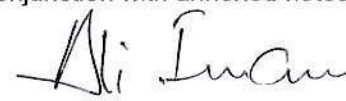


EDGE Al-Amin Shariah Consumer Fund
Statement of Financial Position (Un-audited)
As at 30 September 2024

Particulars	Notes	30-Sep-24 Taka	30-Jun-24 Taka
ASSETS			
Investments in listed securities - at market price	3	74,458,055	65,874,885
Investments in Islami Sukuk- at cost price		2,622,978	2,622,978
Other receivables	4	1,277,171	985,485
Preliminary and issue expenses	5	2,740,797	2,881,272
Advances	6	183,146	147,850
Mudaraba Term Deposit	7	47,600,000	43,800,000
Cash and cash equivalents	8	12,663,261	25,291,187
Total Assets		141,545,407	141,603,657
EQUITY AND LIABILITIES			
<u>Shareholders' Equity</u>			
Unit capital	9	137,473,730	146,051,440
Unit premium reserve	10	(354,600)	(172,271)
Retained earnings		3,434,687	(5,138,066)
Total Equity		140,553,817	140,741,103
<u>Current Liabilities</u>			
Accounts payable	11	183,274	7,397
Liability for expenses	12	808,315	855,157
Total Liabilities		991,590	862,554
Total Equity and Liabilities		141,545,407	141,603,657
Net asset value (NAV)		140,553,817	140,741,103
Net Asset Value (NAV) per unit:			
At cost	13	9.97	10.00
At market price	14	10.22	9.64

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 Al-Amin Shariah Consumer Fund
Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
For the period ended 30 September 2024

Pariculars	Note	01 July 2024 to 30 September 2024	01 July 2023 to 30 September 2023
		Taka	Taka
INCOME			
Profit from Deposits	15	1,671,961	869,449
Profit from Islami Sukuk		68,570	-
Net gain on sale of marketable securities	16	(2,097,304)	323,094
Dividend income	17	1,185,000	373,854
Unrealized (loss)/gain on securities	18	8,928,978	(499,369)
Total		9,757,205	1,067,028
EXPENSES			
Management fee		766,169	1,062,845
Amortization of preliminary and issue expenses		140,475	140,475
BSEC annual fee		36,275	49,864
CDBL charges		11,595	11,469
CDBL settlement and demat charges		3,205	6,218
Trustee fee		37,165	49,016
Custodian fee		25,092	33,718
Brokerage commission		53,603	80,452
Audit fee		15,123	29,836
Printing and publications		9,500	22,000
Purification of income	19	46,365	626
Bank charges and excise duties		14,278	60
Other operating expenses	20	25,607	149,034
Total		1,184,452	1,683,615
Profit for the period		8,572,753	(616,587)
Total comprehensive income for the period		8,572,753	(616,587)
Number of units outstanding		13,747,373	19,968,786
Earnings per unit for the period	21	0.62	(0.03)


Member
(Trustee)


Chief Executive Officer
(AMC)

Dated,
October 09, 2024


Manager- Finance & Operations
(AMC)


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

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

Particulars	Amount in Taka			
	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	418,900	3,457	-	422,357
Unit surrendered	(709,240)	(1,150)	-	(710,390)
Dividend paid during the year	-	-	-	-
Net profit during the year	-	-	(616,587)	(616,587)
Balance as at 30 September 2023	199,687,860	374,976	38,960	200,101,796

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

Particulars	Amount in Taka			
	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	1,341,350	21,056	-	1,362,406
Unit surrendered	(9,919,060)	(203,385)	-	(10,122,445)
Dividend paid during the year	-	-	-	-
Net profit during the year	-	-	8,572,753	8,572,753
Balance as at 30 September 2024	137,473,730	(354,600)	3,434,687	140,553,817


Member
(Trustee)



Chief Executive Officer
(AMC)


Dated,
October 09, 2024


Manager- Finance & Operations
(AMC)

EDGE Al-Amin Shariah Consumer Fund
Statement of Cash Flows (Un-Audited)
For the period ended 30 September 2024

	01 July 2024 to 30 September 2024 <u>Taka</u>	01 July 2023 to 30 September 2023 <u>Taka</u>
A. Cash flows from operating activities		
Profit received from Mudaraba SNDs	295	-
Profit received from Mudaraba Term Deposits	1,245,845	436,167
Gain on sale of investments	(2,097,304)	323,094
Dividend income	1,374,000	96,000
SCF Advisory Meeting Fee	(16,000)	(24,000)
Advances CDBL fee	-	(86,000)
Bank charge and excise duties	(278)	(60)
CDBL charges	(3,205)	(6,218)
Brokerage commission	(53,603)	(80,452)
Advertising and promotion	(9,025)	(22,000)
Custodian fee	(52,899)	(49,534)
Audit fee	(54,000)	-
Management fee	(666,294)	(1,043,951)
Trustee fee	(74,331)	(98,571)
BO account fee	(1,800)	(1,800)
Tax deducted at source to Govt	(74,033)	-
Net cash from operating activities	(482,632)	(557,326)
B. Cash flows from investing activities		
Net investment in Mudaraba Term deposit	(3,800,000)	(9,700,000)
Net investment in shares and securities	345,808	(16,044,534)
Net cash from investing activities	(3,454,192)	(25,744,534)
C. Cash flows from financing activities		
Proceeds from issuance of units	1,332,865	413,500
Proceeds made for re-purchase of units	(10,023,968)	(836,608)
Net cash from financing activities	(8,691,103)	(423,108)
Net cash flows for the year/period	(12,627,927)	(26,724,968)
Cash and cash equivalents at the beginning of the year/period	25,291,187	58,782,468
Cash Receivable from Stock Broker	-	-
Cash and cash equivalents at the end of the year/period	12,663,261	32,057,500
Net operating cash flows per unit	(0.04)	(0.03)


Member
(Trustee)


Chief Executive Officer
(AMC)

Dated,
October 09, 2024


Manager- Finance & Operations
(AMC)

EDGE Al-Amin Shariah Consmer Fund
Investments in marketable securities
As at 30 September 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
The IBN SINA Pharmaceutical Industry Ltd.	45,000	307.64	13,843,781	357.90	16,105,500	10.11%
Square Pharmaceuticals Limited	108,000	211.50	22,841,799	229.20	24,753,600	16.67%
Marico Bangladesh Limited	9,450	2,427.71	22,941,815	2,311.90	21,847,455	16.75%
Beximco Pharmaceuticals Limited	125,000	76.69	9,585,658	73.00	9,125,000	7.00%
Grameenphone Ltd	7,500	224.88	1,686,573	350.20	2,626,500	1.23%
Sub total			70,899,626		74,458,055	51.75%
						3,558,429

Note: The Fund has invested 51.75% of the total net assets of the fund in the capital market instruments, the rest is held in cash instruments.

	30-Sep-24	30-Jun-24
	Taka	Taka
4 Other receivables		
Profit receivables from Mudaraba Term Deposit (MTD)	1,027,376	777,851
Profit on Mudaraba Special Notice Deposits (MSND)	162,591	-
Profit receivables from Islami Sukuk (CDWSP Social Impact Sukuk)	87,203	18,633
Dividend receivables	-	189,000
	1,277,171	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	(140,475)	(558,848)
	2,740,797	2,881,272

6 Advances		
Annual CDBL fees	43,858	9,452
Annual BSEC Fee	102,123	138,398
Pre-paid Trustee Fee	37,165	-
	183,146	147,850

7 Mudaraba Term Deposit (MTDs)

Sl No	Bank/NBFI name	Tenure	Maturity date		
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	12-Oct-24	9,700,000	9,700,000
04	DBH Finance PLC -08, MTD No: 271001038	90 Days	15-Oct-24	5,000,000	5,000,000
05	DBH Finance PLC -09, MTD No: 271001045	90 Days	25-Nov-24	9,700,000	9,700,000
06	DBH Finance PLC -10, MTD No: 271001050	90 Days	02-Oct-24	9,600,000	-
07	DBH Finance PLC -11, MTD No: 271001051	90 Days	02-Oct-24	9,600,000	-
08	DBH Finance PLC -12, MTD No: 271001052	90 Days	05-Oct-24	4,000,000	-
				47,600,000	43,800,000

8 Cash and cash equivalents

Cash at banks

Current accounts with

Midland Bank Limited-0027	11,562,589	20,950,040
Midland Bank A/c- 0036	86,650	1,336,650
Midland Bank A/c- 551 DP	56,691	10,031
Shahjalal Islami Bank Limited -1695	840,366	2,877,501
Mutual Trust Bank Limited-0432	116,966	116,966
	12,663,261	25,291,187

Cash at brokerage accounts

Cash available on Stock Brokerage House	-	-
	12,663,261	25,291,187

	<u>30-Sep-24</u> <u>Taka</u>	<u>30-Jun-24</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 (134,135 units of Taka 10 each)	1,341,350	24,736,100
Units surrendered during the period (991,906 units of Taka 10 each)	(9,919,060)	(78,662,860)
	137,473,730	146,051,440
10 Unit premium reserve		
Opening balance	(172,271)	372,669
Add: Unit premium reserve during the period	21,056	336,419
Less: Premium reimbursed for re-purchase of units	(203,385)	(881,359)
	(354,600)	(172,271)
11 Accounts payable		
CDBL Annual Fees	46,000	-
Shariah meeting attendance remuneration	8,000	-
TDS Payable	6,475	-
Purification of Income	53,761	7,397
Fund Payable to Unit Repurchase	69,038	-
	183,274	7,397
12 Liability for expenses		
Management fee	766,169	740,327
Custodian fee	27,024	54,831
Audit fee	15,123	60,000
	808,315	855,157
13 Net Asset Value (NAV) per unit at cost		
Net Asset Value (NAV) at market price	140,553,817	140,741,103
Add/(less): Unrealized Loss/(gain)	(3,558,429)	5,370,549
Total Net Asset Value (NAV) at cost	136,995,388	146,111,652
Number of unit	13,747,373	14,605,144
NAV per unit at cost	9.97	10.00
14 Net Asset Value per unit at market price		
Net Asset Value (NAV)	140,553,817	140,741,103
Number of unit	13,747,373	14,605,144
NAV per unit at market price	10.22	9.64

01 July 2024 to 30 September 2024	01 July 2023 to 30 September 2023
Taka	Taka

15 Profit from Deposits

Profit on Mudaraba Special Notice Deposits (MSND)
Profit on Mudaraba Term Deposit (MTD)

162,591	291,379
1,509,370	578,070
1,671,961	869,449

16 Net gain on sale of marketable securities

Gain on sale of marketable securities

Green Delta Mutual Fund
Olympic Industries Ltd.

815,282	-
-	324,671
815,282	324,671

Loss on sale of marketable securities

Berger Paints Bangladesh Ltd.
Marico Bangladesh Ltd
Renata Limited

(238,653)	-
-	(1,576)
(2,673,933)	-
(2,912,587)	(1,576)
(2,097,304)	323,094

Net gain on sale of marketable securities

17 Dividend income

Bangladesh Submarine Cable Company Limited
The IBN SINA Pharmaceutical Industry Ltd.
Marico Bangladesh Ltd
Grameenphone Limited

-	102,000
-	271,854
945,000	-
240,000	-
1,185,000	373,854

18 Unrealized (loss)/gain on securities

Opening Balance, July 01, 2024
Closing Balance, September 30, 2024 *
Changes during the period

(5,370,549)	412,537
3,558,429	(86,832)
8,928,978	(499,369)

* Please see note 3.1 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 30-Sep-24	Required Purification Amount 30-Sep-23
Berger Paints Bangladesh Ltd.	11-Sep-23	120,000	0.52%	-	626
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	25-Sep-24	945,000	4.04%	38,192	-
				46,365	626

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

20 Other operating expenses

BO Maintenance Fee
SAC Meeting Expenses
Tax Deducted at Source on Dividend Income
Tax Deducted at Source on profit from Mudaraba Term Deposit
Tax Deducted at Source on profit from Mudaraba SND

1,902	1,800
24,000	-
-	98,771
-	48,463
(295)	-
25,607	149,034

21 Earnings Per Unit for the year/period

Profit for the year/period (A)

Number of units (B)

Earnings Per Unit (A/B)

01 July 2024 to 30 September 2024	01 July 2023 to 30 September 2023
<u>Taka</u>	<u>Taka</u>
8,572,753	(616,587)
13,747,373	19,968,786
0.62	(0.03)

EDGE Al-Amin Shariah Consumer 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)										
01	The IBN SINA Pharmaceutical Industry Ltd.	45,000	307.64	13,843,781	357.90	16,105,500	2,261,719	16.34%	10.11%	11.46%
02	Square Pharmaceuticals Limited	108,000	211.50	22,841,799	229.20	24,753,600	1,911,801	8.37%	16.67%	17.61%
03	Marico Bangladesh Limited	9,450	2,427.71	22,941,815	2,311.90	21,847,455	(1,094,360)	-4.77%	16.75%	15.54%
04	Beximco Pharmaceuticals Limited	125,000	76.69	9,585,658	73.00	9,125,000	(460,658)	-4.81%	7.00%	6.49%
05	Grameenphone Ltd	7,500	224.88	1,686,573	350.20	2,626,500	939,927	55.73%	1.23%	1.87%
	Sub-Total			70,899,626		74,458,055	3,558,429	5.02%	51.75%	52.97%
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)			70,899,626		74,458,055	3,558,429	5.02%	51.75%	52.97%

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									
	Sub-Total							0.00%	0.00%	0.00%
B.Pre-IPO Placement Shares, If any										
	N/A									
	Sub-Total							0.00%	0.00%	0.00%
C.Non-Listed Bond/Debenture /Islamic securities (Script wise)										
01	CDWSP Social Impact Sukuk ISIN: BDS092901051	1	-	2,622,978	-	2,691,548	68,570	2.61%	1.91%	1.91%
	Sub-Total			2,622,978		2,691,548	68,570	2.61%	1.91%	1.91%
	Grand Total of Capital Market Securities(Non-Listed)			2,622,978		2,691,548	68,570	2.61%	1.91%	1.91%

*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)										
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									
	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
01	DBH Finance Limited	ISR 85%	12-Oct-24	9,700,000.00	-	9,920,675	220,675	2.28%	7.08%	7.06%
02	DBH Finance Limited	ISR 85%	15-Oct-24	5,000,000.00	-	5,109,375	109,375	2.19%	3.65%	3.64%
03	DBH Finance Limited	ISR 80%	25-Nov-24	9,700,000.00	-	9,791,611	91,611	0.94%	7.08%	6.97%
04	DBH Finance Limited	ISR 82%	2-Oct-24	9,600,000.00	-	9,846,400	246,400	2.57%	7.01%	7.01%
05	DBH Finance Limited	ISR 82%	2-Oct-24	9,600,000.00	-	9,846,400	246,400	2.57%	7.01%	7.01%
06	DBH Finance Limited	ISR 82%	5-Oct-24	4,000,000.00	-	4,099,167	99,167	2.48%	2.92%	2.92%
	Sub-Total			47,600,000		48,613,628	1,013,628	2.13%	34.75%	34.59%

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	Midland Bank Limited	Saalam Express Corporate	6.00%	8801-1970000027	11,562,589	-	11,562,588.54	-	0.00%	8.44%	8.23%
02	Midland Bank Limited	Saalam Express Corporate	6.00%	8801-1970000036	86,650	-	86,650.00	-	0.00%	0.06%	0.06%
03	Midland Bank Limited	Saalam Express Corporate	6.00%	8801-1820000551	56,691	-	56,690.90	-	0.00%	0.04%	0.04%
04	Shahjalal Islami Bank Limited	Mudaraba Special Notice Deposit	2.00%	4003-13100001695	840,366	-	840,365.51	-	0.00%	0.61%	0.60%
05	Mutual Trust Bank Limited	Yaqeen Short Notice Deposit (Non-Individual)	1.50%	9991520000432	116,966	-	116,965.71	-	0.00%	0.09%	0.08%
	Sub-Total				12,663,261		12,663,261		0.00%	9.24%	9.01%

D.Cash in Hand:

Cash available on Stock Brokerage Accounts										
Total Cash and Cash Equivalents and Investment in Securities (not relate					12,663,261		12,663,261			

Total Investment (1+2+3)		133,785,865		138,426,491
Total Net Asset Value (NAV) at cost				136,995,388
Total Net Asset Value (NAV) at Market Value				140,553,817


S.M. Sadekul Islam
Manager - Finance & Operations


Ali Imam
Chief Executing officer & Managing Director