


EDGE AMC Growth Fund
Statement of Financial Position
As at 30 September 2021

	Note(s)	<u>30-Sep-21</u> <u>Taka</u>	<u>31-Dec-20</u> <u>Taka</u>
ASSETS			
Investments - at market price	3	304,607,059	273,541,328
Other receivables	4	12,385,669	963,572
Preliminary and issue expenses	5	1,104,809	1,272,559
Advances	6	289,597	63,418
Fixed deposit receipts (FDRs)	7	-	9,000,000
Cash and cash equivalents	8	87,886,641	27,986,552
		406,273,775	312,827,429
EQUITY AND LIABILITIES			
<u>Shareholders' Equity</u>			
Unit capital	9	268,839,920	257,027,470
Unit premium reserve	10	16,813,943	14,003,410
Retained earnings		109,315,949	40,606,086
Total		394,969,812	311,636,966
<u>Current Liabilities</u>			
Accounts payable	11	9,290,211.13	53,867
Liability for expenses	12	2,013,752	1,136,596
Total		11,303,963	1,190,463
Total Equity and Liabilities		406,273,775	312,827,429
Net asset value (NAV)		394,969,812	311,636,966
Net Asset Value (NAV) per unit:			
At cost	13	12.99	10.88
At market price	14	14.69	12.12

These financial statements should be read in conjunction with annexed notes


Chairman
(Trustee)


Member
(Trustee)


Chief Executive Officer
(AMC)



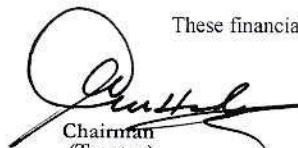
Compliance Officer
(AMC)

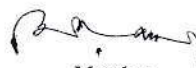
Dated,
October 19, 2021

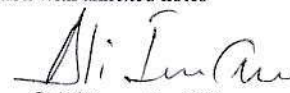
EDGE AMC Growth Fund
Statement of Profit or Loss and Other Comprehensive Income
For the period ended 30 September 2021

		From 01 January 2020 to 30 September 2021	From 01 January 2020 to 31 December 2020
		<u>Taka</u>	<u>Taka</u>
Income			
Interest income	15	2,332,869	3,756,608
Net gain on sale of marketable securities	16	60,561,499	7,227,682
Dividend income	17	6,523,682	1,813,322
Unrealized (loss)/gain on securities	18	13,752,566	33,811,098
		<u>83,170,616</u>	<u>46,608,709</u>
Less: Expenses			
Management fee		4,940,467	2,791,042
Amortization of preliminary and issue expenses		167,749	224,894
BSEC annual fee		128,787	51,128
CDBL charges		19,375	26,071
CDBL settlement and demat charges		50,621	44,565
Trustee fee		159,273	102,064
Custodian fee		151,874	65,430
IPO subscription fee		23,000	37,000
Brokerage commission		933,830	602,495
Audit fee		37,397	50,000
Printing and publications		99,250	87,598
Bank charges and excise duties		15,463	78,363
Other operating expenses		17,550	103,107
Tax Deducted at Source		5,292	-
Bond Holding Preiod Int. Exp.		-	-
		<u>6,749,929</u>	<u>4,263,757</u>
Profit/(loss) for the year/period		<u>76,420,687</u>	<u>42,344,953</u>
Add: Other comprehensive income		-	-
Total comprehensive income for the year/period		<u>76,420,687</u>	<u>42,344,953</u>
Earnings Per Unit for the year/period	19	<u>2.84</u>	<u>1.65</u>

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Chairman
(Trustee)


Member
(Trustee)

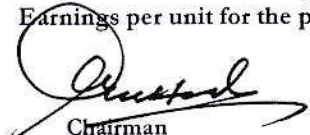

Chief Executive Officer
(AMC)

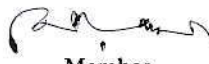

Compliance Officer
(AMC)

Dated,
October 19, 2021

EDGE AMC Growth Fund
Statement of Profit or Loss and Other Comprehensive Income
For the period from 01 July to 30 September 2021

Particulars	Note	July 01 to September 30, 2021
		Taka
INCOME		
Interest income		1,029,431
Net gain on sale of marketable securities		17,712,434
Dividend income		1,318,750
Unrealised gain increase/(decrease)		23,391,153
Total		43,451,768
EXPENSES		
Management fee		1,824,481
Amortization of preliminary and issue expenses		56,531
BSEC annual fee		74,252
CDBL charges		6,482
CDBL settlement and demat charges		24,961
Trustee fee		79,753
Custodian fee		58,128
IPO subscription fee		3,000
Brokerage commission		302,988
Audit fee		12,603
Printing and publications		41,750
Bank charges and excise duties		1,540
Other operating expenses		7,050
Total		2,493,520
Profit for the period		40,958,248
Total comprehensive income for the period		40,958,248
Number of units outstanding		26,883,992
Earnings per unit for the period		1.52


Chairman
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Member
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(AMC)



Compliance Officer
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Dated,
October 19, 2021

EDGE AMC Growth Fund
Statement of Changes in Equity
For the period ended 30 September 2021

Amount in Taka

Particulars	Unit capital	Unit premium reserve	Retained earnings	Total equity
Balance as at 05 September 2019	-	-	-	-
Unit capital raised during the period	112,134,920	(140,898)	-	111,994,022
Unit surrendered	(115,000)	(475)	-	(115,475)
Net profit during the period	-	-	(1,738,867)	(1,738,867)
Balance as at 31 December 2019	112,019,920	(141,373)	(1,738,867)	110,139,680
Balance as at 01 January 2020	112,019,920	(141,373)	(1,738,867)	110,139,680
Unit capital raised during the year	172,905,940	17,153,978	-	190,059,918
Unit surrendered	(27,898,390)	(3,009,195)	-	(30,907,585)
Dividend paid during the year	-	-	-	-
Net profit during the year	-	-	42,344,953	42,344,953
Balance as at 31 December 2020	257,027,470	14,003,410	40,606,086	311,636,966
Balance as at 01 January 2021	257,027,470	14,003,410	40,606,086	311,636,966
Unit capital raised during the year	113,887,200	36,159,334	-	150,046,534
Unit surrendered	(102,074,750)	(33,348,801)	-	(135,423,551)
Dividend paid during the year	-	-	(7,710,824)	(7,710,824)
Net profit during the year	-	-	76,420,687	76,420,687
Balance as at 30 September 2021	268,839,920	16,813,943	109,315,949	394,969,812


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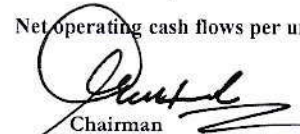


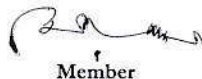
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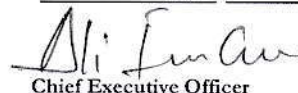
Dated,
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EDGE AMC Growth Fund
Statement of Cash Flows
For the period ended 30 September 2021

	<u>30-Sep-21</u>	<u>31-Dec-20</u>
	<u>Taka</u>	<u>Taka</u>
A. Cash flows from operating activities		
Interest income from Bank A/C	994,371	979,319
Interest income FDRs	331,500	1,473,516
Interest income BB Bond	-	1,650,651
Gain on sale of investments	60,561,499	7,227,679
Dividend income	7,097,291	1,461,200
Advances CDBL fee	-	(26,000)
Bank charge and excise duties	(39,463)	(60,863)
CDBL charges	(74,488)	(20,937)
IPO Application fee	(23,000)	(37,000)
Brokerage commission	(933,830)	(602,495)
Advertising and promotion	(99,250)	(87,598)
Custodian fee	(48,586)	(36,952)
Audit fee	(50,000)	(50,000)
Management fee	(4,153,996)	(2,351,219)
BSEC annual fee	(294,589)	(95,171)
Trustee fee	(239,027)	(102,064)
BO account fee	(1,800)	(1,800)
Printing	-	-
IT expense	(15,750)	(21,000)
Net cash from operating activities	63,010,882	9,299,266
B. Cash flows from investing activities		
Net investment in fixed deposit instruments	9,000,000	18,000,000
Net investment in shares and securities	(28,313,164)	(182,232,326)
Issue and formation expense capitalized	-	-
Net cash from investing activities	(19,313,164)	(164,232,326)
C. Cash flows from financing activities		
Proceeds from issuance of units	142,265,733	187,280,174
Proceeds made for re-purchase of units	(122,541,953)	(28,127,841)
Dividend paid	(3,521,410)	-
Net cash from financing activities	16,202,370	159,152,333
Net cash flows for the year/period	59,900,089	4,219,272
Cash and cash equivalents at the beginning of the year/period	27,986,552	23,767,280
Cash and cash equivalents at the end of the year/period	87,886,641	27,986,552
Net operating cash flows per unit	2.34	0.36


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Dated,
October 19, 2021

EDGE AMC Growth Fund
Investments in marketable securities
As at 30 September 2021

3 Investments in listed securities		<i>Amount in Taka</i>						
Company name	Number of share / unit	Weighted average price	Acquisition cost	Market price	Market value	% of NAV	Unrealized gain/ (loss)	
BRAC Bank Limited	840,000	45.30	38,050,828	47.60	39,984,000	10.90%	1,933,172	
Confidance Cement	180,000	143.74	25,873,188	160.20	28,836,000	7.41%	2,962,812	
Square Pharmaceuticals Limited	181,000	211.11	38,210,604	242.20	43,838,200	10.94%	5,627,596	
Marico Bangladesh Limited	10,000	2,209.86	22,098,560	2,333.70	23,337,000	6.33%	1,238,440	
Renata Limited	6,500	1,294.91	8,416,910	1,432.50	9,311,250	2.41%	894,341	
British American Tobacco Bangladesh Company Limited	80,800	452.73	36,580,613	651.00	52,600,800	10.48%	16,020,187	
Olympic Industries Ltd.	75,000	185.51	13,913,019	196.80	14,760,000	3.98%	846,981	
Singer Bangladesh Limited	98,000	172.71	16,925,874	194.20	19,031,600	4.85%	2,105,726	
Walton Industries Limited	5,000	992.91	4,964,535	1,276.10	6,380,500	1.42%	1,415,965	
Grameenphone Ltd	40,300	314.76	12,684,683	380.20	15,322,060	3.63%	2,637,377	
Berger Paints Bangladesh Limited	9,480	1,763.38	16,716,813	1,808.40	17,143,632	4.79%	426,819	
Ekush First Unit Fund	800,000	11.72	9,374,095	15.02	12,016,000	2.68%	2,641,905	
ORYZAAGRO	27,244	10.00	272,440	12.00	326,928	0.08%	54,488	
MASTERAGRO	26,648	10.00	266,480	12.00	319,776	0.08%	53,296	
Baraka Palanga Power Limited	350,000	32.00	11,200,000	51.40	17,990,000	3.21%	6,790,000	
Sub total			255,548,641		301,197,746	73.18%	45,649,105	
Investments in Bonds								
APSCL Bond	653	5,060.89	3,304,760	5,221.00	3,409,313	0.95%	104,554	
Sub total			3,304,760		3,409,313	0.95%	104,554	
Total			258,853,401		304,607,059	74.12%	45,753,656	

Note: The Fund has invested 74.12% of the total net assets of the fund in the capital market instruments, the rest is held in cash instruments.

	<u>30-Sep-21</u>	<u>31-Dec-20</u>
	<u>Taka</u>	<u>Taka</u>
4 Other receivables		
Accounts Receivable	11,000,000	-
Interest receivables from FDRs	-	311,250
Interest receivables from Bank A/C	890,669	-
Dividend receivables	495,000	652,322
	<u>12,385,669</u>	<u>963,572</u>
5 Preliminary and issue expenses		
Opening balance	1,272,559	1,497,453
Add: Addition made during the period	-	-
	<u>1,272,559</u>	<u>1,497,453</u>
Less: Amortization during the period	(167,749)	(224,894)
	<u>1,104,809</u>	<u>1,272,559</u>
6 Advances		
Annual CDBL fees	209,844	44,042
Annual BSEC Fee	-	19,375
Pre-paid Trustee Fee	79,753	-
	<u>289,597</u>	<u>63,418</u>
7 Fixed deposit receipts (FDRs)		
Delta Brac Housing	-	9,000,000
	<u>-</u>	<u>9,000,000</u>
8 Cash and cash equivalents		
Cash at banks		
<i>Current accounts with</i>		
BRAC Bank Limited - 1001	7,690,826	901,812
BRAC Bank Limited - 1006	224,581	11,799,161
The City Bank Limited - 5002	37,236,059	2,682,343
Midland Bank A/c- 041	42,690,536	-
Midland Bank A/c- 078	44,639	-
	<u>87,886,641</u>	<u>15,383,317</u>
<i>Cash at brokerage accounts</i>		
Cash available on UCB Capital Management Limited	(0)	12,603,236
	<u>(0)</u>	<u>12,603,236</u>
	<u>87,886,641</u>	<u>27,986,552</u>

	<u>30-Sep-21</u>	<u>31-Dec-19</u>
	<u>Taka</u>	<u>Taka</u>
9 Unit capital		
Opening balance (22,714,971 units of Taka 10 each)	257,027,470	112,019,920
Units subscribed during the period (14,169,749 units of Taka 10 each)	113,887,200	172,905,940
Units surrendered during the period (10,481,783 units of Taka 10 each)	(102,074,750)	(27,898,390)
	<u>268,839,920</u>	<u>257,027,470</u>
10 Unit premium reserve		
Opening balance	14,003,410	(141,373)
Add: Unit premium reserve during the period	36,159,334	17,153,978
Less: Premium reimbursed for re-purchase of units	(33,348,801)	(3,009,195)
	<u>16,813,943</u>	<u>14,003,410</u>
11 Accounts payable		
Excise Duty	-	30,000
CDBL Settlement & Demat Charges	-	23,867
Fund Payable to Unit Repurchase	9,290,211	-
	<u>9,290,211</u>	<u>53,867</u>
12 Liability for expenses		
Management fee	1,824,481	1,038,010
Custodian fee	151,874	48,586
Audit fee	37,397	50,000
	<u>2,013,752</u>	<u>1,136,596</u>
13 Net Asset Value (NAV) per unit at cost		
Net Asset Value (NAV) at market price	394,969,812	311,636,966
Add/less: Unrealized (Loss)/gain	(45,753,656)	(32,001,089)
Total Net Asset Value (NAV) at cost	<u>349,216,156</u>	<u>279,635,876</u>
Number of unit	26,883,992	25,702,747
NAV per unit at cost	<u>12.99</u>	<u>10.88</u>
14 Net Asset Value per unit at market price		
Net Asset Value (NAV)	394,969,812	311,636,966
Number of unit	26,883,992	25,702,747
NAV per unit at market price	<u>14.69</u>	<u>12.12</u>

	From 01 January 2021 to 30 September 2021	From 01 January 2020 to 31 December 2020
	<u>Taka</u>	<u>Taka</u>
15 Interest income		
Interest Income from Bank	1,890,331	1,792,776
Interest Income from BB Bond	416,288	409,846
Interest Income from T-Bill	-	120,117
Interest Income from FDR	26,250	1,433,868
	2,332,869	3,756,608
16 Net gain on sale of marketable securities		
Gain on sale of marketable securities		
Associated Oxygen Limited	-	468,254
Baraka Patenga Power Limited	4,811,500	-
Berger Paints Bangladesh Ltd.	853,294	-
Beximco Pharmaceuticals Limited	-	1,409,811
BRAC Bank Limited	563,735	1,893,531
British American Tobacco Bangladesh Company Limited	11,085,809	1,326,536
Crystal Insurance Company Limited	684,101	-
DBH First Mutual Fund	3,152,529	-
Dominage Steel Building Systems Limited	460,542	537,963
Eastern Bank Limited	-	-
e-Generation Limited	354,688	-
Ekush First Unit Fund	299,412	-
Grameenphone Ltd.	1,405,392	561,903
Green Delta Mutual Fund	225,306	-
IDLC Finance Ltd.	454,082	96,194
Index Agro	2,886,495	-
Lafarge Holcim Bangladesh Limited	2,989,916	-
Mir Akhter Hossain Limited	7,796,300	-
Nailco	492,976	-
NRBC Bank Limited	281,232	-
Olympic Industries Ltd.	260,896	105,062
Renata Limited	622,189	13,435
Robi Axiata Limited	14,528,601	-
Ring Shine Textiles Limited	-	47,205
Shanta Amanah Shariah Fund	188,011	-
Singer Bangladesh Limited	1,749,442	-
Sonali Life Insurance Company Limited	1,158,000	-
South Bangla Agriculture & Commerce Bank Limited	1,345,493	-
Southeast Bank 1st Mutual Fund	840,800	-
Square Pharmaceuticals Ltd.	281	55,653
Summit Power Limited	1,902,475	-
The City Bank Limited	-	-
Taufika Foods Ltd.	557,597	-
Walton Hi-Tech Industries Ltd.	1,916,940	7,448,564
Zenith Annual Income Fund	1,150,000	-
BB Band	-	91,955
T-Bill	-	248,008
	65,018,031	14,304,073

	From 01 January 2021 to 30 September 2021	From 01 January 2020 to 31 December 2020
	<u>Taka</u>	<u>Taka</u>
Loss on sale of marketable securities		
Beximco Pharmaceuticals Limited	-	(872,864)
BRAC Bank Limited	(787,285)	(1,674,492)
British American Tobacco Bangladesh Company Limited	-	(801,057)
DBH First Mutual Fund	-	(206,700)
Grameenphone Ltd.	-	(2,071,344)
Green Delta Mutual Fund	-	(301,648)
IDLC Finance limited	(2,907,703)	-
Marico	(315,638)	-
Olympic Industries Ltd.	(201,075)	-
Renata Limited	-	(54,237)
Ring Shine Textiles Limited	-	(302,935)
Southeast Bank 1st Mutual Fund	-	(29,950)
Square Pharmaceuticals Limited	(244,832)	(634,865)
Summit Power Limited	-	(104,250)
BB Bond	-	(22,050)
	(4,456,532)	(7,076,391)
Net gain on sale of marketable securities	60,561,499	7,227,682

17 Dividend income

British American Tobacco Bangladesh Company Limited	693,000	653,000
Berger Paints Bangladesh Ltd.	495,000	-
Beximco Pharmaceuticals Limited	-	97,372
BRAC Bank Limited	496,182	45,000
IDLC	595,500	-
Marico	520,000	-
Square Pharmaceuticals Limited	-	-
Summit Power Limited	-	280,000
Singer Bangladesh Limited	-	-
Renata Limited	450,000	-
Grameenphone Limited	-	-
Walton Hi-Tech Industries Ltd.	1,584,000	403,000
Olympic Industries Ltd.	-	60,000
Ekush First Unit Fund	-	274,950
Zenith	840,000	-
	850,000	-
	6,523,682	1,813,322

18 Unrealized (loss)/gain on securities

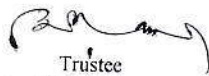
Opening Balance, January 01, 2021	32,001,089	(1,810,008)
Closing Balance, September 30, 2021	45,753,656	32,001,089
Changes during the period	13,752,566	33,811,098

Unrealized (loss)/gain on securities

Opening Balance, April 01, 2021	22,362,503	-
Closing Balance, September 30, 2021	45,753,656	-
Changes during the period	23,391,153	-

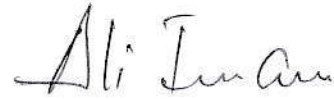
19 Earnings Per Unit for the year/period
Profit for the year/period (A)
Number of units (B)
Earnings Per Unit (A/B)

From 01 January 2021 to 30 September 2021	From 01 January 2020 to 31 December 2020
<u>Taka</u>	<u>Taka</u>
76,420,687	42,344,953
26,883,992	25,702,747
<u>2.84</u>	<u>1.65</u>



Trustee

Shandhani Life Insurance Company Limited



Asset Management Company
EDGE AMC Limited