


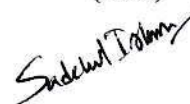
EDGE Al-Amin Shariah Consmer Fund
Statement of Financial Position
As at 31 December 2022

	Note(s)	<u>31-Dec-22</u>
		<u>Taka</u>
ASSETS		
Investments - at market price	3	92,429,134
Other receivables	4	1,152,406
Preliminary and issue expenses	5	3,716,489
DSE Shariah Index	6	10,230
Advances	7	32,263
Cash and cash equivalents	8	94,608,978
		191,949,500
 EQUITY AND LIABILITIES		
<u>Shareholders' Equity</u>		
Unit capital	9	192,602,390
Unit premium reserve	10	371,119.28
Retained earnings		(2,112,811.14)
Total		190,860,698
 <u>Current Liabilities</u>		
Accounts payable	11	8,000
Liability for expenses	12	1,080,802
Total		1,088,802
Total Equity and Liabilities		191,949,500
 Net asset value (NAV)		190,860,698
Net Asset Value (NAV) per unit:		
At cost	13	10.07
At market price	14	9.91

These financial statements should be read in conjunction with annexed notes


Member
(Trustee)


Chief Executive Officer
(AMC)




Manager- Finance & Operations
(AMC)

Dated,
January 15, 2023

EDGE Al-Amin Shariah Consmer Fund
Statement of Profit or Loss and Other Comprehensive Income
For the period ended 31 December 2022

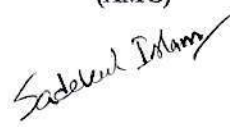
Particulars	Note	01 September 2022 to 31 December 2022	Taka
INCOME			
Profit Earned on Deposits	15		2,097,004
Net gain on sale of marketable securities	16		(128,724)
Dividend income	17		1,676,362
Unrealised gain increase/(decrease)	18		(3,059,608)
Total			585,034
EXPENSES			
Management fee			1,417,150
Amortization of preliminary and issue expenses			184,756
Amortization of Shariah Index Sharing expenses			109,885
BSEC annual fee			-
CDBL charges			13,737
CDBL settlement and demat charges			15,022
Trustee fee			41,438
Custodian fee			26,634
Brokerage commission			218,222
Audit fee			20,033
Printing and publications			11,375
SAC Meeting -Expenses			72,000
Bank charges and excise duties			120,380
Other operating expenses			442,214
Total			2,697,845
Profit for the period			(2,112,811)
Total comprehensive income for the period	19		(2,112,811)
Number of units outstanding			19,260,239
Earnings per unit for the period			(0.11)

These financial statements should be read in conjunction with annexed notes


**Member
(Trustee)**

Dated,
January 15, 2023



**Chief Executive Officer
(AMC)**


**Manager- Finance & Operations
(AMC)**


EDGE Al-Amin Shariah Consmer Fund
Statement of Changes in Equity


For the period from September 01, 2022 to December 31,2022

Particulars	Unit capital	Unit premium reserve	Retained earnings	Total equity
Balance as at 01 September 2022	-	-	-	-
Unit capital raised during the year	260,977,800	374,009	-	261,351,809
Unit surrendered	(68,375,410)	(2,890)	-	(68,378,300)
Dividend paid during the year	-	-	-	-
Net profit during the year	-	-	(2,112,811)	(2,112,811)
Balance as at 31 December 2022	192,602,390	371,119	(2,112,811)	190,860,698


Member
(Trustee)

Dated,
January 15, 2023


Chief Executive Officer
(AMC)


Manager- Finance & Operations
(AMC)

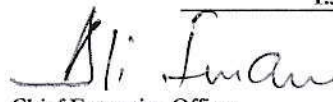
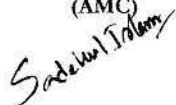
EDGE Al-Amin Shariah Consmer Fund
Statement of Cash Flows
For the period ended 31 December 2022

From 01 January
2022 to 31
December 2022

Taka

A. Cash flows from operating activities	
Interest income from Bank A/C	1,991,862
Interest income FDRs	-
Interest income BB Bond	-
Gain on sale of investments	(128,724)
Dividend income	188,683
SCF Advisory Meeting Fee	(16,000)
Advances CDBL fee	(86,000)
Bank charge and excise duties	(120,380)
CDBL charges	(15,022)
IPO Application fee	(5,000)
Brokerage commission	(218,222)
Advertising and promotion	(11,375)
Custodian fee	-
Audit fee	-
Management fee	(383,015)
BSEC annual fee	-
Trustee fee	(41,438)
BO account fee	25,000,000
Printing	(1,800)
IT expense	-
Net cash from operating activities	26,153,571
B. Cash flows from investing activities	
Net investment in fixed deposit instruments	-
Net investment in Bangladesh Bank Bonds	-
Net investment in shares and securities	(95,488,743)
Net investment in IPO	-
Issue and formation expense capitalized	(4,029,360)
Net cash from investing activities	(99,518,103)
C. Cash flows from financing activities	
Proceeds from issuance of units	235,975,000
Proceeds made for re-purchase of units	(68,001,491)
Dividend paid	-
Net cash from financing activities	167,973,509
Net cash flows for the year/period	94,608,978
Cash and cash equivalents at the beginning of the year/period	-
Cash and cash equivalents at the end of the year/period	94,608,978
Net operating cash flows per unit	1.36


Member
(Trustee)


Chief Executive Officer
(AMC)


Dated,
January 15, 2023

Manager- Finance & Operations
(AMC)

EDGE Al-Amin Shariah Cosmer Fund
Investments in marketable securities
As at 31 December 2022

Investments in Capital Market

Company name	Number of share / unit	Weighted average price	Acquisition cost	Market price	Market value	% of NAV	Amount in Taka
							Unrealized gain/ (loss)
The IBN SINA Pharmaceutical Industry Ltd.	39,309	306.91	12,064,518	287	11,265,959	6.22%	(798,559)
Square Pharmaceuticals Limited	90,000	212.01	19,080,698	210	18,882,000	9.84%	(198,698)
Marico Bangladesh Limited	11,053	2,466.42	27,261,323	2,422	26,764,840	14.06%	(496,483)
Renata Limited	12,128	1,220.87	14,806,715	1,218	14,770,691	7.64%	(36,024)
Olympic Industries Ltd.	81,000	142.13	11,512,823	124	10,044,000	5.94%	(1,468,823)
Grameenphone Ltd	37,340	288.23	10,762,666	287	10,701,644	5.55%	(61,022)
Sub total			95,488,743		92,429,134	49.24%	(3,059,608)

Note: The Fund has invested 49.24% of the total net assets of the fund in the capital market instruments, the rest is held in cash instruments.

	<u>31-Dec-22</u>
	<u>Taka</u>
4 Other receivables	
Accounts Receivable	-
Profit on Mudaraba Special Notice Deposits (MSND)	-
	<u>1,152,406</u>
5 Preliminary and issue expenses	
Opening balance	-
Add: Addition made during the period	3,901,245
	3,901,245
Less: Amortization during the period	(184,756)
	<u>3,716,489</u>
6 DSE Shariah Index	
Opening balance	-
Add: Addition made during the period	120,115
	120,115
Less: Amortization during the period	(109,885)
	<u>10,230</u>
7 Advances	
Annual CDBL fees	32,263
Pre-paid Trustee Fee	0
	<u>32,263</u>
8 Cash and cash equivalents	
Cash at banks	
<i>Current accounts with</i>	
Midland Bank Limited-0027	92,619,069
Midland Bank Limited-0037 IPO	-
Midland Bank A/c- 0036	128,882
Shahjalal Islami Bank Limited -1695	230,186
	<u>92,978,136</u>
<i>Cash at brokerage accounts</i>	
Cash available on Stock Brokerage House	1,630,842
	<u>1,630,842</u>
	<u>94,608,978</u>

31-Dec-22

Taka

9 Unit capital

Opening balance (0 units of Taka 10 each)

Units subscribed during the period (26,097,780.00 units of Taka 10 each)

Units surrendered during the period (6,837,541.00 units of Taka 10 each)

-
260,977,800
(68,375,410)
192,602,390

10 Unit premium reserve

Opening balance

Add: Unit premium reserve during the period

Less: Premium reimbursed for re-purchase of units

-
374,009
(2,890)
371,119

11 Accounts payable

Shariah meeting attendance remuneration

Fund Payable to Unit Repurchase

8,000
-
8,000

12 Liability for expenses

Management fee

Custodian fee

Audit fee

1,034,135
26,634
20,033
1,080,802

13 Net Asset Value (NAV) per unit at cost

Net Asset Value (NAV) at market price

Add/less: Unrealized (Loss)/gain

Total Net Asset Value (NAV) at cost

Number of unit

NAV per unit at cost

190,860,698
3,059,608
193,920,307
19,260,239
10.07

14 Net Asset Value per unit at market price

Net Asset Value (NAV)

Number of unit

NAV per unit at market price

190,860,698
19,260,239
9.91

	From 01 September 2022 to 31 December 2022
	Taka
15 Profit Earned on Deposits	
Profit on Mudaraba Special Notice Deposits (MSND)	2,097,004
	2,097,004
16 Net gain on sale of marketable securities	
Gain on sale of marketable securities	
Grameenphone Ltd.	-
Green Delta Mutual Fund	-
Marico Bangladesh Ltd	-
Renata Limited	-
Square Pharmaceuticals Ltd.	-
	-
Loss on sale of marketable securities	
Grameenphone Ltd.	(12,518)
Marico Bangladesh Ltd	(64,997)
Renata Limited	(7,054)
Square Pharmaceuticals Limited	(44,155)
	(128,724)
Net gain on sale of marketable securities	(128,724)
17 Dividend income	
The IBN SINA Pharmaceutical Industry Ltd.	235,854
Square Pharmaceuticals Limited	900,000
Renata Limited	176,008
Olympic Industries Ltd.	364,500
	1,676,362
18 Unrealized (loss)/gain on securities	
Opening Balance, September 01, 2022	-
Closing Balance, December 31, 2022	(3,059,608)
Changes during the period	(3,059,608)
19 Earnings Per Unit for the year/period	
Profit for the year/period (A)	(2,112,811)
Unrealized Gain/Loss	(3,059,608)
Distributable Profit for the Year	946,797
Number of units (B)	19,260,239
Earnings Per Unit (A/B)	(0.11)

EDGE AMC LIMITED
Name of the Scheme/Mutual Fund: EDGE Al-Amin Shariah Consumer FUND
Portfolio Statement
As at 31 December 2022

Annexure - A

1. Investment in Capital Market Securities (Listed):

SL.	Investments in Stocks/Securities (Sectorwise)	No. of Shares/Units	Weighted average cost	Cost Value	Market price	Total Market Value	Appreciation (or Dimission) in the Market value/Fair value of Investments	% Change (in terms of cost)	% of total Investment	% of Total NAV at Cost
A. Shares of Limited Companies (Script wise)										
01	The IBN SINA Pharmaceutical Industry Ltd.	39,309	306.91	12,064,518	286.60	11,265,959	(798,559)	-6.62%	6.40%	6.22%
02	Square Pharmaceuticals Limited	90,000	212.01	19,080,698	209.80	18,882,000	(198,698)	-1.04%	10.12%	9.84%
03	Marico Bangladesh Limited	11,053	2,466.42	27,261,323	2421.50	26,764,840	(496,483)	-1.82%	14.46%	14.06%
04	Renata Limited	12,128	1,220.87	14,806,715	1217.90	14,770,691	(36,024)	-0.24%	7.86%	7.64%
05	Olympic Industries Ltd.	81,000	142.13	11,512,823	124.00	10,044,000	(1,468,823)	-12.76%	6.11%	5.94%
06	Gramophone Ltd	37,340	288.23	10,762,666	286.60	10,701,644	(61,022)	-0.57%	5.71%	5.55%
	Sub-Total			95,488,743		92,429,134	(3,059,608)	-3.20%	50.67%	49.24%
B. Listed Mutual Funds CIS (Script wise)										
	N/A							0.00%	0.00%	0.00%
	Sub-Total							0.00%	0.00%	0.00%
C. Listed Corporate Bond/Debenture										
	N/A									
	Sub-Total		0.00		0.00			0.00%	0.00%	0.00%
D. Other Listed Securities Script wise if any										
	N/A									
	Sub-Total									
	Grand Total of Capital Market Securities (Listed)			95,488,743		92,429,134	(3,059,608)	-3.20%	50.67%	49.24%

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

SL.	Investments in Stocks/Securities (Sectorwise)	No. of Shares/Units	Weighted average cost	Cost Value	Market price	Total Market Value	Appreciation (or Dimission) in the Market value/Fair value of Investments	% Change (in terms of cost)	% of total Investment	% of Total NAV at Cost
A. Open-End Mutual Funds (Script wise)										
	N/A									0.00%
	Sub-Total									0.00%
B. Pre-IPO Placement Shares, if any										
	N/A									0.00%
	Sub-Total									0.00%
C. Listed Bond Debenture Islamic securities (Script wise)										
	N/A									0.00%
	Sub-Total									0.00%
	Grand Total of Capital Market Securities (Non-Listed)									0.00%

*For open-end Mutual Funds, surrender value shall be considered as Market value. **For other non-listed securities, fair value shall be estimated following International Financial Reporting Standards (IFRSs) and be reported once a year in the annual audited financial statements of the fund Scheme

3. Cash and Cash Equivalents and Investments in Securities not related to Capital Markets:

A. Money Market Instruments (Script Wise)					
Sl No	Instruments (Script Wise)	Types (G. Sec/Others)	No. of Instrument	Cost Value	Market Value/Fair Value
	N/A				
	Sub-Total				
B. Term Deposit/Investment:					
Sl No	Bank/Non-Bank Name	Rate of Interest/Profit	Maturity Date	Investment value	Maturity Value
	N/A				
	Sub-Total				
C. Cash at Bank:					
Sl No	Bank Name	Nature of Account	Rate of Interest/Profit	A/C No.	Available Balance
01	Midland Bank Limited	Saalam Express Corporate	4.50%	8801-197000027	92,619,069
	BRAC Bank Limited	SND Account	3.00%	1501-204998395006	-
02	Midland Bank Limited	Saalam Express Corporate	4.50%	8801-197000036	128,882
03	Shahjalal Islami Bank Limited	Mudaraba Special Notice Deposit	2.00%	4003-13100001695	230,186
	Sub-Total				92,978,136
D. Cash in Hand:					
	N/A				
Total Cash and Cash Equivalents and Investment in Securities (not related in				92,978,136	
Total Investment (1+2+3)				188,466,878.83	185,407,270.39
Total Net Asset Value (NAV) at cost					193,920,306.58

Sadekul Islam

S.M. Sadekul Islam
Manager - Finance & Operations



Ali Imam

Ali Imam
Chief Executing officer & Managing Director