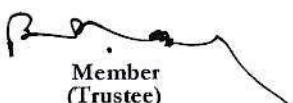


EDGE Al-Amin Shariah Consumer Fund
Statement of Financial Position (Un-audited)
As at 31 December 2025

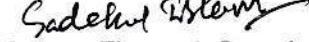
Particulars	Notes	31-Dec-25		30-Jun-25	
		Taka	Taka	Taka	Taka
ASSETS					
Investments in listed securities - Stocks at market value	3	87,522,425		71,263,144	
Investments in Islami Sukuk- at cost price	Annex-A	12,622,978		12,622,978	
Other receivables	4	1,958,169		11,930,723	
Preliminary and issue expenses	5	2,043,001		2,323,951	
Advances	6	90,906		134,009	
Mudaraba Term Deposit	7	19,200,000		23,300,000	
Cash and cash equivalents	8	16,505,175		17,917,098	
Total Assets		139,942,654		139,491,903	
EQUITY AND LIABILITIES					
Shareholders' Equity					
Unit capital	9	128,743,500		131,294,810	
Unit premium reserve	10	(474,552)		(86,690)	
Retained earnings		10,559,804		6,996,915	
Total Equity		138,828,752		138,205,035	
Current Liabilities					
Accounts payable	11	502,961		692,504	
Liability for expenses	12	610,941		594,364	
Total Liabilities		1,113,902		1,286,868	
Total Equity and Liabilities		139,942,654		139,491,903	
Net asset value (NAV)			138,828,752		138,205,035
Net Asset Value (NAV) per unit:					
At cost	13		10.51		10.44
At market price	14		10.78		10.53

These financial statements should be read in conjunction with annexed notes


Member
(Trustee)

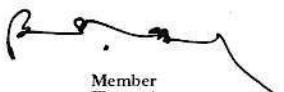

Chief Executive Officer
(AMC)

Dated,
January 11, 2026


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 2025

Particulars	Note	01 July 2025 to 31 December 2025	01 July 2024 to 31 December 2024	01 October 2025 to 31 December 2025	01 October 2024 to 31 December 2024
		Taka	Taka	Taka	Taka
INCOME					
Profit from Deposits	15	1,553,897	2,915,823	727,704	1,243,862
Profit from Islami Sukuk		661,821	136,342	332,170	67,772
Net gain on sale of marketable securities	16	1,896,022	(2,097,304)	1,896,022	-
Dividend income	17	2,888,800	3,581,750	2,134,300	2,396,750
Unrealized (loss)/gain on securities	18	2,380,718	5,023,034	(8,055,235)	(3,905,944)
Total		9,381,257	9,559,645	(2,965,039)	(197,560)
EXPENSES					
Management fee		1,068,488	1,240,720	524,966	474,552
Amortization of preliminary and issue expenses		280,951	280,951	140,475	140,475
BSEC annual fee		65,724	72,550	32,862	36,275
CDBL charges		23,378	23,497	11,595	11,902
CDBL settlement and demat charges		3,748	4,619	1,058	1,414
Trustee fee		64,095	74,331	32,048	37,165
Custodian fee		53,610	49,436	27,061	24,344
Brokerage commission		42,715	57,327	15,436	3,724
Audit fee		30,246	30,246	15,123	15,123
Printing and publications		6,750	9,500	-	-
Purification of income	19	157,227	63,559	27,265	17,194
Bank charges and excise duties		33,991	73,996	33,673	59,718
Other operating expenses	20	48,600	25,607	24,600	-
Total		1,879,524	2,006,338	886,162	821,887
Profit for the period		7,501,734	7,553,307	(3,851,201)	(1,019,447)
Total comprehensive income for the period		7,501,734	7,553,307	(3,851,201)	(1,019,447)
Number of units outstanding		12,874,350	12,236,826	12,874,350	12,236,826
Earnings per unit for the period	21	0.58	0.62	(0.30)	(0.08)



Member
(Trustee)

Dated,
January 11, 2026



Chief Executive Officer
(AMC)



Sadeekh Dorayy
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 December 31, 2024

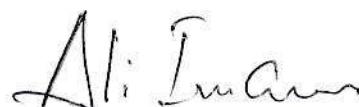
Particulars	<i>Amount in Taka</i>			
	Unit capital	Unit premium reserve	Retained earnings	Total equity
Balance as at 01 July 2024	146,051,440	(172,271)	(5,138,066)	140,741,103
Unit capital raised during the year	3,468,970	47,958	-	3,516,928
Unit surrendered	(27,152,150)	(371,516)	-	(27,523,666)
Dividend 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

For the period from July 01, 2025 to December 31, 2025

Particulars	<i>Amount in Taka</i>			
	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	6,777,330	581,629	-	7,358,959
Unit surrendered	(9,328,640)	(969,490)	-	(10,298,130)
Dividend paid during the year	-	-	(3,938,844)	(3,938,844)
Net profit during the year	-	-	7,501,734	7,501,734
Balance as at 31 December 2025	128,743,500	(474,552)	10,559,804	138,828,752

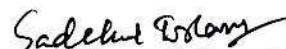


Member
(Trustee)



Chief Executive Officer
(AMC)

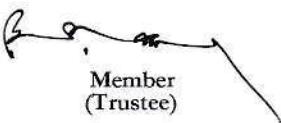
Dated,
January 11, 2026

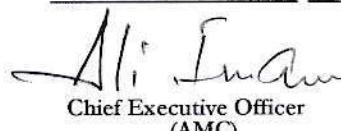


Sadeekul Islam
Manager- Finance & Operations
(AMC)

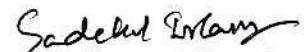
EDGE Al-Amin Shariah Consumer Fund
Statement of Cash Flows (Un-Audited)
For the period ended 31 December 2025

	01 July 2025 to 31 December 2025	01 July 2024 to 31 December 2024
	<u>Taka</u>	<u>Taka</u>
A. Cash flows from operating activities		
Profit received from Mudaraba SNDs	459,480	312,084
Profit received from Mudaraba Term Deposits	1,033,802	2,499,032
Profit Received from Sukuk	661,240	136,240
Gain on sale of investments	1,896,022	(2,097,304)
Dividend income	3,402,550	2,082,750
SCF Advisory Meeting Fee	(48,000)	(24,000)
Advances CDBL fee	(46,000)	(46,000)
Bank charge and excise duties	(33,991)	(46,996)
CDBL charges	(3,748)	(4,619)
Brokerage commission	(42,715)	(57,327)
Advertising and promotion	(6,413)	(9,025)
Custodian fee	(47,737)	(52,899)
Audit fee	(55,500)	(54,000)
Management fee	(950,929)	(1,355,846)
Trustee fee	(64,095)	(74,331)
BO account fee	(600)	(1,800)
Tax deducted at source to Govt	(604,223)	(157,125)
Net cash from operating activities	5,549,144	1,048,836
B. Cash flows from investing activities		
Net investment in Mudaraba Term deposit	13,700,000	10,900,000
Net investment in shares and securities	(13,878,563)	(1,722,991)
Net cash from investing activities	(178,563)	9,177,009
C. Cash flows from financing activities		
Proceeds from issuance of units	5,163,051	3,483,209
Proceeds made for re-purchase of units	(10,131,196)	(27,488,841)
Dividend paid	(1,814,358)	-
Net cash from financing activities	(6,782,503)	(24,005,632)
Net cash flows for the year/period	(1,411,923)	(13,779,787)
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	16,505,175	11,511,400
Net operating cash flows per unit	0.43	0.09


 Member
(Trustee)


 Chief Executive Officer
(AMC)

Dated,
 January 11, 2026


 Manager- Finance & Operations
(AMC)

EDGE Al-Amin Shariah Consumer Fund
Investments in marketable securities
As at 31 December 2025

3.01 Investments in Capital Market

							<i>Amount in Taka</i>
Company name	Number of share / unit	Weighted average price	Acquisition cost	Market price	Market value	% of NAV at cost	Unrealized gain/ (loss)
The IBN SINA Pharmaceutical Industry Ltd.	52,000	306.01	15,912,581	314.00	16,328,000	11.76%	415,419
Square Pharmaceuticals Limited	108,000	211.17	22,805,827	198.60	21,448,800	16.85%	(1,357,027)
Marico Bangladesh Limited	9,450	2,439.34	23,051,727	2,673.50	25,264,575	17.04%	2,212,848
Renata Limited	6,000	451.30	2,707,790	391.80	2,350,800	2.00%	(356,990)
Beximco Pharmaceuticals Limited	130,000	79.56	10,343,006	102.10	13,273,000	7.64%	2,929,994
Grameenphone Ltd	7,500	224.88	1,686,573	257.90	1,934,250	1.25%	247,677
Berger Paints Bangladesh Limited	5,000	1,498.67	7,493,339	1,384.60	6,923,000	5.54%	(570,339)
Sub total		84,000,842		87,522,425		62.08%	3,521,583
Total		84,000,842		87,522,425		62.08%	3,521,583

Note: The Fund has invested 62.08% 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.

	31-Dec-25 <u>Taka</u>	30-Jun-25 <u>Taka</u>
4 Other receivables		
Accounts Receivable	-	9,600,000
Profit receivables from Mudaraba Term Deposit (MTD)	411,511	350,896
Profit receivables from Islami Sukuk	137,658	137,077
Fund Receivable from Unit purchase	80,000	-
Dividend receivables	1,329,000	1,842,750
	<u>1,958,169</u>	<u>11,930,723</u>

	31-Dec-25 <u>Taka</u>	30-Jun-25 <u>Taka</u>
5 Preliminary and issue expenses		
Opening balance	2,323,951	2,881,272
Add: Addition made during the period	-	-
Less: Amortization during the period	(280,951)	(557,321)
	<u>2,043,001</u>	<u>2,323,951</u>

	31-Dec-25 <u>Taka</u>	30-Jun-25 <u>Taka</u>
6 Advances		
Annual CDBL fees	31,255	8,633
Annual BSEC Fee	59,652	125,376
	<u>90,906</u>	<u>134,009</u>

7 Mudaraba Term Deposit (MTDs)

SI	Bank/NBFI name	Tenure	Maturity date		
No					
01	DBH Finance PLC -07, MTD No: 271001028	90 Days	05-Jan-26	9,700,000	9,700,000
02	DBH Finance PLC -08, MTD No: 2710010213	90 Days	25-Jan-26	9,500,000	-
03	DBH Finance PLC -11, MTD No: 271001051			-	9,600,000
04	DBH Finance PLC -12, MTD No: 271001052			-	4,000,000
				<u>19,200,000</u>	<u>23,300,000</u>

8 Cash and cash equivalents

Cash at banks

Current accounts with

Midland Bank Limited-0027	14,209,538	8,459,826
Midland Bank A/c- 0036	475,341	707,884
Midland Bank A/c- 551 DP	186,149	25,119
Shahjalal Islami Bank Limited -1695	1,522,951	8,617,184
BRAC Bank PLC - 0001	-	-
Mutual Trust Bank Limited-0432	107,496	107,085
Midland Bank A/c- 1892	3,700	-
	<u>16,505,175</u>	<u>17,917,098</u>

Cash at brokerage accounts

Cash available on Stock Brokerage House	-	-
	-	-
	<u>16,505,175</u>	<u>17,917,098</u>

	31-Dec-25 <u>Taka</u>	30-Jun-25 <u>Taka</u>
9 Unit capital		
Opening balance (13,129,481 units of Taka 10 each)	131,294,810	146,051,440
Units subscribed during the period (677,733 units of Taka 10 each)	6,777,330	14,785,300
Units surrendered during the period (932,864 units of Taka 10 each)	(9,328,640)	(29,541,930)
	<u>128,743,500</u>	<u>131,294,810</u>
10 Unit premium reserve		
Opening balance	(86,690)	(172,271)
Add: Unit premium reserve during the period	581,629	543,214
Less: Premium reimbursed for re-purchase of units	(969,490)	(457,633)
	<u>(474,552)</u>	<u>(86,690)</u>
11 Accounts payable		
Purification of Income	178,411	21,184
Fund Payable to Biniyog.io	-	500,000
Fund Payable to Unit Repurchase	324,549	171,319
	<u>502,961</u>	<u>692,504</u>
12 Liability for expenses		
Management fee	524,966	484,509
Custodian fee	55,729	49,856
Audit fee	30,246	60,000
	<u>610,941</u>	<u>594,364</u>
13 Net Asset Value (NAV) per unit at cost		
Net Asset Value (NAV) at market price	138,828,752	138,205,035
Add/(less): Unrealized Loss/(gain)	(3,521,583)	(1,140,865)
Total Net Asset Value (NAV) at cost	<u>135,307,170</u>	<u>137,064,170</u>
Number of unit	12,874,350	13,129,481
NAV per unit at cost	<u>10.51</u>	<u>10.44</u>
14 Net Asset Value per unit at market price		
Net Asset Value (NAV)	138,828,752	138,205,035
Number of unit	12,874,350	13,129,481
NAV per unit at market price	<u>10.78</u>	<u>10.53</u>

01 July 2025 to 31 December 2025	01 July 2024 to 31 December 2024
<u>Taka</u>	<u>Taka</u>

15 Profit from Deposits

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

459,480	311,789
1,094,417	2,604,034
1,553,897	2,915,823

16 Net gain on sale of marketable securities

Gain on sale of marketable securities
Beximco Pharmaceuticals Limited
Grameenphone Ltd.

1,896,022	-
-	815,282
1,896,022	815,282

Loss on sale of marketable securities

Berger Paints Bangladesh Ltd.
Renata Limited

-	(238,653)
-	(2,673,933)
-	(2,912,587)
1,896,022	(2,097,304)

17 Dividend income

Berger Paints Bangladesh Ltd.
Beximco Pharmaceuticals Limited
The IBN SINA Pharmaceutical Industry Ltd.
Marico Bangladesh Ltd
Square Pharmaceuticals Limited
Renata Limited
Grameenphone Limited

105,000	-
-	500,000
332,800	283,500
1,039,500	1,370,250
1,296,000	1,188,000
33,000	-
82,500	240,000
2,888,800	3,581,750

18 Unrealized (loss)/gain on securities

Opening Balance, July 01, 2025
Closing Balance, December 31, 2025 *
Changes during the period

1,140,865	(5,370,549)
3,521,583	(347,515)
2,380,718	5,023,034

*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 31-Dec-25	Required Purification Amount 31-Dec-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	-
The IBN SINA Pharmaceutical Industry PLC	14-Dec-25	332,800	0.01%	38	8
Marico Bangladesh Limited	22-Dec-25	472,500	5.76%	27,227	38,192
Marico Bangladesh Limited			0.00%	-	17,187
Berger Paints Bangladesh Ltd.	07-Sep-25	105,000	2.38%	2,503	-
				157,227	63,559

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

01 July 2025 to 31 December 2025	01 July 2024 to 31 December 2024
--	--

Taka	Taka
------	------

20 Other operating expenses

BO Maintenance Fee
SAC Meeting -Expenses
Tax Deducted at Source on profit from Mudaraba SND

600	1,902
48,000	24,000
-	(295)
48,600	25,607

21 Earnings Per Unit for the year/period

Profit for the year/period (A)
Number of units (B)
Earnings Per Unit (A/B)

7,501,734	7,553,307
12,874,350	12,236,826
0.58	0.62

EDGE Al-Amin Shariah Consumer Fund

Portfolio Statement

As at 31 December 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	314.00	16,328,000	415,419	2.61%	11.76%	11.75%
02	Square Pharmaceuticals Limited	108,000	211.17	22,805,827	198.60	21,448,800	(1,357,027)	-5.95%	16.85%	15.45%
03	Marico Bangladesh Limited	9,450	2,439.34	23,051,727	2,673.50	25,264,575	2,212,848	9.60%	17.04%	18.20%
04	Renata Limited	6,000	451.30	2,707,790	391.80	2,350,800	(356,990)	-13.18%	2.00%	1.69%
05	Beximco Pharmaceuticals Limited	130,000	79.56	10,343,006	102.10	13,273,000	2,929,994	28.33%	7.64%	9.58%
06	Grameenphone Ltd	7,500	224.88	1,686,573	257.90	1,934,250	247,677	14.69%	1.25%	1.39%
07	Berger Paints Bangladesh Limited	5,000	1,495.67	7,493,339	1,384.60	6,923,000	(570,339)	-7.61%	5.54%	4.99%
	Sub-Total			84,000,842		87,522,425	3,521,583	4.19%	62.08%	63.04%
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			84,000,842		87,522,425	3,521,583	4.19%	62.08%	63.04%
Grand Total of Capital Market Securities (Listed)										

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	-	2,641,713	18,736	0.71%	1.94%	1.90%
02	RDIRWSP Socio-Economic Sukuk ISIN: BDS093202072	1	-	10,000,000	-	10,118,923	118,923	1.19%	7.39%	7.29%
	Sub-Total	2	-	12,622,978	-	12,760,636	137,658	1.09%	9.33%	9.19%
	Grand Total of Capital Market Securities (Non-Listed)			12,622,978		12,760,636	137,658	1.09%	9.33%	9.19%

*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:

SL 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:

SL 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 78%	5-Jan-26	9,700,000	-	9,940,479	240,479	2.48%	7.17%	7.16%
02	DBH Finance Limited	ISR 73%	25-Jan-26	9,500,000	-	9,671,032	171,032	1.80%	7.02%	6.97%
	Sub-Total			19,200,000	-	19,611,511	411,511	2.14%	14.19%	14.13%

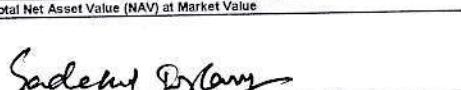
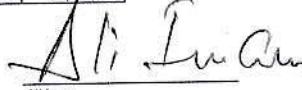
C. Cash at Bank:

SL 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	7.00%	8801-197000027	14,209,538	-	14,209,537.98	-	0.00%	10.50%	10.24%
02	Midland Bank Limited	Saalam Express Corporate	7.00%	8801-197000036	475,341	-	475,341.00	-	0.00%	0.35%	0.34%
03	Midland Bank Limited	Saalam Express Corporate	7.00%	8801-1820000551	186,149	-	186,149.06	-	0.00%	0.14%	0.13%
04	Midland Bank Limited	Saalam Express Corporate	-	8801-1800001892	3,700	-	3,700.00	-	0.00%	0.00%	0.00%
05	Shahjalal Islami Bank Limited	Mudaraba Special Notice Deposit	2.00%	'4003-1310001695	1,522,951	-	1,522,951.49	-	0.00%	1.13%	1.10%
06	BRAC Bank PLC	Current Account (non-interest bearing)	-	2076861600001	-	-	-	-	0.00%	0.00%	0.00%
07	Mutual Trust Bank Limited (Individual)	Yaqeen Short Notice Deposit (Non-Individual)	1.50%	9991520000432	107,496	-	107,495.75	-	0.00%	0.08%	0.08%
	Sub-Total				16,505,175	-	16,505,175	-	0.00%	12.20%	11.88%

D. Cash In Hand:

Cash available on Stock Brokerage Accounts		-	-
Total Cash and Cash Equivalents and Investment in Securities (not related to C)		16,505,175	16,505,175

Total Investment (1+2+3)		132,328,995	136,399,747
Total Net Asset Value (NAV) at cost			135,307,170
Total Net Asset Value (NAV) at Market Value			138,626,752

S.M. Sadekul Islam
Manager - Finance & Operations
Ali Imam
Chief Executive Officer & Managing Director