EDGE Bangladesh Mutual Fund

Statement of Financial Position (Un-audited)

as at 30 June 2026

Particulars	Notes	30-Jun-26 Taka	31-Dec-25 Taka
ASSETS			
Investments in listed securities - Stocks at market value	3.1	166,964,227	152,362,833
Investments in bonds- at market value	3.2	6,987,897	15,534,000
Investments in pref share - at cost value	3.3	19,000,000	19,000,000
Investments in Corporate Bonds- at cost value	Annex - A	10,000,000	10,000,000
Other receivables	4	4,291,680	3,564,685
Advances	5	217,488	97,454
Cash and cash equivalents	6	11,464,326	6,481,817
Total Assets		**218,925,618**	**207,040,789**
EQUITY AND LIABILITIES			
Shareholders' Equity			
Unit capital	7	140,152,920	149,562,370
Unit premium reserve	8	(7,696,811)	(3,145,825)
Retained earnings		85,087,538	59,247,912
Total Equity		**217,543,648**	**205,664,456**
Current Liabilities			
Accounts payable	9	93,328	65,286
Unclaimed dividend account	19	4	-
Liability for expenses	10	1,288,639	1,311,046
Total Liabilities		**1,381,971**	**1,376,332**
Total Equity and Liabilities		**218,925,618**	**207,040,789**
Net asset value (NAV)		217,543,648	205,664,456
Net Asset Value (NAV) per unit:			
At cost	11	**12.45**	**12.13**
At market price	12	**15.52**	**13.75**

These financial statements should be read in conjunction with annexed notes

Member
(Trustee)

Chief Executive Officer
(AMC)

Manager- Finance & Operations
(AMC)

Dated,
July 09, 2022

EDGE Bangladesh Mutual Fund
Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
For the period from 01 January 2026 to 30 June 2026

Particulars	Notes	01 January 2026 to 30 June 2026	01 January 2025 to 30 June 2025	01 April 2026 to 30 June 2026	01 April 2025 to 30 June 2025
		Taka	Taka	Taka	Taka
Income					
Interest income	13	1,212,286	3,092,949	487,653	1,454,931
Net gain on sale of marketable securities	14	6,824,080	(1,628,227)	1,771,412	-
Dividend income	15	7,043,242	3,433,573	5,711,548	2,599,179
Unrealized (loss)/gain on securities	16	18,826,652	6,706,804	15,800,745	557,632
		33,906,260	**11,605,098**	**23,771,358**	**4,611,742**
Less: Expenses					
Management fee		2,238,602	1,653,875	1,099,560	820,789
Amortization of preliminary and issue expenses		-	127,025	-	63,864
BSEC annual fee		69,180	91,427	33,776	45,123
CDBL charges		22,811	22,874	11,469	11,500
CDBL settlement and demat charges		5,354	3,419	2,499	902
Trustee fee		103,847	76,317	52,210	38,369
Custodian fee		89,313	58,899	45,970	31,717
Brokerage commission		82,125	58,353	33,133	15,840
Audit fee		24,795	24,794	12,466	12,466
Printing and publications		6,750	9,500	-	-
Bank charges and excise duties		28,935	32,220	1,695	1,310
Other operating expenses	17	10,676	(39,139)	5,426	5,250
		2,682,388	**2,119,564**	**1,298,203**	**1,047,130**
Profit/(loss) for the year/period		**31,223,872**	**9,485,534**	**22,473,155**	**3,564,612**
Add: Other comprehensive income		-	-	-	-
Total comprehensive income for the year/period		**31,223,872**	**9,485,534**	**22,473,155**	**3,564,612**
Total Number of units outstanding		**14,015,292**	**12,686,993**	**14,015,292**	**12,686,993**
Earnings Per Unit for the year/period	18	**2.23**	**0.75**	**1.60**	**0.28**

These financial statements should be read in conjunction with annexed notes

Member
(Trustee)

Ali Imam

Chief Executive Officer
(AMC)

Sadekul Islam

Dated,
July 09, 2022

Manager- Finance & Operations
(AMC)

EDGE Bangladesh Mutual Fund

Statement of Changes in Equity (Un-Audited)

For the period from January 01, 2025 to June 30, 2025

Amount in Taka

Particulars	Unit capital	Unit premium reserve	Retained earnings	Total equity
Balance as at 01 January 2025	**135,788,050**	**(9,417,302)**	**30,374,125**	**156,744,872**
Unit capital raised during the year	3,752,130	735,848	-	4,487,978
Unit surrendered	(12,670,250)	(2,358,488)	-	(15,028,738)
Dividend paid during the year	-	-	-	-
Net profit during the year	-	-	9,485,534	9,485,534
Balance as at 30 June 2025	**126,869,930**	**(11,039,942)**	**39,859,658**	**155,689,646**

For the period from January 01, 2026 to June 30, 2026

Particulars	Unit capital	Unit premium reserve	Retained earnings	Total equity
Balance as at 01 January 2026	**149,562,370**	**(3,145,825)**	**59,247,912**	**205,664,456**
Unit capital raised during the year	21,018,880	9,791,428	-	30,810,308
Unit surrendered	(30,428,330)	(14,342,414)	-	(44,770,744)
Dividend paid during the year	-	-	(5,384,245)	(5,384,245)
Net profit during the year	-	-	31,223,872	31,223,872
Balance as at 30 June 2026	**140,152,920**	**(7,696,811)**	**85,087,538**	**217,543,648**

Member
(Trustee)

Ali Imam

Chief Executive Officer
(AMC)

Sadekul Islam

Manager- Finance & Operations
(AMC)

Dated,
July 09, 2022

EDGE Bangladesh Mutual Fund
Statement of Cash Flows (Un-Audited)
For the period from 01 January 2026 to 30 June 2026

	01 January 2026 to 30 June 2026	01 January 2025 to 30 June 2025
	Taka	Taka
A. Cash flows from operating activities		
Interest income from Bank A/C	216,200	564,503
Interest income BB Bonds	1,289,869	1,531,330
Interest income T-Bills	-	2,457,010
Gain on sale of investments	6,824,080	(1,628,227)
Dividend income	6,148,509	3,247,573
Bank charge and excise duties	(28,935)	(32,220)
CDBL charges	(5,354)	(3,419)
Brokerage commission	(83,625)	(58,353)
Advertising and promotion	(6,413)	(9,025)
Custodian fee	(84,026)	(56,038)
Audit fee	(46,250)	(45,000)
Management fee	(2,073,010)	(1,506,596)
BSEC annual fee	(212,026)	(143,584)
Trustee fee	(103,847)	(76,317)
Tax deducted at source to Govt	(868,705)	(174,100)
IT expense	(9,975)	(9,450)
Net cash from operating activities	**10,956,493**	**4,058,088**
B. Cash flows from investing activities		
Net investment in shares and securities	4,700,825	(15,516,285)
Net investment in bonds & bills	7,944,316	13,354,680
Net cash from investing activities	**12,645,141**	**(2,161,605)**
C. Cash flows from financing activities		
Proceeds from issuance of units	13,097,454	4,487,800
Proceeds made for re-purchase of units	(30,076,840)	(14,140,668)
Units yet to issue	30,920	-
Dividend paid	(1,670,658)	-
Net cash from financing activities	**(18,619,125)**	**(9,652,868)**
Net cash flows for the year/period	**4,982,509**	**(7,756,385)**
Cash and cash equivalents at the beginning of the year/period	6,481,817	15,053,388
Cash Receivable from Stock Broker	-	-
Cash and cash equivalents at the end of the year/period	**11,464,326**	**7,297,003**
Net operating cash flows per unit	**0.78**	**0.32**

Member
(Trustee)

Ali Imam

Chief Executive Officer
(AMC)

Dated,
July 09, 2026

Manager- Finance & Operations
(AMC)

EDGE Bangladesh Mutual Fund
Investments in marketable securities
as at 30 June 2026

3.1 Investments in listed securities *Amount in Taka*

Company name	Number of share / unit	Weighted average price	Acquisition cost	Market price	Market value	% of NAV at cost	Unrealized gain/ (loss)
BRAC Bank Limited	685,400.00	33.78	23,150,444	65.50	44,893,700	13.27%	21,743,256
Eastern Bank PLC.	251,320.00	22.87	5,748,288	24.90	6,257,868	3.29%	509,580
Prime Bank PLC.	645,000.00	25.17	16,235,305	30.00	19,350,000	9.30%	3,114,695
Jamuna Bank PLC.	480,000.00	22.84	10,964,234	24.00	11,520,000	6.28%	555,766
Square Pharmaceuticals Limited	89,800.00	213.42	19,165,106	224.00	20,115,200	10.98%	950,094
Marico Bangladesh Limited	7,100.00	2,341.47	16,624,439	2,771.20	19,675,520	9.53%	3,051,081
Beximco Pharmaceuticals Limited	152,865.00	98.53	15,061,568	140.60	21,492,819	8.63%	6,431,251
BSRM Steels Limited	273,200.00	62.21	16,995,417	86.60	23,659,120	9.74%	6,663,703
Sub total			**123,944,801**		**166,964,227**	**71.03%**	**43,019,426**

3.1 Investments in Open-End Mutual Fund

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

3.2 Investments in Bonds

BD0926021108 - TB10Y0726	-	-	6,952,729	-	6,987,897	3.98%	35,168
Sub total			**6,952,729**		**6,987,897**	**3.98%**	**35,168**

3.3 Investments in Pref share

Renata PLC - Pref Share	10,000	1,900	19,000,000	1,900	19,000,000	10.89%	-
Sub total			**19,000,000**		**19,000,000**	**10.89%**	**-**

Total Investment in Marketable Securities	**149,897,530**		**192,952,124**	**85.91%**	**43,054,594**

Note: The Fund has invested 85.91% of the total net assets of the fund in the capital market instruments, the rest is held in Money market instrument and cash instruments.

	30-Jun-26	31-Dec-25
	Taka	Taka
4 Other receivables		
Interest receivables from Bangladesh Bank Bond	236,296	383,942
Coupon interest receivable from Corporate Bond	379,753	399,845
Dividend receivables	3,675,630	2,780,897
	4,291,680	**3,564,685**
# Preliminary and issue expenses		
Opening balance	-	150,186
Add: Addition made during the period	-	-
	-	**150,186**
Less: Amortization during the period	-	(150,186)
	-	-
5 Advances		
Annual CDBL fees	8,948	31,759
Annual BSEC Fee	208,541	65,695
	217,488	**97,454**
6 Cash and cash equivalents		
Cash at banks		
Current accounts with		
BRAC Bank Limited - 5001	3,724,853	1,031,692
BRAC Bank Limited - 5006	270,999	1,102,808
The City Bank Limited - 5001	182,059	23,093
Midland Bank A/c-4041	4,659	-
Midland Bank A/c-069	4,879,895	4,183,401
Midland Bank A/c-050	2,401,861	140,822
	11,464,326	**6,481,817**

		30-Jun-26 Taka	31-Dec-25 Taka
7	**Unit capital**		
	Opening balance (14,956,237 units of Taka 10 each)	149,562,370	135,788,050
	Units subscribed during the period (2,101,888 units of Taka 10 each)	21,018,880	29,446,430
	Units surrendered during the period (3,042,833 units of Taka 10 each)	(30,428,330)	(15,672,110)
		140,152,920	**149,562,370**
8	**Unit premium reserve**		
	Opening balance	(3,145,825)	(9,417,302)
	Add: Unit premium reserve during the period	9,791,428	9,891,035
	Less: Premium reimbursed for re-purchase of units	(14,342,414)	(3,619,558)
		(7,696,811)	**(3,145,825)**
9	**Accounts payable**		
	Payable to unit repurchase	62,407	63,698
	Accounts Payable (Unit not issued)	30,920	-
	Payable as Bank charge	-	1,500
	TDS payable	-	88
		93,328	**65,286**
10	**Liability for expenses**		
	Management fee	1,099,560	1,102,050
	Custodian fee	164,284	158,996
	Audit fee	24,795	50,000
		1,288,639	**1,311,046**
11	**Net Asset Value (NAV) per unit at cost**		
	Net Asset Value (NAV) at market price	217,543,648	205,664,456
	Add/(less): Unrealized Loss/(gain)	(43,054,594)	(24,227,942)
	Total Net Asset Value (NAV) at cost	**174,489,054**	**181,436,515**
	Number of unit	14,015,292	14,956,237
	NAV per unit at cost	**12.45**	**12.13**
12	**Net Asset Value per unit at market price**		
	Net Asset Value (NAV)	217,543,648	205,664,456
	Number of unit	14,015,292	14,956,237
	NAV per unit at market price	**15.52**	**13.75**

	01 January 2026 to 30 June 2026	01 January 2025 to 30 June 2025
	Taka	Taka
13 Interest income		
Interest Income from Bank	216,376	514,865
Interest Income from BB Bond	369,362	900,443
Interest Income from T-Bill	-	1,053,464
Coupon interest income from Corporate Bond	626,549	624,177
	1,212,286	**3,092,949**
14 Net gain on sale of marketable securities		
Gain on sale of marketable securities		
Beximco Pharmaceuticals Limited	757,238	-
BRAC Bank Limited	2,782,774	-
BSRM Steels Limited	251,806	-
Marico Bangladesh Limited	971,591	-
Prime Bank PLC.	443,609	-
Square Pharmaceuticals Limited	176,646	-
Ekush First Unit Fund	1,052,064	-
Midland Bank Growth Fund	8,000	-
BB Bond	661,350	-
	7,105,077	**-**
Loss on sale of marketable securities		
British American Tobacco Bangladesh Company Limited	-	(1,628,227)
The IBN SINA Pharmaceutical Industry Ltd.	(200,758)	-
Renata Ltd	(80,239)	-
	(280,997)	**(1,628,227)**
Net gain on sale of marketable securities	**6,824,080**	**(1,628,227)**
15 Dividend income		
Brac Bank Limited	894,000	618,750
British American Tobacco Bangladesh Company Limited	-	360,000
Eastern Bank Limited	610,000	437,500
Jamuna Bank PLC	1,392,000	-
Prime Bank PLC.	1,750,000	119,429
Marico Bangladesh Limited	806,250	1,744,700
Ekush First Unit Fund	177,704	153,194
Renata PLC - Pref share	1,413,288	-
	7,043,242	**3,433,573**
16 Unrealized (loss)/gain on securities		
Opening Balance, January 01, 2026	24,227,942	5,345,858
Closing Balance, June 30, 2026 *	43,054,594	12,052,661
Changes during the period	**18,826,652**	**6,706,804**

** Please see **note 3.1 & note 3.2** for the closing balance of unrealized (loss)/gain*

	01 January 2026 to 30 June 2026	01 January 2025 to 30 June 2025
	Taka	Taka
17 Other operating expenses		
Tax Deducted at Source from interest income	176	(49,639)
IT Expense	10,500	10,500
	10,676	**(39,139)**

18 Earnings Per Unit for the year/period

Profit for the year/period (A)	31,223,872	9,485,534
Total Number of units (B)	14,015,292	12,686,993
Earnings Per Unit (A/B)	**2.23**	**0.75**

19 Unclaimed Dividend Account

In compliance with regulatory directive BSEC/CMRRCD/2021-386/03, clause (vii), this balance represents dividends declared to unitholders that bounced back to the fund's dividend bank account due to failed electronic transfers, including incorrect bank account or routing numbers and closed recipient accounts. Detailed records containing individual investor names, BO account numbers, folio counts, and the specific failure rationales are maintained continuously by the Asset Management Company. This aggregate balance is reported as a separate line item under liabilities on the Statement of Financial Position, comprising BDT 4.32 across One BO account, who are requested to update their bank profile details for re-disbursement.

EDGE Bangladesh Mutual Fund

Portfolio Statement

as at 30 June 2026

Annexure - A

1.Investment in Capital Market Secruties(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	685,400	33.78	23,150,444	65.50	44,893,700	21,743,256	93.92%	13.27%	20.64%
2	Eastern Bank PLC.	251,320	22.87	5,748,288	24.90	6,257,868	509,580	8.86%	3.29%	2.88%
3	Prime Bank PLC.	645,000	25.17	16,235,305	30.00	19,350,000	3,114,695	19.18%	9.30%	8.89%
4	Jamuna Bank PLC.	480,000	22.84	10,964,234	24.00	11,520,000	555,766	5.07%	6.28%	5.30%
5	Square Pharmaceuticals Limited	89,800	213.42	19,165,106	224.00	20,115,200	950,094	4.96%	10.98%	9.25%
6	Marico Bangladesh Limited	7,100	2,341.47	16,624,439	2,771.20	19,675,520	3,051,081	18.35%	9.53%	9.04%
7	Beximco Pharmaceuticals Limited	152,865	98.53	15,061,568	140.60	21,492,819	6,431,251	42.70%	8.63%	9.88%
8	BSRM Steels Limited	273,200	62.21	16,995,417	86.60	23,659,120	6,663,703	39.21%	9.74%	10.88%
	Sub-Total			**123,944,801**		**166,964,227**	**43,019,426**	**34.71%**	**71.03%**	**76.75%**
	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/Debenture									
	N/A							0.00%	0.00%	0.00%
	Sub-Total	-	-	-	-	-	-	**0.00%**	**0.00%**	**0.00%**
								-		
	D.Other Listed Securities Script wise.If any									
1	Renata PLC - Pref Share	10,000	1,900.00	19,000,000	1,900.00	19,000,000	-	0.00%	10.89%	8.73%
	Sub-Total			**19,000,000**		**19,000,000**	-	**0.00%**	**10.89%**	**8.73%**
	Grand Total of Capital Market Securities(Listed)			**142,944,801**		**185,964,227**	**43,019,426**	**30.10%**	**81.92%**	**85.48%**

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

	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/Debenture /Islamic securities (Script wise)									
01	BRACBANKBOND - 2nd Subordinated Bond		-	10,000,000	-	10,379,753	379,753	3.80%	5.73%	4.77%
	Sub-Total			**10,000,000**		**10,379,753**	**379,753**	**3.80%**	**5.73%**	**4.77%**
	Grand Total of Capital Market Securities(Non-Listed			**10,000,000**		**10,379,753**	**379,753**	**3.80%**	**5.73%**	**4.77%**

*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	BD0926021108 (10 Years Bond -TB10Y0726)	01	20-Jul-26	6,952,729	-	6,987,897	35,168	0.51%	3.98%	3.21%
	Sub-Total			**6,952,729**		**6,987,897**	**35,168**	**0.51%**	**3.98%**	**3.21%**

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			-	-	-	-	0.00%	0.00%	0.00%
	Sub-Total			-		-	-	**0.00%**	**0.00%**	**0.00%**

C.Cash at Bank:

SI No	Bank Name,	Nat	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%	1501204002925001	3,724,853	-	3,724,853	-	0.00%	2.13%	1.71%
02	BRAC Bank Limited	SND Account	3.00%	1501204002925006	270,999	-	270,999	-	0.00%	0.16%	0.12%
03	City Bank Limited	SND Account	3.00%	1122498585001	182,059	-	182,059	-	0.00%	0.10%	0.08%
04	Midland Bank Limited	Current Account	-	0011-1050014041	4,659	-	4,659	-	0.00%	0.00%	0.00%
05	Midland Bank Limited	Corporate Express Account	7.00%	0008-1060000069	4,879,895	-	4,879,895	-	0.00%	2.80%	2.24%
06	Midland Bank Limited	Corporate Express Account	7.00%	0008-1060000050	2,401,861	-	2,401,861	-	0.00%	1.38%	1.10%
	Sub-Total				**11,464,326**		**11,464,326**	-	**0.00%**	**6.57%**	**5.27%**

D.Cash in Hand/Broker:

	Cash available on Stock Brokerage Accounts			-	-	-
Total Cash and Cash Equivalents and Investment in Securities (not related in Capital):				**11,464,326**		**11,464,326**

Total Investment (1+2+3)		**171,361,856**		**214,796,203**
Total Net Asset Value (NAV) at cost				**174,489,054**
Total Net Asset Value (NAV) at Market Value				**217,543,648**

Sadekul Islam

S.M. Sadekul Islam

Manager - Finance & Operations

Ali Imam

Ali Imam

Chief Executing officer & Managing Director