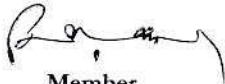


EDGE High Quality Income Fund
Statement of Financial Position (Un-Audited)
As at 31 December 2023

Particulars	Notes	31-Dec-23 Taka	30-Jun-23 Taka
ASSETS			
Investments in listed securities - Stocks at market price	3.1	13,949,032	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	20,285,367	44,485,787
Investments in Treasury bills- at market price	3.5	324,875,291	107,521,233
Other receivables	4	792,944	12,483,784
Preliminary and issue expenses	5	2,426,694	2,665,983
Advances	6	857,178	387,251
Fixed deposit receipts (FDRs)	7	-	150,500,000
Cash and cash equivalents	8	65,324,305	21,941,014
		452,402,812	353,414,592
EQUITY AND LIABILITIES			
<u>Shareholders' Equity</u>			
Unit capital	9	431,269,580	324,471,200
Unit premium reserve	10	8,355,030	4,113,793
Retained earnings		11,717,079	24,070,446
Total		451,341,688	352,655,439
<u>Current Liabilities</u>			
Accounts payable	11	173,787	-
Liability for expenses	12	887,337	759,154
Total		1,061,124	759,154
Total Equity and Liabilities		452,402,812	353,414,592
Net asset value (NAV)		451,341,688	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)

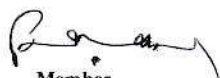
Dated,
January 14, 2024


Manager-Finance & Operations
(AMC)

EDGE High Quality Income Fund
Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
For the period ended 31 December 2023

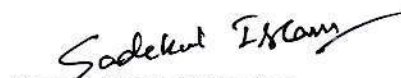
Particulars	Note	From 01 July 2023	From 01 July 2022	From 01 October 2023	From 01 October 2022
		to 31 December 2023	to 31 December 2022	to 31 December 2023	to 31 December 2022
		Taka	Taka	Taka	Taka
INCOME					
Interest income	15	5,502,183	8,114,238	1,227,379	3,066,122
Net gain on sale of marketable securities	16	3,578,004	2,148,984	-	(99,758)
Dividend income	17	-	-	-	-
Unrealised gain increase/(decrease)	18	264,431	900,359	67,824	1,238,605
Total		9,344,618	11,163,581	1,295,204	4,204,969
EXPENSES					
Management fee		1,313,181	905,478	694,907	440,883
Amortization of preliminary and issue expenses		239,288	239,288	119,644	119,644
BSEC annual fee		186,884	140,325	93,442	70,162
CDBL charges		23,189	23,189	11,595	11,594
CDBL settlement and demat charges		1,354	5,817	-	763
Trustee fee		85,230	63,101	42,848	31,723
Custodian fee		102,341	37,080	56,703	14,805
IPO subscription fee		3,000	19,000	3,000	11,000
Brokerage commission		730	16,137	-	10,079
Audit fee		30,082	25,137	15,123	(7,720)
Printing and publications		35,000	18,425	13,000	7,875
Bank charges and excise duties		169,635	104,818	117,705	97,543
Other operating expenses	19	39,800	212,943	(336,860)	105,599
Total		2,229,714	1,810,739	831,107	913,951
Profit for the period		7,114,905	9,352,843	464,097	3,291,018
Total comprehensive income for the period	20	7,114,905	9,352,843	464,097	3,291,018
Number of units outstanding		43,126,958	24,243,062	43,126,958	24,243,062
Earnings per unit for the period		0.16	0.39	0.01	0.14

These financial statements should be read in conjunction with annexed notes


Member
(Trustee)

Dated,
January 14, 2024


Chief Executive Officer
(AMC)



Manager- Finance & Operations
(AMC)

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

Particulars	<i>Amount in Taka</i>			
	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	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

For the period from July 01, 2023 to December 31, 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	122,349,950	4,857,646	-	127,207,596
Unit surrendered	(15,551,570)	(616,409)	-	(16,167,979)
Dividend paid during the year	-	-	(19,468,272)	(19,468,272)
Net profit during the year	-	-	7,114,905	7,114,905
Balance as at 31 December 2023	431,269,580	8,355,030	11,717,079	451,341,688


Member
(Trustee)

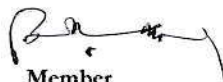
Dated,
January 14, 2024



Chief Executive Officer
(AMC)


Manager- Finance & Operations
(AMC)

EDGE High Quality Income Fund
Statement of Cash Flows
For the period ended 31 December 2023

	From 01 July 2023 to 31 December 2023 <u>Taka</u>	From 01 July 2022 to 31 December 2022 <u>Taka</u>
A. Cash flows from operating activities		
Interest income from Bank A/C	894,245	1,267,578
Interest income from FDRs	3,424,891	2,813,931
Interest income from Bonds	1,994,420	903,445
Gain on sale of investments	3,578,004	2,148,984
Dividend income	-	1,424,850
Bank charge and excise duties	(118,635)	(95,818)
CDBL charges	(1,354)	(5,817)
IPO Application fee	(3,000)	(19,000)
Brokerage commission	(730)	(16,137)
Advertising and promotion	(35,000)	(18,425)
Custodian fee	(87,949)	(12,830)
Audit fee	-	(50,000)
Management fee	(1,229,472)	(897,987)
Trustee fee	(85,230)	(63,101)
BO account fee	(1,800)	(1,800)
Admin Expenses	(1,000)	-
IT expense	(35,000)	-
Net cash from operating activities	8,292,391	7,377,874
B. Cash flows from investing activities		
Net investment in fixed deposit instruments	160,281,031	43,897,000
Net investment in Bangladesh Bank Bonds	-	(20,441,171)
Net investment in T-Bill	(216,307,622)	(106,926,096)
Net investment in shares and securities	53,360	(752,091)
Net investment in IPO	(680,000)	-
Net cash from investing activities	(56,653,231)	(84,222,358)
C. Cash flows from financing activities		
Proceeds from issuance of units	116,192,836	11,786,510
Proceeds made for re-purchase of units	(15,988,225)	(54,142,081)
Dividend paid	(8,460,479)	-
Net cash from financing activities	91,744,132	(42,355,571)
Net cash flows for the year/period	43,383,292	(119,200,055)
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	65,324,305	12,617,286
Net operating cash flows per unit	0.19	0.30


Member
(Trustee)


Chief Executive Officer
(AMC)


Manager- Finance & Operations
(AMC)

Dated,
January 14, 2024

EDGE High Quality Income Fund
Investments in marketable securities
As at 31 December 2023

A. Investments in listed securities - Stocks							Amount in Taka	
Company name	Number of share / unit	Weighted average price	Acquisition cost	Market price	Market value	% of NAV	Unrealized gain/ (loss)	
Agro Organica PLC	3,695	10.00	36,950	17.60	65,032	0.01%	28,082	
Sub total			36,950		65,032	0.01%	28,082	
B. Investments in Open-End Mutual Fund								
Ekush Stable Return Fund	1,300,000	10.09	13,111,000	10.68	13,884,000	2.91%	773,000	
Sub total			13,111,000		13,884,000	2.91%	773,000	
Total Investment in listed Securities - Stocks								
			13,147,950		13,949,032	2.92%	801,082	
C. Investments in listed securities - Bonds								
APSCL Non-Convertible and Fully Redeemable Coupon Bearing Bond	4,344	5,463.93	23,735,324	5,500.00	23,892,000	5.27%	156,676	
Sub total			23,735,324		23,892,000	5.27%	156,676	
D. Investments in Bonds								
Bangladesh Bank Bond 1 (BD0924021050) - 5 Years	-	-	19,044,005	-	19,126,319	4.23%	82,315	
Bangladesh Bank Bond 2 (BD0927761058) - 5 Years	-	-	1,259,885	-	1,159,048	0.28%	(100,837)	
Sub total			20,303,889		20,285,367	4.51%	(18,523)	
Total Investment in listed Securities & Bonds								
			33,451,839		34,234,399	7.43%	939,236	
E. Investments in T-Bills								
T Bill - BD0909118244 (91 Days)	-	-	9,771,010	-	9,933,990	2.17%	162,980	
T Bill - BD0909119242 (91 Days)	-	-	9,769,450	-	9,913,110	2.17%	143,660	
T Bill - BD0909121248 (91 Days)	-	-	19,521,140	-	19,784,580	4.33%	263,440	
T Bill - BD0909124242 (91 Days)	-	-	6,828,591	-	6,895,574	1.52%	66,983	
T Bill - BD0936455247 (364 Days)	-	-	9,298,140	-	9,606,850	2.06%	308,710	
T Bill - BD0936403247 (364 Days)	-	-	16,831,297	-	17,254,667	3.74%	423,371	
T Bill - BD0936405242 (364 Days)	-	-	36,822,800	-	37,479,600	8.18%	656,800	
T Bill - BD0936408246 (364 Days)	-	-	138,642,450	-	139,671,000	30.78%	1,028,550	
T Bill - BD0936409244 (364 Days)	-	-	74,068,720	-	74,335,920	16.45%	267,200	
Sub total			321,553,598		324,875,291	71.39%	3,321,693	
Total								
			378,740,761		383,001,690	84.09%	4,260,929	

Note: The Fund has invested 84.09% of the total net assets of the fund in the capital market instruments, the rest is held in cash instruments.

	31-Dec-23	30-Jun-23
	Taka	Taka
4 Other receivables		
Accounts Receivable	-	9,600,000
Interest receivables from FDRs	-	2,090,830
Interest receivable from Bangladesh Bank Bond Coupon	792,944	791,954
Fund Receivable from Unit purchase	-	1,000
	792,944	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	(239,288)	(474,675)
	2,426,694	2,665,983

6 Advances		
Annual CDBL fees	7,562	30,751
IPO Application at Sikder Insurance Company Ltd (SICL)	680,000	-
Annual BSEC Fee	169,617	356,500
	857,178	387,251

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

8 Cash and cash equivalents		
Cash at banks		
Current accounts with		
BRAC Bank Limited - 5001	2,423,333	7,102,743
BRAC Bank Limited - 5006	1,571,322	842,279
Community Bank Bangladesh Limited - 6301	240,356	241,691
Midland Bank A/c- 096	51,518,718	10,622,928
Midland Bank A/c- 130	9,570,575	3,131,373
	65,324,305	21,941,014
Cash at brokerage accounts		
Cash available on Stock Brokerage House	-	-
	65,324,305	21,941,014

	<u>31-Dec-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 (12,234,995 units of Taka 10 each)	122,349,950	187,965,680
Units surrendered during the period (1,555,157 units of Taka 10 each)	(15,551,570)	(146,993,820)
	431,269,580	324,471,200
10 Unit premium reserve		
Opening balance	4,113,793	501,803
Add: Unit premium reserve during the period	4,857,646	12,349,922
Less: Premium reimbursed for re-purchase of units	(616,409)	(8,737,932)
	8,355,030	4,113,793
11 Accounts payable		
IT Expense	2,000	-
Fund Payable to Unit Repurchase	171,787	-
	173,787	-
12 Liability for expenses		
Management fee	694,907	611,198
Custodian fee	102,348	87,956
Audit fee	90,082	60,000
	887,337	759,154
13 Net Asset Value (NAV) per unit at cost		
Net Asset Value (NAV) at market price	451,341,688	352,655,439
Add/(less): Unrealized Loss/(gain)	(939,236)	(674,805)
Total Net Asset Value (NAV) at cost	450,402,452	351,980,634
Number of unit	43,126,958	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)	451,341,688	352,655,439
Number of unit	43,126,958	32,447,120
NAV per unit at market price	10.47	10.87

	From 01 Jul 2023 to 31 Dec 2023 <u>Taka</u>	From 01 Jul 2022 to 31 Dec 2022 <u>Taka</u>
15 Interest income		
Interest Income from Bank	894,245	1,353,767
Interest Income from BB Bond Coupon	1,995,410	2,332,896
Interest Income from T-Bill	1,046,436	1,956,160
Interest Income from FDR	1,566,092	2,471,415
	5,502,183	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
MK Footwear PLC	315,182	-
T-Bill	3,262,823	-
	3,578,004	2,637,575
Loss on sale of marketable securities		
Global Islami Bank Limited	-	(471,550)
BB Bond	-	(17,041)
	-	(488,591)
Net gain on sale of marketable securities	3,578,004	2,148,984
17 Dividend income	-	-
18 Unrealized (loss)/gain on securities		
Opening Balance, July 01, 2023	674,805	464,358
Closing Balance, December 31, 2023 *	939,236	1,364,717
Changes during the period	264,431	900,359
<i>* Please see note 3.1 to 3.4 for the closing balance of unrealized (loss)/gain</i>		
19 Other operating expenses		
IT Expense	37,000	-
Admin Expenses	1,000	-
BO Account Maintenance Fees	1,800	-
Tax Deducted at Source Bill & Bond	-	19,411
Tax Deducted at Source Interest Income	-	193,533
	39,800	212,943
20 Earnings Per Unit for the year/period		
Profit for the year/period (A)	7,114,905	9,352,843
Number of units (B)	43,126,958	24,243,062
Earnings Per Unit (A/B)	0.16	0.39

EDGE HIGH QUALITY INCOME FUND
Portfolio Statement
As at 31 December 2023

Annexure - A

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)										
01	Agro Organica PLC	3,695	10.00	36,950	17.60	65,032	28,082	76.00%	0.01%	0.01%
	Sub-Total			36,950		65,032	28,082	76.00%	0.01%	0.01%
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										
01	APSCL Non-Convertible and Fully Redeemable Coupon Bearing Bond	4,344	5463.93	23,735,324	5500.00	23,892,000	156,676	0.66%	5.27%	5.29%
	Sub-Total			23,735,324		23,892,000	156,676	0.66%	5.27%	5.29%
D.Other Listed Securities Script wise.If any										
	N/A	-	-	-	-	-	-	0.00%	0.00%	0.00%
	Sub-Total			-		-	-	0.00%	0.00%	0.00%
	Grand Total of Capital Market Securities(Listed)			23,772,274		23,957,032	184,758	0.78%	5.28%	5.31%

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 Stable Return Fund	1,300,000	10.09	13,111,000	10.68	13,884,000	773,000	5.90%	2.91%	3.08%
	Sub-Total			13,111,000		13,884,000	773,000	5.90%	2.91%	3.08%
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 Debenture 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)			13,111,000		13,884,000	773,000	5.90%	2.91%	3.08%

*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

	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
A.Money Market Instruments (Script Wise)									
01	1	10-Jul-24	19,044,005	-	19,126,319	82,315	0.43%	4.23%	4.24%
02	1	16-Mar-27	1,259,885	-	1,159,048	(100,837)	-8.00%	0.28%	0.26%
	Sub-Total		20,303,889		20,285,367	(18,523)	-0.09%	4.51%	4.49%
01	1	22-Jan-24	9,771,010	-	9,933,990	162,980	1.67%	2.17%	2.20%
02	1	29-Jan-24	9,769,450	-	9,913,110	143,660	1.47%	2.17%	2.20%
03	1	5-Feb-24	19,521,140	-	19,784,580	263,440	1.35%	4.33%	4.38%
04	1	19-Feb-24	6,828,591	-	6,895,574	66,983	0.98%	1.52%	1.53%
05	1	13-May-24	9,298,140	-	9,606,850	308,710	3.32%	2.06%	2.13%
06	1	15-Jul-24	16,831,297	-	17,254,667	423,371	2.52%	3.74%	3.82%
07	1	5-Aug-24	36,822,800	-	37,479,600	656,800	1.78%	8.18%	8.30%
08	1	26-Aug-24	138,642,450	-	139,671,000	1,028,550	0.74%	30.78%	30.95%
09	1	2-Sep-24	74,068,720	-	74,335,920	267,200	0.36%	16.45%	16.47%
	Sub-Total		321,553,598		324,875,291	3,321,693	1.03%	71.39%	71.98%

SI No	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
	N/A	-	-	-	-	-	-	0.00%	0.00%	0.00%
	Sub-Total			-		-	-	0.00%	0.00%	0.00%

SI No	Bank Name,	Nature of	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%	1501-204998395001	2,423,333	-	2,423,333.05	-	0.00%	0.54%	0.54%
02	BRAC Bank Limited	SND Account	3.00%	1501-204998395006	1,571,322	-	1,571,322.14	-	0.00%	0.35%	0.35%
03	Midland Bank Limited	Corporate Express Account	6.00%	0008-1060000096	51,518,718	-	51,518,718.46	-	0.00%	11.44%	11.41%
04	Midland Bank Limited	Corporate Express Account	6.00%	0008-1060000130	9,570,575	-	9,570,575.43	-	0.00%	2.12%	2.12%
05	Community Bank Bangladesh Limited	SND Account	5.25%	7032-1466301	240,356	-	240,356.08	-	0.00%	0.05%	0.05%
	Sub-Total				65,324,305		65,324,305.17	-	0.00%	14.50%	14.47%

D.Cash in Hand:										
Total Cash and Cash Equivalents and Investment in Securities (not related in Capital):				65,324,305		65,324,305.17				

Total Investment (1+2+3)		444,065,066	448,325,995
Total Net Asset Value (NAV) at cost			450,402,452
Total Net Asset Value (NAV) at Market Value			451,341,688


S.M. Sadekul Islam
Manager - Finance & Operations


Ali Imam
Chief Executing officer & Managing Director