


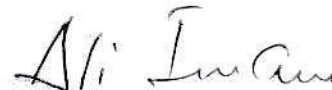
EDGE AMC Growth Fund
Statement of Financial Position (un-audited)
as at 30 June 2022

	Note(s)	30-Jun-22 <u>Taka</u>	31-Dec-21 <u>Taka</u>
ASSETS			
Investments - at market price	3	186,822,275	208,305,167
Other receivables	4	15,527,900	1,845,250
Preliminary and issue expenses	5	937,060	1,048,279
Advances	6	301,722	155,110
Cash and cash equivalents	7	111,353,590	114,847,681
		314,942,547	326,201,487
EQUITY AND LIABILITIES			
<u>Shareholders' Equity</u>			
Unit capital	8	259,355,670	224,786,630
Unit premium reserve	9	6,616,592	(3,442,366)
Retained earnings		47,237,352	101,926,848
Total		313,209,613	323,271,113
<u>Current Liabilities</u>			
Accounts payable	10	1,800	1,063,275
Liability for expenses	11	1,731,136	1,867,099
Total		1,732,936	2,930,374
Total Equity and Liabilities		314,942,549	326,201,487
Net asset value (NAV)		313,209,611	323,271,113
Net Asset Value (NAV) per unit:			
At cost	12	12.21	13.56
At market price	13	12.08	14.38

These financial statements should be read in conjunction with annexed notes


Member
(Trustee)

Dated,
July 25, 2022


Chief Executive Officer
(AMC)

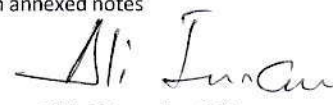

Compliance Officer
(AMC)

EDGE AMC Growth Fund
Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the period from 01 January 2022 to 30 June 2022

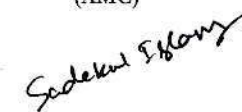
Particulars	Note	From 01 January	From 01 January	From 01 April	From 01 April
		2022 to 30 June 2022	2021 to 30 June 2021	2022 to 30 June 2022	2021 to 30 June 2021
		Taka	Taka	Taka	Taka
INCOME					
Interest income	14	2,418,084	1,303,438	1,165,259	646,194
Net gain on sale of marketable securities	15	6,138,351	42,849,065	48,723	479,335
Dividend income	16	4,599,900	5,204,932	1,419,250	496,182
Unrealised gain increase/(decrease)	17	(21,941,115)	(9,638,586)	(6,898,678)	16,999,894
Total		(8,784,780)	39,718,848	(4,265,446)	18,621,606
EXPENSES					
Management fee		3,106,395	3,115,986	1,542,788	1,492,595
Amortization of preliminary and issue expenses		111,218	111,218	55,916	55,916
BSEC annual fee		147,373	54,535	74,735	31,068
CDBL charges		13,182	12,893	6,627	6,482
CDBL settlement and demat charges		25,776	25,660	12,235	-
Trustee fee		181,253	79,520	91,127	40,412
Custodian fee		82,650	93,746	53,005	42,573
IPO subscription fee		8,000	20,000	3,000	3,000
Brokerage commission		346,795	630,841	106,275	228,203
Audit fee		24,794	24,794	12,466	12,466
Printing and publications		57,500	57,500	21,000	22,750
Bank charges and excise duties		5,063	13,923	3,830	4,838
Other operating expenses		209,192	10,500	205,221	5,250
Tax Deducted at Source		-	5,292	-	5,292
Total		4,319,190	4,256,409	2,188,225	1,950,844
Profit for the period		(13,103,970)	35,462,439	(6,453,671)	16,670,762
Total comprehensive income for the period	18	(13,103,970)	35,462,439	(6,453,671)	16,670,762
Number of units outstanding		25,935,567	24,484,883	25,935,567	24,484,883
Earnings per unit for the period		(0.51)	1.45	(0.25)	0.68

These financial statements should be read in conjunction with annexed notes


Member
(Trustee)


Chief Executive Officer
(AMC)

Dated,
July 25, 2022


Compliance Officer
(AMC)

EDGE AMC Growth Fund
Statement of Changes in Equity

For the period from January 01, 2021 to June 30,2021

Amount in Taka

Particulars	Unit capital	Unit premium reserve	Retained earnings	Total equity
Balance as at 01 January 2021	257,027,470	14,003,410	40,606,086	311,636,966
Unit capital raised during the year	71,610,780	21,245,087	-	92,855,867
Unit surrendered	(83,789,420)	(24,364,509)	-	(108,153,929)
Dividend paid during the year	-	-	(7,710,824)	(7,710,824)
Net profit during the year	-	-	35,462,439	35,462,439
Balance as at 30 June 2021	244,848,830	10,883,988	68,357,701	324,090,519

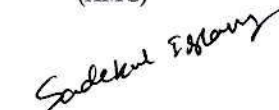
For the period from January 01, 2022 to June 30,2022

Particulars	Unit capital	Unit premium reserve	Retained earnings	Total equity
Balance as at 01 January 2022	224,786,630	(3,442,366)	101,926,848	323,271,113
Unit capital raised during the year	70,728,560	18,440,336	-	89,168,896
Unit surrendered	(36,159,520)	(8,381,378)	-	(44,540,898)
Dividend paid during the year	-	-	(41,585,527)	(41,585,527)
Net profit during the year	-	-	(13,103,970)	(13,103,970)
Balance as at 30 June 2022	259,355,670	6,616,592	47,237,352	313,209,613


Member
(Trustee)

Dated,
July 25, 2022


Chief Executive Officer
(AMC)

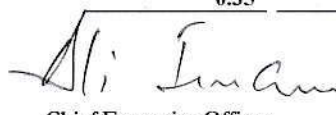

Compliance Officer
(AMC)

EDGE AMC Growth Fund
Statement of Cash Flows
For the period ended 30 June 2022

	From 01 January 2022 to 30 June 2022	From 01 January 2021 to 31 December 2021
	Taka	Taka
A. Cash flows from operating activities		
Interest income from Bank A/C	2,077,538	2,861,064
Interest income FDRs	-	331,500
Interest income BB Bond	-	-
Gain on sale of investments	6,138,351	79,818,542
Dividend income	5,149,525	8,467,291
Advances CDBL fee	-	(26,000)
Bank charge and excise duties	(59,474)	(112,061)
CDBL charges	(25,776)	(117,206)
IPO Application fee	(8,000)	(35,000)
Brokerage commission	(346,795)	(1,312,457)
Advertising and promotion	(57,500)	(120,250)
Custodian fee	(108,188)	(48,586)
Audit fee	(50,000)	(50,000)
Management fee	(3,191,614)	(5,978,477)
BSEC annual fee	(307,168)	(294,589)
Trustee fee	(181,253)	(239,027)
BO account fee	-	(1,800)
Printing	-	-
IT expense	(10,500)	(21,000)
Net cash from operating activities	9,019,148	83,121,946
B. Cash flows from investing activities		
Net investment in fixed deposit instruments	-	9,000,000
Net investment in shares and securities	179,275	51,129,038
Net investment in IPO	(14,727,400)	-
Issue and formation expense capitalized	-	-
Net cash from investing activities	(14,548,125)	60,129,038
C. Cash flows from financing activities		
Proceeds from issuance of units	60,512,778	147,112,512
Proceeds made for re-purchase of units	(45,543,276)	(199,980,956)
Dividend paid	(12,934,617)	(3,521,410)
Net cash from financing activities	2,034,886	(56,389,854)
Net cash flows for the year/period	(3,494,091)	86,861,129
Cash and cash equivalents at the beginning of the year/period	114,847,682	27,986,552
Cash and cash equivalents at the end of the year/period	111,353,590	114,847,682
Net operating cash flows per unit	0.35	3.70


Member
(Trustee)

Dated,
July 25, 2022


Chief Executive Officer
(AMC)


Compliance Officer
(AMC)

EDGE AMC Growth Fund
Investments in marketable securities
as at 30 June 2022

Company name	Number of share / unit	Weighted average price	Acquisition cost	Market price	Market value	% of NAV	Amount in Taka
							Unrealized gain/ (loss)
BRAC Bank Limited	797,835	43.63	34,810,260	41.50	33,110,153	10.99%	(1,700,108)
The IBN SINA Pharmaceutical Industry Ltd.	45,590	293.12	13,363,339	296.70	13,526,553	4.22%	163,214
Square Pharmaceuticals Limited	135,000	214.47	28,953,643	216.70	29,254,500	9.14%	300,857
Miarico Bangladesh Limited	11,700	2,266.91	26,522,824	2,421.00	28,325,700	8.38%	1,802,876
Renata Limited	10,000	1,324.83	13,248,336	1,345.60	13,456,000	4.18%	207,664
Beximco Pharmaceuticals Limited	85,000	197.34	16,774,027	154.60	13,141,000	5.30%	(3,633,027)
British American Tobacco Bangladesh Company Limited	10,000	458.44	4,584,355	543.50	5,435,000	1.45%	850,645
Bangladesh Submarine Cable Company Limited	46,000	212.27	9,764,467	219.10	10,078,600	3.08%	314,133
Walton Hi-Tech Industries PLC	2,515	1,121.74	2,821,171	1,093.90	2,751,159	0.89%	(70,012)
Grameenphone Ltd	47,500	344.69	16,372,981	294.10	13,969,750	5.17%	(2,403,231)
Square Textile Ltd.	141,000	69.64	9,819,805	66.40	9,362,400	3.10%	(457,405)
Meghna Insurance Company Limited	7,312	10.00	73,120	49.30	360,482	0.02%	287,362
BD Paints Ltd	25,551	10.00	255,510	33.90	866,179	0.08%	610,669
Achia Sea Foods Limited	27,260	10.00	272,600	10.00	272,600	0.09%	-
Sub total			177,636,439		173,910,075	56.10%	(3,726,364)
Investments in Open-End Mutual Fund							
Ekush First Unit Fund	300,000	11.72	3,515,286	12.22	3,666,000	1.11%	150,714
Sub total			3,515,286		3,666,000	1.11%	150,714
Investments in Bonds							
APSCL Bond	1,660	5,470.00	9,080,200	5,570.00	9,246,200	2.87%	166,000
Sub total			9,080,200		9,246,200	2.87%	166,000
Investments in T-Bills							
Total			190,231,924		186,822,275	60.08%	(3,409,650)

Note: The Fund has invested 60.08% of the total net assets of the fund in the capital market instruments, the rest is held in cash instruments.

	<u>30-Jun-22</u>	<u>31-Dec-21</u>
	<u>Taka</u>	<u>Taka</u>
4 Other receivables		
Accounts Receivable	14,727,400	637,500
Dividend receivables	800,500	1,207,750
	15,527,900	1,845,250
5 Preliminary and issue expenses		
Opening balance	1,048,279	1,272,559
Add: Addition made during the period	-	-
	1,048,279	1,272,559
Less: Amortization during the period	(111,218)	(224,280)
	937,060	1,048,279
6 Advances		
Annual BSEC Fee	295,386	19,518
Annual CDBL fees	6,336	135,592
	301,722	155,110
7 Cash and cash equivalents		
Cash at banks		
<i>Current accounts with</i>		
BRAC Bank Limited - 1001	20,524,723	4,490,162
BRAC Bank Limited - 1006	2,013,184	368,801
The City Bank Limited - 5002	6,450,105	34,928,100
Midland Bank A/c- 041	68,151,536	74,847,662
Midland Bank A/c- 078	694,176	212,958
	97,833,724	114,847,681
Cash at brokerage accounts		
Cash available on Stock Brokerage House	13,519,866	-
	13,519,866	-
	111,353,590	114,847,681

	<u>30-Jun-22</u>	<u>31-Dec-21</u>
	<u>Taka</u>	<u>Taka</u>
8 Unit capital		
Opening balance (22,478,663 units of Taka 10 each)	224,786,630	257,027,470
Units subscribed during the period (7,072,856 units of Taka 10 each)	70,728,560	117,310,040
Units surrendered during the period (3,615,952 units of Taka 10 each)	(36,159,520)	(149,550,880)
	259,355,670	224,786,630
9 Unit premium reserve		
Opening balance	(3,442,366)	14,003,410
Add: Unit premium reserve during the period	18,440,336	37,583,444
Less: Premium reimbursed for re-purchase of units	(8,381,378)	(55,029,219)
	6,616,592	(3,442,366)
10 Accounts payable		
Excise Duty	-	55,690
CDBL Settlement & Demat Charges	1,800	-
Fund Payable to Unit Repurchase	-	1,007,585
	1,800	1,063,275
11 Liability for expenses		
Management fee	1,542,788	1,628,007
Custodian fee	163,553	189,091
Audit fee	24,794	50,000
	1,731,136	1,867,099
12 Net Asset Value (NAV) per unit at cost		
Net Asset Value (NAV) at market price	313,209,611	323,271,113
Add/less: Unrealized (Loss)/gain	3,409,650	(18,531,465)
Total Net Asset Value (NAV) at cost	316,619,261	304,739,648
Number of unit	25,935,567	22,478,663
NAV per unit at cost	12.21	13.56
13 Net Asset Value per unit at market price		
Net Asset Value (NAV)	313,209,611	323,271,113
Number of unit	25,935,567	22,478,663
NAV per unit at market price	12.08	14.38

	From 01 January 2022 to 30 June 2022	From 01 January 2021 to 30 June 2021
	<u>Taka</u>	<u>Taka</u>
14 Interest income		
Interest Income from Bank	2,275,709	999,663
Interest Income from BB Bond	142,375	277,525
Interest Income from FDR	-	26,250
	2,418,084	1,303,438
15 Net gain on sale of marketable securities		
Gain on sale of marketable securities		
Baraka Patenga Power Limited	319,742	-
BD Thai Food & Beverage Limited	191,869	-
BRAC Bank Limited	154,977	-
British American Tobacco Bangladesh Company Limited	4,779,075	11,085,809
Confidence Cement Ltd.	1,324,126	-
Crystal Insurance Company Limited	-	684,101
Dominage Steel Building Systems Limited	-	460,542
e-Generation Limited	-	354,688
Ekush First Unit Fund	164,952	299,412
Grameenphone Ltd.	-	1,405,392
Green Delta Mutual Fund	-	225,306
IDLC Finance Ltd.	-	163,492
Index Agro Industries Limited	-	990,143
Lafarge Holcim Bangladesh Limited	-	2,989,916
Mir Akhter Hossain Limited	-	7,796,300
Marico Bangladesh Ltd	278,732	-
Nialco Alloys Ltd	-	346,976
NRBC Bank Limited	-	281,232
Renata Limited	-	622,189
Robi Axiata Limited	-	14,528,601
Shanta Amanah Shariah Fund	-	188,011
Singer Bangladesh Limited	-	432,337
Southeast Bank 1st Mutual Fund	-	840,800
Square Pharmaceuticals Ltd.	250,672	281
Summit Power Limited	-	1,902,475
Star Adhesives Limited	601,528	-
Taufika Foods Ltd.	-	557,597
Union Insurance Company Limited	517,990	-
Zenith Annual Income Fund	-	1,150,000
APSCL Bond	223,455	-
	8,807,118	47,305,597

	From 01 January 2022 to 30 June 2022	From 01 January 2021 to 30 June 2021
	<u>Taka</u>	<u>Taka</u>
Loss on sale of marketable securities		
BRAC Bank Limited	(117,198)	(787,285)
Berger Paints Bangladesh Ltd.	(922,334)	-
Grameenphone Ltd.	(1,011,887)	-
IDLC Finance limited	-	(2,907,703)
Marico Bangladesh Ltd	-	(315,638)
Olympic Industries Ltd.	-	(201,075)
Square Pharmaceuticals Limited	-	(244,832)
Walton Hi-Tech Industries Ltd.	(617,348)	-
	(2,668,766)	(4,456,532)
Net gain on sale of marketable securities	6,138,351	42,849,065

16 Dividend income

British American Tobacco bangladesh Company Limited	150,000	693,000
Berger Paints Bangladesh Ltd.	429,400	-
BRAC Bank Limited	618,750	496,182
IDLC Finance limited	-	595,500
Marico Bangladesh Ltd	1,000,500	200,000
Singer Bangladesh Limited	-	450,000
Grameenphone Limited	581,250	1,080,250
Ekush First Unit Fund	1,820,000	840,000
Zenith Annual Income Fund	-	850,000
	4,599,900	5,204,932

17 Unrealized (loss)/gain on securities

Opening Balance, January 01, 2022	18,531,465	32,001,089
Closing Balance, June 30, 2022	(3,409,650)	22,362,503
Changes during the period	(21,941,115)	(9,638,586)

Unrealized (loss)/gain on securities

Opening Balance, April 01, 2022	32,001,089	5,362,609
Closing Balance, June 30, 2022	(3,409,650)	22,362,503
Changes during the period	(35,410,739)	16,999,894

18 Earnings Per Unit for the year/period

Profit for the year/period (A)	(13,103,970)	35,462,439
Number of units (B)	25,935,567	24,484,883
Earnings Per Unit (A/B)	(0.51)	1.45


Trustee

Shandhani Life Insurance Company Limited



Asset Management Company
EDGE AMC Limited