

EDGE AMC Growth Fund
Statement of Financial Position (Un-audited)
as at 30 September 2024

Particulars	Notes	30-Sep-24 <u>Taka</u>	31-Dec-23 <u>Taka</u>
ASSETS			
Investments in Securities- at market price	3.1	123,590,604	116,418,433
Investments in Bond- at market price	3.2	39,578,460	-
Investments in Bills- at market price	3.3	37,875,084	57,370,430
Other receivables	4	1,934,798	798,080
Preliminary and issue expenses	5	431,355	599,719
Advances	6	217,742	798,372
Cash and cash equivalents	7	19,683,585	23,522,321
Total Assets		223,311,628	199,507,355
EQUITY AND LIABILITIES			
<u>Shareholders' Equity</u>			
Unit capital	8	179,130,850	167,261,950
Unit premium reserve	9	(7,645,624)	(10,116,132)
Retained earnings		50,448,208	40,730,745
Total Equity		221,933,434	197,876,562
<u>Current Liabilities</u>			
Accounts payable	10	150,672	378,871
Liability for expenses	11	1,227,522	1,251,921
Total Liabilities		1,378,194	1,630,792
Total Equity and Liabilities		223,311,628	199,507,355
Net asset value (NAV)		221,933,434	197,876,562
Net Asset Value (NAV) per unit:			
At cost	12	11.60	12.01
At market price	13	12.39	11.83

These financial statements should be read in conjunction with annexed notes


Member
(Trustee)

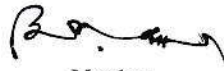

Chief Executive Officer
(AMC)

Dated,
October 09, 2024


Manager - Finance & Operations
(AMC)

EDGE AMC Growth Fund
Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
For the period from 01 January 2024 to 30 September 2024

Particulars	Note	01 January 2024	01 January 2023	01 July 2024	01 July 2023
		to 30 September 2024	to 30 September 2023	to 30 September 2024	to 30 September 2023
		Taka	Taka	Taka	Taka
INCOME					
Interest income	14	5,453,842	2,603,712	2,361,059	1,019,835
Net gain on sale of marketable securities	15	(12,089,843)	1,511,750	(5,209,291)	1,137,458
Dividend income	16	3,381,745	1,558,726	995,500	356,353
Unrealised gain increase/(decrease)	17	17,102,021	2,569,766	24,695,059	(927,282)
Total		13,847,765	8,243,953	22,842,326	1,586,363
EXPENSES					
Management fee		3,206,442	3,430,381	1,092,758	1,126,798
Amortization of preliminary and issue expenses		168,364	167,749	56,531	56,531
BSEC annual fee		157,222	203,511	50,350	54,655
CDBL charges		19,518	20,470	6,553	6,986
CDBL settlement and demat charges		15,035	6,189	4,819	4,220
Trustee fee		154,026	189,149	50,353	54,674
Custodian fee		109,563	118,324	39,230	40,923
IPO subscription fee		-	3,000	-	-
Brokerage commission		223,246	89,482	56,887	55,652
Audit fee		37,397	37,397	12,603	12,603
Printing and publications		29,000	56,500	9,500	22,000
Bank charges and excise duties		23,813	72,578	1,508	3,690
Other operating expenses	18	(13,323)	337,218	7,050	87,407
Total		4,130,302	4,731,949	1,388,142	1,526,139
Profit for the period		9,717,463	3,512,004	21,454,184	60,224
Total comprehensive income for the period		9,717,463	3,512,004	21,454,184	60,224
Number of units outstanding		17,913,085	17,837,130	17,913,085	17,837,130
Earnings per unit for the period	19	0.54	0.20	1.20	0.00



Member
(Trustee)



Chief Executive Officer
(AMC)



Manager - Finance & Operations
(AMC)

Dated,
October 09, 2024

EDGE AMC Growth Fund
Statement of Changes in Equity (Un-audited)

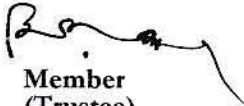
For the period from January 01, 2023 to September 30, 2023


Amount in Taka

Particulars	Unit capital	Unit premium reserve	Retained earnings	Total equity
Balance as at 01 January 2023	201,569,750	(4,322,657)	42,079,924	239,327,016
Unit capital raised during the year	12,188,050	2,079,196	-	14,267,246
Unit surrendered	(35,386,500)	(6,104,378)	-	(41,490,878)
Dividend paid during the year	-	-	(4,031,396)	(4,031,396)
Net profit during the year	-	-	3,512,004	3,512,004
Balance as at 30 September 2023	178,371,300	(8,347,839)	41,560,533	211,583,993

For the period from January 01, 2024 to September 30, 2024

Particulars	Unit capital	Unit premium reserve	Retained earnings	Total equity
Balance as at 01 January 2024	167,261,950	(10,116,132)	40,730,745	197,876,561
Unit capital raised during the year	51,735,380	9,211,555	-	60,946,935
Unit surrendered	(39,866,480)	(6,741,046)	-	(46,607,526)
Dividend paid during the year	-	-	-	-
Net profit during the year	-	-	9,717,463	9,717,463
Balance as at 30 September 2024	179,130,850	(7,645,624)	50,448,208	221,933,434


Member
(Trustee)



Chief Executive Officer
(AMC)

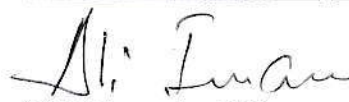
Dated,
October 09, 2024



Manager - Finance & Operations
(AMC)

EDGE AMC Growth Fund
Statement of Cash Flows (Un-audited)
For the quarter ended 30 September 2024

	01 January 2024 to 30 September 2024	01 January 2023 to 30 September 2023
	<u>Taka</u>	<u>Taka</u>
A. Cash flows from operating activities		
Interest income from Bank A/C	644,909	804,959
Interest income FDRs	-	183,000
Gain on sale of investments	(12,089,843)	1,511,750
Dividend income	4,210,698	2,802,258
Bank charge and excise duties	(23,813)	(69,578)
CDBL charges	(15,035)	(6,189)
IPO Application fee	-	(3,000)
Brokerage commission	(223,246)	(89,482)
Advertising and promotion	(27,385)	(56,500)
Custodian fee	(148,450)	(156,504)
Audit fee	(45,000)	(50,000)
Management fee	(2,967,983)	(3,621,024)
BSEC annual fee	(199,758)	(216,836)
Trustee fee	(204,378)	(244,424)
BO account fee	(1,800)	(1,800)
Tax deducted at source to Govt	(218,733)	-
IT expense	(16,350)	(15,750)
Net cash from operating activities	(11,326,167)	770,880
B. Cash flows from investing activities		
Net investment in shares and securities	10,594,281	11,641,208
Net investment in bonds and bills	(17,193,411)	(36,142,190)
Net cash from investing activities	(6,599,130)	(24,500,983)
C. Cash flows from financing activities		
Proceeds from issuance of units	60,940,660	11,925,075
Proceeds made for re-purchase of units	(46,854,100)	(43,386,157)
Dividend paid	-	(1,703,449)
Net cash from financing activities	14,086,560	(33,164,531)
Net cash flows for the year/period	(3,838,737)	(56,894,633)
Cash and cash equivalents at the beginning of the year/period	23,522,321	80,449,144
Cash Receivable from Stock Broker	1	53,337
Cash and cash equivalents at the end of the year/period	19,683,585	23,607,847
Net operating cash flows per unit	(0.63)	0.04


Member
(Trustee)


Chief Executive Officer
(AMC)


Manager - Finance & Operations
(AMC)

Dated,
October 09, 2024

EDGE AMC Growth Fund
Investments in marketable securities
as at 30 September 2024

3.1 Investments in listed securities

Company name	Number of share / unit	Weighted average price	Acquisition cost	Market price	Market value	% of NAV	Unrealized gain/ (loss)
BRAC Bank Limited	641,146	36.95	23,689,263	54.20	34,750,113	11.40%	11,060,850
Eastern Bank PLC.	200,000	27.43	5,485,000	25.60	5,120,000	2.64%	(365,000)
The IBN SINA Pharmaceutical Industry Ltd.	34,590	293.12	10,139,020	357.90	12,379,761	4.88%	2,240,741
Square Pharmaceuticals Limited	104,000	215.94	22,458,104	229.20	23,836,800	10.81%	1,378,696
Marico Bangladesh Limited	9,955	2,318.10	23,076,658	2,311.90	23,014,965	11.11%	(61,693)
Beximco Pharmaceuticals Limited	90,000	76.77	6,909,005	73.00	6,570,000	3.33%	(339,005)
British American Tobacco Bangladesh Company Limited	35,300	400.70	14,144,807	394.10	13,911,730	6.81%	(233,077)
Sub total			105,901,857		119,583,369	50.97%	13,681,511

3.1 Investments in Open-End Mutual Fund

Ekush First Unit Fund	306,387	11.47	3,515,286	13.08	4,007,236	1.69%	491,950
Sub total			3,515,286		4,007,236	1.69%	491,950

3.2 Investments in Bonds

BD0929401059 - TB5Y0429			9,889,640		9,910,290	4.76%	20,650
BD0928181058 - TB5Y1128			9,555,360		9,569,830	4.60%	14,470
BD0934481104 - TB10Y0634			20,128,280		20,098,340	9.69%	(29,940)
Sub total			39,573,280		39,578,460	19.05%	5,180

Total Investment in Securities

			148,990,423		163,169,064	71.71%	14,178,641
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3.3 Investments in T-Bills

T Bill - BD0936444258 (364 Days)	-	-	35,852,520	-	37,875,084	17.26%	2,022,564
Sub total			35,852,520		37,875,084	17.26%	2,022,564
Total			184,842,943		201,044,148	88.97%	16,201,205

Note: The Fund has invested 71.71% of the total net assets of the fund in the capital market instruments, the rest is held in cash instruments.

	<u>30-Sep-24</u>	<u>31-Dec-23</u>
	<u>Taka</u>	<u>Taka</u>
4 Other receivables		
Interest receivables from Bank A/C	264,968	-
Interest receivables from Bangladesh Bank Bond Coupon	1,669,830	-
Dividend receivables	-	798,080
	1,934,798	798,080
5 Preliminary and issue expenses		
Opening balance	599,719	823,999
Add: Addition made during the period	-	-
	599,719	823,999
Less: Amortization during the period	(168,364)	(224,280)
	431,355	599,719
6 Advances		
Annual BSEC Fee	141,746	99,210
IPO Application for bidding	-	680,000
Annual CDBL fees	25,644	19,162
Pre-paid Trustee Fee	50,353	-
	217,742	798,372
7 Cash and cash equivalents		
Cash at banks		
Current accounts with		
BRAC Bank Limited - 1001	7,569,074	15,490,402
BRAC Bank Limited - 1006	29,588	138,278
The City Bank Limited - 5002	526,614	5,543,819
Midland Bank A/c- 041	11,210,288	1,911,949
Midland Bank A/c- 078	348,020	272,283
	19,683,584	23,356,731
Cash at brokerage accounts		
Cash available on Stock Brokerage House	1	165,590
	1	165,590
	19,683,585	23,522,321

	<u>30-Sep-24</u> <u>Taka</u>	<u>31-Dec-23</u> <u>Taka</u>
8 Unit capital		
Opening balance (16,726,195 units of Taka 10 each)	167,261,950	201,569,750
Units subscribed during the period (5,173,538 units of Taka 10 each)	51,735,380	12,912,050
Units surrendered during the period (3,986,648 units of Taka 10 each)	(39,866,480)	(47,219,850)
	179,130,850	167,261,950
9 Unit premium reserve		
Opening balance	(10,116,132)	(4,322,657)
Add: Unit premium reserve during the period	9,211,555	2,204,111
Less: Premium reimbursed for re-purchase of units	(6,741,046)	(7,997,586)
	(7,645,624)	(10,116,132)
10 Accounts payable		
CDBL Settlement & Demat Charges	26,000	-
IT Expense	-	2,000
TDS Payable	650	-
Fund Payable to Unit Repurchase	124,022	376,871
	150,672	378,871
11 Liability for expenses		
Management fee	1,092,758	1,065,667
Custodian fee	97,367	136,254
Audit fee	37,397	50,000
	1,227,522	1,251,921
12 Net Asset Value (NAV) per unit at cost		
Net Asset Value (NAV) at market price	221,933,434	197,876,562
Add/(less): Unrealized Loss/(gain)	(14,178,641)	2,923,380
Total Net Asset Value (NAV) at cost	207,754,793	200,799,942
Number of unit	17,913,085	16,726,195
NAV per unit at cost	11.60	12.01
13 Net Asset Value per unit at market price		
Net Asset Value (NAV)	221,933,434	197,876,562
Number of unit	17,913,085	16,726,195
NAV per unit at market price	12.39	11.83

01 January 2024 to 30 September 2024	01 January 2023 to 30 September 2023
<u>Taka</u>	<u>Taka</u>

14 Interest income

Interest Income from Bank	909,877	1,068,527
Interest Income from BB Bond	390,622	-
Interest Income from T-Bill	4,153,343	1,349,185
Interest Income from FDR	-	186,000
	5,453,842	2,603,712

15 Net gain on sale of marketable securities

Gain on sale of marketable securities

Al-Madina Pharmaceuticals Limited	-	126,067
Agro Organica PLC	85,433	-
British American Tobacco bangladesh Company Limited	-	63,084
Craftsman Footwear and Accessories Limited	76,279	-
Islami Commercial Insurance Company Limited	-	299,584
Marico Bangladesh Ltd	-	161,116
MK Footwear PLC	-	315,182
Olympic Industries Ltd.	-	860,070
Square Pharmaceuticals Ltd.	79,613	-
Sikder Insurance Company Limited	293,689	-
Trust Islami Life Insurance Company Limited	-	427,794
Web Coats PLC	83,746	-
BB Band	10,388	-
T-Bill	-	185,580
	629,148	2,438,478

Loss on sale of marketable securities

Beximco Pharmaceuticals Limited	-	(304,090)
BRAC Bank Limited	(600,879)	(206,502)
Bangladesh Submarine Cable Company Limited	(2,504,064)	-
Berger Paints Bangladesh Ltd.	(139,040)	-
British American Tobacco bangladesh Company Limited	(1,793,923)	-
Grameenphone Ltd.	(2,190,055)	(273,467)
Lafarge Holcim Bangladesh Limited	(2,123,803)	-
Renata Limited	(2,765,418)	(8,959)
Square Pharmaceuticals Limited	-	(122,529)
Walton Hi-Tech Industries Ltd.	(601,808)	(11,180)
	(12,718,991)	(926,728)
Net gain on sale of marketable securities	(12,089,843)	1,511,750

	01 January 2024 to 30 September 2024	01 January 2023 to 30 September 2023
	<u>Taka</u>	<u>Taka</u>
16 Dividend income		
British American Tobacco Bangladesh Company Limited	-	323,000
BRAC Bank Limited	582,860	547,500
Bangladesh Submarine Cable Company Limited	193,110	148,813
The IBN SINA Pharmaceutical Industry Ltd.	-	207,540
Lafarge Holcim Bangladesh Limited	1,100,000	-
Marico Bangladesh Ltd	1,174,600	-
Grameenphone Limited	331,175	331,873
	3,381,745	1,558,726
17 Unrealized (loss)/gain on securities		
Opening Balance, January 01, 2024	(2,923,380)	(6,646,553)
Closing Balance, September 30, 2024 *	14,178,641	(4,076,787)
Changes during the period	17,102,021	2,569,766
<i>* Please see note 3.1 & note 3.2 for the closing balance of unrealized (loss)/gain</i>		
18 Other operating expenses		
BO Account Maintenance Fees	1,800	1,800
Tax Deducted at Source from dividend income/(Refund received)	(30,873)	245,054
Tax Deducted at Source from interest income	-	74,613
IT Expense	15,750	15,750
	(13,323)	337,218
19 Earnings Per Unit for the year/period		
Profit for the year/period (A)	9,717,463	3,512,004
Number of units (B)	17,913,085	17,837,130
Earnings Per Unit (A/B)	0.54	0.20

EDGE AMC GROWTH FUND
Portfolio Statement
as at 30 September 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	BRAC Bank Limited	641,146	36.95	23,689,263	54.20	34,750,113	11,060,850	48.69%	11.40%	15.66%
2	Eastern Bank PLC.	200,000	27.43	5,485,000	25.60	5,120,000	(365,000)	-6.65%	2.64%	2.31%
3	The IBN SINA Pharmaceutical Industry Ltd.	34,590	293.12	10,139,020	357.90	12,379,761	2,240,741	22.10%	4.88%	5.58%
4	Square Pharmaceuticals Limited	104,000	215.94	22,458,104	229.20	23,836,800	1,378,696	6.14%	10.81%	10.74%
5	Marico Bangladesh Limited	9,955	2,318.10	23,076,658	2,311.90	23,014,965	(61,693)	-0.27%	11.11%	10.37%
6	Beximco Pharmaceuticals Limited	90,000	76.77	6,909,005	73.00	6,570,000	(339,005)	-4.91%	3.33%	2.96%
7	British American Tobacco Bangladesh Company Limited	35,300	400.70	14,144,807	394.10	13,911,730	(233,077)	-1.65%	6.81%	6.27%
	Sub-Total			105,901,857		119,583,369	13,681,511	12.92%	50.97%	53.88%
B. Listed Mutual Funds CIS (Script wise)										
	N/A									
	Sub-Total							0.00%	0.00%	0.00%
C. Listed Corporate Bond/Debenture										
	N/A									
	Sub-Total							0.00%	0.00%	0.00%
D. Other Listed Securities Script wise. If any										
	N/A									
	Sub-Total							0.00%	0.00%	0.00%
	Grand Total of Capital Market Securities (Listed)			105,901,857		119,583,369	13,681,511	12.92%	50.97%	53.88%

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)										
1	Ekush First Unit Fund	306,387	11.47	3,515,286	13.08	4,007,236	491,950	13.99%	1.69%	1.81%
	Sub-Total			3,515,286		4,007,236	491,950	13.99%	1.69%	1.81%
B. Pre-IPO Placement Shares, If any										
	N/A									
	Sub-Total							0.00%	0.00%	0.00%
C. Listed Bond Debenture Islamic securities (Script wise)										
	N/A									
	Sub-Total							0.00%	0.00%	0.00%
	Grand Total of Capital Market Securities (Non-Listed)			3,515,286		4,007,236	491,950	13.99%	1.69%	1.81%

*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

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	Market Value/Fair 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
01	BD0929401059 - TB5Y0429		1	15-Apr-29	9,889,640	-	9,910,290	20,650	0.21%	4.76%	4.47%
02	BD0928181058 - TB5Y1128		1	15-Nov-28	9,555,360	-	9,569,830	14,470	0.15%	4.60%	4.31%
03	BD0934481104 - TB10Y0634		1	20-Jun-34	20,128,280	-	20,098,340	(29,940)	-0.15%	9.69%	9.06%
	Sub-Total				39,573,280		39,578,460	5,180	0.21%	19.05%	17.83%
01	T Bill - BD0936444258 (364 Days)		1	24-Mar-25	35,852,520	-	37,875,084	2,022,564	5.64%	17.26%	17.07%
	Sub-Total				35,852,520		37,875,084	2,022,564	5.64%	17.26%	17.07%
B. Term Deposit/Investment:											
No. and Date	Bank/Non-Bank Name		Rate of Interest/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
	N/A										
	Sub-Total								0.00%	0.00%	0.00%
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
01	BRAC Bank Limited	SND Account	3.00%	1501204297261001	7,569,074	-	7,569,074	-	0.00%	3.64%	3.41%
02	BRAC Bank Limited	SND Account	3.00%	1501204297261006	29,588	-	29,588	-	0.00%	0.01%	0.01%
03	City Bank Limited	SND Account	3.00%	1122498585002	526,614	-	526,614	-	0.00%	0.25%	0.24%
04	Midland Bank Limited	Corporate Express Account	6.00%	0008-1060000041	11,210,288	-	11,210,288	-	0.00%	5.40%	5.05%
05	Midland Bank Limited	Corporate Express Account	6.00%	0008-1060000078	348,020	-	348,020	-	0.00%	0.17%	0.16%
	Sub-Total				19,683,584		19,683,584		0.00%	9.47%	8.87%
D. Cash in Hand:											
	Cash at Stock broker house - UCB & BRAC EPL				0.82		0.82				
	Total Cash and Cash Equivalents and Investment in Securities				19,683,585		19,683,585				

Total Investment (1+2+3)	204,526,528	220,727,733
Total Net Asset Value (NAV) at cost		207,754,793
Total Net Asset Value (NAV) at Market Value		221,933,434

Sadekul Islam
S.M. Sadekul Islam
Manager - Finance & Operations

Ali Imam
Ali Imam
Chief Executive officer & Managing Director