

Green Delta Dragon Enhanced Blue Chip Growth Fund

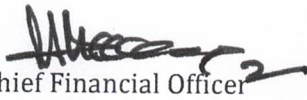
Statement of Financial Position

As at March 31, 2024

Particulars	Notes	Amount in Taka	Amount in Taka
		March 31, 2024	December 31, 2023
Assets			
Marketable investment -at market price	1.00	25,820,163	2,304,060
Preliminary and issue expenses	2.00	3,395,326	3,583,267
Advance deposits & pre-payments	3.00	209,686	210,920
Accounts receivable	4.00	4,203,386	3,070,188
Investment in Govt. Securities	5.00	157,564,308	157,014,047
Cash & cash equivalents	6.00	32,129,997	46,310,170
Total Assets		223,322,865	212,492,652
Current Liabilities			
Accrued expenses	7.00	1,203,353	1,206,205
Accounts payable	8.00	19,999	176
Net Assets		222,099,513	211,286,272
Capital Fund			
Unit capital	9.00	215,506,020	208,462,570
Unit premium reserve	10.00	159,450	21,144
Un-realized Gain/(Loss)	20.00	136,883	-
Retained earnings	11.00	6,297,159	2,802,557
Total Capital Fund		222,099,513	211,286,272
Net Asset Value (NAV)			
At cost price	12.00	10.30	10.14
At market price	13.00	10.31	10.14

These Financial Statements should be read in conjunction with notes.


Risk & Compliance


Chief Financial Officer


Managing Director(AMC)

Green Delta Dragon Enhanced Blue Chip Growth Fund

Statement of Profit or Loss and Other Comprehensive Income

For the Period from January 01, 2024 to March 31, 2024

Particulars	Notes	Amount in Taka	Amount in Taka
		January 01, 2024 to March 31, 2024	October 03, 2023 to March 31, 2024
Income			
Realized gain on sale of marketable securities	14.00	77,620	95,414
Dividend income	15.00	260,000	313,420
Interest income from Bank Deposits	16.00	840,569	2,226,078
Interest income from Govt. Securities	17.00	3,834,342	6,676,111
Total Income		5,012,531	9,311,023
Expenses			
Management fee		1,145,477	2,232,709
Trustee fee		54,157	105,437
Custodian fee		47,428	49,231
BSEC Annual fee		52,586	52,586
CDBL charges		1,651	3,818
Amortization of preliminary and issue expenses	18.00	187,941	373,816
Bank charges and excise duty		27,172	105,030
Bidding/Subscription fee	19.00	690	29,440
DSE ESS listing fee		-	25,000
Selling Agent Commission		-	50
Other operating expenses		26,857	36,747
Total Expenses		1,543,958	3,013,864
Income before provision		3,468,572	6,297,159
Provision writeback for Marketable Investment		26,029	-
Net income after provision		3,494,602	6,297,159
Add: Other Comprehensive Income	20.00	136,883	136,883
Total Comprehensive Income		3,631,485	6,434,042
Number of Unit Outstanding		21,550,602	21,550,602
Earnings Per Unit	21.00	0.16	0.29

These Financial Statements should be read in conjunction with notes.


Risk & Compliance


Chief Financial Officer


Managing Director(AMC)

Green Delta Dragon Enhanced Blue Chip Growth Fund

Statement of Changes in Equity
For the Period from January 01, 2024 to March 31, 2024

Particulars	Unit Capital	Unit Premium Reserve	Un-realized Gain/(Loss)	Retained earnings	Total equity
Balance as on December 31, 2023	208,462,570	21,144	-	2,802,557	211,286,272
Issuance of New Unit	8,443,450	163,016	-	-	8,606,466
Unit Surrendered	(1,400,000)	24,710	-	-	(1,424,710)
Un-realized Gain/Loss	-	-	136,883	3,494,602	136,883
Net profit for the period	-	-	-	3,494,602	3,494,602
Balance as on March 31, 2024	215,506,020	159,450	136,883	6,297,159	222,099,513

Green Delta Dragon Enhanced Blue Chip Growth Fund

Statement of Changes in Equity
For the Period from October 03, 2023 to December 31, 2023

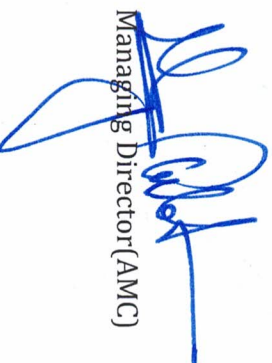
Particulars	Unit Capital	Unit Premium Reserve	Un-realized Gain/(Loss)	Retained earnings	Total equity
Balance as on October 03, 2023	-	-	-	-	-
Issuance of New Unit	209,587,570	26,304	-	-	209,613,874
Unit Surrendered	(1,125,000)	(5,160)	-	-	(1,130,160)
Unrealized Gain/Loss	-	-	-	-	-
Dividend Paid	-	-	-	-	-
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

Risk & Compliance



Chief Financial Officer

Managing Director (AMC)



Green Delta Dragon Enhanced Blue Chip Growth Fund

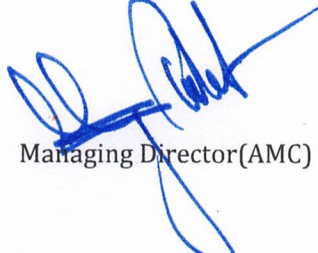
Statement of Cash Flows

For the Period from January 01, 2024 to March 31, 2024

Particulars	Amount in Taka	Amount in Taka
	January 01, 2024 to March 31, 2024	October 03, 2023 to March 31, 2024
Cash flow from operating activities		
Income from Bank deposit & G-SEC	3,860,953	5,071,462
Income from Bank deposit realized at subscription period	-	1,703,078
Payment for Advance BSEC Annual fee	-	(210,920)
Payment of Advance Trustee fee	(105,509)	(105,509)
Dividend Income received	53,420	53,420
Payment for Operation expenses	(1,232,302)	(1,299,257)
Payment for Preliminary expenses	-	(5,472,221)
Net cash inflow/(outflow) by operating activities	2,576,562	(259,946)
Cash flow from investment activities		
Investment in marketable Securities	(23,388,230)	(26,022,441)
Proceeds from Sale of Marketable Securities	-	311,221
Investment in Govt. Securities	(550,261)	(157,564,308)
Net cash inflow/(outflow) from investment activities	(23,938,491)	(183,275,528)
Cash flow from financing activities		
Issuance of New Units	8,443,450	218,031,020
Units Surrender	(1,400,000)	(2,525,000)
Units Premium Reserve	138,306	159,450
Net cash inflow/(outflow) from financing activities	7,181,756	215,665,470
Increase/(Decrease) in cash	(14,180,173)	32,129,997
Cash & cash equivalent at beginning of the Period	46,310,170	-
Cash & cash equivalent at end of the Period	32,129,997	32,129,997
Net Operating Cash Flow Per Unit (NOCFPU)	0.12	(0.01)


Risk & Compliance


Chief Financial Officer


Managing Director(AMC)

Green Delta Dragon Enhanced Blue Chip Growth Fund

Notes to the financial statement

	Amount in Taka	Amount in Taka
	March 31, 2024	December 31, 2023
1.00 Marketable Investment-at market price :		
Investment in Securities	25,820,163	2,304,060
	25,820,163	2,304,060

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

2.00 Preliminary and issue expenses :

This is made up as follows:

Particulars

Preliminary and issue expenses	3,583,267	5,472,221
Less: Amortized with pre-operation revenue	-	(1,703,078)
Preliminary and Issue Expenses for Amortization	3,583,267	3,769,142
Less: Amortization during this period	(187,941)	(185,876)
Closing Balance:	3,395,326	3,583,267

3.00 Advance deposits & pre-payments :

This is made up as follows:

Particulars

BSEC Annual Fee	158,334	210,920
Trustee Fee	51,351	-
Total:	209,686	210,920

4.00 Accounts receivable :

This is made up as follows:

Particulars

Receivable from Brokerage	112,660	-
FDR Interest Receivables	-	175,000
SND Interest Receivables	840,569	-
G-SEC(T-Bill) Interest Receivables	2,990,158	2,841,768
Dividend Receivables	260,000	53,420
Total:	4,203,386	3,070,188

5.00 Investment in Govt. Securities :

This is made up as follows:

<u>Issuer Name</u>	<u>Date of Investment</u>	<u>Instrument ID</u>		
91-Days T-Bill(BB)	15-Jan-24	BD0909117246	31,131,328	127,073,050
91-Days T-Bill(BB)	22-Jan-24	BD0909120240	48,630,350	20,208,727
91-Days T-Bill(BB)	29-Jan-24	BD0909120298	29,176,020	9,732,270
91-Days T-Bill(BB)	05-Feb-24	BD0909120242	29,175,720	-
91-Days T-Bill(BB)	27-Feb-24	BD0909120567	9,724,960	-
91-Days T-Bill(BB)	25-Mar-24	BD0909130249	9,725,930	-
Total:			157,564,308	157,014,047

6.00 Cash & cash equivalents :

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	19,936,240	31,534,131
BRAC Bank Ltd, SND	Gulshan	2054641040004	11,121,702	3,943,307
BRAC Bank Ltd, SND	Gulshan	2054641040005	1,072,056	832,732
Investment in FDR			-	10,000,000
Total:			32,129,997	46,310,170



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	Amount in Taka March 31, 2024	Amount in Taka December 31, 2023
7.00 Accrued expenses :		
This is made up as follows:		
Particulars		
Management Fee	1,145,477	1,087,232
Trustee Fee	-	51,279
Custodian Fee	17,792	1,803
Miscellaneous Expenses	40,085	65,890
Total:	1,203,353	1,206,205
8.00 Accounts payable :		
This is made up as follows:		
Particulars		
Payable to Investors	170	126
Payable to Selling agent commission	50	50
TDS Payable	15,679	-
VAT Payable	4,101	-
Total:	19,999	176
9.00 Unit capital :		
This is made up as follows:		
Particulars		
Opening Balance	208,462,570	-
Add, Issuance of New Unit	8,443,450	209,587,570
Less, Surrendered of Unit	(1,400,000)	(1,125,000)
Closing Balance:	215,506,020	208,462,570
10.00 Unit premium/(Discount):		
This is made up as follows:		
Particulars		
Opening Balance	21,144	-
Unit premium	163,016	26,304
Unit Discount	(24,710)	(5,160)
Total:	159,450	21,144
11.00 Retained earning :		
This is made up as follows:		
Particulars		
Opening balance	2,802,557	-
Add: Addition during the Period	3,494,602	2,802,557
Closing Balance:	6,297,159	2,802,557
12.00 Net Asset Value (NAV) per unit at cost price :		
This is made up as follows:		
Particulars		
Total Assets at Market Price	223,322,865	212,492,652
Less: Investment diminution reserve-Unrealized Gain	(136,883)	26,029
Less: Current liabilities	(1,223,353)	(1,206,380)
Total net asset value (NAV) at cost	221,962,629	211,312,301
Number of units	21,550,602	20,846,257
Net Asset Value (NAV) per unit at cost	10.30	10.14
13.00 Net Asset Value (NAV) per unit at market price :		
This is made up as follows:		
Particulars		
Total net asset value at Cost Price	221,962,629	211,312,301
Add: Investment diminution reserve-Unrealized (Gain)	136,883	(26,029)
Net Asset Value (NAV) at market Price	222,099,513	211,286,272
Number of units	21,550,602	20,846,257
Net Asset Value (NAV) per unit at market price	10.31	10.14



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14.00 Realized gain/(loss) on sale of marketable securities :

This is made up as follows:

Particulars

WEBCOATS

OLYMPIC

Total:

Amount in Taka	Amount in Taka
January 01, 2024 to March 31, 2024	October 03, 2023 to March 31, 2024

77,620	77,620
-	17,794
77,620	95,414

15.00 Dividend income :

This is made up as follows:

Particulars

OLYMPIC

MPETROLEUM

LHBL

Total:

-	300
-	53,120
260,000	260,000
260,000	313,420

16.00 Income from Bank deposits :

This is made up as follows:

Particulars

Interest Income on SND(Bank Account)

Interest Income on FDR

Total:

840,569	2,051,078
-	175,000
840,569	2,226,078

17.00 Income from Govt. Securities :

This is made up as follows:

Particulars

Interest Income on T-Bill(G-Sec)

3,834,342	6,676,111
3,834,342	6,676,111

18.00 Amortization of preliminary and issue expenses :

This is made up as follows:

Particulars

Preliminary and issue expenses during the period

Amortized of preliminary and issue expenses

187,941	373,816
187,941	373,816

19.00 Bidding/Subscription :

This is made up as follows:

Particulars

Bidding/Subscription Fees

Total:

690	29,440
690	29,440

20.00 Unrealized Gain/Loss:

This is made up as follows:

Particulars

Opening Balance

Unrealized Gain/Loss in Marketable Investment

-	-
136,883	136,883

21.00 Earning per unit:

This is made up as follows:

Particulars

Profit after provision

Number of Units

Earning Per Unit

3,494,602	6,297,159
21,550,602	21,550,602
0.16	0.29



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Green Delta Dragon Enhanced Blue Chip Growth Fund
Portfolio Statement as at March 31, 2024

I. Investment in Capital Market Securities (Listed)

Annexure - A
[Figure in Bangladeshi Taka]

SL	Investment in Stocks/Securities(Sectorwise)	No. of Shares/Unit	Cost Price	Cost Value	Market Price	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	BRACBANK	60,000	41.90	2,513,765	40.20	2,412,000	(101,765)	-4.05%	1.17%
2	CITYBANK	124,085	20.41	2,532,114	23.10	2,866,364	334,250	13.20%	1.18%
3	EBL	162,990	30.58	4,984,767	32.00	5,215,680	230,913	4.63%	2.31%
4	IBNSINA	6,500	271.79	1,766,646	263.20	1,710,800	(55,846)	-3.16%	0.82%
5	LHBL	52,000	73.38	3,815,565	68.30	3,551,600	(263,965)	-6.92%	1.77%
6	MARICO	830	2,508.08	2,081,708	2,444.90	2,029,267	(52,441)	-2.52%	0.97%
7	MPETROLEUM	3,320	201.74	669,790	198.60	659,352	(10,438)	-1.56%	0.31%
8	OLYMPIC	17,000	150.89	2,565,054	152.10	2,585,700	20,646	0.80%	1.19%
9	SQRPHARMA	22,000	216.09	4,753,870	217.70	4,789,400	35,530	0.75%	2.21%
	Sub -Total			25,683,279		25,820,163	136,883	0.53%	11.92%
B. Listed Bond									
	Sub-Total			-		-	-		0.00%
Grand Total of Capital Market Securities (Listed)				25,683,279		25,820,163	136,883	0.53%	11.92%

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

SL	Investment in Stocks/Securities(Sectorwise)	No. of Shares/Unit	Cost Price	Cost Value	Market Price	Market Value	Appreciation (or Diminution) in the Market Value/ Fair Value of Investments	% 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 of Investment	Bank/Non-Bank Name	Rate of Interest/Profi	Investment Value	Maturity Value	Market Value/ Fair Value	
B. G-SEC T-BILL :						
1& 15/01/2024	91-Days T-Bill(BB)	11.19%	31,131,328	32,002,227		
2& 22/01/2024	91-Days T-Bill(BB)	11.30%	48,630,350	50,004,157		
3& 29/01/2024	91-Days T-Bill(BB)	11.33%	29,176,020	30,002,431		
4& 05/02/2024	91-Days T-Bill(BB)	11.33%	29,175,720	30,002,122		
5& 27/02/2024	91-Days T-Bill(BB)	11.34%	9,724,960	10,000,663		
6& 25/03/2024	91-Days T-Bill(BB)	11.30%	9,725,930	10,000,688		
	Sub-Total		157,564,308	162,012,287		
B. Cash at Bank :						
A/C NO	Bank Name	Rate of Interest/Profi	Available Balance	N/A		
2054641040003	BRAC Bank Ltd, SND	6.00%	19,936,240			
2054641040004	BRAC Bank Ltd, SND	6.00%	11,121,702			
2054641040005	BRAC Bank Ltd, SND	6.00%	1,072,056			
	Sub-Total		32,129,997			
Total Cash & Cash Equivalent and Investment in Securities (Not related to Capital Market):			189,694,305			

Total Investment=(I+II+III)	215,377,584			
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