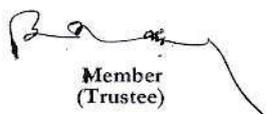


EDGE Al-Amin Shariah Consumer Fund
Statement of Financial Position (Un-audited)
As at 31 December 2024

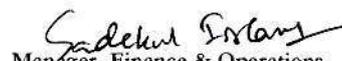
Particulars	Notes	31-Dec-24 <u>Taka</u>	30-Jun-24 <u>Taka</u>
ASSETS			
Investments in listed securities - Stocks at market value	3	72,620,910	65,874,885
Investments in Islami Sukuk- at cost price		2,622,978	2,622,978
Other receivables	4	2,562,589	985,485
Preliminary and issue expenses	5	2,600,321	2,881,272
Advances	6	97,803	147,850
Mudaraba Term Deposit	7	32,900,000	43,800,000
Cash and cash equivalents	8	11,511,400	25,291,187
Total Assets		124,916,001	141,603,657
EQUITY AND LIABILITIES			
<u>Shareholders' Equity</u>			
Unit capital	9	122,368,260	146,051,440
Unit premium reserve	10	(495,829)	(172,271)
Retained earnings		2,415,240	(5,138,066)
Total Equity		124,287,672	140,741,103
<u>Current Liabilities</u>			
Accounts payable	11	72,163	7,397
Liability for expenses	12	556,166	855,157
Total Liabilities		628,329	862,554
Total Equity and Liabilities		124,916,001	141,603,657
Net asset value (NAV)		124,287,672	140,741,103
Net Asset Value (NAV) per unit:			
At cost	13	10.19	10.00
At market price	14	10.16	9.64

These financial statements should be read in conjunction with annexed notes


**Member
(Trustee)**

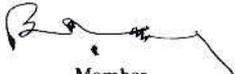

**Chief Executive Officer
(AMC)**

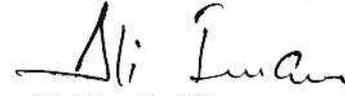
Dated,
January 07, 2025

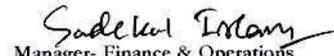

**Manager- Finance & Operations
(AMC)**

EDGE Al-Amin Shariah Consumer Fund
Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the period ended 31 December 2024

Particulars	Note	01 July 2024	01 July 2023	01 October 2024	01 October 2023
		to 31 December 2024	to 31 December 2023	to 31 December 2024	to 31 December 2023
		Taka	Taka	Taka	Taka
INCOME					
Profit from Deposits	15	2,915,823	1,862,247	1,243,862	992,799
Profit from Islami Sukuk		136,342	-	67,772	-
Net gain on sale of marketable securities	16	(2,097,304)	(1,345)	-	(324,439)
Dividend income	17	3,581,750	1,671,854	2,396,750	1,298,000
Unrealized (loss)/gain on securities	18	5,023,034	(924,760)	(3,905,944)	(425,391)
Total		9,559,645	2,607,997	(197,560)	1,540,969
EXPENSES					
Management fee		1,240,720	2,019,122	474,552	956,277
Amortization of preliminary and issue expenses		280,951	280,951	140,475	140,475
BSEC annual fee		72,550	99,729	36,275	49,864
CDBL charges		23,497	23,063	11,902	11,595
CDBL settlement and demat charges		4,619	10,340	1,414	4,122
Trustee fee		74,331	98,571	37,165	49,555
Custodian fee		49,436	65,575	24,344	31,857
Brokerage commission		57,327	121,393	3,724	40,941
Audit fee		30,246	30,082	15,123	15,123
Printing and publications		9,500	35,000	-	13,000
Purification of income	19	63,559	4,213	17,194	3,586
Bank charges and excise duties		73,996	86,398	59,718	86,338
Other operating expenses	20	25,607	232,569	-	35,535
Total		2,006,338	3,107,006	821,887	1,438,268
Profit for the period		7,553,307	(499,009)	(1,019,447)	102,701
Total comprehensive income for the period		7,553,307	(499,009)	(1,019,447)	102,701
Number of units outstanding		12,236,826	17,740,954	12,236,826	17,740,954
Earnings per unit for the period	21	0.62	(0.03)	(0.08)	0.01


Member
(Trustee)


Chief Executive Officer
(AMC)


Manager - Finance & Operations
(AMC)

Dated,
January 07, 2025

EDGE Al-Amin Shariah Consumer Fund
Statement of Changes in Equity (Un-audited)

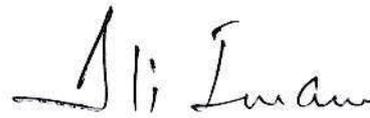
For the period from July 01, 2023 to December 31, 2023

Particulars	<i>Amount in Taka</i>			
	Unit capital	Unit premium reserve	Retained earnings	Total equity
Balance as at 01 July 2023	199,978,200	372,669	655,547	201,006,416
Unit capital raised during the year	1,103,500	73,994	-	1,177,494
Unit surrendered	(23,672,160)	(4,608)	-	(23,676,768)
Dividend paid during the year	-	-	-	-
Net profit during the year	-	-	(499,009)	(499,009)
Balance as at 31 December 2023	177,409,540	442,055	156,538	178,008,133

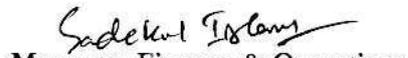
For the period from July 01, 2024 to December 31, 2024

Particulars	<i>Amount in Taka</i>			
	Unit capital	Unit premium reserve	Retained earnings	Total equity
Balance as at 01 July 2024	146,051,440	(172,271)	(5,138,066)	140,741,103
Unit capital raised during the year	3,468,970	47,958	-	3,516,928
Unit surrendered	(27,152,150)	(371,516)	-	(27,523,666)
Dividend paid during the year	-	-	-	-
Net profit during the year	-	-	7,553,307	7,553,307
Balance as at 31 December 2024	122,368,260	(495,829)	2,415,240	124,287,672


Member
(Trustee)


Chief Executive Officer
(AMC)

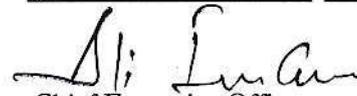
Dated,
January 07, 2025


Manager- Finance & Operations
(AMC)

EDGE Al-Amin Shariah Consumer Fund
Statement of Cash Flows (Un-audited)
For the period ended 31 December 2024

	01 July 2024 to 31 December 2024 <u>Taka</u>	01 July 2023 to 31 December 2023 <u>Taka</u>
A. Cash flows from operating activities		
Profit received from Mudaraba SNDs	312,084	605,333
Profit received from Mudaraba Term Deposits	2,499,032	1,014,292
Profit Received from Sukuk	136,240	-
Gain on sale of investments	(2,097,304)	(1,345)
Dividend income	2,082,750	449,454
SCF Advisory Meeting Fee	(24,000)	(56,000)
Advances CDBL fee	(46,000)	(46,000)
Bank charge and excise duties	(46,996)	(74,398)
CDBL charges	(4,619)	(10,340)
Brokerage commission	(57,327)	(121,393)
Advertising and promotion	(9,025)	(35,000)
Custodian fee	(52,899)	(49,534)
Audit fee	(54,000)	-
Management fee	(1,355,846)	(2,106,796)
Trustee fee	(74,331)	(98,571)
BO account fee	(1,800)	(1,800)
IT Expenses	-	(17,500)
Tax deducted at source to Govt	(157,125)	-
Admin Expenses	-	(1,000)
Net cash from operating activities	1,048,836	(550,598)
B. Cash flows from investing activities		
Net investment in Mudaraba Term deposit	10,900,000	(9,700,000)
Net investment in shares and securities	(1,722,991)	6,901,980
Net cash from investing activities	9,177,009	(2,798,020)
C. Cash flows from financing activities		
Proceeds from issuance of units	3,483,209	1,099,652
Proceeds made for re-purchase of units	(27,488,841)	(23,634,651)
Dividend paid	-	-
Net cash from financing activities	(24,005,632)	(22,534,999)
Net cash flows for the year/period	(13,779,787)	(25,883,617)
Cash and cash equivalents at the beginning of the year/period	25,291,187	58,782,468
Cash Receivable from Stock Broker	(0)	-
Cash and cash equivalents at the end of the year/period	11,511,400	32,898,851
Net operating cash flows per unit	0.09	(0.03)


Member
(Trustee)


Chief Executive Officer
(AMC)


Manager- Finance & Operations
(AMC)

Dated,
January 07, 2025

EDGE Al-Amin Shariah Consumer Fund
Investments in marketable securities
As at 31 December 2024

3.01 Investments in Capital Market		Amount in Taka					
Company name	Number of share / unit	Weighted average price	Acquisition cost	Market price	Market value	% of NAV	Unrealized gain/ (loss)
The IBN SINA Pharmaceutical Industry Ltd.	52,000	306.01	15,912,581	286.80	14,913,600	12.77%	(998,981)
Square Pharmaceuticals Limited	108,000	211.50	22,841,799	217.70	23,511,600	18.33%	669,801
Marico Bangladesh Limited	9,450	2,427.71	22,941,815	2,282.80	21,572,460	18.41%	(1,369,355)
Beximco Pharmaceuticals Limited	125,000	76.69	9,585,658	81.60	10,200,000	7.69%	614,342
Grameenphone Ltd	7,500	224.88	1,686,573	323.10	2,423,250	1.35%	736,677
Sub total			72,968,425		72,620,910	58.55%	(347,515)

Note: The Fund has invested 58.55% of the total net assets of the fund in the capital market instruments, the rest is held in cash and shariah based money market instruments.

	31-Dec-24	30-Jun-24			
	Taka	Taka			
4 Other receivables					
Profit receivables from Mudaraba Term Deposit (MTD)	855,854	777,851			
Profit receivables from Islami Sukuk (CDWSP Social Impact Sukuk)	18,736	18,633			
Dividend receivables	1,688,000	189,000			
	2,562,589	985,485			
5 Preliminary and issue expenses					
Opening balance	2,881,272	3,440,119			
Add: Addition made during the period	-	-			
	2,881,272	3,440,119			
Less: Amortization during the period	(280,951)	(558,848)			
	2,600,321	2,881,272			
6 Advances					
Annual CDBL fees	31,955	9,452			
Annual BSEC Fee	65,848	138,398			
Pre-paid Trustee Fee	-	-			
	97,803	147,850			
7 Mudaraba Term Deposit (MTDs)					
SI	Bank/NBFI name	Tenure	Maturity date		
No					
01	DBH Finance PLC -05, MTD No: 271001026	90 Days	14-Jul-24	-	9,700,000
02	DBH Finance PLC -06, MTD No: 271001027	90 Days	18-Sep-24	-	9,700,000
03	DBH Finance PLC -07, MTD No: 271001028	90 Days	10-Jan-25	9,700,000	9,700,000
04	DBH Finance PLC -08, MTD No: 271001038	90 Days	15-Oct-24	-	5,000,000
05	DBH Finance PLC -09, MTD No: 271001045	90 Days	25-Nov-24	-	9,700,000
06	DBH Finance PLC -10, MTD No: 271001050	90 Days	31-Dec-24	9,600,000	-
07	DBH Finance PLC -11, MTD No: 271001051	90 Days	31-Dec-24	9,600,000	-
08	DBH Finance PLC -12, MTD No: 271001052	90 Days	03-Jan-25	4,000,000	-
				32,900,000	43,800,000
8 Cash and cash equivalents					
	Cash at banks				
	<i>Current accounts with</i>				
	Midland Bank Limited-0027			11,184,706	20,950,040
	Midland Bank A/c- 0036			74,177	1,336,650
	Midland Bank A/c- 551 DP			74,444	10,031
	Shahjalal Islami Bank Limited -1695			71,197	2,877,501
	Mutual Trust Bank Limited-0432			106,876	116,966
				11,511,400	25,291,187
	<i>Cash at brokerage accounts</i>				
	Cash available on Stock Brokerage House			(0)	-
				(0)	-
				11,511,400	25,291,187

	<u>31-Dec-24</u>	<u>30-Jun-24</u>
	<u>Taka</u>	<u>Taka</u>
9 Unit capital		
Opening balance (14,605,144 units of Taka 10 each)	146,051,440	199,978,200
Units subscribed during the period (346,897 units of Taka 10 each)	3,468,970	24,736,100
Units surrendered during the period (2,715,215 units of Taka 10 each)	(27,152,150)	(78,662,860)
	<u>122,368,260</u>	<u>146,051,440</u>
10 Unit premium reserve		
Opening balance	(172,271)	372,669
Add: Unit premium reserve during the period	47,958	336,419
Less: Premium reimbursed for re-purchase of units	(371,516)	(881,359)
	<u>(495,829)</u>	<u>(172,271)</u>
11 Accounts payable		
Purification of Income	70,955	7,397
Fund Payable to Unit Repurchase	1,208	-
	<u>72,163</u>	<u>7,397</u>
12 Liability for expenses		
Management fee	474,552	740,327
Custodian fee	51,368	54,831
Audit fee	30,246	60,000
	<u>556,166</u>	<u>855,157</u>
13 Net Asset Value (NAV) per unit at cost		
Net Asset Value (NAV) at market price	124,287,672	140,741,103
Add/(less): Unrealized Loss/(gain)	347,515	5,370,549
Total Net Asset Value (NAV) at cost	<u>124,635,187</u>	<u>146,111,652</u>
Number of unit	12,236,826	14,605,144
NAV per unit at cost	<u>10.19</u>	<u>10.00</u>
14 Net Asset Value per unit at market price		
Net Asset Value (NAV)	124,287,672	140,741,103
Number of unit	12,236,826	14,605,144
NAV per unit at market price	<u>10.16</u>	<u>9.64</u>

	01 July 2024 to 31 December 2024	01 July 2023 to 31 December 2023
	Taka	Taka
15 Profit from Deposits		
Profit on Mudaraba Special Notice Deposits (MSND)	311,789	649,639
Profit on Mudaraba Term Deposit (MTD)	2,604,034	1,212,608
	2,915,823	1,862,247
16 Net gain on sale of marketable securities		
Gain on sale of marketable securities		
Grameenphone Ltd.	815,282	-
Lafarge Holcim Bangladesh Limited	-	38,057
Marico Bangladesh Ltd	-	123,884
Olympic Industries Ltd.	-	324,671
Square Pharmaceuticals Ltd.	-	16,401
	815,282	503,013
Loss on sale of marketable securities		
Berger Paints Bangladesh Ltd.	(238,653)	-
Grameenphone Ltd.	-	(59,081)
Marico Bangladesh Ltd	-	(1,576)
Renata Limited	(2,673,933)	(443,700)
	(2,912,587)	(504,357)
Net gain on sale of marketable securities	(2,097,304)	(1,345)
17 Dividend income		
Bangladesh Submarine Cable Company Limited	-	102,000
Beximco Pharmaceuticals Limited	500,000	-
The IBN SINA Pharmaceutical Industry Ltd.	283,500	271,854
Marico Bangladesh Ltd	1,370,250	-
Square Pharmaceuticals Limited	1,188,000	1,260,000
Renata Limited	-	38,000
Grameenphone Limited	240,000	-
	3,581,750	1,671,854
18 Unrealized (loss)/gain on securities		
Opening Balance, July 01, 2024	(5,370,549)	412,537
Closing Balance, December 31, 2024 *	(347,515)	(512,223)
Changes during the period	5,023,034	(924,760)

* Please see note 3.01 for the closing balance of unrealized (loss)/gain

19 Purification of Income

Name of the Stock	Cash Dividend Received date	Income Earned	Purification ratio**	Required Purification Amount 31-Dec-24	Required Purification Amount 31-Dec-23
The IBN SINA Pharmaceutical Industry Ltd.	22-Nov-23	271,854	0.00%	-	12
Berger Paints Bangladesh Ltd.	11-Sep-23	120,000	0.52%	-	626
Bangladesh Submarine Cable Company Limited	06-Mar-24	102,000	3.50%	-	3,575
Marico Bangladesh Limited	27-Aug-24	189,000	4.04%	7,638	-
Grameenphone Limited	09-Sep-24	240,000	0.22%	534	-
Marico Bangladesh Limited	23-Sep-24	945,000	4.04%	38,192	-
The IBN SINA Pharmaceutical Industry PLC	11-Dec-24	283,500	0.00%	8	-
Marico Bangladesh Limited	15-Dec-24	425,250	4.04%	17,187	-
				63,559	4,213

**The Dividend Purification (DP) ratio is calculated internally and approved by the Shariah Advisory Committee of EDGE Al Amin Shariah Consumer Fund.

According to the Shariah Advisory guideline of the fund, the Shariah Advisory Committee will decide the donation process for the purification amount (see Note 11)

01 July 2024 to 31 December 2024	01 July 2023 to 31 December 2023
<u>Taka</u>	<u>Taka</u>

20 Other operating expenses

IT Expense	-	37,000
Admin Expenses	-	1,000
BO Maintenance Fee	1,902	1,800
SAC Meeting -Expenses	24,000	48,000
Tax Deducted at Source on Dividend Income	-	52,000
Tax Deducted at Source on profit from Mudaraba Term Deposit	-	48,463
Tax Deducted at Source on profit from Mudaraba SND	(295)	44,306
	25,607	232,569

	-	37,000
	-	1,000
	1,902	1,800
	24,000	48,000
	-	52,000
	-	48,463
	(295)	44,306
	25,607	232,569

21 Earnings Per Unit for the year/period

Profit for the year/period (A)	7,553,307	(499,009)
Number of units (B)	12,236,826	17,740,954
Earnings Per Unit (A/B)	0.62	(0.03)

	7,553,307	(499,009)
	12,236,826	17,740,954
	0.62	(0.03)

EDGE Al-Amin Shariah Consumer Fund
Portfolio Statement
As at 31 December 2024

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/ Unit	Total Market Value	Appreciation(or Dimission) in the Market value/Fair value of Investments	% Change (in terms of cost)	% of Total NAV at Cost	% of Total NAV at MV
A. Shares of Limited Companies (Script wise)										
1	The IBN SINA Pharmaceutical Industry Ltd.	52,000	306.01	15,912,581	286.80	14,913,600	(998,981)	-6.28%	12.77%	12.00%
2	Square Pharmaceuticals Limited	108,000	211.50	22,841,799	217.70	23,511,600	669,801	2.93%	18.33%	18.92%
3	Manico Bangladesh Limited	9,450	2,427.71	22,941,815	2,282.80	21,572,460	(1,369,355)	-5.97%	18.41%	17.36%
4	Beximco Pharmaceuticals Limited	125,000	76.69	9,585,658	81.60	10,200,000	614,342	6.41%	7.69%	8.21%
5	Grameenphone Ltd	7,500	224.88	1,686,373	323.10	2,423,250	736,877	43.68%	1.35%	1.95%
	Sub-Total			72,968,425		72,620,910	(347,515)	-0.48%	58.55%	58.43%
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/Debtenture										
	N/A							0.00%	0.00%	0.00%
	Sub-Total							0.00%	0.00%	0.00%
D. Other Listed Securities Script wise, if any										
	N/A							0.00%	0.00%	0.00%
	Sub-Total							0.00%	0.00%	0.00%
	Grand Total of Capital Market Securities(Listed)			72,968,425		72,620,910	(347,515)	-0.48%	58.55%	58.43%

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/ Unit	Total Market Value	Appreciation(or Dimission) in the Market value/Fair value of Investments	% Change (in terms of cost)	% of Total NAV at Cost	% of Total NAV at MV
A. Open-End Mutual Funds (Script wise)										
	N/A							0.00%	0.00%	0.00%
	Sub-Total							0.00%	0.00%	0.00%
B. Pre-IPO Placement Shares, if any										
	N/A							0.00%	0.00%	0.00%
	Sub-Total							0.00%	0.00%	0.00%
C. Non-Listed Bond/Debtenture /Islamic securities (Script wise)										
1	CDWSP Social Impact Sukuk ISIN BDS092901051	1	-	2,622,978	-	2,759,320	136,342	5.20%	2.10%	2.22%
	Sub-Total	1		2,622,978		2,759,320	136,342	5.20%	2.10%	2.22%
	Grand Total of Capital Market Securities(Non-Listed)			2,622,978		2,759,320	136,342	5.20%	2.10%	2.22%

*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

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

A. Money Market Instruments (Script Wise)											
SI No	Instruments (Script Wise)	No. of Instrument	Maturity Date	Cost Value	Market price/ Unit	Total Market Value	Appreciation(or Dimission) in the Market value/Fair value of Investments	% Change (in terms of cost)	% of Total NAV at Cost	% of Total NAV at MV	
	N/A							0.00%	0.00%	0.00%	
	Sub-Total							0.00%	0.00%	0.00%	
B. Mudaraba Term Deposit/Investment:											
SI No	Bank/Non-Bank Name	Rate of Profit	Maturity Date	Investment value	Market price/ Unit	Maturity Value	Appreciation(or Dimission) in the Market value/Fair value of Investments	% Change (in terms of cost)	% of Total NAV at Cost	% of Total NAV at MV	
1	DBH Finance Limited	ISR 82%	10-Jan-25	9,700,000	-	9,930,213	230,213	2.37%	7.78%	7.99%	
2	DBH Finance Limited	ISR 82%	31-Dec-24	9,600,000	-	9,856,320	256,320	2.67%	7.70%	7.93%	
3	DBH Finance Limited	ISR 82%	31-Dec-24	9,600,000	-	9,856,320	256,320	2.67%	7.70%	7.93%	
4	DBH Finance Limited	ISR 82%	3-Jan-25	4,000,000	-	4,103,240	103,240	2.58%	3.21%	3.30%	
	Sub-Total			32,900,000		33,746,093	846,093	2.57%	26.40%	27.15%	
C. Cash at Bank:											
SI No	Bank Name,	Nature of Account	Rate of Interest/Profit	A/C No.	Available Balance	Market price/ Unit	Available Balance (market value)	Appreciation(or Dimission) in the Market value/Fair value of Investments	% Change (in terms of cost)	% of Total NAV at Cost	% of Total NAV at MV
1	Midland Bank Limited	Saalam Express Corporate	7.50%	8801-1970000027	11,184,706	-	11,184,706	-	0.00%	8.97%	9.00%
2	Midland Bank Limited	Saalam Express Corporate	7.50%	8801-1970000036	74,177	-	74,177	-	0.00%	0.06%	0.06%
3	Midland Bank Limited	Saalam Express Corporate	7.50%	8801-1820000551	74,444	-	74,444	-	0.00%	0.06%	0.06%
4	Shahjalal Islami Bank Limited	Mudaraba Special Notice Deposit	2.00%	4003-13100001695	71,197	-	71,197	-	0.00%	0.06%	0.06%
5	Mutual Trust Bank Limited (Individual)	Yaqeen Short Notice Deposit (Non-Individual)	1.50%	9991520000432	106,876	-	106,876	-	0.00%	0.09%	0.09%
	Sub-Total				11,511,400		11,511,400		0.00%	9.24%	9.26%
D. Cash in Hand:											
	Cash available on Stock Brokerage Accounts										
	Total Cash and Cash Equivalents and Investment in Securities (not related in Capital):										
					11,511,400		11,511,400				
Total Investment (1+2+3)					120,002,803		120,637,724				
Total Net Asset Value (NAV) at cost							124,635,187				
Total Net Asset Value (NAV) at Market Value							124,287,672				

Sadekul Islam

S.M. Sadekul Islam
Manager - Finance & Operations

Ali Imam

Ali Imam
Chief Executing officer & Managing Director