508	8,668,586	9,845,861	1,177,275	13.6%	3.64%
	ENGINEERING						
10	BSRM Steels Limited	338,408	23,118,076	29,306,133	6,188,057	26.8%	10.82%
	FUEL & POWER						
11	MJL Bangladesh PLC.	35,571	3,173,184	3,361,460	188,275	5.9%	1.24%
	MISCELLANEOUS						
12	Bangladesh Shipping Corporation	167	18,336	18,737	402	2.2%	0.01%
	PHARMACEUTICALS						
13	Beximco Pharmaceuticals PLC.	249,935	29,575,140	35,140,861	5,565,721	18.8%	12.97%
14	Marico Bangladesh Limited	6,117	16,315,218	16,951,430	636,213	3.9%	6.26%
15	Renata PLC	5,434	2,293,056	2,477,904	184,848	8.1%	0.91%
16	Square Pharmaceuticals PLC.	113,380	24,157,782	25,397,120	1,239,338	5.1%	9.38%
	Preference Share						
17	Renata Pref. Shares	7,900	15,010,000	15,010,000	-	0.0%	5.54%
	TELECOMMUNICATION						
18	Robi Axiata PLC.	80,000	2,607,500	2,608,000	500	0.0%	0.96%
	Total Capital Market Securities (Listed)		**217,331,707**	**234,912,327**	**17,580,620**	**8.1%**	**86.73%**

II. Investment in Capital Market Securities (Non-Listed):

Sl.	Investment in Stocks	NUMBER OF SHARES	Cost Value	MARKET VALUE	Change in Fair Value of Investment	% Change (in terms of cost)	% of total Investment
	A. Open-End Mutual Funds						
1	SEML Lecture Equity Management Fund	1,989,630	19,896,300	19,896,300	-	0.0%	7.35%
	Total Capital Market Securities (Non-Listed)		**19,896,300**	**19,896,300**	**-**	**0.0%**	**7.35%**

	GRAND TOTAL OF CAPITAL MARKET SECURITIES		**237,228,007**	**254,808,627**	**17,580,620**	**7.4%**	**94.08%**

III. Cash and Cash Equivalents and Investments in Securities not related to Capital Market:

B. Term Deposit

Sl.	Name of the Bank/NBFI	Rate of Interest/Profit	Maturity Date	Investment Value	Maturity Value
1	Community Bank Bangladesh Limited	11.20%	September 26, 2026	4,000,000	4,112,000
	Subtotal			**4,000,000**	**4,112,000**

C. Cash at Bank

Sl.	Bank Name	Rate of Interest/Profit	Available Balance
1	Midland Bank Limited	7.50%	4,993,773.23
2	Midland Bank Limited	7.50%	2,534,426.75
3	BRAC Bank Limited	4.50%	4,237,282.80
4	BRAC Bank Limited	4.50%	254,176.69
5	Modhumoti Bank Limited	6.50%	-
6	SBAC Bank Limited	2.00%	-
7	Mutual Trust Bank Limited	6.50%	-
8	NRB Bank Limited	8.00%	22,614.46
9	Midland Bank Limited	7.50%	655.00
	Subtotal		**12,042,929**
Total Cash and Cash Equivalents and Investments in Securities not Related to Capital Market			**16,042,929**

Total Investment	**270,851,556**

		30-Jun-26 Taka	31-Dec-25 Taka
2	**Fixed Deposit Receipt (FDR)**		
	NRB Bank Limited (Ac. No. 1013390204379)	-	4,500,000
	NRB Bank Limited (Ac. No. 1013390204388)	-	4,500,000
	Community Bank Bangladesh Limited (Ac. No. 0014-TDCI23001281)	4,000,000	4,000,000
	Total	**4,000,000**	**13,000,000**
3	**Accounts Receivable**		
	Interest Receivables from Bank A/C	30,937	10,694
	Interest Receivable from FDR	7,667	184,639
	Interest Receivable from Renata Prefered Share	1,521,618	402,054
	Dividend receivable from RENATA	-	28
	Dividend receivable from SQURPHARMA	-	871,260
	Dividend receivable from ACMELAB	-	858
	Dividend receivable from BSRMSTEEL	-	200,000
	Dividend receivable from OLYMPIC	-	51
	Dividend receivable from BSC	-	269,610
	Dividend receivable from MARICO	292,750	-
	Dividend receivable from JAMUNABANK	3,172,878	-
	Receivable from Broker	19,387,892	1,357,721
	Total	**24,413,742**	**3,296,913**
4	**Cash and Cash Equivalents**		
	Cash at Bank		
	Midland Bank Limited		
	A/C No. 0001-1060000119	4,993,773	13,529
	A/C No. 0001-1090000974	2,534,427	137,796
	A/C No. 0001-1050009648	655	-
	BRAC Bank Limited		
	A/C No. 1513205101212001	4,237,283	13,277
	A/C No. 2051012120002	254,177	80,975
	Modhumoti Bank Limited		
	A/C No. 1135-12700000002	-	74,189
	SBAC Bank Limited		
	A/C No. 2130001431	-	2,716
	Mutual Trust Bank Limited		
	A/C No. 1310-000147453	-	88,489
	NRB Bank Limited		
	A/C No. 1012-050203825	22,614	101,272
	Total	**12,042,929**	**512,242**
5	**Preliminary & Issue Expenses**		
	Opening Balance	445,055	587,520
	Less: Amortization Made During the Period	(71,036)	(142,465)
	Total	**374,019**	**445,055**
6	**Unit Capital**		
	Opening Balance	188,935,970	160,875,820
	Add: Subscription during the Period	48,257,900	40,652,580
	Less: Redeemption during the Period	(20,803,390)	(12,592,430)
	Total	**216,390,480**	**188,935,970**

7 Unit Premium

Opening Balance	2,503,906	(2,507,110)
Add: Unit premium reserve during the period	12,850,919	7,019,420
Less: Premium reimbursed for repurchase of units	(5,727,562)	(2,008,404)
Total	**9,627,264**	**2,503,906**

8 Accounts Payable

Payable to Broker	796,649	377,790.15
Withholding Tax Payable	-	575
Total	**796,649**	**378,365**

9 Liability for expenses

Management fee	739,033	775,470
Audit Fee	-	57,500
Trustee fee	125,861	108,027
Total	**864,895**	**940,997**

10 NAV per unit at cost price

Net Asset Value at Market Price	293,977,774	223,873,984
Less: Unrealized gain/(loss)	17,580,620	4,659,957
Net Asset Value at Cost Price	**276,397,153**	**219,214,027**
No of units outstanding	21,639,048	18,893,597
NAV per unit at Cost Price	**12.773**	**11.603**

11 NAV per unit at market price

Net Asset Value at Market Price	293,977,774	223,873,984
No of units outstanding	21,639,048	18,893,597
NAV per unit at Market Price	**13.586**	**11.849**

	30-Jun-26	**30-Jun-25**
	Taka	**Taka**

12 Interest Income

Interest Income from Bank Account	241,513	707,856
Interest income from FDR	455,903	990,654
Interest income from Renata Pre. Share	1,119,565	-
Interest income from T.Bond	-	1,682,825
Total	**1,816,981**	**3,381,335**

13 Net gain on sale of marketable securities

Bangladesh Shipping Corporation	(231,806)	-
Bank Asia PLC.	141,350	-
Beximco Pharmaceuticals PLC.	1,586,739	1,220,969
BRAC Bank PLC.	6,908,130	1,841,893
British American Tobacco Bangladesh Company Limited	-	(558,469)
BSRM Steels Limited	861,782	-
Confidence Cement PLC.	(149,102)	-
Eastern Bank PLC	(246,575)	(142,204)
EDGE Bangladesh Mutual Fund	1,829,248	-
Grameenphone Ltd.	-	(103,214)
Jamuna Bank PLC	1,712,373	(35,007)
Jamuna Oil Limited	-	(423,716)

LafargeHolcim Bangladesh PLC.	16,580	-
Marico Bangladesh Limited	725,349	210,042
MJL Bangladesh PLC.	81,332	-
Prime Bank PLC	1,552,157	-
Renata PLC	78,366	(1,589,074)
Robi Axiata PLC.	-	(41,000)
SEML Lecture Equity Management Fund	4,925,026	
Square Pharmaceuticals PLC.	703,560	(185,543)
The ACME Laboratories Limited	32,173	(103,671)
The City Bank Ltd	-	(382,835)
Unique Hotel & Resorts PLC	-	(769,827)
Uttara Bank PLC.	2,941,609	403,373
Vanguard AML Growth Fund	(207,830)	-
Walton Hi-Tech Industries Limited	-	25,422
Total	**23,260,460**	**(632,859)**

14 Net gain on sale of T-Bond

BD0926381023	-	123,367
BD0942241201	-	11,061
Total	**-**	**134,428**

15 Dividend Income

BRAC Bank PLC.	611,019	492,898
British American Tobacco Bangladesh Company Limited	-	125,175
Eastern Bank PLC.	378,558	509,581
Grameenphone Ltd.	-	175,848
Marico Bangladesh Limited	513,293	1,712,556
Jamuna Bank PLC	3,172,878	262,500
Prime Bank PLC	2,345,560	-
Bank Asia PLC	1,013,626	-
Uttara Bank PLC	1,486	726,516
EDGE Bangladesh Mutual Fund	145,054	-
The City Bank PLC	-	198,378
Total	**8,181,473**	**4,203,451**

16 Unrealized gain/(loss) on securities

Opening Balance	4,659,957	353,244
Current Year Unrealized Gain/(Loss)	**12,920,663**	**5,655,874**
Closing Balance	17,580,620	6,009,118

17 Unrealized gain/(loss) on T-Bond

Opening Balance	-	178,265
Current Year Unrealized Gain/(Loss)	**-**	**(390,009)**
Closing Balance	-	(211,745)

18 Earnings Per Unit

Net Income for the year	42,138,681	9,912,945
No of units outstanding	21,639,048	16,393,100
Earning per unit at Market Price	**1.95**	**0.60**