


EDGE High Quality Income Fund
Statement of Financial Position (Un-audited)
As at 30 September 2024

Particulars	Notes	30-Sep-24 Taka	30-Jun-24 Taka
ASSETS			
Investments in listed securities - Stocks at market price	3.1	7,645,565	7,437,866
Investments in listed securities - Bonds at market price	3.2	23,036,250	23,036,250
Investments in Treasury bonds- at market price	3.3	490,909,742	323,204,360
Investments in Treasury bills- at market price	3.4	96,712,252	192,435,483
Other receivables	4	16,474,357	10,181,233
Preliminary and issue expenses	5	2,070,363	2,190,007
Advances	6	453,511	523,954
Cash and cash equivalents	7	18,873,221	48,644,794
Total Assets		656,175,260	607,653,946
EQUITY AND LIABILITIES			
<u>Shareholders' Equity</u>			
Unit capital	8	588,083,720	559,811,940
Unit premium reserve	9	18,382,003	15,639,372
Retained earnings		48,478,249	30,944,668
Total Equity		654,943,972	606,395,979
<u>Current Liabilities</u>			
Accounts payable	10	27,889	32,400
Liability for expenses	11	1,203,400	1,225,567
Total Liabilities		1,231,288	1,257,967
Total Equity and Liabilities		656,175,260	607,653,946
Net asset value (NAV)		654,943,972	606,395,979
Net Asset Value (NAV) per unit:			
At cost	12	10.84	10.55
At market price	13	11.14	10.83

These financial statements should be read in conjunction with annexed notes


Member
(Trustee)


Chief Executive Officer
(AMC)

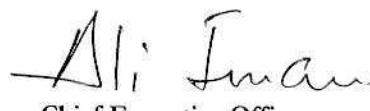
Dated,
October 09, 2024


Manager- Finance & Operations
(AMC)

EDGE High Quality Income Fund
Statement of Profit or Loss and Other Comprehensive Income
For the period ended 30 September 2024

Particulars	Note	01 July 2024 to 30 September 2024 Taka	01 July 2023 to 30 September 2023 Taka
INCOME			
Interest income	14	17,719,534	4,274,804
Net gain on sale of marketable securities	15	-	3,578,004
Dividend income	16	-	-
Unrealised gain increase/(decrease)	17	1,357,617	196,606
Total		19,077,151	8,049,415
EXPENSES			
Management fee		1,105,296	618,274
Amortization of preliminary and issue expenses		119,644	119,644
BSEC annual fee		129,273	93,442
CDBL charges		11,595	11,594
CDBL settlement and demat charges		53	1,354
Trustee fee		70,424	42,382
Custodian fee		78,927	45,638
IPO subscription fee		-	-
Brokerage commission		-	730
Audit fee		15,123	14,959
Printing and publications		9,500	22,000
Bank charges and excise duties		1,935	51,930
Other operating expenses	18	1,800	376,660
Total		1,543,570	1,398,607
Profit for the period		17,533,581	6,650,807
Total comprehensive income for the period	19	17,533,581	6,650,807
Number of units outstanding		58,808,372	34,178,003
Earnings per unit for the period		0.30	0.19


Member
(Trustee)


Chief Executive Officer
(AMC)

Dated,
October 09, 2024


Manager- Finance & Operations
(AMC)

EDGE High Quality Income Fund
Statement of Changes in Equity

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

Particulars	Amount in Taka			
	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

For the period from July 01, 2024 to September 30, 2024

Particulars	Amount in Taka			
	Unit capital	Unit premium reserve	Retained earnings	Total equity
Balance as at 01 July 2024	559,811,940	15,639,372	30,944,668	606,395,979
Unit capital raised during the year	93,474,480	9,111,111	-	102,585,591
Unit surrendered	(65,202,700)	(6,368,480)	-	(71,571,180)
Dividend paid during the year	-	-	-	-
Net profit during the year	-	-	17,533,581	17,533,581
Balance as at 30 September 2024	588,083,720	18,382,003	48,478,249	654,943,972


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(AMC)

Dated,
October 09, 2024


Manager- Finance & Operations
(AMC)

EDGE High Quality Income Fund
Statement of Cash Flows
For the period ended 30 September 2024

A. Cash flows from operating activities

Interest income from FDRs
Interest income from Bonds
Gain on sale of investments
Dividend income
Bank charge and excise duties
CDBL charges
Brokerage commission
Advertising and promotion
Custodian fee
Audit fee
Management fee
Trustee fee
BO account fee
Printing
Tax deducted at source to Govt

Net cash from operating activities

B. Cash flows from investing activities

Net investment in fixed deposit instruments
Net investment in Bangladesh Bank Bonds
Net investment in T-Bill
Net investment in shares and securities

Net cash from investing activities

C. Cash flows from financing activities

Proceeds from issuance of units
Proceeds made for re-purchase of units
Dividend paid

Net cash from financing activities

Net cash flows for the year/period

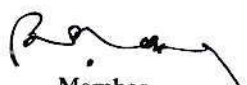
Cash and cash equivalents at the beginning of the year/period

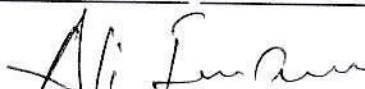
Cash Receivable from Stock Broker

Cash and cash equivalents at the end of the year/period

Net operating cash flows per unit

	01 July 2024 to 30 September 2024	01 July 2023 to 30 September 2023
	Taka	Taka
	-	3,092,737
	9,289,120	1,951,714
	-	3,578,004
	1,209,403	-
	(1,935)	(930)
	(53)	(1,354)
	-	(730)
	(9,025)	(22,000)
	(152,332)	(87,949)
	(54,000)	-
	(908,263)	(611,198)
	(140,849)	(85,230)
	(1,800)	-
	-	(1,800)
	(100,918)	-
	9,129,348	7,811,264
	-	160,281,031
	(171,946,255)	-
	102,041,909	(167,154,609)
	-	(3,172,512)
	(69,904,346)	(10,046,090)
	102,585,348	19,457,720
	(71,581,923)	(11,511,977)
	-	(8,460,479)
	31,003,425	(514,737)
	(29,771,573)	(2,749,562)
	48,644,794	21,941,013
	-	-
	18,873,221	19,191,451
	0.16	0.23


Member
(Trustee)


Chief Executive Officer
(AMC)

Dated,
October 09, 2024


Manager- Finance & Operations
(AMC)

EDGE High Quality Income Fund
Investments in marketable securities
As at 30 September 2024

3.1 A. Investments in listed securities - Stocks

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%	

3.1 B. Investments in Open-End Mutual Fund

Ekush Stable Return Fund	665,700	10.09	6,713,841	11.49	7,645,565	1.05%	931,724
Sub total			6,713,841		7,645,565	1.05%	931,724

Total Investment in listed Securities - Stocks			6,713,841		7,645,565	1.05%	931,724
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3.2 C. Investments in listed securities - Bonds

APSCCL Non-Convertible and Fully Redeemable Coupon Bearing Bond **	6,143	3,750.00	23,036,250	3,750.00	23,036,250	3.61%	-
Sub total			23,036,250		23,036,250	3.61%	-

3.3 D. Investments in Bonds

BD0927761058 - BGTB 5Y0327	-	-	1,259,885	-	1,137,880	0.20%	(122,005)
BD0928181058 - BGTB 5Y1128	-	-	14,334,592	-	15,311,728	2.25%	977,136
BD0928181058 - BGTB 5Y1128	-	-	38,694,000	-	38,279,320	6.07%	(414,680)
BD0928221052 - BGTB 5Y1228	-	-	70,538,925	-	70,177,275	11.06%	(361,650)
BD0934311103 - BGTB 10Y0234	-	-	124,035,940	-	136,573,640	19.45%	12,537,700
BD0934401102 - BGTB 10Y0434	-	-	40,063,500	-	44,133,570	6.28%	4,070,070
BD0934481104 - BGTB 10Y0634	-	-	166,058,310	-	165,811,305	26.04%	(247,005)
BD0937901157 - BGTB 15Y0637	-	-	19,541,158	-	19,485,024	3.06%	(56,134)
Sub total			474,526,310		490,909,742	74.42%	16,383,432

Total Investment in listed Securities & Bonds			481,240,150		498,555,306	79.09%	17,315,156
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3.4 E. Investments in T-Bills

T Bill - BD0936434259 (364 Days)	-	-	26,913,480	-	29,037,947	4.22%	2,124,467
T Bill - BD0936440256 (364 Days)	-	-	35,852,800	-	38,198,607	5.62%	2,345,807
T Bill - BD0909106249 (91 Days)	-	-	29,161,020	-	29,475,697	4.57%	314,677
Sub total			91,927,300		96,712,252	14.42%	4,784,952
Total			596,203,700		618,303,808	93.50%	22,100,108

Note: The Fund has invested 79.09% of the total net assets of the fund in the capital market instruments, the rest is held in cash instruments.

** Please note that the market price of APSCLBOND is recorded at Face Value of the bond - BDT 3,750.00. The bond has low liquidity in DSE with average daily volume of 9.4 units (in last twelve months); it only traded in 22 sessions out of 237 trading days in last one year. The closing price in DSE was reported at BDT 4,288.00 as on September 30, 2024. EDGEHQIF intends to hold on to the units of APSCLBOND till maturity (January 2027). Under the circumstances the face value of the bond represents a better indicator of the fair value of the bond.

	30-Sep-24	30-Jun-24
	Taka	Taka
4 Other receivables		
Interest receivables from Bank A/C	646,679	-
Interest receivable from Bangladesh Bank Bond Coupon	15,249,268	9,005,055
Interest receivable from Listed Bond Coupon	578,410	1,176,178
	16,474,357	10,181,233
5 Preliminary and issue expenses		
Opening balance	2,190,007	2,665,983
Add: Addition made during the period	-	-
	2,190,007	2,665,983
Less: Amortization during the period	(119,644)	(475,976)
	2,070,363	2,190,007
6 Advances		
Annual CDBL fees	19,156	30,751
Annual BSEC Fee	363,930	493,203
Pre-paid Trustee Fee	70,424	-
	453,511	523,954
7 Cash and cash equivalents		
Cash at banks		
<i>Current accounts with</i>		
BRAC Bank Limited - 5001	31,517	41,303
BRAC Bank Limited - 5006	1,504,612	25,430
Community Bank Bangladesh Limited - 6301	202,167	202,167
Midland Bank A/c- 096	16,268,479	9,054,205
Midland Bank A/c- 130	866,445	39,321,689
	18,873,221	48,644,794
Cash at brokerage accounts		
Cash available on Stock Brokerage House	-	-
	18,873,221	48,644,794

	30-Sep-24 <u>Taka</u>	30-Jun-24 <u>Taka</u>
8 Unit capital		
Opening balance (55,981,194 units of Taka 10 each)	559,811,940	324,471,200
Units subscribed during the period (9,347,448 units of Taka 10 each)	93,474,480	431,295,870
Units surrendered during the period (6,520,270 units of Taka 10 each)	(65,202,700)	(195,955,130)
	<u>588,083,720</u>	<u>559,811,940</u>
9 Unit premium reserve		
Opening balance	15,639,372	4,113,793
Add: Unit premium reserve during the period	9,111,111	24,776,426
Less: Premium reimbursed for re-purchase of units	(6,368,480)	(13,250,847)
	<u>18,382,003</u>	<u>15,639,372</u>
10 Accounts payable		
TDS Payable	6,475	-
Fund Payable to Unit Repurchase	21,414	32,400
	<u>27,889</u>	<u>32,400</u>
11 Liability for expenses		
Management fee	1,105,296	1,009,181
Custodian fee	82,981	156,386
Audit fee	15,123	60,000
	<u>1,203,400</u>	<u>1,225,567</u>
12 Net Asset Value (NAV) per unit at cost		
Net Asset Value (NAV) at market price	654,943,972	606,395,979
Add/(less): Unrealized Loss/(gain)	(17,315,156)	(15,957,539)
Total Net Asset Value (NAV) at cost	<u>637,628,816</u>	<u>590,438,440</u>
Number of unit	58,808,372	55,981,194
NAV per unit at cost	<u>10.84</u>	<u>10.55</u>
13 Net Asset Value per unit at market price		
Net Asset Value (NAV)	654,943,972	606,395,979
Number of unit	58,808,372	55,981,194
NAV per unit at market price	<u>11.14</u>	<u>10.83</u>

	01 July 2024 to 30 September 2024 <u>Taka</u>	01 July 2023 to 30 September 2023 <u>Taka</u>
14 Interest income		
Interest Income from Bank	646,679	420,412
Interest Income from BB Bond Coupon	10,142,542	427,827
Coupon Interest Income from Listed Bond	611,636	1,140,300
Interest Income from T-Bill	6,318,678	720,173
Interest Income from FDR	-	1,566,092
	17,719,534	4,274,804
15 Net gain on sale of marketable securities		
Gain on sale of marketable securities		
MK Footwear PLC	-	315,182
T-Bill	-	3,262,823
	-	3,578,004
Loss on sale of marketable securities	-	-
Net gain on sale of marketable securities	-	3,578,004
16 Dividend income	-	-
17 Unrealized (loss)/gain on securities		
Opening Balance, July 01, 2024	15,957,539	674,805
Closing Balance, September 30, 2024 *	17,315,156	871,411
Changes during the period	1,357,617	196,606
* Please see note 3.1 to note 3.3 for the closing balance of unrealized (loss)/gain		
18 Other operating expenses		
BO Account Maintenance Fees	1,800	1,800
Tax Deducted at Source Bill & Bond	-	42,706
Tax Deducted at Source on FDR Interest Income	-	332,154
	1,800	376,660
19 Earnings Per Unit for the year/period		
Profit for the year/period (A)	17,533,581	6,650,807
Number of units (B)	58,808,372	34,178,003
Earnings Per Unit (A/B)	0.30	0.19

EDGE HIGH QUALITY INCOME FUND
Portfolio Statement
As at 30 September 2024

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/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)									
	N/A									
	Sub-Total			-		-	-	0.00%	0.00%	0.00%
	B.Listed Mutual Funds CIS (Script wise)									
	N/A									
	Sub-Total			-		-	-	0.00%	0.00%	0.00%
	C.Listed Corporate Bond/Debenture									
01	APSCL Non-Convertible and Fully Redeemable Coupon Bearing Bond **	6,143	3,750.00	23,036,250	3,750.00	23,036,250	-	0.00%	3.61%	3.52%
	Sub-Total			23,036,250		23,036,250	-	0.00%	3.61%	3.52%
	D.Other Listed Securities Script wise.If any									
	N/A									
	Sub-Total			-		-	-	0.00%	0.00%	0.00%
	Grand Total of Capital Market Securities(Listed)			23,036,250		23,036,250	-	0.00%	3.61%	3.52%

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/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	665,700	10.09	6,713,841	11.49	7,645,565	931,724	13.88%	1.05%	1.17%
	Sub-Total			6,713,841		7,645,565	931,724	13.88%	1.05%	1.17%
	B.Pre-IPO Placement Shares, If any									
	N/A									
	Sub-Total			-		-	-	0.00%	0.00%	0.00%
	C.Listed Bond Debenture Islamic securities (Script wise)									
	N/A									
	Sub-Total			-		-	-	0.00%	0.00%	0.00%
	Grand Total of Capital Market Securities(Non-Listed)			6,713,841		7,645,565	931,724	13.88%	1.05%	1.17%

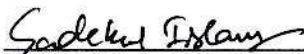
*For open-end Mutual Funds, surrender value shall be considered as Market value.


**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

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

			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	BD0927761058 - BGTB 5Y0327	1	16-Mar-27	1,259,885	-	1,137,880	(122,005)	-9.68%	0.20%	0.17%	
02	BD0928181058 - BGTB 5Y1128	1	15-Nov-28	14,334,592	-	15,311,728	977,136	6.82%	2.25%	2.34%	
03	BD0928181058 - BGTB 5Y1128	1	15-Nov-28	38,694,000	-	38,279,320	(414,680)	-1.07%	6.07%	5.84%	
04	BD0928221052 - BGTB 5Y1228	1	13-Dec-28	70,538,925	-	70,177,275	(361,650)	-0.51%	11.06%	10.72%	
05	BD0934311103 - BGTB 10Y0234	1	22-Feb-34	124,035,940	-	136,573,640	12,537,700	10.11%	19.45%	20.85%	
06	BD0934401102 - BGTB 10Y0434	1	17-Apr-34	40,063,500	-	44,133,570	4,070,070	10.16%	6.28%	6.74%	
07	BD0934481104 - BGTB 10Y0634	1	20-Jun-34	168,058,310	-	165,811,305	(247,005)	-0.15%	26.04%	25.32%	
08	BD0937901157 - BGTB 15Y0637	1	29-Jun-37	19,541,158	-	19,485,024	(56,134)	-0.29%	3.06%	2.98%	
	Sub-Total			474,526,310	-	490,909,742	16,383,432	3.45%	74.42%	74.95%	
01	T Bill - BD0936434259 (364 Days)	1	13-Jan-25	26,913,480	-	29,037,947	2,124,467	7.89%	4.22%	4.43%	
02	T Bill - BD0936440256 (364 Days)	1	25-Feb-25	35,852,800	-	38,198,607	2,345,807	6.54%	5.62%	5.83%	
03	T Bill - BD0909106249 (91 Days)	1	26-Nov-24	29,161,020	-	29,475,697	314,677	1.08%	4.57%	4.50%	
	Sub-Total			91,927,300	-	96,712,252	4,784,952	5.21%	14.42%	14.77%	
B.Term Deposit/Investment:											
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										
	Sub-Total			-	-	-	-	0.00%	0.00%	0.00%	
C.Cash at Bank:											
SI No	Bank Name,	Nature of Account	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	31,517	-	31,517	-	0.00%	0.00%	0.00%
02	BRAC Bank Limited	SND Account	3.00%	1501-204998395006	1,504,612	-	1,504,612	-	0.00%	0.24%	0.23%
03	Midland Bank Limited	Corporate Express Account	6.00%	0008-1060000096	16,268,479	-	16,268,479	-	0.00%	2.55%	2.48%
04	Midland Bank Limited	Corporate Express Account	6.00%	0008-1060000130	866,445	-	866,445	-	0.00%	0.14%	0.13%
05	Community Bank Bangladesh Limited	SND Account	5.25%	7032-1466301	202,167	-	202,167	-	0.00%	0.03%	0.03%
	Sub-Total				18,873,221	-	18,873,221	-	0.00%	2.96%	2.88%
D.Cash in Hand/Broker:											
	Cash available on Stock Brokerage Accounts				-		-				
Total Cash and Cash Equivalents and Investment in Securities (not related in Capital):					18,873,221		18,873,221				

Total Investment (1+2+3)	615,076,921	637,177,029
Total Net Asset Value (NAV) at cost		637,628,816
Total Net Asset Value (NAV) at Market Value		654,943,972


S.M. Sadekul Islam
Manager - Finance & Operations


Ali Imam
Chief Executive officer & Managing Director

** Please note that the market price of APSCLBOND is recorded at Face Value of the bond - BDT 3,750.00. The bond has low liquidity in DSE with average daily volume of 9.4 units (in last twelve months); it only traded in 22 sessions out of 237 trading days in last one year. The closing price in DSE was reported at BDT 4,288.00 as on September 30, 2024. EDGEHQIF intends to hold on to the units of APSCLBOND till maturity (January 2027). Under the circumstances the face value of the bond represents a better indicator of the fair value of the bond.