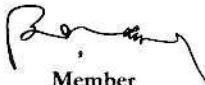


EDGE High Quality Income Fund
Statement of Financial Position
As at 30 September 2023

Particulars	Notes	30-Sep-23 Taka	30-Jun-23 Taka
ASSETS			
Investments in listed securities - Stocks at market price	3.1	13,647,400	13,429,541
Investments in listed securities - Bonds at market price	3.2	23,892,000	-
Investments in Treasury bonds- at market price	3.4	20,482,225	44,485,787
Investments in Treasury bills- at market price	3.5	278,658,838	107,521,233
Other receivables	4	786,073	12,483,784
Preliminary and issue expenses	5	2,546,338	2,665,983
Advances	6	325,063	387,251
Fixed deposit receipts (FDRs)	7	-	150,500,000
Cash and cash equivalents	8	19,191,451	21,941,014
		359,529,387	353,414,592
EQUITY AND LIABILITIES			
<u>Shareholders' Equity</u>			
Unit capital	9	341,780,030	324,471,200
Unit premium reserve	10	4,700,110	4,113,793
Retained earnings		11,252,982	24,070,446
Total		357,733,121	352,655,439
<u>Current Liabilities</u>			
Accounts payable	11	1,057,388	-
Liability for expenses	12	738,877	759,154
Total		1,796,265	759,154
Total Equity and Liabilities		359,529,387	353,414,592
Net asset value (NAV)		357,733,121	352,655,439
Net Asset Value (NAV) per unit:			
At cost	13	10.44	10.85
At market price	14	10.47	10.87

These financial statements should be read in conjunction with annexed notes


Member
(Trustee)


Chief Executive Officer
(AMC)

Dated,
October 10, 2023


Manager- Finance & Operations
(AMC)

EDGE High Quality Income Fund
Statement of Profit or Loss and Other Comprehensive Income
For the period ended 30 September 2023

Particulars	Note	From 01 July 2022 to 30 September 2023	From 01 July 2022 to 30 September 2022
		Taka	Taka
INCOME			
Interest income	15	4,274,804	5,048,116
Net gain on sale of marketable securities	16	3,578,004	2,248,742
Dividend income	17	-	-
Unrealised gain increase/(decrease)	18	196,606	(338,246)
Total		8,049,415	6,958,612
EXPENSES			
Management fee		618,274	464,595
Amortization of preliminary and issue expenses		119,644	119,644
BSEC annual fee		93,442	70,162
CDBL charges		11,594	11,595
CDBL settlement and demat charges		1,354	5,054
Trustee fee		42,382	31,378
Custodian fee		45,638	22,274
IPO subscription fee		-	8,000
Brokerage commission		730	6,059
Audit fee		14,959	32,857
Printing and publications		22,000	10,550
Bank charges and excise duties		51,930	7,275
Other operating expenses	19	376,660	107,344
Total		1,398,607	896,787
Profit for the period		6,650,807	6,061,825
Total comprehensive income for the period	20	6,650,807	6,061,825
Number of units outstanding		34,178,003	23,782,829
Earnings per unit for the period		0.19	0.25

These financial statements should be read in conjunction with annexed notes


Member
(Trustee)

Dated,
October 10, 2023


Chief Executive Officer
(AMC)


Manager- Finance & Operations
(AMC)

EDGE High Quality Income Fund
Statement of Changes in Equity

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

Amount in Taka

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

For the period from July 01, 2023 to September 30, 2023

Particulars	Unit capital	Unit premium reserve	Retained earnings	Total equity
Balance as at 01 July 2023	324,471,200	4,113,793	24,070,446	352,655,439
Unit capital raised during the year	29,631,320	1,054,411	-	30,685,731
Unit surrendered	(12,322,490)	(468,094)	-	(12,790,584)
Dividend paid during the year	-	-	(19,468,272)	(19,468,272)
Net profit during the year	-	-	6,650,807	6,650,807
Balance as at 30 September 2023	341,780,030	4,700,110	11,252,982	357,733,121


Member
(Trustee)


Chief Executive Officer
(AMC)

Dated,
October 10, 2023


Manager- Finance & Operations
(AMC)

EDGE High Quality Income Fund
Statement of Cash Flows
For the period ended 30 September 2023

	From 01 July 2023 to 30 September 2023	From 01 July 2022 to 30 September 2022
	<u>Taka</u>	<u>Taka</u>
A. Cash flows from operating activities		
Interest income from Bank A/C	-	-
Interest income FDRs	3,092,737	1,763,681
Interest income BB Bond	1,951,714	903,445
Gain on sale of investments	3,578,004	2,248,742
Dividend income	-	1,424,850
Bank charge and excise duties	(930)	(1,275)
CDBL charges	(1,354)	(5,054)
IPO Application fee	-	(8,000)
Brokerage commission	(730)	(6,059)
Advertising and promotion	(22,000)	(7,050)
Custodian fee	(87,949)	(12,830)
Audit fee	-	(50,000)
Management fee	(611,198)	(433,392)
Trustee fee	(85,230)	(63,101)
BO account fee	-	(1,800)
Printing	(1,800)	-
Net cash from operating activities	7,811,264	5,752,158
B. Cash flows from investing activities		
Net investment in fixed deposit instruments	160,281,031	34,300,000
Net investment in T-Bill	(167,154,609)	(77,703,990)
Net investment in shares and securities	(3,172,512)	(18,396,581)
Net investment in IPO	-	14,089,900
Net cash from investing activities	(10,046,090)	(47,710,671)
C. Cash flows from financing activities		
Proceeds from issuance of units	19,457,720	6,480,000
Proceeds made for re-purchase of units	(11,511,977)	(53,662,488)
Dividend paid	(8,460,479)	-
Net cash from financing activities	(514,737)	(47,182,488)
Net cash flows for the year/period	(2,749,562)	(89,141,001)
Cash and cash equivalents at the beginning of the year/period	21,941,013	131,817,340
Cash and cash equivalents at the end of the year/period	19,191,451	42,676,339
Net operating cash flows per unit	0.23	0.24


Member
(Trustee)

Dated,
October 10, 2023


Chief Executive Officer
(AMC)


Manager- Finance & Operations
(AMC)

EDGE High Quality Income Fund
Investments in marketable securities
As at 30 September 2023

		<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)
3.1 A. Investments in listed securities - Stocks							
N/A	-	-	-	-	-	-	-
Sub total							
3.1 B. Investments in Open-End Mutual Fund							
Ekush Stable Return Fund	1,300,000	10.09	13,111,000	10.50	13,647,400	3.67%	536,400
Sub total							
		13,111,000					
3.2 C. Investments in listed securities - Bonds							
APSCIL Non-Convertible and Fully Redeemable Coupon Bearing Bond	4,344	5,463.93	23,735,324	5,500.00	23,892,000	6.65%	156,676
Sub total							
		23,735,324					
3.3 D. Investments in Initial Public Offering (IPO)							
N/A	-	-	-	-	-	-	-
Sub total							
		-					
3.4 E. Investments in Bonds							
Bangladesh Bank Bond 1 (BD0924021050)	-	-	19,044,005	-	19,282,630	5.34%	238,625
Bangladesh Bank Bond 2 (BD0927761058)	-	-	1,259,885	-	1,199,595	0.35%	(60,290)
Sub total							
		20,303,889					
		20,482,225					
		178,335					
Total Investment in listed Securities & Bonds							
		33,414,889					
		34,129,625					
		9.36%					
		871,411					
3.5 F. Investments in T-Bills							
BD0936455247 (364 Days)	-	-	9,298,140	-	9,546,570	2.61%	248,430
BD0936403247 (364 Days)	-	-	16,831,297	-	17,229,908	4.72%	398,611
BD0936405242 (364 Days)	-	-	36,822,800	-	37,484,440	10.32%	661,640
BD0936408246 (364 Days)	-	-	138,642,450	-	139,902,000	38.85%	1,259,550
BD0936409244 (364 Days)	-	-	74,068,720	-	74,495,920	20.76%	427,200
Sub total							
		275,663,407					
		332,813,620					
		336,680,462					
		93.26%					
		3,866,842					

Note: The Fund has invested 93.26% of the total net assets of the fund in the capital market instruments, the rest is held in cash instruments.

	30-Sep-23	30-Jun-23
	Taka	Taka
4 Other receivables		
Accounts Receivable	-	9,600,000
Interest receivables from FDRs	-	2,090,830
Interest receivables from Bank A/C	420,412	-
Interest receivable from Bangladesh Bank Bond Coupon	365,661	791,954
Fund Receivable from Unit purchase	-	1,000
	786,073	12,483,784

5 Preliminary and issue expenses		
Opening balance	2,665,983	3,140,658
Add: Addition made during the period	-	-
	2,665,983	3,140,658
Less: Amortization during the period	(119,644)	(474,675)
	2,546,338	2,665,983

6 Advances		
Annual CDBL fees	19,156	30,751
Annual BSEC Fee	263,059	356,500
Pre-paid Trustee Fee	42,848	-
	325,063	387,251

SI No	Bank/NBFI name	Rate of Interest	Tenure	Maturity date	30-Sep-23	30-Jun-23
01	IDLC Finance Limited -03, FDR No:10452254819403	7.75%	3 Months	3-Sep-23	-	9,600,000
02	IDLC Finance Limited -13, FDR No: 10452254819407	7.75%	3 Months	1-Sep-23	-	9,500,000
03	IPDC Finance Limited -12, FDR No: 1001251000032599	8.00%	6 Months	29-Aug-23	-	9,600,000
04	IDLC Finance Limited -15, FDR No: 10452254819409	7.75%	5 Months	22-Jul-23	-	9,600,000
05	IPDC Finance Limited -17, FDR No: 1001251000036985	8.00%	6 Months	23-Aug-23	-	9,600,000
06	IPDC Finance Limited -18, FDR No: 1001251000038416	7.75%	3 Months	3-Jul-23	-	9,600,000
07	DBH Finance PLC-19, FDR No: 1710001115780	7.75%	3 Months	31-Jul-23	-	9,600,000
08	DBH Finance PLC-20, FDR No: 1710001115781	7.75%	3 Months	31-Jul-23	-	9,600,000
09	IDLC Finance Limited -21, FDR No: 10452254819411	7.85%	3 Months	7-Aug-23	-	9,600,000
10	IDLC Finance Limited -22, FDR No: 10452254819412	7.85%	3 Months	7-Aug-23	-	9,600,000
11	IDLC Finance Limited -23, FDR No: 10452254819414	7.85%	3 Months	25-Aug-23	-	45,000,000
12	IDLC Finance Limited -24, FDR No: 10452254819413	7.85%	3 Months	25-Aug-23	-	9,600,000
					-	150,500,000

8 Cash and cash equivalents		
Cash at banks		
<i>Current accounts with</i>		
BRAC Bank Limited - 5001	843,641	7,102,743
BRAC Bank Limited - 5006	1,934	842,279
Community Bank Bangladesh Limited - 6301	241,691	241,691
Midland Bank A/c- 096	18,045,271	10,622,928
Midland Bank A/c- 130	58,913	3,131,373
	19,191,451	21,941,014
<i>Cash at brokerage accounts</i>		
Cash available on Stock Brokerage House	-	-
	19,191,451	21,941,014

	<u>30-Sep-23</u>	<u>30-Jun-23</u>
	<u>Taka</u>	<u>Taka</u>
9 Unit capital		
Opening balance (28,349,934 units of Taka 10 each)	324,471,200	283,499,340
Units subscribed during the period (2,963,132 units of Taka 10 each)	29,631,320	187,965,680
Units surrendered during the period (1,232,249 units of Taka 10 each)	(12,322,490)	(146,993,820)
	341,780,030	324,471,200
10 Unit premium reserve		
Opening balance	4,113,793	501,803
Add: Unit premium reserve during the period	1,054,411	12,349,922
Less: Premium reimbursed for re-purchase of units	(468,094)	(8,737,932)
	4,700,110	4,113,793
11 Accounts payable		
CDBL Settlement & Demat Charges	-	-
Fund Payable to Unit Repurchase	1,057,388	-
	1,057,388	-
12 Liability for expenses		
Management fee	618,274	611,198
Custodian fee	45,645	87,956
Audit fee	74,959	60,000
	738,877	759,154
13 Net Asset Value (NAV) per unit at cost		
Net Asset Value (NAV) at market price	357,733,121	352,655,439
Add/(less): Unrealized Loss/(gain)	(871,411)	(674,805)
Total Net Asset Value (NAV) at cost	356,861,710	351,980,634
Number of unit	34,178,003	32,447,120
NAV per unit at cost	10.44	10.85
14 Net Asset Value per unit at market price		
Net Asset Value (NAV)	357,733,121	352,655,439
Number of unit	34,178,003	32,447,120
NAV per unit at market price	10.47	10.87

	From 01 July 2023 to 30 September 2023	From 01 July 2022 to 30 September 2022
	<u>Taka</u>	<u>Taka</u>
15 Interest income		
Interest Income from Bank	420,412	1,080,535
Interest Income from BB Bond Coupon	1,568,127	1,896,073
Interest Income from T-Bill	720,173	642,040
Interest Income from FDR	1,566,092	1,429,469
	4,274,804	5,048,116
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
MK Footwear PLC	315,182	-
T-Bill	3,262,823	-
	3,578,004	2,248,742
Loss on sale of marketable securities	-	-
Net gain on sale of marketable securities	3,578,004	2,248,742
17 Dividend income	-	-
18 Unrealized (loss)/gain on securities		
Opening Balance, July 01, 2022	674,805	464,358
Closing Balance, September 30, 2023 *	871,411	126,112
Changes during the period	196,606	(338,246)
<i>* Please see note 3.1 to note 3.4 for the closing balance of unrealized (loss)/gain</i>		
19 Other operating expenses		
BO Account Maintenance Fees	1,800	-
Tax Deducted at Source Bill & Bond	42,706	47,550
Tax Deducted at Source on FDR Interest Income	332,154	-
Tax Deducted at Source Interest Income	-	59,794
	376,660	107,344
20 Earnings Per Unit for the year/period		
Profit for the year/period (A)	6,650,807	6,061,825
Number of units (B)	34,178,003	23,782,829
Earnings Per Unit (A/B)	0.19	0.25

EDGE HIGH QUALITY INCOME FUND
Portfolio Statement
As at 30 September 2023

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)										
	N/A									
	Sub-Total									
B. Listed Mutual Funds CIS (Script wise)										
	N/A									
	Sub-Total									
C. Listed Corporate Bond/Debenture										
01	APSCL Non-Convertible and Fully Redeemable Coupon Bearing Bond	4,344	5,463.93	23,735,324	5,500.00	23,892,000	156,676	0.66%	6.74%	6.65%
	Sub-Total			23,735,324		23,892,000	156,676	0.66%	6.74%	6.65%
D. Other Listed Securities Script wise. If any										
	N/A									
	Sub-Total									
Grand Total of Capital Market Securities(Listed)				23,735,324		23,892,000	156,676	0.66%	6.74%	6.65%

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)										
01	Ekush Stable Return Fund	1,300,000	10.09	13,111,000	10.50	13,647,400	536,400	4.09%	3.72%	3.67%
	Sub-Total			13,111,000		13,647,400	536,400	4.09%	3.72%	3.67%
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)				13,111,000		13,647,400	536,400	4.09%	3.72%	3.67%

*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)		Types (G. Sec/Others)	No. of Instrument	Maturity Date	Cost Value	Market Value/Fair Value
01	BD0924021050	5 Years T-Bond	1	10-Jul-24	19,044,005	19,282,630
02	BD0927761058	5 Years T-Bond	1	16-Mar-27	1,259,885	1,199,595
	Sub-Total		2		20,303,889	20,482,225
			No. of Instrument	Maturity Date		
01	BD0936455247	364 Days - T-Bills	1	13-May-24	9,298,140	9,546,570
02	BD0936403247	364 Days - T-Bills	1	15-Jul-24	16,831,297	17,229,908
03	BD0936405242	364 Days - T-Bills	1	5-Aug-24	36,822,800	37,484,440
04	BD0936408246	364 Days - T-Bills	1	26-Aug-24	138,642,450	139,902,000
05	BD0936409244	364 Days - T-Bills	1	2-Sep-24	74,068,720	74,495,920
	Sub-Total		5		275,663,407	278,658,838
B. Term Deposit/Investment:						
SI No	Bank/Non-Bank Name	Rate of Interest/Profit	Maturity Date		Investment value	Maturity Value
	N/A					
	Sub-Total					
C. Cash at Bank:						
SI No	Bank Name, Nature of Account	Rate of Interest/Profit	A/C No.	Available Balance		
01	BRAC Bank Limited SND Account	3.00%	1501-204998395001	843,641		
02	BRAC Bank Limited SND Account	3.00%	1501-204998395006	1,934		
03	Midland Bank Limited Corporate Express Account	6.00%	0008-1060000096	18,045,271		
04	Midland Bank Limited Corporate Express Account	6.00%	0008-1060000130	58,913		
05	Community Bank Bangladesh Limited SND Account	5.25%	7032-1466301	241,691		
	Sub-Total			19,191,451		
D. Cash in Hand:						
Total Cash and Cash Equivalents and Investment in				19,191,451		

Total Investment (1+2+3)		352,005,071	355,871,913
Total Net Asset Value (NAV) at cost			356,861,710

Sadekul Islam

S.M. Sadekul Islam
Manager - Finance & Operations

Ali Imam

Ali Imam
Chief Executing officer & Managing Director