


EDGE High Quality Income Fund
Statement of Financial Position
As at 30 September 2022


	Note(s)	30-Sep-22 <u>Taka</u>	30-Jun-22 <u>Taka</u>
ASSETS			
Investments - at market price	3	132,101,538	36,339,214
Other receivables	4	2,694,079	16,578,682
Preliminary and issue expenses	5	3,021,014	3,140,658
Advances	6	885,775	298,310
Fixed deposit receipts (FDRs)	7	67,100,000	101,400,000
Cash and cash equivalents	8	42,676,339	131,817,340
		248,478,745	289,574,204
EQUITY AND LIABILITIES			
<u>Shareholders' Equity</u>			
Unit capital	9	237,828,290	283,499,340
Unit premium reserve	10	(1,009,635)	501,803
Retained earnings		11,144,568	5,082,744
Total		247,963,223	289,083,887
<u>Current Liabilities</u>			
Accounts payable	11	3,500	1,800
Liability for expenses	12	512,022	488,517
Total		515,522	490,317
Total Equity and Liabilities		248,478,745	289,574,204
Net asset value (NAV)		247,963,223	289,083,887
Net Asset Value (NAV) per unit:			
At cost	13	10.42	10.18
At market price	14	10.43	10.20

These financial statements should be read in conjunction with annexed notes


Member
(Trustee)


Chief Executive Officer
(AMC)

Dated,
October 13, 2022


Manager- Finance & Operations
(AMC)

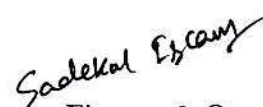
EDGE High Quality Income Fund
Statement of Profit or Loss and Other Comprehensive Income
For the period ended 30 September 2022

Particulars	Note	From July 2022 to September 2022
		Taka
INCOME		
Interest income	15	5,048,116
Net gain on sale of marketable securities	16	2,248,742
Unrealised gain increase/(decrease)	17	(338,246)
Total		6,958,612
EXPENSES		
Management fee		464,595
Amortization of preliminary and issue expenses		119,644
BSEC annual fee		70,162
CDBL charges		11,595
CDBL settlement and demat charges		5,054
Trustee fee		31,378
Custodian fee		22,274
IPO subscription fee		8,000
Brokerage commission		6,059
Audit fee		32,857
Printing and publications		10,550
Bank charges and excise duties		7,275
Other operating expenses		107,344
Total		896,787
Profit for the period		6,061,825
Total comprehensive income for the period	18	6,061,825
Number of units outstanding		23,782,829
Earnings per unit for the period		0.25


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EDGE High Quality Income Fund
Statement of Changes in Equity

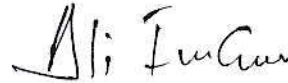
For the period from July 01, 2022 to September 30, 2022

Particulars	Unit capital	Unit premium reserve	Retained earnings	Total equity
Balance as at 01 July 2022	283,499,340	501,803	5,082,744	289,083,887
Unit capital raised during the year	6,247,470	232,551	-	6,480,021
Unit surrendered	(51,918,520)	(1,743,989)	-	(53,662,509)
Dividend paid during the year	-	-	-	-
Net profit during the year	-	-	6,061,825	6,061,825
Balance as at 30 September 2022	237,828,290	(1,009,635)	11,144,568	247,963,223

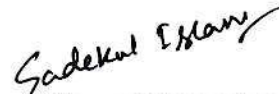


Member
(Trustee)

Dated,
October 13, 2022



Chief Executive Officer
(AMC)



Manager- Finance & Operations
(AMC)

EDGE High Quality Income Fund
Statement of Cash Flows
For the period ended 31 March 2022

From 01 January
2022 to 31 March
2022

Taka

A. Cash flows from operating activities


Interest income from Bank A/C	-
Interest income FDRs	1,763,681
Interest income BB Bond	903,445
Gain on sale of investments	2,248,742
Dividend income	1,424,850
Advances CDBL fee	-
Bank charge and excise duties	(1,275)
CDBL charges	(5,054)
IPO Application fee	(8,000)
Brokerage commission	(6,059)
Advertising and promotion	(7,050)
Custodian fee	(12,830)
Audit fee	(50,000)
Management fee	(433,392)
BSEC annual fee	-
Trustee fee	(63,101)
BO account fee	-
Printing	(1,800)
IT expense	-
Net cash from operating activities	5,752,158

B. Cash flows from investing activities

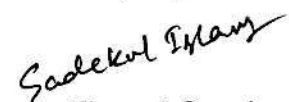
Net investment in fixed deposit instruments	34,300,000
Net investment in Bangladesh Bank Bonds	-
Net investment in T-Bill	(77,703,990)
Net investment in shares and securities	(18,396,581)
Net investment in IPO	14,089,900
Issue and formation expense capitalized	-
Net cash from investing activities	(47,710,671)

C. Cash flows from financing activities

Proceeds from issuance of units	6,480,000
Proceeds made for re-purchase of units	(53,662,488)
Dividend paid	-
Net cash from financing activities	(47,182,488)
Net cash flows for the year/period	(89,141,001)
Cash and cash equivalents at the beginning of the year/period	131,817,340
Cash and cash equivalents at the end of the year/period	42,676,339
Net operating cash flows per unit	0.24


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Dated,
October 13, 2022

EDGE High Quality Income Fund
Investments in marketable securities
As at 30 September 2022

3 A. Investments in listed securities

Company name	Number of share / unit	Weighted average price	Acquisition cost	Market price	Market value	% of NAV	Amount in Taka
							Unrealized gain/ (loss)
N/A							
Sub total							0.00%

B. Investments in Initial Public Offering (IPO)

Chartered Life Insurance Company Ltd	63,750	10.00	637,500	10	637,500	0.26%	-
Sub total							637,500

C. Investments in Bonds

Bangladesh Bank Bond 1 (BD0924021050)	-	-	20,278,587	-	19,589,751	8.18%	(688,836)
Bangladesh Bank Bond 1 (BD0927761058)	-	-	4,264,225	-	4,158,642	1.72%	(105,582)
APSCL Bond	5,441	5.464	29,728,625	5.515	30,007,115	12.00%	278,490
Sub total							54,271,437

D. Investments in T-Bills

91 days (BD0936474222)	-	-	9,834,960	-	9,927,160	3.97%	92,200
182 days (BD0918208234)	-	-	38,979,600	-	39,378,960	15.73%	399,360
364 days (BD0936494238)	-	-	28,889,430	-	29,039,910	0.00%	150,480
Sub total							77,703,990
Total					132,101,538	41.59%	126,112

Note: The Fund has invested 41.59% of the total net assets of the fund in the capital market instruments, the rest is held in cash instruments.

	30-Sep-22	30-Jun-22
	Taka	Taka
4 Other receivables		
Accounts Receivable	637,500	14,727,400
Interest receivables from FDRs	603,514	1,003,520
Interest receivables from Bank A/C	1,080,535	-
Interest receivable from Bangladesh Bank Bond Coupon	367,990	847,763
Interest receivables from T-Bills	642,040	-
	3,331,579	16,578,682

5 Preliminary and issue expenses		
Opening balance	3,140,658	3,322,725
Add: Addition made during the period	-	-
	3,140,658	3,322,725
Less: Amortization during the period	(119,644)	-
	3,021,014	3,322,725

6 Advances		
Annual CDBL fees	19,030	30,625
IPO Application at Chartered Life Insurance Company Ltd (CLICL)	637,500	-
Annual BSEC Fee	197,522	267,685
Pre-paid Trustee Fee	31,723	0.0
	885,775	298,310

SI No	Bank/NBFI name	Rate of Interest	Tenure	Maturity date		
01	IDLC Finance Limited -01, FDR No:10452254819401	6.85%	3 Months	03-Nov-22	9,600,000	9,600,000
02	IDLC Finance Limited -02, FDR No:10452254819402	6.85%	3 Months	03-Nov-22	9,600,000	9,600,000
03	IDLC Finance Limited -03, FDR No:10452254819403	6.85%	4 Months	02-Dec-22	9,600,000	9,600,000
04	IDLC Finance Limited -04, FDR No:10452254819404	7.00%	5 Months	01-Jan-23	9,600,000	9,600,000
05	Midland Bank Limited -05, FDR No:0008-1710000846	6.10%	3 Months	03-Aug-22	-	9,000,000
06	Midland Bank Limited -06, FDR No:0008-1710000837	6.10%	3 Months	03-Aug-22	-	9,000,000
07	Midland Bank Limited -07, FDR No:0008-1710000828	5.75%	3 Months	03-Aug-22	-	45,000,000
08	IDLC Finance Limited -13, FDR No: 10452254819407	7.00%	3 Months	29-Nov-22	9,500,000	-
09	IPDC Finance Limited -11, FDR No: 1001251000032599	7.00%	3 Months	29-Nov-22	9,600,000	-
10	IPDC Finance Limited -12, FDR No: 1001251000032600	7.00%	3 Months	29-Nov-22	9,600,000	-
					67,100,000	101,400,000

8 Cash and cash equivalents		
Cash at banks		
<i>Current accounts with</i>		
BRAC Bank Limited - 5001	2,515,366	23,307,329
Community Bank Bangladesh Limited - 6301	20,001,000	-
Midland Bank A/c- 096	14,723,239	42,626,758
Midland Bank A/c- 130	5,436,734	46,957,204
	42,676,339	112,891,290
<i>Cash at brokerage accounts</i>		
Cash available on Stock Brokerage House	-	18,926,050
	-	18,926,050
	42,676,339	131,817,340

	<u>30-Sep-22</u>	<u>30-Jun-22</u>
	<u>Taka</u>	<u>Taka</u>
9 Unit capital		
Opening balance (28,349,934 units of Taka 10 each)	283,499,340	-
Units subscribed during the period (624,747 units of Taka 10 each)	6,247,470	318,669,340
Units surrendered during the period (5,191,852 units of Taka 10 each)	(51,918,520)	(35,170,000)
	<u>237,828,290</u>	<u>283,499,340</u>
10 Unit premium reserve		
Opening balance	501,803	-
Add: Unit premium reserve during the period	232,551	680,323
Less: Premium reimbursed for re-purchase of units	(1,743,989)	(178,520)
	<u>(1,009,635)</u>	<u>501,803</u>
11 Accounts payable		
CDBL Settlement & Demat Charges	3,500	1,800
	<u>3,500</u>	<u>1,800</u>
12 Liability for expenses		
Management fee	464,595	433,392
Custodian fee	6,299	5,125
Audit fee	32,857	50,000
	<u>503,751</u>	<u>488,517</u>
13 Net Asset Value (NAV) per unit at cost		
Net Asset Value (NAV) at market price	247,963,223	289,083,887
Add/less: Unrealized (Loss)/gain	(126,112)	(464,358)
Total Net Asset Value (NAV) at cost	247,837,112	288,619,529
Number of unit	23,782,829	28,349,934
NAV per unit at cost	<u>10.42</u>	<u>10.18</u>
14 Net Asset Value per unit at market price		
Net Asset Value (NAV)	247,963,223	289,083,887
Number of unit	23,782,829	28,349,934
NAV per unit at market price	<u>10.43</u>	<u>10.20</u>

From 01 July 2022 to
30 September 2022

Taka

15 Interest income

Interest Income from Bank	1,080,535
Interest Income from BB Bond Coupon	1,896,073
Interest Income from T-Bill	642,040
Interest Income from FDR	1,429,469
	<u>5,048,116</u>

16 Net gain on sale of marketable securities

Gain on sale of marketable securities

Achia Sea Foods Limited	1,057,169
BD Paints Limited	828,898
Meghna Insurance Company Limited	362,675
	<u>2,248,742</u>

Loss on sale of marketable securities

Achia Sea Foods Limited	-
BD Paints Limited	-
Meghna Insurance Company Limited	-
	-

Net gain on sale of marketable securities

2,248,742

17 Unrealized (loss)/gain on securities

Opening Balance, January 01, 2022	464,358
Closing Balance, September 30, 2022	126,112
Changes during the period	<u>(338,246)</u>

18 Earnings Per Unit for the year/period

Profit for the year/period (A)	6,061,825
Number of units (B)	23,782,829
Earnings Per Unit (A/B)	<u>0.25</u>

EDGE AMC LIMITED
Name of the Scheme/Mutual Fund: EDGE HIGH QUALITY INCOME FUND
Portfolio Statement as at September 30, 2022

Annexure - A

1. Investment in Capital Market Securities (Listed):

SL	Investments in Stocks (Sector-wise)	No. of Shares/Units	Weighted average cost	Cost Value	Market price	Total Market Value	Appreciation (or Diminution) in the Market value/Fair value of Investments	% Change (in terms of cost)	% of Total AUM
	A. Shares of Listed Companies (Script wise)								
	N/A								
	Sub-Total								
	B. Listed Mutual Funds (Script wise)								
	N/A								
	Sub-Total								
	C. Listed Corporate Bonds/Debt Instruments								
01	AFSCL Non-Convertible and Fully Redeemable Coupon Bearing Bond	5,441	5,633.82	29,728,625	5515.00	30,007,115	278,490	100.00%	12.26%
02	Other Listed Securities Script wise, if any		5,633.82	29,728,625	5515.00	30,007,115	278,490	100.00%	12.26%
	Sub-Total								
	Grand Total of Capital Market Securities (Listed)			29,728,625		30,007,115	278,490	0.94%	12.26%

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

SL	Investments in Stocks (Sector-wise)	No. of Shares/Units	Weighted average cost	Cost Value	Market price	Total Market Value	Appreciation (or Diminution) in the Market value/Fair value of Investments	% Change (in terms of cost)	% of Total AUM
	A. Open-End Mutual Funds (Script wise)								
	N/A								
	Sub-Total								
	BIPO Placement Shares, if any								
01	Chartered Life Insurance Company Ltd	63,750	10.00	637,500	10.00	637,500		0.00%	0.26%
	Sub-Total								
	B. Pre-IPO Placement Shares, if any								
	N/A								
	Sub-Total								
	C. Listed Bond Debenture Islamic securities (Script wise)								
	N/A								
	Sub-Total								
	Grand Total of Capital Market Securities (Non-Listed)			637,500		637,500			0.26%

*For open-end Mutual Funds, unit price is considered as market rate. *For other non-listed securities, fair value (at bid) is considered as market rate. *For other non-listed securities, fair value (at bid) is considered as market rate. *For other non-listed securities, fair value (at bid) is considered as market rate. *For other non-listed securities, fair value (at bid) is considered as market rate.

3. Cash and Cash Equivalents and Investment in Securities not related to Capital Markets:

SI No	Instrument (Script/Wise)	Type (B. Sec/Other)	No. of Instrument	Cost Value	Market Value/Fair Value
01	BD0924021050	5 Years T-Bond	1	20,276,587.20	19,989,750.90
02	BD0927761058	5 Years T-Bond	1	4,264,224.00	4,158,642.40
	Sub-Total		2	24,540,811.20	24,148,393.30
01	BD0636474222	91 Days T-Bill	1	9,834,950.00	9,627,160.00
02	BD0616208234	182 Days T-Bill	1	38,979,600.00	39,379,960.00
03	BD0636494238	364 Days T-Bill	1	28,889,450.00	29,039,910.00
	Sub-Total		3	77,703,999.00	78,346,030.00
	B. Term Deposits/Investment:				
SI No	Bank/Non-Bank Name	Rate of Interest/Profit	Maturity Date	Investment value	Market Value
01	IDLC Finance Limited	6.85%	03-Nov-22	9,600,000.00	9,627,160.00
02	IDLC Finance Limited	6.85%	03-Nov-22	9,600,000.00	9,627,160.00
03	IDLC Finance Limited	6.85%	02-Dec-22	9,600,000.00	9,659,914.00
04	IDLC Finance Limited	7.00%	01-Jan-23	9,600,000.00	9,707,080.00
05	IDLC Finance Limited	7.00%	29-Nov-22	9,600,000.00	9,655,513.00
06	IDLC Finance Limited	7.00%	29-Nov-22	9,600,000.00	9,655,513.00
07	IDLC Finance Limited	7.00%	28-Nov-22	9,500,000.00	9,554,935.00
	Sub-Total		7	67,100,000.00	67,661,609.00
	C. Cash at Bank:				
SI No	Bank Name	Nature of Account	Rate of Interest/Profit	Available Balance	
01	BRAC Bank Limited	SAID Account	3.00%	1501-20468355001	2,515,365
02	Mellat Bank Limited	Corporate Express Account	4.50%	0008-10620003016	14,723,239
03	Mellat Bank Limited	Corporate Express Account	4.50%	0008-10620001310	5,438,724
04	Community Bank Bangladesh Limited	SAID Account	5.25%	7032-1665301	20,001,900
	Sub-Total			42,679,339	
	D. Cash in Hand:				
				42,679,339	
	Total Cash and Cash Equivalents and Investment in Securities (not related to Capital):			242,369,265.89	243,076,968.31
	Total Investment (1+2+3)				

Sadeel Exsom

S.M. Sadeel Exsom
Manager - Finance & Operations

All Items
Chief Executive Officer & Managing Director

