


EDGE Al-Amin Shariah Consumer Fund
Statement of Financial Position (Un-audited)
As at 30 September 2025

Particulars		Notes	30-Sep-25	30-Jun-25
			Taka	Taka
ASSETS				
Investments in listed securities - Stocks at market value	3		96,854,249	71,263,144
Investments in Islami Sukuk- at cost price	Annex-A		12,622,978	12,622,978
Other receivables	4		14,679,386	11,930,723
Preliminary and issue expenses	5		2,183,476	2,323,951
Advances	6		167,411	134,009
Mudaraba Term Deposit	7		9,700,000	23,300,000
Cash and cash equivalents	8		8,035,567	17,917,098
Total Assets			144,243,067	139,491,903
EQUITY AND LIABILITIES				
<u>Shareholders' Equity</u>				
Unit capital	9		129,054,460	131,294,810
Unit premium reserve	10		(462,927)	(86,690)
Retained earnings			14,411,005	6,996,915
Total Equity			143,002,538	138,205,035
<u>Current Liabilities</u>				
Accounts payable	11		653,216	692,504
Liability for expenses	12		587,313	594,364
Total Liabilities			1,240,529	1,286,868
Total Equity and Liabilities			144,243,067	139,491,903
Net asset value (NAV)			143,002,538	138,205,035
Net Asset Value (NAV) per unit:				
At cost	13		10.18	10.44
At market price	14		11.08	10.53

These financial statements should be read in conjunction with annexed notes


Member
(Trustee)

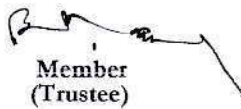
Dated,
October 09, 2025


Chief Executive Officer
(AMC)

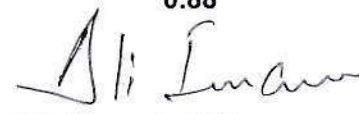

Manager- Finance & Operations
(AMC)

EDGE Al-Amin Shariah Consumer Fund
Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
For the period ended 30 September 2025

Pariculars	Note	01 July 2025 to 30 September 2025	01 July 2024 to 30 September 2024
		Taka	Taka
INCOME			
Profit from Deposits	15	826,193	1,671,961
Profit from Islami Sukuk		329,651	68,570
Net gain on sale of marketable securities	16	-	(2,097,304)
Dividend income	17	754,500	1,185,000
Unrealized (loss)/gain on securities	18	10,435,952	8,928,978
Total		12,346,297	9,757,205
EXPENSES			
Management fee		543,522	766,169
Amortization of preliminary and issue expenses		140,475	140,475
BSEC annual fee		32,862	36,275
CDBL charges		11,784	11,595
CDBL settlement and demat charges		2,690	3,205
Trustee fee		32,048	37,165
Custodian fee		26,548	25,092
IPO subscription fee		-	-
Brokerage commission		27,279	53,603
Audit fee		15,123	15,123
Printing and publications		6,750	9,500
Purification of income	19	129,962	46,365
Bank charges and excise duties		318	14,278
Other operating expenses	20	24,000	25,607
Total		993,362	1,184,452
Profit for the period		11,352,934	8,572,753
Total comprehensive income for the pe		11,352,934	8,572,753
Number of units outstanding		12,905,446	13,747,373
Earnings per unit for the period	21	0.88	0.62


Member
(Trustee)

Dated,
October 09, 2025


Chief Executive Officer
(AMC)


Manager- Finance & Operations
(AMC)


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

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

For the period from July 01, 2025 to September 30, 2025

Particulars	Amount in Taka			
	Unit capital	Unit premium reserve	Retained earnings	Total equity
Balance as at 01 July 2025	131,294,810	(86,690)	6,996,915	138,205,035
Unit capital raised during the year	3,438,800	277,184	-	3,715,984
Unit surrendered	(5,679,150)	(653,421)	-	(6,332,571)
Dividend paid during the year	-	-	(3,938,844)	(3,938,844)
Net profit during the year	-	-	11,352,934	11,352,934
Balance as at 30 September 2025	129,054,460	(462,927)	14,411,005	143,002,538


Member
(Trustee)

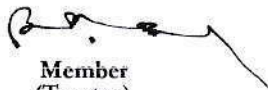

Chief Executive Officer
(AMC)

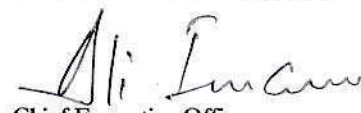
Dated,
October 09, 2025


Manager- Finance & Operations
(AMC)

EDGE Al-Amin Shariah Consumer Fund
Statement of Cash Flows (Un-Audited)
For the period ended 30 September 2025

	01 July 2025 to 30 September 2025 <u>Taka</u>	01 July 2024 to 30 September 2024 <u>Taka</u>
A. Cash flows from operating activities		
Profit received from Mudaraba SNDs	-	295
Profit received from Mudaraba Term Deposits	644,431	1,245,845
Gain on sale of investments	-	(2,097,304)
Dividend income	2,597,250	1,374,000
SCF Advisory Meeting Fee	(24,000)	(16,000)
Bank charge and excise duties	(318)	(278)
CDBL charges	(2,690)	(3,205)
Brokerage commission	(27,279)	(53,603)
Advertising and promotion	(6,413)	(9,025)
Custodian fee	(47,737)	(52,899)
Audit fee	(55,500)	(54,000)
Management fee	(448,170)	(666,294)
Trustee fee	(64,095)	(74,331)
BO account fee	-	(1,800)
Tax deducted at source to Govt	(563,459)	(74,033)
Net cash from operating activities	2,002,020	(482,632)
B. Cash flows from investing activities		
Net investment in Mudaraba Term deposit	9,600,000	(3,800,000)
Net investment in shares and securities	(15,155,153)	345,808
Net cash from investing activities	(5,555,153)	(3,454,192)
C. Cash flows from financing activities		
Proceeds from issuance of units	1,544,632	1,332,865
Proceeds made for re-purchase of units	(6,058,672)	(10,023,968)
Dividend paid	(1,814,358)	-
Net cash from financing activities	(6,328,398)	(8,691,103)
Net cash flows for the year/period	(9,881,531)	(12,627,927)
Cash and cash equivalents at the beginning of the year/period	17,917,098	25,291,187
Cash Receivable from Stock Broker	-	-
Cash and cash equivalents at the end of the year/period	8,035,567	12,663,261
Net operating cash flows per unit	0.16	(0.04)


Member
(Trustee)


Chief Executive Officer
(AMC)

Dated,
October 09, 2025


Manager- Finance & Operations
(AMC)

EDGE Al-Amin Shariah Consmer Fund
Investments in marketable securities
As at 30 September 2025

3.01 Investments in Capital Market

Company name	Number of share / unit	Weighted average price	Acquisition cost	Market price	Market value	Amount in Taka	
						% of NAV at cost	Unrealized gain/ (loss)
The IBN SINA Pharmaceutical Industry Ltd.	52,000	306.01	15,912,581	307.30	15,979,600	12.11%	67,019
Square Pharmaceuticals Limited	108,000	211.17	22,805,827	215.00	23,220,000	17.35%	414,173
Marico Bangladesh Limited	9,450	2,439.34	23,051,727	2,842.10	26,857,845	17.54%	3,806,118
Renata Limited	10	630.00	6,300	480.40	4,804	0.00%	(1,496)
Beximco Pharmaceuticals Limited	180,000	79.56	14,321,086	118.00	21,240,000	10.90%	6,918,914
Grameenphone Ltd	7,500	224.88	1,686,573	299.00	2,242,500	1.28%	555,927
Berger Paints Bangladesh Limited	5,000	1,498.67	7,493,339	1,461.90	7,309,500	5.70%	(183,839)
Sub total			85,277,432		96,854,249	64.89%	11,576,817

Note: The Fund has invested 64.89% of the total net assets of the fund in the capital market instruments, the rest is held in cash and shariah compliant money market instruments.

	30-Sep-25	30-Jun-25
	<u>Taka</u>	<u>Taka</u>
4 Other receivables		
Accounts Receivable	13,600,000	9,600,000
Profit receivables from Mudaraba Term Deposit (MTD)	358,068	350,896
Profit on Mudaraba Special Notice Deposits (MSND)	174,591	-
Profit receivables from Islami Sukuk	466,728	137,077
Fund Receivable from Unit purchase	80,000	-
Dividend receivables	-	1,842,750
	14,679,386	11,930,723

5 Preliminary and issue expenses

Opening balance	2,323,951	2,881,272
Add: Addition made during the period	-	-
	2,323,951	2,881,272
Less: Amortization during the period	(140,475)	(557,321)
	2,183,476	2,323,951

6 Advances

Annual CDBL fees	42,849	8,633
Annual BSEC Fee	92,514	125,376
Pre-paid Trustee Fee	32,048	-
	167,411	134,009

7 Mudaraba Term Deposit (MTDs)

SI	Bank/NBFI name	Tenure	Maturity date		
No					
01	DBH Finance PLC -07, MTD No: 271001028	90 Days	07-Oct-25	9,700,000	9,700,000
02	DBH Finance PLC -11, MTD No: 271001051	90 Days	-	-	9,600,000
03	DBH Finance PLC -12, MTD No: 271001052	90 Days	-	-	4,000,000
				9,700,000	23,300,000

8 Cash and cash equivalents

Cash at banks

Current accounts with

Midland Bank Limited-0027	7,089,701	8,459,826
Midland Bank A/c- 0036	325,884	707,884
Midland Bank A/c- 551 DP	155,081	25,119
Shahjalal Islami Bank Limited -1695	350,816	8,617,184
Mutual Trust Bank Limited-0432	107,085	107,085
Midland Bank A/c- 1892	7,000	-
	8,035,567	17,917,098

Cash at brokerage accounts

Cash available on Stock Brokerage House	-	-
	8,035,567	17,917,098

	30-Sep-25 Taka	30-Jun-25 Taka
9 Unit capital		
Opening balance (13,129,481 units of Taka 10 each)	131,294,810	146,051,440
Units subscribed during the period (343,880 units of Taka 10 each)	3,438,800	14,785,300
Units surrendered during the period (567,915 units of Taka 10 each)	(5,679,150)	(29,541,930)
	129,054,460	131,294,810
10 Unit premium reserve		
Opening balance	(86,690)	(172,271)
Add: Unit premium reserve during the period	277,184	543,214
Less: Premium reimbursed for re-purchase of units	(653,421)	(457,633)
	(462,927)	(86,690)
11 Accounts payable		
CDBL fees and Settlement & Demat Charges	46,000	-
Purification of Income	151,146	21,184
Fund Payable to Biniyog.io	-	500,000
Fund Payable to unit holders for the Unit not issued	12,000	-
Fund Payable to Unit Repurchase	444,070	171,319
	653,216	692,504
12 Liability for expenses		
Management fee	543,522	484,509
Custodian fee	28,667	49,856
Audit fee	15,123	60,000
	587,313	594,364
13 Net Asset Value (NAV) per unit at cost		
Net Asset Value (NAV) at market price	143,002,538	138,205,035
Add/(less): Unrealized Loss/(gain)	(11,576,817)	(1,140,865)
Total Net Asset Value (NAV) at cost	131,425,721	137,064,170
Number of unit	12,905,446	13,129,481
NAV per unit at cost	10.18	10.44
14 Net Asset Value per unit at market price		
Net Asset Value (NAV)	143,002,538	138,205,035
Number of unit	12,905,446	13,129,481
NAV per unit at market price	11.08	10.53

	01 July 2025 to 30 September 2025	01 July 2024 to 30 September 2024			
	Taka	Taka			
15 Profit from Deposits					
Profit on Mudaraba Special Notice Deposits (MSND)	174,591	162,591			
Profit on Mudaraba Term Deposit (MTD)	651,603	1,509,370			
	826,193	1,671,961			
16 Net gain on sale of marketable securities					
Gain on sale of marketable securities					
Grameenphone Ltd.	-	815,282			
	-	815,282			
Loss on sale of marketable securities					
Berger Paints Bangladesh Ltd.	-	(238,653)			
Renata Limited	-	(2,673,933)			
	-	(2,912,587)			
Net gain on sale of marketable securities	-	(2,097,304)			
17 Dividend income					
Berger Paints Bangladesh Ltd.	105,000	-			
Marico Bangladesh Ltd	567,000	945,000			
Grameenphone Limited	82,500	240,000			
	754,500	1,185,000			
18 Unrealized (loss)/gain on securities					
Opening Balance, July 01, 2025	1,140,865	(5,370,549)			
Closing Balance, September 30, 2025 *	11,576,817	3,558,429			
Changes during the period	10,435,952	8,928,978			
* 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-25	Required Purification Amount 30-Sep-24
Marico Bangladesh Limited	27-Jul-25	1,842,750	5.25%	96,672	7,638
Grameenphone Limited	09-Sep-25	82,500	1.26%	1,042	534
Marico Bangladesh Limited	21-Sep-25	567,000	5.25%	29,745	38,192
Berger Paints Bangladesh Ltd.	07-Sep-25	105,000	2.38%	2,503	-
				129,962	46,365
**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	-	-	-	-	1,902
SAC Meeting -Expenses	24,000	-	-	24,000	-
Tax Deducted at Source on profit from Mudaraba SND	-	-	-	-	(295)
	24,000	-	-	24,000	25,607
21 Earnings Per Unit for the year/period					
Profit for the year/period (A)	11,352,934	8,572,753			
Number of units (B)	12,905,446	13,747,373			
Earnings Per Unit (A/B)	0.88	0.62			

EDGE Al-Amin Shariah Consumer Fund

Portfolio Statement
As at 30 September 2025

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.	52,000	306.01	15,912,581	307.30	15,979,600	67,019	0.42%	12.11%	11.17%
02	Square Pharmaceuticals Limited	108,000	211.17	22,805,827	215.00	23,220,000	414,173	1.82%	17.35%	16.24%
03	Marico Bangladesh Limited	9,450	2,439.34	23,051,727	2,842.10	26,857,845	3,806,118	16.51%	17.54%	18.78%
04	Renata Limited	10	630.00	6,300	480.40	4,804	(1,496)	-23.75%	0.00%	0.00%
05	Beximco Pharmaceuticals Limited	180,000	79.56	14,321,086	118.00	21,240,000	6,918,914	48.31%	10.90%	14.85%
06	Grameenphone Ltd	7,500	224.88	1,686,573	299.00	2,242,500	555,927	32.96%	1.28%	1.57%
07	Berger Paints Bangladesh Limited	5,000	1,498.67	7,493,339	1,461.90	7,309,500	(183,839)	-2.45%	5.70%	5.11%
	Sub-Total			85,277,432		96,854,249	11,576,817	13.58%	64.89%	67.73%
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)			85,277,432		96,854,249	11,576,817	13.58%	64.89%	67.73%

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)										
01	CDWSP Social Impact Sukuk ISIN: BDS092901051	1	-	2,622,978	-	2,709,436	86,458	3.30%	2.00%	1.89%
02	RD/RWSP Socio-Economic Sukuk ISIN: BDS093202072	1	-	10,000,000	-	10,380,270	380,270	3.80%	7.61%	7.26%
	Sub-Total	2		12,622,978		13,089,706	466,728	3.70%	9.60%	9.15%
	Grand Total of Capital Market Securities (Non-Listed)			12,622,978		13,089,706	466,728	3.70%	9.60%	9.15%

*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				-	-	-	-	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
01	DBH Finance Limited		ISR 82%	7-Oct-25	9,700,000	-	9,947,345	247,345	2.55%	7.38%	6.96%
	Sub-Total				9,700,000	-	9,947,345	247,345	2.55%	7.38%	6.96%
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	7.50%	8801-1970000027	7,089,701	-	7,089,700.71	-	0.00%	5.39%	4.96%
02	Midland Bank Limited	Saalam Express Corporate	7.50%	8801-1970000036	325,884	-	325,884.00	-	0.00%	0.25%	0.23%
03	Midland Bank Limited	Saalam Express Corporate	7.50%	8801-1820000551	155,081	-	155,081.22	-	0.00%	0.12%	0.11%
04	Midland Bank Limited	Saalam Express Corporate	-	8801-1800001892	7,000	-	7,000.00	-	0.00%	0.01%	0.00%
05	Shahjalal Islami Bank Limited	Mudaraba Special Notice Deposit	2.00%	4003-13100001695	350,816	-	350,815.83	-	0.00%	0.27%	0.25%
06	Mutual Trust Bank Limited (Non-Individual)	Yaqeen Short Notice Deposit	1.50%	9991520000432	107,085	-	107,085.17	-	0.00%	0.08%	0.07%
	Sub-Total				8,035,567	-	8,035,567	-	0.00%	6.11%	5.62%
D.Cash in Hand:											
	Cash available on Stock Brokerage Accounts				-		-				
Total Cash and Cash Equivalents and Investment in Securities (not related in Capital):					8,035,567		8,035,567				
Total investment (1+2+3)					115,635,977		127,926,867				
Total Net Asset Value (NAV) at cost							131,425,721				
Total Net Asset Value (NAV) at Market Value							143,002,538				

Sadekul Islam

S.M. Sadekul Islam
Manager - Finance & Operations

Ali Imam

Ali Imam
Chief Executing officer & Managing Director