


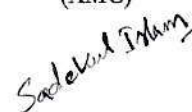
EDGE High Quality Income Fund
Statement of Financial Position
As at 31 December 2022

Particulars	Notes	31-Dec-22	30-Jun-22
		Taka	Taka
ASSETS			
Investments - at market price	3	179,777,068	36,339,214
Other receivables	4	3,646,035	16,578,682
Preliminary and issue expenses	5	2,901,369	3,140,658
Advances	6	134,796	298,310
Fixed deposit receipts (FDRs)	7	57,500,000	101,400,000
Cash and cash equivalents	8	12,617,286	131,817,340
		256,576,554	289,574,204
EQUITY AND LIABILITIES			
<u>Shareholders' Equity</u>			
Unit capital	9	242,430,620	283,499,340
Unit premium reserve	10	(785,048)	501,803
Retained earnings		14,435,587	5,082,744
Total		256,081,158	289,083,887
<u>Current Liabilities</u>			
Accounts payable	11	-	1,800
Liability for expenses	12	495,396	488,517
Total		495,396	490,317
Total Equity and Liabilities		256,576,554	289,574,204
Net asset value (NAV)		256,081,158	289,083,887
Net Asset Value (NAV) per unit:			
At cost	13	10.51	10.18
At market price	14	10.56	10.20

These financial statements should be read in conjunction with annexed notes


Member
(Trustee)


Chief Executive Officer
(AMC)




Manager- Finance & Operations
(AMC)


Dated,
January 15, 2023

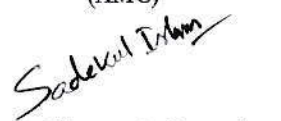
EDGE High Quality Income Fund
Statement of Profit or Loss and Other Comprehensive Income
For the period ended 31 December 2022

Particulars	Note	From 01 July 2022 to 31 December 2022
		Taka
INCOME		
Interest income	15	8,114,238
Net gain on sale of marketable securities	16	2,148,984
Dividend income	17	-
Unrealised gain increase/(decrease)	18	900,359
Total		11,163,581
EXPENSES		
Management fee		905,478
Amortization of preliminary and issue expenses		239,288
BSEC annual fee		140,325
CDBL charges		23,189
CDBL settlement and demat charges		5,817
Trustee fee		63,101
Custodian fee		37,080
IPO subscription fee		19,000
Brokerage commission		16,137
Audit fee		25,137
Printing and publications		18,425
Bank charges and excise duties		104,818
Other operating expenses		212,943
Total		1,810,739
Profit for the period		9,352,843
Total comprehensive income for the period	19	9,352,843
Number of units outstanding		24,243,062
Earnings per unit for the period		0.39

These financial statements should be read in conjunction with annexed notes


Member
(Trustee)



Chief Executive Officer
(AMC)


Manager- Finance & Operations
(AMC)

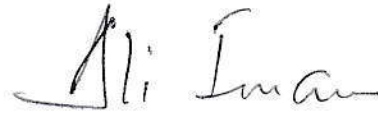
Dated,
January 15, 2023

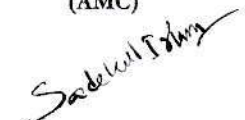
EDGE High Quality Income Fund
Statement of Changes in Equity
For the period from July 01, 2022 to December 31, 2022

Particulars	Unit capital	Unit premium reserve	Retained earnings	Total equity
Balance as at 01 January 2022	283,499,340	501,803	5,082,744	289,083,887
Unit capital raised during the year	11,304,580	481,972	-	11,786,552
Unit surrendered	(52,373,300)	(1,768,823)	-	(54,142,123)
Dividend paid during the year	-	-	-	-
Net profit during the year	-	-	9,352,843	9,352,843
Balance as at 31 December 2022	242,430,620	(785,048)	14,435,587	256,081,158


Member
(Trustee)


Dated,
January 15, 2023


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 July 2022 to 31 December 2022
	<u>Taka</u>
A. Cash flows from operating activities	
Interest income from Bank A/C	1,267,578
Interest income FDRs	2,813,931
Interest income BB Bond	903,445
Gain on sale of investments	2,148,984
Dividend income	1,424,850
Advances CDBL fee	-
Bank charge and excise duties	(95,818)
CDBL charges	(5,817)
IPO Application fee	(19,000)
Brokerage commission	(16,137)
Advertising and promotion	(18,425)
Custodian fee	(12,830)
Audit fee	(50,000)
Management fee	(897,987)
BSEC annual fee	-
Trustee fee	(63,101)
BO account fee	-
Printing	(1,800)
IT expense	-
Net cash from operating activities	7,377,874
B. Cash flows from investing activities	
Net investment in fixed deposit instruments	43,897,000
Net investment in Bangladesh Bank Bonds	(20,441,171)
Net investment in T-Bill	(106,926,096)
Net investment in shares and securities	(752,091)
Net investment in IPO	-
Issue and formation expense capitalized	-
Net cash from investing activities	(84,222,358)
C. Cash flows from financing activities	
Proceeds from issuance of units	11,786,510
Proceeds made for re-purchase of units	(54,142,081)
Dividend paid	-
Net cash from financing activities	(42,355,571)
Net cash flows for the year/period	(119,200,055)
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	12,617,286
Net operating cash flows per unit	0.30


Member
(Trustee)


Chief Executive Officer
(AMC)
Sadeem Islam

Dated,
January 15, 2023

Manager- Finance & Operations
(AMC)

EDGE High Quality Income Fund
Investments in marketable securities
As at 31 December 2022

A. 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)
Islami Commercial Insurance Company Limited	7,623	10.00	76,230	28	214,206	0.03%	137,976
Sub total			76,230		214,206	0.03%	137,976
B. Investments in Initial Public Offering (IPO)							
N/A			-		-	-	-
Sub total			-		-	-	-
C. Investments in Bonds							
Bangladesh Bank Bond 1 (BD0924021050)	-	-	20,278,587	-	19,549,298	7.96%	(729,289)
Bangladesh Bank Bond 2 (BD0927761058)	-	-	1,259,885	-	1,227,819	0.49%	(32,066)
Bangladesh Bank Bond 3 (BD0931481107)	-	-	19,986,280	-	19,986,400	7.85%	120
APSL Bond	5,443	5,464	29,739,645	5,500	29,936,500	11.68%	196,855
Sub total			71,264,396		70,700,017	27.98%	(564,380)
D. Investments in T-Bills							
BD0918208234 (182 Days)	-	-	38,979,600	-	39,984,880	15.30%	1,005,280
BD0936494238 (182 Days)	-	-	28,889,430	-	29,455,470	11.34%	566,040
BD0918220239 (364 Days)	-	-	9,686,070	-	9,818,490	3.80%	132,420
BD0909130231 (91 Days)	-	-	24,604,350	-	24,687,225	9.66%	82,875
BD0909134233 (91 Days)	-	-	4,912,275	-	4,916,780	1.93%	4,505
Sub total			107,071,725		108,862,845	42.04%	1,791,120
Total			178,412,351		179,777,068	70.04%	1,364,717

Note: The Fund has invested 70.04% of the total net assets of the fund in the capital market instruments, the rest is held in cash instruments.

	31-Dec-22	30-Jun-22
	Taka	Taka
4 Other receivables		
Accounts Receivable	-	14,727,400
Interest receivables from FDRs	595,210	1,003,520
Interest receivables from Bank A/C	-	-
Interest receivable from Bangladesh Bank Bond Coupon	1,259,705	847,763
Interest receivables from T-Bills	1,791,120	-
Fund Receivable from Unit purchase	-	-
Dividend receivables	-	-
	3,646,035	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	(239,288)	-
	2,901,369	3,322,725

6 Advances		
Annual CDBL fees	7,436	30,625
IPO Application at Chartered Life Insurance Company Ltd (CLICL)	-	-
Annual BSEC Fee	127,360	267,685
Pre-paid Trustee Fee	(0)	0
	134,796	298,310

7 Fixed deposit receipts (FDRs)					
Sl No	Bank/NBFI name	Rate of Interest	Tenure	Maturity date	
01	IDLC Finance Limited -01, FDR No:10452254819401	6.85%	3 Months	3-Nov-22	-
02	IDLC Finance Limited -02, FDR No:10452254819402	7.00%	3 Months	3-Feb-23	9,600,000
03	IDLC Finance Limited -03, FDR No:10452254819403	6.85%	4 Months	3-Mar-23	9,600,000
04	IDLC Finance Limited -04, FDR No:10452254819404	7.00%	5 Months	1-Jan-23	9,600,000
05	Midland Bank Limited -05, FDR No:0008-1710000846	6.10%	3 Months	3-Aug-22	-
06	Midland Bank Limited -06, FDR No:0008-1710000837	6.10%	3 Months	3-Aug-22	-
07	Midland Bank Limited -07, FDR No:0008-1710000828	5.75%	3 Months	3-Aug-22	-
08	IDLC Finance Limited -13, FDR No: 10452254819407	7.00%	3 Months	1-Mar-23	9,500,000
09	IPDC Finance Limited -11, FDR No: 1001251000032599	7.00%	4 Months	29-Mar-23	9,600,000
10	IPDC Finance Limited -12, FDR No: 1001251000032600	7.00%	3 Months	28-Feb-23	9,600,000
					57,500,000
					101,400,000

8 Cash and cash equivalents		
Cash at banks		
<i>Current accounts with</i>		
BRAC Bank Limited - 5001	6,534,890	23,307,329
BRAC Bank Limited - 5006	-	-
Community Bank Bangladesh Limited - 6301	2,092,290	-
Midland Bank A/c- 096	646,677	42,626,758
Midland Bank A/c- 130	357,623	46,957,204
	9,631,480	112,891,290
<i>Cash at brokerage accounts</i>		
Cash available on Stock Brokerage House	2,985,806	18,926,050
	2,985,806	18,926,050
	12,617,286	131,817,340

	<u>31-Dec-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 (1,130,458.00 units of Taka 10 each)	11,304,580	318,669,340
Units surrendered during the period (5,237,330.00 units of Taka 10 each)	(52,373,300)	(35,170,000)
	242,430,620	283,499,340
10 Unit premium reserve		
Opening balance	501,803	-
Add: Unit premium reserve during the period	481,972	680,323
Less: Premium reimbursed for re-purchase of units	(1,768,823)	(178,520)
	(785,048)	501,803
11 Accounts payable		
CDBL Settlement & Demat Charges	-	1,800
Newspaper Publication Exp	-	-
Fund Payable to Unit Repurchase	-	-
	-	1,800
12 Liability for expenses		
Management fee	440,883	433,392
Custodian fee	12,379	5,125
Audit fee	25,137	50,000
	478,400	488,517
13 Net Asset Value (NAV) per unit at cost		
Net Asset Value (NAV) at market price	256,081,158	289,083,887
Add/less: Unrealized (Loss)/gain	(1,364,717)	(464,358)
Total Net Asset Value (NAV) at cost	254,716,442	288,619,529
Number of unit	24,243,062	28,349,934
NAV per unit at cost	10.51	10.18
14 Net Asset Value per unit at market price		
Net Asset Value (NAV)	256,081,158	289,083,887
Number of unit	24,243,062	28,349,934
NAV per unit at market price	10.56	10.20

**From 01 July 2022 to
31 December 2022**

	<u>Taka</u>
15 Interest income	
Interest Income from Bank	1,353,767
Interest Income from BB Bond	-
Interest Income from BB Bond Coupon	2,332,896
Interest Income from T-Bill	1,956,160
Interest Income from FDR	2,471,415
	8,114,238
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
Chartered Life Insurance Company Limited	388,833
Meghna Insurance Company Limited	362,675
	2,637,575
Loss on sale of marketable securities	
Global Islami Bank Limited	(471,550)
BB Bond (BD0927761058)	(17,041)
	(488,591)
Net gain on sale of marketable securities	2,148,984
17 Dividend income	
APSCL Bond	-
	-
18 Unrealized (loss)/gain on securities	
Opening Balance, July 01, 2022	464,358
Closing Balance, December 30, 2022	1,364,717
Changes during the period	900,359
19 Earnings Per Unit for the year/period	
Profit for the year/period (A)	9,352,843
Number of units (B)	24,243,062
Earnings Per Unit (A/B)	0.39

EDGE AMC LIMITED
Name of the Scheme/Mutual Fund: EDGE HIGH QUALITY INCOME FUND
Portfolio Statement
As at 31 December 2022

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	Total Market Value	Appreciation(or Dimission) in the Market value/Fair value of Investments	% Change (in terms of cost)	% of total Investment	% of Total NAV at Cost
A. Shares of Limited Companies (Script wise)										
01	Islami Commercial Insurance Company Limited	7,623	10.00	76,230	28.10	214,206	137,976	181.00%	0.03%	0.03%
	Sub-Total			76,230		214,206	137,976	181.00%	0.03%	0.03%
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/Debtenture										
01	APSCL Non-Convertible and Fully Redeemable Coupon Bearing Bond	5,443	5463.83	29,739,645	5500.00	29,936,500	196,855	99.74%	12.11%	11.68%
	Sub-Total		5463.83	29,739,645	5500.00	29,936,500	196,855	99.74%	12.11%	11.68%
D. Other Listed Securities Script wise. If any										
	N/A	-		-		-	-			
	Sub-Total			-		-	-			
Grand Total of Capital Market Securities(Listed)				29,815,875		30,150,706	334,832	1.12%	12.14%	11.71%

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	Total Market Value	Appreciation(or Dimission) in the Market value/Fair value of Investments	% Change (in terms of cost)	% of total Investment	% of Total NAV at Cost
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. Listed Bond Debtenture Islamic securities (Script wise)										
	N/A	-		-		-	-	0.00%	0.00%	0.00%
	Sub-Total			-		-	-	0.00%	0.00%	0.00%
Grand Total of Capital Market Securities(Non-Listed)				-		-	-	0.00%	0.00%	0.00%

*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 (IFRS) 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)		Types (G. Sec/Others)	No. of Instrument	Cost Value	Market Value/Fair Value
01	BD0924021050	5 Years T-Bond	1	20,278,587.20	19,549,288.10
02	BD0927761058	5 Years T-Bond	1	1,259,884.60	1,227,818.80
03	BD0931481107	10 Years T-Bond	1	19,986,280.00	19,986,400.00
	Sub-Total		3	41,524,751.80	40,763,516.90
01	BD0918208234	182 days - T-Bills	1	38,979,600.00	39,984,880.00
02	BD0936494238	364 days - T-Bills	1	28,889,430.00	29,455,470.00
03	BD0918220239	182 days - T-Bills	1	9,686,070.00	9,818,490.00
04	BD0909130231	91 days - T-Bills	1	24,604,350.00	24,687,225.00
05	BD0909134233	91 days - T-Bills	1	4,912,275.00	4,916,780.00
	Sub-Total		5	107,071,725.00	108,862,845.00
B. Term Deposit/Investment:					
SI No	Bank/Non-Bank Name	Rate of Interest/Profit	Maturity Date	Investment value	Maturity Value
01	IDLC Finance Limited -02, FDR No: 10452254819402	7.00%	3-Feb-23	9,600,000.00	9,699,969.23
02	IDLC Finance Limited -03, FDR No: 10452254819403	6.85%	3-Mar-23	9,600,000.00	9,649,853.33
03	IDLC Finance Limited -04, FDR No: 10452254819404	7.00%	1-Jan-23	9,600,000.00	9,864,226.67
04	IDLC Finance Limited -13, FDR No: 10452254819407	7.00%	1-Mar-23	9,600,000.00	9,655,435.29
05	IPDC Finance Limited -11, FDR No: 1001251000032599	7.00%	29-Mar-23	9,600,000.00	9,654,973.33
06	IPDC Finance Limited -12, FDR No: 1001251000032600	7.00%	28-Feb-23	9,600,000.00	9,553,802.88
	Sub-Total			57,500,000.00	58,078,060.74
C. Cash at Bank:					
SI No	Bank Name,	Nature of	Rate of Interest/Profit	A/C No.	Available Balance
01	BRAC Bank Limited	SND Account	3.00%	1501-204998395001	6,534,890
02	Midland Bank Limited	Corporate Express Account	4.50%	0008-1060000096	646,677
03	Midland Bank Limited	Corporate Express Account	4.50%	0008-1060000130	357,623
04	Community Bank Bangladesh Limited	SND Account	5.25%	7032-1466301	2,092,290
	Sub-Total				9,631,480
D. Cash in Hand:					
Total Cash and Cash Equivalents and Investment in Securities (not related in Capital):				9,631,480	

Total Investment (1+2+3)	245,543,831.47	247,486,608.94
Total Net Asset Value (NAV) at cost		254,716,441.77

S.M. Sadekul Islam
Manager - Finance & Operations



Ali Imam
Chief Executing officer & Managing Director