

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
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			
<u>Shareholders' Equity</u>			
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
<u>Current Liabilities</u>			
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)

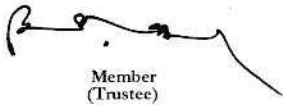

Chief Executive Officer
(AMC)

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

Pariculars	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 securitie	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 pr		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)


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

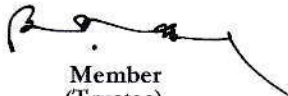
Amount in Taka

Particulars	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

Amount in Taka

Particulars	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)

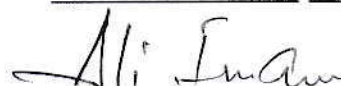
Dated,
January 11, 2026



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


Manager- Finance & Operations
(AMC)

Dated,
January 11, 2026

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

3.01 Investments in Capital Market

Company name	Number of share / unit	Weighted average price	Acquisition cost	Market price	Market value	% of NAV at cost	Amount in Taka	
							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.

4 Other receivables

Accounts Receivable
Profit receivables from Mudaraba Term Deposit (MTD)
Profit receivables from Islami Sukuk
Fund Receivable from Unit purchase
Dividend receivables

31-Dec-25	30-Jun-25
Taka	Taka
-	9,600,000
411,511	350,896
137,658	137,077
80,000	-
1,329,000	1,842,750
1,958,169	11,930,723

5 Preliminary and issue expenses

Opening balance
Add: Addition made during the period

Less: Amortization during the period

2,323,951	2,881,272
-	-
2,323,951	2,881,272
(280,951)	(557,321)
2,043,001	2,323,951

6 Advances

Annual CDBL fees
Annual BSEC Fee

31,255	8,633
59,652	125,376
90,906	134,009

7 Mudaraba Term Deposit (MTDs)

SI Bank/NBFI name
No

Tenure

Maturity date

01 DBH Finance PLC -07, MTD No: 271001028
02 DBH Finance PLC -08, MTD No: 2710010213
03 DBH Finance PLC -11, MTD No: 271001051
04 DBH Finance PLC -12, MTD No: 271001052

90 Days
90 Days

05-Jan-26
25-Jan-26

9,700,000	9,700,000
9,500,000	-
-	9,600,000
-	4,000,000
19,200,000	23,300,000

8 Cash and cash equivalents**Cash at banks****Current accounts with**

Midland Bank Limited-0027
Midland Bank A/c- 0036
Midland Bank A/c- 551 DP
Shahjalal Islami Bank Limited -1695
BRAC Bank PLC - 0001
Mutual Trust Bank Limited-0432
Midland Bank A/c- 1892

14,209,538	8,459,826
475,341	707,884
186,149	25,119
1,522,951	8,617,184
-	-
107,496	107,085
3,700	-
16,505,175	17,917,098

Cash at brokerage accounts

Cash available on Stock Brokerage House

-	-
-	-
16,505,175	17,917,098

	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)
	128,743,500	131,294,810
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)
	(474,552)	(86,690)
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
	502,961	692,504
12 Liability for expenses		
Management fee	524,966	484,509
Custodian fee	55,729	49,856
Audit fee	30,246	60,000
	610,941	594,364
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	135,307,170	137,064,170
Number of unit	12,874,350	13,129,481
NAV per unit at cost	10.51	10.44
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	10.78	10.53

	01 July 2025 to 31 December 2025	01 July 2024 to 31 December 2024
	Taka	Taka
15 Profit from Deposits		
Profit on Mudaraba Special Notice Deposits (MSND)	459,480	311,789
Profit on Mudaraba Term Deposit (MTD)	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	1,896,022	-
Grameenphone Ltd.	-	815,282
	1,896,022	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	1,896,022	(2,097,304)
17 Dividend income		
Berger Paints Bangladesh Ltd.	105,000	-
Beximco Pharmaceuticals Limited	-	500,000
The IBN SINA Pharmaceutical Industry Ltd.	332,800	283,500
Marico Bangladesh Ltd	1,039,500	1,370,250
Square Pharmaceuticals Limited	1,296,000	1,188,000
Renata Limited	33,000	-
Grameenphone Limited	82,500	240,000
	2,888,800	3,581,750
18 Unrealized (loss)/gain on securities		
Opening Balance, July 01, 2025	1,140,865	(5,370,549)
Closing Balance, December 31, 2025 *	3,521,583	(347,515)
Changes during the period	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.

20 Other operating expenses

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

01 July 2025 to 31 December 2025	01 July 2024 to 31 December 2024
<u>Taka</u>	<u>Taka</u>
600	1,902
48,000	24,000
-	(295)
<u>48,600</u>	<u>25,607</u>

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
<u>0.58</u>	<u>0.62</u>

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 (Sector wise)	No. of Shares/Units	Weighted average cost	Cost Value	Market price/ Unit	Total Market Value	Appreciation (or Diminution) 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%	11.76%
02	Square Pharmaceuticals Limited	108,000	211.17	22,806,827	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	10,343,005	102.10	13,273,000	2,929,994	28.33%	7.64%	9.56%
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	1,496.67	7,493,339	1,384.60	6,923,000	(570,339)	-7.61%	5.54%	4.89%
	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							0.00%	0.00%	0.00%
	Grand Total of Capital Market Securities (Listed)			84,000,842		87,522,425	3,521,583	4.19%	62.08%	63.04%

2. Investment in Capital Market Securities (Non-Listed):

SL	Investments in Stocks/Securities (Sector wise)	No. of Shares/Units	Weighted average cost	Cost Value	Market price/ Unit	Total Market Value	Appreciation (or Diminution) 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:

A. Money Market Instruments (Script Wise)											
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%	8801-1970000027	14,209,538	-	14,209,537.98	-	0.00%	10.50%	10.24%
02	Midland Bank Limited	Saalam Express Corporate	7.00%	8801-1970000036	475,341	-	475,341.00	-	0.00%	0.35%	0.34%
03	Midland Bank Limited	Saalam Express Corporate	7.00%	8801-1820000051	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%	14003-13100001695	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%	11.89%
D. Cash In Hand:											
	Cash available on Stock Brokerage Accounts				-	-	-	-			
Total Cash and Cash Equivalents and Investment in Securities (not related In 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							138,628,752				

Sadekul Islam

S.M. Sadekul Islam
Manager - Finance & Operations

Ali Imam

Ali Imam
Chief Executing officer & Managing Director