

Green Delta Dragon Enhanced Blue Chip Growth Fund

Statement of Financial Position

As at December 31, 2023

Particulars	Notes	Amount in Taka December 31, 2023
Assets		
Marketable investment -at market price	1.00	2,304,060
Preliminary and issue expenses	2.00	3,583,267
Advance deposits & pre-payments	3.00	210,920
Accounts receivable	4.00	3,070,188
Investment in Govt. Securities	5.00	157,014,047
Cash & cash equivalents	6.00	46,310,170
Total Assets		212,492,652
Current Liabilities		
Accrued expenses	7.00	1,206,205
Accounts payable	8.00	176
Net Assets		211,286,272
Capital Fund		
Unit capital	9.00	208,462,570
Unit premium reserve	10.00	21,144
Retained earnings	11.00	2,802,557
Total Capital Fund		211,286,272
Net Asset Value (NAV)		
At cost price	12.00	10.14
At market price	13.00	10.14

These Financial Statements should be read in conjunction with notes.



Managing Director(AMC)



Chief Financial Officer



Risk & Compliance

Green Delta Dragon Enhanced Blue Chip Growth Fund

Statement of Profit or Loss and Other Comprehensive Income
For the Period from October 03, 2023 to December 31, 2023

Particulars	Notes	Amount in Taka
		October 03, 2023 to December 31, 2023
Income		
Realized gain on sale of marketable securities	14.00	17,794
Dividend income	15.00	53,420
Interest income from Bank Deposits	16.00	1,385,509
Interest income from Govt. Securities	17.00	2,841,768
Total Income		4,298,492
Expenses		
Management fee		1,087,232
Trustee fee		51,279
Custodian fee		1,803
CDBL charges		2,167
Amortization of preliminary and issue expenses	18.00	185,876
Bank charges and excise duty		77,858
Bidding/Subscription fee	19.00	28,750
DSE ESS listing fee		25,000
Selling Agent Commission		50
Other operating expenses		9,890
Total Expenses		1,469,906
Income before provision		2,828,587
Provision for unrealized Loss in Marketable Investment	20.00	(26,029)
Net income after provision		2,802,557
Add: Other Comprehensive Income		-
Total Comprehensive Income		2,802,557
Number of Unit Outstanding		20,846,257
Earnings Per Unit	21.00	0.13

These Financial Statements should be read in conjunction with notes.


Managing Director(AMC)


Chief Financial Officer


Risk & Compliance

Green Delta Dragon Enhanced Blue Chip Growth Fund

Statement of Changes in Equity

For the Period from October 03, 2023 to December 31, 2023

Particulars	Unit Capital	Unit Premium Reserve	Retained earnings	Total equity
Balance as on October 03, 2023	-	-	-	-
Unit subscribed	205,070,000		-	205,070,000
Issuance of New Unit	4,517,570	26,304	-	4,543,874
Unit Surrender	(1,125,000)	(5,160)	-	(1,130,160)
Dividend Paid	-	-	-	-
Net profit for the period	-	-	2,802,557	2,802,557
Balance as on December 31, 2023	208,462,570	21,144	2,802,557	211,286,272


 Managing Director (AMC)


 Chief Financial Officer

Risk & Compliance

Green Delta Dragon Enhanced Blue Chip Growth Fund

Statement of Cash Flows

For the Period from October 03, 2023 to December 31, 2023

Particulars	Amount in Taka
	October 03, 2023 to December 31, 2023
Cash flow from operating activities	
Income from Bank deposit realized	1,210,509
Income from Bank deposit realized at subscription period	1,703,078
Payment for Advance BSEC Annual fee	(210,920)
Payment for Operation expenses	(77,650)
Payment for Preliminary expenses	(5,472,221)
Net cash inflow/(outflow) by operating activities	(2,847,203)
Cash flow from investment activities	
Investment in marketable Securities	(2,623,516)
Proceeds from Sale of Marketable Securities	311,221
Investment in Govt. Securities	(157,014,047)
Net cash inflow/(outflow) from investment activities	(159,326,342)
Cash flow from financing activities	
Sponsor Contribution	50,000,000
Initial Subscription	155,070,000
Issuance of New Units	4,517,570
Units Surrender	(1,125,000)
Units Premium Reserve	21,144
Net cash inflow/(outflow) from financing activities	208,483,714
Increase/(Decrease) in cash	46,310,170
Cash & cash equivalent at beginning of the Period	-
Cash & cash equivalent at end of the Period	46,310,170
Net Operating Cash Flow Per Unit (NOCFPU)	(0.14)



Managing Director(AMC)



Chief Financial Officer



Risk & Compliance

Green Delta Dragon Enhanced Blue Chip Growth Fund
Notes to the financial statement

	Amount in Taka
	December 31, 2023
1.00 Marketable Investment-at market price : Tk. 2,304,060	
Investment in Securities	2,304,060
	2,304,060

Annexure-A may kindly be seen for details of Marketable Investment

2.00 Preliminary and issue expenses : Tk. 3,583,267

This is made up as follows:

Particulars

Preliminary and issue expenses	Note: 2.01	5,472,221
Less: Amortized with pre-operation revenue		(1,703,078)
Preliminary and Issue Expenses for Amortization		3,769,142
Less: Amortization during this period		(185,876)
Closing Balance:		3,583,267

As per Bangladesh Securities and Exchange Commission (Mutual Fund) Rules. 2001 preliminary and issue expenses should be written off within 7 years. The Fund, however, disclosed its policy for writing its preliminary expenses over 5 years in the Prospectus. Considering the inception business environment and business operation of 03 months during the year the management has decided to account for the amortization expenses for 03 months and to amortize the remaining whole amount in next remaining period.

2.01 Preliminary and issue expenses

This is made up as follows:

Formation Fee to AMC	2,050,700
Management Fee for Pre-scheme Formation Period	831,923
Legal and Compliance related Expenses	1,566,761
Printing and Publication	786,092
Road Show and Marketing Expenses	219,600
Other Expenses	17,145
Total	5,472,221

3.00 Advance deposits & pre-payments : Tk. 210,920

This is made up as follows:

Particulars

BSEC Annual Fee	210,920
Total:	210,920

4.00 Accounts receivable : Tk. 3,070,188

This is made up as follows:

Particulars

FDR Interest Receivables	175,000
G-SEC(T-Bill) Interest Receivables	2,841,768
Dividend Receivables	53,420
Total:	3,070,188



Amount in Taka
December 31, 2023

5.00 Investment in Govt. Securities : Tk. 157,014,047

This is made up as follows:

<u>Issuer Name</u>	<u>Date</u>	<u>Instrument ID</u>	
91-Days T-Bill(BB)	31-Dec-23	BD0909117246	127,073,050
91-Days T-Bill(BB)	31-Dec-23	BD0909120240	20,208,727
91-Days T-Bill(BB)	31-Dec-23	BD0909130249	9,732,270
Total:			157,014,047

The Fund invested in the above mentioned 91 Days treasury bill which is presented at the purchase price with a coupon rate of 9.24%,9.75% & 11.03%.

6.00 Cash & cash equivalents : Tk. 46,310,170

6.01 Deposit in SND : Tk. 36,310,170

This is made up as follows:

<u>Name of the Bank</u>	<u>Branch</u>	<u>Account Number</u>	
BRAC Bank Ltd, SND	Gulshan	2054641040003	31,534,131
BRAC Bank Ltd, SND	Gulshan	2054641040004	3,943,307
BRAC Bank Ltd, SND	Gulshan	2054641040005	832,732
Total:			36,310,170

6.02 Deposit in FDR : Tk. 10,000,000

This is made up as follows:

<u>Name of the Bank</u>	<u>Date of Creation</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	
BRAC Bank Ltd	3-Oct-23	1-Jan-24	7.00%	5,000,000
BRAC Bank Ltd	3-Oct-23	1-Jan-24	7.00%	5,000,000
				10,000,000

7.00 Accrued expenses : Tk. 1,206,205

This is made up as follows:

<u>Particulars</u>	
Management Fees	1,087,232
Trustee Fees	51,279
Custodian Fees	1,803
Miscellaneous Expenses	65,890
Total:	1,206,205

8.00 Accounts payable : Tk. 176

This is made up as follows:

<u>Particulars</u>	
Payable to Investors	126
Payable to Selling agent commission	50
Total:	176

9.00 Unit capital : Tk. 208,462,570

This is made up as follows:



Amount in Taka
December 31, 2023

Particulars

Sponsor contribution
Initial Subscription
Issuance of New Units
Unit Surrender
Closing Balance:

50,000,000
155,070,000
4,517,570
(1,125,000)
208,462,570

10.00 Unit premium/(Discount): Tk.21,144.46

This is made up as follows:

Particulars

Unit premium
Unit Discount
Total:

26,304
(5,160)
21,144

11.00 Retained earning : Tk. 2,802,557

This is made up as follows:

Particulars

Opening balance
Add: Addition during the Period
Closing Balance:

-
2,802,557
2,802,557

12.00 Net Asset Value (NAV) per unit at cost price : Tk. 10.14

This is made up as follows:

Particulars

Total Assets at Market Price
Add: Investment diminution reserve-Unrealized Loss
Less: Current liabilities
Total net asset value (NAV) at cost
Number of units
Net Asset Value (NAV) per unit at cost

212,492,652
26,029
(1,206,380)
211,312,301
20,846,257
10.14

13.00 Net Asset Value (NAV) per unit at market price : Tk. 10.14

This is made up as follows:

Particulars

Total net asset value at Cost Price
Less: Investment diminution reserve-Unrealized (Loss)
Net Asset Value (NAV) at market Price
Number of units
Net Asset Value (NAV) per unit at market price

211,312,301
(26,029)
211,286,272
20,846,257
10.14



		Amount in Taka
		October 03, 2023 to December 31, 2023
14.00	Realized gain/(loss) on sale of marketable securities : Tk. 17,794	
	This is made up as follows:	
	<u>Particulars</u>	
	OLYMPIC	17,794
	Total:	17,794
15.00	Dividend income : Tk. 53,420	
	This is made up as follows:	
	<u>Particulars</u>	
	OLYMPIC	300
	MPETROLEUM	53,120
	Total:	53,420
16.00	Income from deposits : Tk. 1,385,509	
	This is made up as follows:	
	<u>Particulars</u>	
	Interest Income on SND(Bank Account)	1,210,509
	Interest Income on FDR	175,000
	Total:	1,385,509
17.00	Income from Govt. Securities : Tk. 2,841,768	
	This is made up as follows:	
	<u>Particulars</u>	
	Interest Income on T-Bill(G-Sec)	2,841,768
	Total:	2,841,768
18.00	Amortization of preliminary and issue expenses : Tk. 185,876	
	This is made up as follows:	
	<u>Particulars</u>	
	Preliminary and issue expenses during the period Amortized of preliminary and issue expenses	185,876
	Total:	185,876
19.00	Bidding/Subscription : Tk. 28,750	
	This is made up as follows:	
	<u>Particulars</u>	
	Bidding/Subscription Fees	28,750
	Total:	28,750
20.00	Unrealized Loss: TK. -26,029.40	
	This is made up as follows:	
	<u>Particulars</u>	
	Opening Balance	-
	Unrealized Loss in Marketable Investment	(26,029)
21.00	Earning per unit: Tk. 0.13	
	This is made up as follows:	
	<u>Particulars</u>	
	Profit after provision	2,802,557
	Number of Units	20,846,257
	Earning Per Unit	0.13



Asset Manager: Green Delta Dragon Asset Management Company Limited
Green Delta Dragon Enhanced Blue Chip Growth Fund
 Portfolio Statement as at December 31, 2023

Annexure - A

[Figure in Bangladeshi Taka]

I. Investment in Capital Market Securities (Listed)

SL	Investment in Stocks/Securities(Sectorwise)	No. of Shares/Unit	Cost Value	Market Value	Appreciation (or Diminution) in the Market Value/ Fair Value of Investments	% Change(In term of Cost)	% of Total Investment
A. Share of Listed Companies							
1	LHBL	8,000	563,344	554,400	(8,944)	-1.59%	0.27%
2	MARICO	440	1,089,432	1,082,708	(6,724)	-0.62%	0.53%
3	MPETROLEUM	3,320	669,790	659,352	(10,438)	-1.56%	0.33%
4	OLYMPIC	50	7,524	7,600	76	1.01%	0.00%
	Sub -Total		2,330,089	2,304,060	(26,029)	-1.12%	1.13%
B. Listed Bond							
			-	-	-		0.00%
Sub-Total							
			-	-	-		0.00%
Grand Total of Capital Market Securities (Listed)			2,330,089	2,304,060	(26,029)	-1.12%	1.13%

II. Investment in Capital Market Securities (Non-Listed)

SL	Investment in Stocks/Securities(Sectorwise)	No. of Shares/Unit	Cost Value	Market Value	Appreciation (or Diminution) in the Market Value/ Fair	% Change(In term of Cost)	% of Total Investment
A. Open- End Mutual Fund							
B. Pre-IPO Placement Shares							
Sub-Total							
			-	-	-		
Grand Total of Capital Market Securities (Non-Listed)			-	-	-		

III. Cash & Cash Equivalent and Investment in Securities not related to Capital Market

A. Term Deposit :

SL & Date	Bank/Non-Bank Name	Rate of Interest/Profit	Investment Value	Maturity Value	Market Value/ Fair Value
2 & 03/10/2023	BRAC Bank Ltd	7.00%	10,000,000	10,175,000	
B. G-SEC T-BILL :					
1& 16/10/2023	91-Days T-Bill(BB)	9.24%	127,073,050	130,008,056	
2& 02/11/2023	91-Days T-Bill(BB)	9.75%	20,208,727	20,701,315	
3& 18/12/2023	91-Days T-Bill(BB)	11.03%	9,732,270	10,000,637	
	Sub-Total		167,014,047	170,885,008	

B. Cash at Bank :

A/C NO	Bank Name	Rate of Interest/Profit	Available Balance	N/A	
2054641040003	BRAC Bank Ltd, SND	6.00%	31,534,131		
2054641040004	BRAC Bank Ltd, SND	6.00%	3,943,307		
2054641040005	BRAC Bank Ltd, SND	6.00%	832,732		
	Sub-Total		36,310,170		
Total Cash & Cash Equivalent and Investment in Securities (Not related to Capital M			203,324,217		

Total Investment=(I+II+III)			205,654,306		
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