

EDGE AMC Growth Fund
Statement of Financial Position (Un-audited)
as at 30 June 2024

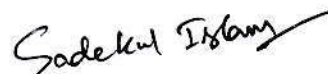
Particulars	Notes	30-Jun-24 Taka	31-Dec-23 Taka
ASSETS			
Investments in Securities- at market price	3.1	97,160,301	116,418,433
Investments in Bond- at market price	3.2	-	-
Investments in Bills- at market price	3.3	69,354,703	57,370,430.00
Other receivables	4	179,100	798,080
Preliminary and issue expenses	5	487,886	599,719
Advances	6	198,293	798,372
Cash and cash equivalents	7	21,676,825	23,522,321
		189,057,108	199,507,355
EQUITY AND LIABILITIES			
<u>Shareholders' Equity</u>			
Unit capital	8	168,256,100	167,261,950
Unit premium reserve	9	(9,468,801)	(10,116,132)
Retained earnings		28,994,023	40,730,745
Total		187,781,323	197,876,562
<u>Current Liabilities</u>			
Accounts payable	10	124,022	378,871
Liability for expenses	11	1,151,763	1,251,921
Total		1,275,785	1,630,792
Total Equity and Liabilities		189,057,108	199,507,355
Net asset value (NAV)		187,781,323	197,876,562
Net Asset Value (NAV) per unit:			
At cost	13	11.79	12.01
At market price	14	11.16	11.83

These financial statements should be read in conjunction with annexed notes


Member
(Trustee)


Chief Executive Officer
(AMC)

Dated,
July 10, 2024


Manager - Finance & Operations
(AMC)

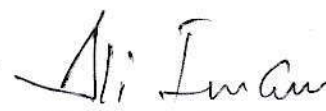
EDGE AMC Growth Fund
Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
For the period from 01 January 2024 to 30 June 2024

Particulars	Note	01 January 2024 to 30 June 2024 Taka	01 January 2023 to 30 June 2023 Taka	01 April 2024 to 30 June 2024 Taka	01 April 2023 to 30 June 2023 Taka
INCOME					
Interest income	14	3,092,783	1,583,877	1,575,140	662,931
Net gain on sale of marketable securities	15	(6,880,552)	374,292	(4,389,260)	454,577
Dividend income	16	2,386,245	1,202,373	761,960	547,500
Unrealised gain increase/(decrease)	17	(7,593,038)	3,497,048	(3,683,322)	175,545
Total		(8,994,562)	6,657,590	(5,735,483)	1,840,554
EXPENSES					
Management fee		2,113,684	2,303,583	996,962	1,118,897
Amortization of preliminary and issue expenses		111,833	111,218	55,916	55,916
BSEC annual fee		106,872	148,857	52,812	73,117
CDBL charges		12,964	13,484	6,482	6,779
CDBL settlement and demat charges		10,216	1,969	5,148	227
Trustee fee		103,673	134,475	52,123	67,985
Custodian fee		70,333	77,401	35,862	43,429
IPO subscription fee		-	3,000	-	3,000
Brokerage commission		166,359	33,829	84,090	14,213
Audit fee		24,794	24,794	12,466	12,466
Printing and publications		19,500	34,500	-	13,000
Bank charges and excise duties		22,305	68,888	1,485	3,128
Other operating expenses	18	(20,373)	249,811	5,250	145,461
Total		2,742,160	3,205,810	1,308,596	1,557,617
Profit for the period		(11,736,721)	3,451,780	(7,044,079)	282,936
Total comprehensive income for the period		(11,736,721)	3,451,780	(7,044,079)	282,936
Number of units outstanding		16,825,610	18,267,961	16,825,610	18,267,961
Earnings per unit for the period	19	(0.70)	0.19	(0.42)	0.02



Member
(Trustee)

Dated,
July 10, 2024



Chief Executive Officer
(AMC)


Manager - Finance & Operations
(AMC)

EDGE AMC Growth Fund
Statement of Changes in Equity (Un-audited)

For the period from January 01, 2023 to June 30,2023

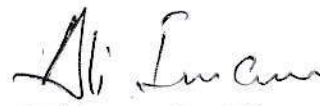
Amount in Taka

Particulars	Unit capital	Unit premium reserve	Retained earnings	Total equity
Balance as at 01 January 2023	201,569,750	(4,322,657)	42,079,924	239,327,016
Unit capital raised during the year	10,149,810	1,743,495	-	11,893,305
Unit surrendered	(29,039,950)	(5,073,329)	-	(34,113,279)
Dividend paid during the year	-	-	(4,031,396)	(4,031,396)
Net profit during the year	-	-	3,451,780	3,451,780
Balance as at 30 June 2023	182,679,610	(7,652,492)	41,500,309	216,527,426

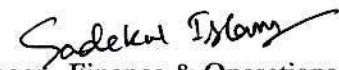
For the period from January 01, 2024 to June 30,2024

Particulars	Unit capital	Unit premium reserve	Retained earnings	Total equity
Balance as at 01 January 2024	167,261,950	(10,116,132)	40,730,745	197,876,561
Unit capital raised during the year	27,847,030	4,920,031	-	32,767,061
Unit surrendered	(26,852,880)	(4,272,699)	-	(31,125,579)
Dividend paid during the year	-	-	-	-
Net profit during the year	-	-	(11,736,721)	(11,736,721)
Balance as at 30 June 2024	168,256,100	(9,468,801)	28,994,023	187,781,321


**Member
(Trustee)**


**Chief Executive Officer
(AMC)**

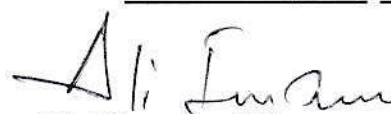
**Dated,
July 10, 2024**


**Manager - Finance & Operations
(AMC)**

EDGE AMC Growth Fund
Statement of Cash Flows (Un-audited)
For the quarter ended 30 June 2024

	01 January 2024 to 30 June 2024 <u>Taka</u>	01 January 2023 to 30 June 2023 <u>Taka</u>
A. Cash flows from operating activities		
Interest income from Bank A/C	644,909	804,959
Gain on sale of investments	(6,880,552)	374,292
Dividend income	3,036,098	2,802,258
Bank charge and excise duties	(20,820)	(68,888)
CDBL charges	(10,216)	(1,969)
IPO Application fee	-	(3,000)
Brokerage commission	(166,359)	(33,829)
Advertising and promotion	(18,360)	(34,500)
Custodian fee	(76,580)	(79,412)
Audit fee	(45,000)	(50,000)
Management fee	(2,070,717)	(2,502,126)
BSEC annual fee	(199,758)	(216,836)
Trustee fee	(103,673)	(134,475)
Tax deducted at source to Govt	(118,687)	-
IT expense	(11,625)	(10,500)
Net cash from operating activities	(6,041,339)	845,973
B. Cash flows from investing activities		
Net investment in shares and securities	12,333,220	1,923,430
Net investment in bonds and bills	(9,526,011)	(18,537,313)
Net cash from investing activities	2,807,210	(16,613,884)
C. Cash flows from financing activities		
Proceeds from issuance of units	32,766,318	9,510,215
Proceeds made for re-purchase of units	(31,377,685)	(36,043,774)
Dividend paid	-	(1,703,449)
Net cash from financing activities	1,388,633	(28,237,008)
Net cash flows for the year/period	(1,845,496)	(44,004,919)
Cash and cash equivalents at the beginning of the year/period	23,522,321	80,449,144
Cash Receivable from Stock Broker	1	1,827,629
Cash and cash equivalents at the end of the year/period	21,676,825	38,271,854
Net operating cash flows per unit	(0.36)	0.05


Member
(Trustee)


Chief Executive Officer
(AMC)


Manager - Finance & Operations
(AMC)

Dated,
July 10, 2024

EDGE AMC Growth Fund
Investments in marketable securities
as at 30 June 2024

3.1 Investments in listed securities

Company name	Number of share / unit	Weighted average price	Acquisition cost	Market price	Amount in Taka	
					Market value	% of NAV Unrealized gain/ (loss)
BRAC Bank Limited	641,146	36.95	23,689,263	34.30	21,991,308	11.95% (1,697,956)
The IBN SINA Pharmaceutical Industry Ltd.	34,590	293.12	10,139,020	249.80	8,640,582	5.11% (1,498,438)
Square Pharmaceuticals Limited	95,000	214.69	20,395,245	210.90	20,035,500	10.29% (359,745)
Marico Bangladesh Limited	8,955	2,320.12	20,776,658	2,274.50	20,368,148	10.48% (408,510)
Renata Limited	7,841	1,057.23	8,289,745	770.10	6,038,354	4.18% (2,251,391)
British American Tobacco Bangladesh Company Limited	29,300	396.75	11,624,807	322.80	9,458,040	5.86% (2,166,767)
Bangladesh Submarine Cable Company Limited	24,170	212.27	5,130,591	123.50	2,984,995	2.59% (2,145,596)
Berger Paints Bangladesh Limited	2,200	1,870.96	4,116,103	1,844.70	4,058,340	2.08% (57,763)
Sub total			104,161,433		93,575,266	52.53% (10,586,166)

Investments in Open-End Mutual Fund

3.1	Ekush First Unit Fund	306,387	11.47	3,515,286	11.70	3,585,034	1.77%	69,749
	Sub total			3,515,286		3,585,034	1.77%	69,749
	Total Investment in Securities			107,676,718		97,160,301	54.30%	(10,516,418)

3.2 Investments in Bonds

N/A	-	-	-	-	-	-	-	-
Sub total							0.00%	

3.3 Investments in T-Bills

BD0936444258 (364 Days)	-	-	35,852,520	-	-	36,798,491	18.08%	945,971
BD0909152243 (91 Days)	-	-	32,083,689	-	-	32,556,212	16.18%	472,523
Sub total			67,936,209			69,354,703	34.26%	1,418,494
Total			175,612,927			166,515,004	88.56%	(9,097,923)

Note: The Fund has invested 54.3% of the total net assets of the fund in the capital market instruments, the rest is held in cash instruments.

	30-Jun-24	31-Dec-23
	<u>Taka</u>	<u>Taka</u>
4 Other receivables		
Accounts Receivable	-	-
Dividend receivables	179,100	798,080
	179,100	798,080
5 Preliminary and issue expenses		
Opening balance	599,719	823,999
Add: Addition made during the period	-	-
	599,719	823,999
Less: Amortization during the period	(111,833)	(224,280)
	487,886	599,719
6 Advances		
Annual BSEC Fee	192,096	99,210
IPO Application	-	680,000
Annual CDBL fees	6,197	19,162
	198,293	798,372
7 Cash and cash equivalents		
Cash at banks		
<i>Current accounts with</i>		
BRAC Bank Limited - 1001	868,382	15,490,402
BRAC Bank Limited - 1006	556,191	138,278
The City Bank Limited - 5002	3,994,380	5,543,819
Midland Bank A/c- 041	15,810,151	1,911,949
Midland Bank A/c- 078	447,720	272,283
	21,676,825	23,356,731
<i>Cash at brokerage accounts</i>		
Cash available on Stock Brokerage House	1	165,590
	1	165,590
	21,676,825	23,522,321

	<u>30-Jun-24</u>	<u>31-Dec-23</u>
	<u>Taka</u>	<u>Taka</u>
8 Unit capital		
Opening balance (16,726,195 units of Taka 10 each)	167,261,950	201,569,750
Units subscribed during the period (2,784,703 units of Taka 10 each)	27,847,030	12,912,050
Units surrendered during the period (2,685,288 units of Taka 10 each)	(26,852,880)	(47,219,850)
	168,256,100	167,261,950
9 Unit premium reserve		
Opening balance	(10,116,132)	(4,322,657)
Add: Unit premium reserve during the period	4,920,031	2,204,111
Less: Premium reimbursed for re-purchase of units	(4,272,699)	(7,997,586)
	(9,468,801)	(10,116,132)
10 Accounts payable		
IT Expense	-	2,000
Fund Payable to Unit Repurchase	124,022	376,871
	124,022	378,871
11 Liability for expenses		
Management fee	996,962	1,065,667
Custodian fee	130,007	136,254
Audit fee	24,794	50,000
	1,151,763	1,251,921
12 Net Asset Value (NAV) per unit at cost		
Net Asset Value (NAV) at market price	187,781,323	197,876,562
Add/(less): Unrealized Loss/(gain)	10,516,418	2,923,380
Total Net Asset Value (NAV) at cost	198,297,740	200,799,942
Number of unit	16,825,610	16,726,195
NAV per unit at cost	11.79	12.01
13 Net Asset Value per unit at market price		
Net Asset Value (NAV)	187,781,323	197,876,562
Number of unit	16,825,610	16,726,195
NAV per unit at market price	11.16	11.83

01 January 2024 to 30 June 2024	01 January 2023 to 30 June 2023
<u>Taka</u>	<u>Taka</u>

14 Interest income

Interest Income from Bank
Interest Income from T-Bill
Interest Income from FDR

644,909	840,857
2,447,874	572,145
-	170,875
3,092,783	1,583,877

15 Net gain on sale of marketable securities

Gain on sale of marketable securities

Al-Madina Pharmaceuticals Limited
Agro Organica PLC
British American Tobacco bangladesh Company Limited
Craftsman Footwear and Accessories Limited
Islami Commercial Insurance Company Limited
Marico Bangladesh Ltd
Square Pharmaceuticals Ltd.
Sikder Insurance Company Limited
Trust Islami Life Insurance Company Limited
Web Coats PLC
BB Band
T-Bill

-	126,067
85,433	-
-	58,349
76,279	-
-	299,584
-	161,116
79,613	-
293,689	-
-	427,794
83,746	-
10,388	-
-	185,580
629,148	1,258,491

Loss on sale of marketable securities

Beximco Pharmaceuticals Limited
BRAC Bank Limited
Berger Paints Bangladesh Ltd.
British American Tobacco bangladesh Company Limited
Grameenphone Ltd.
Lafarge Holcim Bangladesh Limited
Renata Limited
Square Pharmaceuticals Limited
Walton Hi-Tech Industries Ltd.

-	(304,090)
(600,879)	(206,502)
(12,372)	-
(1,793,923)	-
(2,190,055)	(256,234)
(2,123,803)	-
(186,859)	(7,954)
-	(102,015)
(601,808)	(7,404)
(7,509,700)	(884,199)
(6,880,552)	374,292

Net gain on sale of marketable securities

16 Dividend income

British American Tobacco bangladesh Company Limited
BRAC Bank Limited
Bangladesh Submarine Cable Company Limited
Lafarge Holcim Bangladesh Limited
Marico Bangladesh Ltd
Grameenphone Limited

-	323,000
582,860	547,500
193,110	-
1,100,000	-
179,100	-
331,175	331,873
2,386,245	1,202,373

01 January 2024 to 30 June 2024	01 January 2023 to 30 June 2023
<u>Taka</u>	<u>Taka</u>

17 Unrealized (loss)/gain on securities

Opening Balance, January 01, 2024

Closing Balance, June 30, 2024 *

Changes during the period

(2,923,380)	(6,646,553)
(10,516,418)	(3,149,504)
(7,593,038)	3,497,048

* Please see **note 3.1** for the closing balance of unrealized (loss)/gain

18 Other operating expenses

Tax Deducted at Source from dividend income/(Refund received)

Tax Deducted at Source from interest income

IT Expense

(30,873)	181,224
-	58,086
10,500	10,500
(20,373)	249,811

19 Earnings Per Unit for the year/period

Profit for the year/period (A)

Number of units (B)

Earnings Per Unit (A/B)

(11,736,721)	3,451,780
16,825,610	18,267,961
(0.70)	0.19

EDGE AMC GROWTH FUND
Portfolio Statement
as at 30 June 2024

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)										
1	BRAC Bank Limited	641,146	36.95	23,689,263	34.30	21,991,308	(1,697,956)	-7.17%	11.95%	11.71%
2	The IBN SINA Pharmaceutical Industry Ltd.	34,590	293.12	10,139,020	249.80	8,640,582	(1,498,438)	-14.78%	5.11%	4.60%
3	Square Pharmaceuticals Limited	95,000	214.69	20,395,245	210.90	20,035,500	(359,745)	-1.76%	10.29%	10.67%
4	Marico Bangladesh Limited	8,955	2320.12	20,776,658	2274.50	20,368,148	(408,510)	-1.97%	10.48%	10.85%
5	Renata Limited	7,841	1057.23	8,289,745	770.10	6,038,354	(2,251,391)	-27.16%	4.18%	3.22%
6	British American Tobacco Bangladesh Company Limited	29,300	396.75	11,624,807	322.80	9,458,040	(2,166,767)	-18.64%	5.86%	5.04%
7	Bangladesh Submarine Cable Company Limited	24,170	212.27	5,130,591	123.50	2,984,995	(2,145,596)	-41.82%	2.59%	1.59%
8	Berger Paints Bangladesh Limited	2,200	1870.96	4,116,103	1844.70	4,058,340	(57,763)	-1.40%	2.08%	2.16%
	Sub-Total			104,161,433		93,575,266	(10,586,166)	-10.16%	52.53%	49.83%
B.Listed Mutual Funds CIS (Script wise)										
	N/A									
	Sub-Total	-		-		-	-	0.00%	0.00%	0.00%
C.Listed Corporate Bond/Debtenture										
	N/A									
	Sub-Total	-		-		-	-	0.00%	0.00%	0.00%
D.Other Listed Securities Script wise.If any										
	N/A									
	Sub-Total	-		-		-	-	0.00%	0.00%	0.00%
	Grand Total of Capital Market Securities(Listed)			104,161,433		93,575,266	(10,586,166)	-10.16%	52.53%	49.83%

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

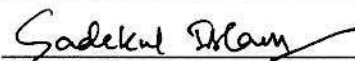
SL.	Investments in Stocks/Securities(Sectorwise)	No. of Shares/Units	Weighted average cost	Cost Value	Market price/Unit	Total Market Value	Appreciation(or Dimission) in the Market value/Fair value of Investments	% Change (in terms of cost)	% of Total NAV at Cost	% of Total NAV at MV
A.Open-End Mutual Funds (Script wise)										
01	Ekush First Unit Fund	306,387	11.47	3,515,286	11.70	3,585,034	69,749	1.98%	1.77%	1.91%
	Sub-Total			3,515,286		3,585,034	69,749	1.98%	1.77%	1.91%
B.Pre-IPO Placement Shares, If any										
	N/A									
	Sub-Total							0.00%	0.00%	0.00%
C.Listed Bond Debtenture Islamic securities (Script wise)										
	N/A									
	Sub-Total	-		-		-	-	0.00%	0.00%	0.00%
	Grand Total of Capital Market Securities(Non-Listed)			3,515,286		3,585,034	69,749	1.98%	1.77%	1.91%

*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	Market Value/Fair 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	BD0936444258 (364 Days)		1	24-Mar-25	35,852,520	-	36,798,491	945,971	2.64%	18.08%	19.60%
02	BD0909152243 (91 Days)		1	12-Aug-24	32,083,689	-	32,556,212	472,523	1.47%	16.18%	17.34%
	Sub-Total				67,936,209		69,354,703	1,418,494	4.11%	34.26%	36.93%
B.Term Deposit/Investment:											
No. and Date	Bank/Non-Bank Name		Rate of Interest/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	N/A				-	-		-			
	Sub-Total				-		-	-	0.00%	0.00%	0.00%
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	BRAC Bank Limited	SND Account	3.00%	1501204297261001	868,382	-	868,382	-	0.00%	0.44%	0.46%
02	BRAC Bank Limited	SND Account	3.00%	1501204297261006	556,191	-	556,191	-	0.00%	0.28%	0.30%
03	City Bank Limited	SND Account	3.00%	1122498585002	3,994,380	-	3,994,380	-	0.00%	2.01%	2.13%
04	Midland Bank Limited	Corporate Express Account	6.00%	0008-1060000041	15,810,151	-	15,810,151	-	0.00%	7.97%	8.42%
05	Midland Bank Limited	Corporate Express Account	6.00%	0008-1060000078	447,720	-	447,720	-	0.00%	0.23%	0.24%
	Sub-Total				21,676,825		21,676,825	-	0.00%	10.93%	11.54%
D.Cash in Hand:											
	Cash at Stock broker house - UCB & BRAC EPL				1	-	1				
Total Cash and Cash Equivalents and Investment in Securities					21,676,825		21,676,825				
Total Investment (1+2+3)					197,289,753		188,191,829				
Total Net Asset Value (NAV) at cost							198,297,740				
Total Net Asset Value (NAV) at Market Value							187,781,323				



S.M. Sadekul Islam
Manager - Finance & Operations



Ali Imam
Chief Executing officer & Managing Director