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Auditors' Report & Financial Statements
of
EDGE High Quality Income Fund
for the year ended June 30, 2026

ZZKR

Zoha Zaman Kabir Rashid & Co.

Chartered Accountants

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Independent legal & accounting firms

Independent Auditors' Report
To The Unitholders of EDGE High Quality Income Fund
Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of EDGE High Quality Income Fund which comprise the statement of financial position as at 30 June 2026, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly in all material respects of the statement of financial position of EDGE High Quality Income Fund as at 30 June 2026, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and Securities and Exchange Commission Mutual Fund Bidhimala 2025.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Fund in accordance with the International Ethics Standard Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Matter of Emphasis

We also draw attention to Note 2.09 to the financial statements, which states that, pursuant to the Prospectus of the Fund and Section 77(2) of the Mutual Funds Regulations, 2025, the Asset Management Company is entitled to a management fee at the rate of 1% per annum of the weekly average Net Asset Value (NAV) of the Fund. However, the Fund has charged management fees at the rate of 0.7% per annum during the year.

Our opinion is not modified in respect of these matters.

Other Information

Management is responsible for the other information. The other information comprises all of the information other than the financial statements and our auditor's report thereon.

In connection with our audit of the financial statement, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statement or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Risk	Our response to the risk
Valuation of Investments	
The fund's portfolio has total investments of BDT 455,526,182, representing 61.39% of total assets. The portfolio comprises capital market investments with a market value of BDT 110,432,162 and the remaining investments in money market and fixed income securities. The market value of financial instruments that are traded in an active market is determined based on quoted market prices. Due to their materiality in the context of the financial statements as a whole, they are considered to be the area which had the greatest effect on our overall audit strategy and allocation of resources in planning and completing our audit.	We have tested the design and operating effectiveness of key controls focusing on the following: ▪ Testing the key controls over identification, Measurement and management of valuation risk as well as evaluating the methodologies and input parameters used by the Fund in determining fair market values. ▪ Obtained the CDBL report and share portfolio and cross checked against each other to confirm status of financial instruments; ▪ Assessing the adequacy of the disclosures in the financial statements against International Financial Reporting Standards-13, security exchange commission (Mutual Fund) Rules 2025 and other applicable laws and regulations. ▪ Finally assessed the appropriateness and presentation of this investment.
Note no. 03 to the financial statements & Annexure-A	
Net Gain on Sale of Marketable Securities	
Net Gain/(Loss) on Sale of marketable Securities is BDT 74,330,089 for the year ended 30 June 2026.	We have tested the following: ▪ Electronically generated ledgers from brokerage house of respected dates of securities sales and buy ▪ Buy and sales rates checked with DSE website of respected dates.
Note no. 16 to the financial statements	

Management Fee	
Management fee of BDT 4,960,433 represents 68.61% of the total expense of BDT 72,29,029 for the year ended 30 June, 2026.	We have tested the design and operating effectiveness of controls around the due and receivable recording process: ▪ Obtained ledger and crossed check the respective ledger amount with the trial balance. ▪ Management fee is calculated as per the Securities & Exchange Commission (Mutual Fund) Bidhimala, 2025 the Fund shall pay a management fee to the Asset Management Company @ 1 (one) percent per annum of the weekly average NAV, accrued and payable quarterly. ▪ Tested some sample basis voucher with ledger balance. Assessing the adequacy expense recognition, measurement and disclosures made in relation to the expense in the financial statements
Accounts Payable	
This Accounts payable include Management Fee, Custodian Fee, Audit Fee, CDBL charges and Payable to unit repurchase.	We have tested the design and operating effectiveness of controls around the due and payable recording process. ▪ Obtained fees payable recording process and cross check it with ledger. ▪ Obtained provision creates process policy and cross checked those against respective ledger balances. Finally, assessed the appropriateness and presentation of disclosures against relevant accounting standards, security exchange commission (Mutual Fund) Rules 2025 and other applicable laws and regulations.
Note No. 11 & 12 to the Financial Statements	

Responsibilities of Management and Those Charged with Governance for the Financial Statements
Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRSs, Bangladesh Securities & Exchange Commission (Mutual Fund) Bidhimala, 2025, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Fund or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the (consolidated) financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Fund to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Report on other Legal and Regulatory Requirements

In accordance with Securities and Exchange Commission Rules 1987 and Bangladesh Securities & Exchange Commission (Mutual Fund) Bidhimala, 2025, we also report the following:

a) we have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;

b) in our opinion, proper books of account as required by law have been kept by the Fund so far as it appeared from our examination of those books;

c) the statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account.

d) the investment was made as per Rules of Bangladesh Securities & Exchange Commission (Mutual Fund) Rules, 2025; and

e) the expenditure incurred and payments made were for the purpose of the Fund Business,

f) the information and explanation required by us have been received and fund satisfactory.

Place: Dhaka
Dated: 20 July 2026

Tarek Rashid FCA
Partner; Enrollment No. 1363 (ICAB)
Zoha Zaman Kabir Rashid & Co.,
Chartered Accountants
DVC: 2607201363AS551475

EDGE High Quality Income Fund
Statement of Financial Position
As at 30 June 2026

Particulars	Notes	30-Jun-26 Taka	30-Jun-25 Taka
ASSETS			
Investments in listed securities - Stocks at market value	3.1	-	37,690,884
Investments in listed securities - Bonds at market value	3.2	18,896,250	15,357,500
Investments in Treasury bonds- at market value	3.4	91,535,912	500,981,824
Investments in Treasury bills- at market value	3.5	233,464,020	56,649,853
Investments in Corporate Bonds- at cost value	Annex - A	40,000,000	-
Investments in Pref share - at cost value	Annex - A	71,630,000	-
Other Receivables	4	113,201,325	10,081,258
Preliminary and Issue Expenses	5	1,240,657	1,715,332
Advances	6	743,443	745,306
Fixed Deposit Receipts (FDRs)	7	149,500,000	68,600,000
Cash and Cash Equivalents	8	22,056,903	17,584,868
Total Assets		**742,268,509**	**709,406,825**
EQUITY AND LIABILITIES			
Shareholders' Equity			
Unit capital	9	553,314,380	586,578,700
Unit premium reserve	10	331,010	9,659,675
Retained earnings		186,493,687	110,090,376
Total Equity		**740,139,077**	**706,328,750**
Current Liabilities			
Accounts payable	11	551,088	1,507,880
Liability for expenses	12	1,578,345	1,570,194
Total Liabilities		**2,129,433**	**3,078,074**
Total Equity and Liabilities		**742,268,509**	**709,406,825**
Net asset value (NAV)		740,139,077	706,328,750
Net Asset Value (NAV) per unit:			
At cost	13	**13.29**	**11.58**
At market price	14	**13.38**	**12.04**

These financial statements should be read in conjunction with annexed notes

Member (Trustee) | Chief Executive Officer (AMC) | Manager - Finance & Operations (AMC)

Tarek Rashid FCA
Partner; Enrolment No. 1363 (ICAB)
Zoha Zaman Kabir Rashid & Co.,
Chartered Accountants
DVC: 2607201363AS551475

Place: Dhaka, Bangladesh
Dated: 20 July 2026

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

EDGE High Quality Income Fund
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2026

Particulars	Notes	30-Jun-26 Taka	30-Jun-25 Taka
Income			
Interest income	15	69,321,708	78,626,223
Net gain on sale of marketable securities	16	74,330,089	(3,654,125)
Dividend income	17	7,276,491	-
Unrealized (loss)/gain on securities	18	(22,129,388)	11,131,536
		128,798,900	**86,103,634**
Less: Expenses			
Management fee		4,960,433	5,003,161
Amortization of preliminary and issue expenses		474,675	474,675
BSEC annual fee		726,466	521,704
CDBL charges		46,000	46,000
CDBL settlement and demat charges		5,269	54
Trustee fee		369,640	308,618
Custodian fee		347,068	373,659
IPO subscription fee		5	-
Brokerage commission		1,648	11
Audit fee		60,000	60,000
Printing and publications		13,500	19,000
Bank charges and excise duties		223,725	149,243
Other operating expenses	19	600	1,800
		7,229,029	**6,957,926**
Profit/(loss) for the year/period		**121,569,871**	**79,145,708**
Add: Other comprehensive income		-	-
Total comprehensive income for the year/period		**121,569,871**	**79,145,708**
Earnings Per Unit for the year/period	20	**2.17**	**1.35**

These financial statements should be read in conjunction with annexed notes

Member
(Trustee)

Chief Executive Officer
(AMC)

Manager - Finance & Operations
(AMC)

Tarek Rashid FCA
Partner; Enrolment No. 1363 (ICAB)
Zoha Zaman Kabir Rashid & Co.,
Chartered Accountants

Place: Dhaka, Bangladesh
Dated: 20 July 2026

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

EDGE High Quality Income Fund
Statement of Changes in Equity
For the year ended 30 June 2025

Amount in Taka

Particulars	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	256,587,750	34,823,151	-	291,410,901
Unit surrendered	(229,820,990)	(40,802,848)	-	(270,623,838)
Dividend paid during the year	-	-	-	-
Net profit during the year	-	-	79,145,708	79,145,708
Balance as at 30 June 2025	**586,578,700**	**9,659,675**	**110,090,376**	**706,328,750**

For the year ended 30 June 2026

Amount in Taka

Particulars	Unit Capital	Unit Premium Reserve	Retained Earnings	Total Equity
Balance as at 01 July 2025	**586,578,700**	**9,659,675**	**110,090,376**	**706,328,750**
Unit capital raised during the year	295,542,250	77,927,270	-	373,469,520
Unit surrendered	(328,806,570)	(87,255,934)	-	(416,062,504)
Dividend paid during the year	-	-	(45,166,560)	(45,166,560)
Net profit during the year	-	-	121,569,871	121,569,871
Balance as at 30 June 2026	**553,314,380**	**331,010**	**186,493,687**	**740,139,077**

Member
(Trustee)

Chief Executive Officer
(AMC)

Manager - Finance & Operations
(AMC)

Tarek Rashid FCA
Partner; Enrolment No. 1363 (ICAB)
Zoha Zaman Kabir Rashid & Co.,
Chartered Accountants

Place: Dhaka, Bangladesh
Dated: 20 July 2026

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

EDGE High Quality Income Fund
Statement of Cash Flows
For the year ended 30 June 2026

Particulars	Notes	30-Jun-26 Taka	30-Jun-25 Taka
A. Cash flows from operating activities			
Interest income from Bank A/C		2,397,682	2,320,088
Interest income from FDRs		31,428,600	3,660,708
Interest income from Bonds		53,890,115	62,943,701
Interest income T-Bills		8,648,904	20,202,047
Gain on sale of investments		74,330,089	(3,654,125)
Advances CDBL fee		(46,000)	(46,000)
Bank charge and excise duties		(123,730)	(139,243)
CDBL charges		(5,269)	(54)
IPO Application fee		(5)	-
Brokerage commission		(1,648)	(11)
Advertising and promotion		(12,825)	(18,050)
Custodian fee		(363,254)	(331,124)
Audit fee		(55,500)	(54,000)
Management fee		(4,565,889)	(4,230,962)
BSEC annual fee		(724,604)	(743,056)
Trustee fee		(369,640)	(308,618)
BO account fee		(600)	(1,800)
Tax deducted at source to Govt		(7,252,656)	(477,057)
Net cash from operating activities		**157,173,771**	**79,122,444**
B. Cash flows from investing activities			
Net investment in fixed deposit instruments		(198,407,000)	(68,610,000)
Net investment in Bangladesh Bank Bonds		388,846,204	(174,743,275)
Net investment in T-Bill		(173,223,471)	131,284,860
Net investment in corporate bond		(40,000,000)	-
Net investment in shares and securities		(48,078,406)	(20,376,499)
Net cash from investing activities		**(70,862,673)**	**(132,444,913)**
Cash flows from financing activities			
Proceeds from issuance of units		339,469,861	291,379,256
Proceeds made for re-purchase of units		(401,694,982)	(269,116,712)
Units yet to issue		40,110	-
Dividend paid		(19,654,051)	-
Net cash from financing activities		**(81,839,063)**	**22,262,543**
Net cash flows for the year/period		**4,472,035**	**(31,059,926)**
Cash and cash equivalents at the beginning of the year/period		17,584,868	48,644,794
Cash Receivable from Stock Broker		-	-
Cash and cash equivalents at the end of the year/period		**22,056,903**	**17,584,868**
Net operating cash flows per unit		**2.84**	**1.35**

Member (Trustee) — Chief Executive Officer (AMC) — Manager - Finance & Operations (AMC)

Tarek Rashid FCA
Partner; Enrolment No. 1363 (ICAB)
Zoha Zaman Kabir Rashid & Co.,
Chartered Accountants

Place: Dhaka, Bangladesh
Dated: 20 July 2026

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

EDGE High Quality Income Fund
Notes to the Financial Statements
For the year ended 30 June 2026

1 Legal Status and Nature of the Company

1.01 The Fund and its Objectives

EDGE High Quality Income Fund (hereinafter referred to as "the Fund") was established as a Trust under the Trust Act, 1882 and registered with Sub-Registrars Office under the Registration Act 1908, on October 26, 2021. The Fund received Registration Certificate from the Bangladesh Securities and Exchange Commission (BSEC) on November 22, 2021 under the Securities and Exchange Commission (Mutual Fund) Rules 2001. The BSEC approved the Fund and provided consent on December 22, 2021. The initial size of the Fund is Tk. 250,000,000 (Taka Two hundred and Fifty Million only) divided into 25,000,000 units of Tk. 10 each. Subsequently, the unit capital of the Fund now stands at Tk. 553,314,380.00.

Key Partners of the Fund are as follows:

Sponsor	: EDGE AMC Limited
Registered Address	: Rupayan Prime, Unit B-10, House 2, Road 7, Dhanmondi, Dhaka - 1205.
Trustee	: Shandhani Life Insurance Company Ltd.
Registered Address	: Shandhani Life Tower, Plot -34, Bangla Motor, Dhaka - 1000.
Custodian	: BRAC Bank Limited.
Registered Address	: Anik Tower, 220/B, Tejgaon-Gulshan Link Road, Tejgaon, Dhaka - 1208.
Asset manager	: EDGE AMC Limited
Registered Address	: Rupayan Prime, Unit B-10, House 2, Road 7, Dhanmondi, Dhaka - 1205.

1.02 Principal Activities

EDGE High Quality Income Fund is an open end Mutual Fund which is a professionally managed portfolio of equity stocks and fixed income instruments. Investors buy units of the Fund and the Asset Manager pools that money to make investments on their behalf. An unit represents a portion of the Fund's holdings.

1.03 Objectives

The primary objective of the Fund is to achieve capital appreciation as well as earn dividend and interest income through investment in the capital market of Bangladesh. It mostly shall focus on generating cash earning and at the same time preservation of capital. The Fund shall strive to accumulate reserves over its life in order to reinvest and be able to distribute a lump sum at redemption.

2 Summary of Significant Accounting Policies

2.01 Preparation of the Financial Statements

These financial statements are prepared on the accrual basis of accounting, under the historical cost convention, as modified for investments, which are 'market-to-market' and in conformity with the International Financial Reporting Standards (IFRS) adopted by the Institute of Chartered Accountants of Bangladesh (ICAB), International Accounting Standards (IAS) adopted by the Institute of Chartered Accountants of Bangladesh (ICAB) and also in compliance with requirements of Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025 and other laws & regulations applicable in Bangladesh.

2.02 Statement of Cash Flows

IAS-1, "Presentation of financial statements" requires that a cash flow statement be prepared as it provides information about cash flows of the enterprise which is useful in providing users of financial statements with basis to assess the ability of the enterprise to generate cash and cash equivalents and needs of the enterprise to utilize those cash flows. Statement of cash flows has been prepared under the direct method for the period, classified by operating, investing and financing activities as prescribed in paragraph 10 and 18(a) of IAS 7: "Statements of Cash Flows". In accordance with Mutual Fund Rules, 2025, proceeds from investments have been shown under investing activities. However, the amount of resultant gain on sale of investment has been shown in operating activities.

2.03 Statement of Changes in Equity

The statement of Changes in Equity reflects information about the increase or decrease in net assets or wealth.

2.04 Functional and Presentation Currency

These financial statements are presented in Taka, which is Fund's functional currency.

2.05 Reporting Period

These Financial Statements covers period from July 01, 2025 to June 30, 2026.

Zoha Zaman Kabir Rashid & Co. Chartered Accountants

2.06 Investment Policy

a) The Fund shall only invest in marketable securities and investment approved by the SEC, the Bangladesh Bank and/or the Controller of Insurance of Bangladesh or any other competent authority in this regard.

b) The Fund shall invest only in transferable securities whether in money market or equity market or privately placed debentures or securitized debts.

c) Capital appreciation will be the primary consideration and dividend and interest income will be the secondary consideration for the trading security investments.

d) Dividend and interest income will be the primary consideration and capital appreciation will be the secondary consideration for the security investments intended for longer term.

e) The Fund shall categorize the investments either as "Fair Value Through Profit or Loss (FVTPL)" or as Fair Value through Other Comprehensive Income(FVOCI) as they deem prudent, as per provisions of IFRS - 9.

f) Stock Dividend (Bonus shares) are added with existing shares with no value resulted decrease in per unit cost price of the existing shares.

2.07 Valuation of investment

The listed securities are valued at the closing quoted market price only on the Dhaka Stock Exchange on the date of valuation i.e. on June 30, 2026.

2.08 Dividend policy

a) After the close of annual accounts, the Trustee, as appears, shall declare dividend for the Fund.
b) It shall distribute at least 70% of the Annual Income derived from realized gains of the Fund, as dividend, at the end of first accounting
c) No dividend may be declared or paid other than from earnings of the Fund available for distribution.
d) Surplus arising simply from the valuation of investments may not be available for dividend.

2.09 Management fee

The Fund shall pay a management fee to the Asset Management Company @0.70 percent per annum of the weekly average NAV, accrued and payable quarterly.

2.10 Trustee fee

The Trustee shall be paid an annual Trusteeship fee of @0.05 percent of the Net Asset Value (NAV) of the fund, on semi-annual in advance basis during the life of the fund.

2.11 Custodian fee

The Custodian shall have physical possession of the stocks and securities of the Fund and be responsible for safekeeping of the securities. The Fund shall pay safe-keeping fee to the Custodian in the following fees structure:

Asset held with the Custodian	Percentage on average asset size	Proposed maximum fee
For the first BDT 500,000,000	0.05%	BDT 250,000
For the next BDT 250,000,000	0.04%	BDT 100,000
For the next BDT 250,000,000	0.03%	BDT 75,000
For the remaining Amount		BDT 50,000

The fee for Custodian services will be realized semi-annually at the end of the period

2.12 CDBL Fee

The fixed annual CDBL fee will be Tk 40,000 (Taka Forty Thousand Only), plus applicable VAT (if any).
Annual CDS connection fee will be Tk 6,000 (Taka Six Thousand Only), plus applicable VAT (if any). These fees may be amended from time to time by the Commission in the future.

2.13 Fund registration and annual fee

The Fund has paid Tk 500,000 (Taka five lac) only to the Bangladesh Securities and Exchange Commission as registration fee. In addition, the Fund will have to pay @ 0.10% of the Fund value or Tk 50,000 (Taka Fifty Thousand), whichever is higher, as annual fee in terms of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা, 2025.

2.14 Revenue Recognition

a) Dividend income is recognized when the right to receive the payment is established i.e. on the ex-dividend date;
b) Capital gains are recognized on realization. Gain or loss from Securities are recognized at point of Sale for Securities which are sold. Foe unsold Securities, at the year end based on the difference between market value and cost unrealized gain or losses is accounted for;
c) Bonus shares have been recognized at zero cost; and
d) Interest on Fixed Deposit and Short-Term Deposit is recognized as income on accrual basis.

ZOHA ZAMAN KABIR RASHID & CO. ZZKR Chartered Accountants

2.15 Taxation

The income of the Fund is exempted from income tax under Sixth Schedule Part 01, 10 (KA) of Income Tax Bill 2023; hence no provision for tax has been made during the year in the books of the statement of Profit or Loss.

2.16 Preliminary and Issue Expenses

As per Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025 Preliminary & Issue Expenses are being written off over a period of 7 (seven) years.

2.17 Net Asset Value (NAV) Per Unit

The fund calculates Net Asset Value per share using the cost and market value, which has been shown on the face of statement of financial position and the computation of NAV per unit is stated in NAV per Unit.

2.18 Earning Per Unit

The fund calculates Earning Per Unit (EPU) in accordance with IAS 33: "Earning per Share", this has been shown on the face of the Income Statement.

2.19 General

Figures appearing in these financial statements have been rounded off to nearest Taka.

2.20 Proposed Dividend

Particular	Figure in Taka
Net Income for the year	121,569,871
Less, Unrealized Gain:	(22,129,388)
Distributable Earnings	143,699,258
Weighted Avg No of units	56,028,077
Distributable Earnings per Unit	2.56

2.21 Events after the reporting period

In view of the earnings for the year ended June 30, 2026, and in accordance with the Bangladesh Securities and Exchange Commission (BSEC) Directive No. 53.02.0000.000.201.22.0153.06.106 dated July 15, 2026, the Board of Trustees of the Fund has approved no dividend for the financial year ended June 30, 2026. This decision was formally approved at the meeting of the Board of Trustees held on July 19, 2026.

2.22 Impact on Net Asset Value (NAV):

As part of the fiduciary role to uphold the best interest of the unitholders, the Board of Trustees has decided to retain the net profit of BDT 143,699,258 earned during the year within the scheme rather than partially liquidating investment portfolio for paying out cash dividend, considering following rationale:

1. Current situation of macroeconomy and financial market indicating better prospect for higher mid-to-long-term compounding return for unitholders when they stay fully invested without taking back any dividends.
2. A significant number of unitholders invested relatively recently (in June) in the Fund for availing tax rebates against such investments. Any dividend declaration will effectively give them back their capital (without any return) with a tax deduction which will destroy their future value of investments significantly.

By retaining these entire realized earnings within the Fund, the capital base remains intact, thereby directly preventing a reduction in the Fund's asset base. Consequently, this retention increases/maintains the Net Asset Value (NAV) of the scheme by BDT 1.80 per unit, allowing the Fund to reinvest the capital efficiently and maximize future compounding returns for the unitholders.

ZAMAN KABIR RASHID & CO. ZZKR Chartered Accountants

EDGE High Quality Income Fund
Investments in Marketable Securities
As at 30 June 2026

3.1 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 at cost	Unrealized gain/ (loss)
N/A			-		-		
Sub total			-		-	**0.00%**	-

3.2 B. Investments in listed securities - Bonds

APSCL Non-Convertible and Fully Redeemable Coupon Bearing Bond **	15,117	1,250.00	18,896,250	1,250.00	18,896,250	2.57%	-
Sub total			18,896,250		18,896,250	**2.57%**	-

3.3 C. Investments in Pref share

Renata PLC - Pref Share	37,700	1,900.00	71,630,000	1,900.00	71,630,000	9.74%	-
Sub total			**71,630,000**		**71,630,000**	**9.74%**	-

3.4 D. Investments in Bonds

BD0927761058 - BGTB 5Y0327	-	-	1,259,885	-	1,263,757	0.17%	3,873
BD0928181058 - BGTB 5Y1128	-	-	9,673,500	-	10,123,220	1.32%	449,720
BD0928221052 - BGTB 5Y1228	-	-	70,538,925	-	74,946,525	9.59%	4,407,600
BD0929401059 - BGTB 5Y0429	-	-	5,103,915	-	5,202,410	0.69%	98,495
Sub total			**86,576,225**		**91,535,912**	**11.78%**	**4,959,688**
Total Investment in listed Securities & Bonds			**177,102,475**		**182,062,162**	**24.09%**	**4,959,688**

3.5 E. Investments in T-Bills

T Bill - BD0918236268 (182 Days)	-	-	20,550,154	-	21,415,062	2.80%	864,908
T Bill - BD0918237266 (182 Days)	-	-	57,123,180	-	59,380,237	7.77%	2,257,057
T Bill - BD0918245269 (182 Days)	-	-	28,572,450	-	29,211,084	3.89%	638,634
T Bill - BD0918246267 (182 Days)	-	-	36,138,570	-	36,933,063	4.92%	794,493
T Bill - BD0918247265 (182 Days)	-	-	23,767,475	-	24,253,540	3.23%	486,065
T Bill - BD0909187264 (91 Days)	-	-	33,161,832	-	33,648,801	4.51%	486,969
T Bill - BD0918255268 (182 Days)	-	-	28,635,000	-	28,622,233	3.89%	(12,767)
Sub total			**227,948,661**		**233,464,020**	**31.01%**	**5,515,359**
Total			**405,051,135**		**415,526,182**	**55.10%**	**10,475,047**

Note: The Fund has invested 24.09% of the total net assets of the fund in the capital market instruments, the rest is held in cash and money market instruments.

***As of June 30, 2026, the Fund's investment in the APSCL Non-Convertible Bond (APSCLBOND) is valued at its Face Value of BDT 1,250.00 per unit instead of the DSE closing price of BDT 1,116.00. This valuation is adopted due to the highly illiquid secondary market of the bond, which traded in only 48 out of 239 sessions over the last twelve months with an average daily volume of 46.18 units. Because the Fund intends to hold the bond until its maturity in January 2027—at which point the issuer will repay the full principal—management believes the face value represents the most reliable and objective indicator of the bond's fair value.*

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	30-Jun-26 Taka	30-Jun-25 Taka
4 Other Receivables		
Accounts Receivable	99,960,000	-
Interest receivables from FDRs	4,176,214	351,927
Interest receivable from Bangladesh Bank Bond Coupon	646,960	8,940,880
Interest receivable from Listed Bond Coupon	970,129	788,451
Interest Income Receivables - Corporate Bond	177,085	-
Dividend receivables	7,270,936	-
	113,201,325	**10,081,258**
5 Preliminary and Issue Expenses		
Opening balance	1,715,332	2,190,007
Add: Addition made during the period	-	-
	1,715,332	**2,190,007**
Less: Amortization during the period	(474,675)	(474,675)
	1,240,657	**1,715,332**
6 Advances		
Annual CDBL fees	30,751	30,751
Annual BSEC Fee	712,692	714,555
	743,443	**745,306**

7 Fixed Deposit Receipts (FDRs)

Sl No	Bank/NBFI name	Rate of Interest	Tenure	Maturity Date	30-Jun-26 Taka	30-Jun-25 Taka
01	IDLC Finance PLC -01(25), FDR No:10453554819401	12.25%	2 Years	22-Jan-27	9,800,000	9,800,000
02	IDLC Finance PLC -02(25), FDR No:10453554819402	12.25%	2 Years	22-Jan-27	9,800,000	9,800,000
03	IDLC Finance PLC -03(25), FDR No:10453554819403	12.25%	2 Years	22-Jan-27	9,800,000	9,800,000
04	IDLC Finance PLC -04(25), FDR No:10453554819404	12.25%	2 Years	22-Jan-27	9,800,000	9,800,000
05	IDLC Finance PLC -05(25), FDR No:10453554819405	12.25%	2 Years	5-Feb-27	9,800,000	9,800,000
06	IDLC Finance PLC -06(25), FDR No:10453554819406	12.25%	2 Years	5-Feb-27	9,800,000	9,800,000
07	IDLC Finance PLC -07(25), FDR No:10453554819407	12.25%	2 Years	5-Feb-27	9,800,000	9,800,000
08	IPDC Finance PLC -12(25), FDR No:1001251000064291	11.40%	9 Months	13-Jul-26	9,000,000	-
09	IPDC Finance PLC -13(25), FDR No:1001251000064292	11.40%	9 Months	13-Jul-26	9,000,000	-
10	IPDC Finance PLC -14(25), FDR No:1001251000064294	11.40%	1 Years	13-Oct-26	9,000,000	-
11	IPDC Finance PLC -15(25), FDR No:1001251000064295	11.40%	1 Years	13-Oct-26	9,000,000	-
12	IDLC Finance PLC -16(25), FDR No:10453554819408	10.10%	2 Years	23-Oct-27	9,900,000	-
13	Midland Bank PLC -23 (26), FDR No:0011-1710008996	10.00%	3 Months	1-Jul-26	10,000,000	-
14	Bank Asia Bank PLC -24 (26), FDR No:62755003063	10.00%	100 Days	11-Jul-26	20,000,000	-
15	Bank Asia Bank PLC -24 (26), FDR No:62755003062	10.00%	100 Days	11-Jul-26	5,000,000	-
					149,500,000	**68,600,000**

8 Cash and Cash Equivalents

Cash at banks

	30-Jun-26 Taka	30-Jun-25 Taka
Current accounts with		
BRAC Bank Limited - 5001	157,600	122,165
BRAC Bank Limited - 5006	653,027	1,139,153
Community Bank Bangladesh Limited - 6301	207,532	204,747
Midland Bank A/c- 096	15,522,946	13,083,521
Midland Bank A/c- 130	5,509,143	3,035,282
Midland Bank A/c- 3015	6,655	-
	22,056,903	**17,584,868**

ZAMAN KABIR RASHID & CO. ZZKR Chartered Accountants

	30-Jun-26 Taka	30-Jun-25 Taka
9 Unit Capital		
Opening balance (5,86,57,870 units of Taka 10 each)	586,578,700	559,811,940
Units subscribed during the period (2,95,54,225 units of Taka 10 each)	295,542,250	256,587,750
Units surrendered during the period (3,28,80,657 units of Taka 10 each)	(328,806,570)	(229,820,990)
	553,314,380	**586,578,700**
10 Unit Premium Reserve		
Opening balance	9,659,675	15,639,372
Add: Unit premium reserve during the period	77,927,270	34,823,151
Less: Premium reimbursed for re-purchase of units	(87,255,934)	(40,802,848)
	331,010	**9,659,675**
11 Accounts Payable		
Accounts Payable (Unit not issued)	40,110	-
Fund Payable to Unit Repurchase	510,978	1,507,880
	551,088	**1,507,880**
12 Liability for Expenses		
Management fee	1,335,610	1,311,274
Custodian fee	182,735	198,920
Audit fee	60,000	60,000
	1,578,345	**1,570,194**
13 Net Asset Value (NAV) per unit at cost		
Net Asset Value (NAV) at market price	740,139,077	706,328,750
Add/(less): Unrealized Loss/(gain)	(4,959,688)	(27,089,075)
Total Net Asset Value (NAV) at cost	**735,179,389**	**679,239,675**
Number of unit	55,331,438	58,657,870
NAV per unit at cost	**13.29**	**11.58**
14 Net Asset Value per unit at market price		
Net Asset Value (NAV)	740,139,077	706,328,750
Number of unit	55,331,438	58,657,870
NAV per unit at market price	**13.38**	**12.04**

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	30-Jun-26 Taka	30-Jun-25 Taka
15 Interest income		
Interest Income from Bank	2,397,682	2,320,088
Interest Income from BB Bond Coupon	34,907,237	54,561,143
Coupon Interest Income from Listed Bond	1,794,216	2,031,079
Coupon interest income from Corporate Bond	177,085	-
Interest Income from T-Bill	12,239,601	15,701,277
Interest Income from FDR	17,805,887	4,012,636
	69,321,708	**78,626,223**
16 Net gain on sale of marketable securities		
Gain on sale of marketable securities		
Ekush Stable Return Fund	6,938,613	-
BB Bond	67,506,966	-
	74,445,580	**-**
Loss on sale of marketable securities		
Renata PLC	(106,802)	-
BB Bond	(8,689)	(3,654,125)
	(115,491)	**(3,654,125)**
Net gain on sale of marketable securities	**74,330,089**	**(3,654,125)**
17 Dividend income		
Renata PLC	5,555	-
Renata PLC - Pref share	7,270,936	-
	7,276,491	**-**
18 Unrealized (loss)/gain on securities		
Opening Balance, July 01, 2025	27,089,075	15,957,539
Closing Balance, June 30, 2026 *	4,959,688	27,089,075
Changes during the period	**(22,129,388)**	**11,131,536**

** Please see **note 3.1** to **note 3.4** for the closing balance of unrealized (loss)/gain*

	30-Jun-26 Taka	30-Jun-25 Taka
19 Other operating expenses		
BO Account Maintenance Fees	600	1,800
	600	**1,800**
20 Earnings Per Unit for the year/period		
Profit for the year/period (A)	121,569,871	79,145,708
Weighted Avg Number of units (B)	56,028,077	58,657,870
Earnings Per Unit (A/B)	**2.17**	**1.35**

ZAMAN KABIR RASHID & CO. ZOHA
ZZKR
Chartered Accountants

Zoha Zaman Kabir Rashid & Co.
Chartered Accountants

EDGE HIGH QUALITY INCOME FUND
Portfolio Statement
As at 30 June 2026

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 Diminution) 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 **	15,117	1,250.00	18,896,250	1,250.00	18,896,250	-	0.00%	2.57%	2.55%
	Sub-Total			**18,896,250**		**18,896,250**	-	**0.00%**	**2.57%**	**2.55%**
	D.Other Listed Securities Script wise. If any									
01	Renata PLC - Pref Share	37,700	1,900.00	71,630,000	1,900.00	71,630,000	-	0.00%	9.74%	9.68%
	Sub-Total			**71,630,000**		**71,630,000**	-	**0.00%**	**9.74%**	**9.68%**
	Grand Total of Capital Market Securities(Listed)			**90,526,250**		**90,526,250**	-	**0.00%**	**12.31%**	**12.23%**

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 Diminution) 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)									
	N/A									
	Sub-Total			-		-	-	**0.00%**	**0.00%**	**0.00%**
	B.Pre-IPO Placement Shares, If any									
	N/A									
	Sub-Total			-		-	-	**0.00%**	**0.00%**	**0.00%**
	C.Corporate Bond/Debenture /Islamic securities (Script wise)									
01	Jamuna Bank Subordinated Bond - V	-	-	40,000,000	-	40,177,085	177,085	0.44%	5.44%	5.43%
	Sub-Total	**-**	**-**	**40,000,000**		**40,177,085**	**177,085**	**0.44%**	**5.44%**	**5.43%**
	Grand Total of Capital Market Securities(Non-Listed)			**40,000,000**		**40,177,085**	**177,085**	**0.44%**	**5.44%**	**5.43%**

*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)	No. of Instrument	Maturity Date	Cost Value	Market price/Unit	Market Value/Fair Value	Appreciation(or Diminution) in the Market value/Fair value of Investments	% Change (in terms of cost)	% of Total NAV at Cost	% of Total NAV at MV
01	BD0927761058 - BGTB 5Y0327	1	16-Mar-27	1,259,885	-	1,263,757	3,873	0.31%	0.17%	0.17%
02	BD0928181058 - BGTB 5Y1128	1	15-Nov-28	9,673,500	-	10,123,220	449,720	4.65%	1.32%	1.37%
03	BD0928221052 - BGTB 5Y1228	1	13-Dec-28	70,538,925	-	74,946,525	4,407,600	6.25%	9.59%	10.13%
04	BD0929401059 - BGTB 5Y0429	1	15-Apr-29	5,103,915	-	5,202,410	98,495	1.93%	0.69%	0.70%
	Sub-Total			**86,576,225**	**-**	**91,535,912**	**4,959,688**	**5.73%**	**11.78%**	**12.37%**
01	T Bill - BD0918236268 (182 Days)	1	3-Aug-26	20,550,154	-	21,415,062	864,908	4.21%	2.80%	2.89%
02	T Bill - BD0918237266 (182 Days)	1	10-Aug-26	57,123,180	-	59,380,237	2,257,057	3.95%	7.77%	8.02%
03	T Bill - BD0918245269 (182 Days)	1	12-Oct-26	28,572,450	-	29,211,084	638,634	2.24%	3.89%	3.95%
04	T Bill - BD0918246267 (182 Days)	1	19-Oct-26	36,138,570	-	36,933,063	794,493	2.20%	4.92%	4.99%
05	T Bill - BD0918247265 (182 Days)	1	26-Oct-26	23,767,475	-	24,253,540	486,065	2.05%	3.23%	3.28%
06	T Bill - BD0909187264 (91 Days)	1	10-Aug-26	33,161,832	-	33,648,801	486,969	1.47%	4.51%	4.55%
07	T Bill - BD0918255268 (182 Days)	1	28-Dec-26	28,635,000	-	28,622,233	(12,767)	-0.04%	3.89%	3.87%
	Sub-Total			**227,948,661**	**-**	**233,464,020**	**5,515,359**	**2.42%**	**31.01%**	**31.54%**

B.Term Deposit/Investment:

Sl No	Bank/Non-Bank Name	Rate of Interest/Profit	Maturity Date	Investment value	Market price/Unit	Maturity Value	Appreciation(or Diminution) in the Market value/Fair value of Investments	% Change (in terms of cost)	% of Total NAV at Cost	% of Total NAV at MV
01	IDLC Finance PLC -01(25), FDR No:10453554819401	12.25%	22-Jan-27	9,800,000	-	9,826,312	26,312	0.27%	1.33%	1.33%
02	IDLC Finance PLC -02(25), FDR No:10453554819402	12.25%	22-Jan-27	9,800,000	-	9,826,312	26,312	0.27%	1.33%	1.33%
03	IDLC Finance PLC -03(25), FDR No:10453554819403	12.25%	22-Jan-27	9,800,000	-	9,826,312	26,312	0.27%	1.33%	1.33%
04	IDLC Finance PLC -04(25), FDR No:10453554819404	12.25%	22-Jan-27	9,800,000	-	9,826,312	26,312	0.27%	1.33%	1.33%
05	IDLC Finance PLC -05(25), FDR No:10453554819405	12.25%	05-Feb-27	9,800,000	-	9,882,226	82,226	0.84%	1.33%	1.34%
06	IDLC Finance PLC -06(25), FDR No:10453554819406	12.25%	05-Feb-27	9,800,000	-	9,882,226	82,226	0.84%	1.33%	1.34%
07	IDLC Finance PLC -07(25), FDR No:10453554819407	12.25%	05-Feb-27	9,800,000	-	9,882,226	82,226	0.84%	1.33%	1.34%
08	IPDC Finance PLC -12(25), FDR No:1001251000064291	11.40%	13-Jul-26	9,000,000	-	9,735,676	735,676	8.17%	1.22%	1.32%
09	IPDC Finance PLC -13(25), FDR No:1001251000064292	11.40%	13-Jul-26	9,000,000	-	9,735,676	735,676	8.17%	1.22%	1.32%
10	IPDC Finance PLC -14(25), FDR No:1001251000064294	11.40%	13-Oct-26	9,000,000	-	9,733,660	733,660	8.15%	1.22%	1.32%
11	IPDC Finance PLC -15(25), FDR No:1001251000064295	11.40%	13-Oct-26	9,000,000	-	9,733,660	733,660	8.15%	1.22%	1.32%
12	IDLC Finance PLC -16(25), FDR No:10453554819408	10.10%	23-Oct-27	9,900,000	-	9,919,176	19,176	0.19%	1.35%	1.34%
13	Midland Bank PLC -23 (26), FDR No:0011-1710008996	10.00%	01-Jul-26	10,000,000	-	10,250,000	250,000	2.50%	1.36%	1.38%
14	Bank Asia Bank PLC -24 (26), FDR No:62755003063	10.00%	11-Jul-26	20,000,000	-	20,493,151	493,151	2.47%	2.72%	2.77%
15	Bank Asia Bank PLC -24 (26), FDR No:62755003062	10.00%	11-Jul-26	5,000,000	-	5,123,288	123,288	2.47%	0.68%	0.69%
	Sub-Total			**149,500,000**	**-**	**153,676,214**	**4,176,213.77**	**2.79%**	**20.34%**	**20.76%**

C.Cash at Bank:

Sl No	Bank Name, Nature of Account	Rate of Interest/Profit	A/C No.	Available Balance	Market price/Unit	Available Balance (market value)	Appreciation(or Diminution) 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	157,600	-	157,600	-	0.00%	0.02%	0.02%
02	BRAC Bank Limited SND Account	3.00%	1501-204998395006	653,027	-	653,027	-	0.00%	0.09%	0.09%
03	Midland Bank Limited Corporate Express Account	7.00%	0008-1060000096	15,522,946	-	15,522,946	-	0.00%	2.11%	2.10%
04	Midland Bank Limited Corporate Express Account	7.00%	0008-1060000130	5,509,143	-	5,509,143	-	0.00%	0.75%	0.74%
05	Midland Bank Limited Corporate Express Account	-	0011-1050013015	6,655	-	6,655	-	0.00%	0.00%	0.00%
06	Community Bank Bangladesh Limited SND Account	5.25%	7032-1466301	207,532	-	207,532	-	0.00%	0.03%	0.03%
	Sub-Total			**22,056,903**	-	**22,056,903**	-	**0.00%**	**3.00%**	**2.98%**

D.Cash in Hand/Broker:						
	Cash available on Stock Brokerage Accounts			-		-
Total Cash and Cash Equivalents and Investment in Securities (not related in Capital):				**22,056,903**		**22,056,903**

Total Investment (1+2+3)	**616,608,038**		**631,436,384**
Total Net Asset Value (NAV) at cost			**735,179,389**
Total Net Asset Value (NAV) at Market Value			**740,139,077**

Sadekul Islam

S.M. Sadekul Islam
Manager - Finance & Operations

Ali Imam

Ali Imam
Chief Executing officer & Managing Director

ZAMAN KABIR RASHID & CO. ZZKR Chartered Accountants

A member of msi Global Alliance
Independent legal & accounting firms

***As of June 30, 2026, the Fund's investment in the APSCL Non-Convertible Bond (APSCLBOND) is valued at its Face Value of BDT 1,250.00 per unit instead of the DSE closing price of BDT 1,116.00. This valuation is adopted due to the highly illiquid secondary market of the bond, which traded in only 48 out of 239 sessions over the last twelve months with an average daily volume of 46.18 units. Because the Fund intends to hold the bond until its maturity in January 2027—at which point the issuer will repay the full principal—management believes the face value represents the most reliable and objective indicator of the bond's fair value.*