

Green Delta Dragon Enhanced Blue Chip Growth Fund

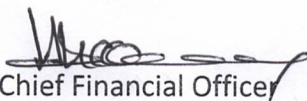
Statement of Financial Position

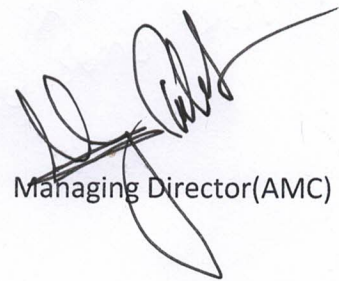
As at June 30, 2024

| Particulars | Notes | Amount in Taka | Amount in Taka |
|--|-------|--------------------|--------------------|
| | | June 30, 2024 | December 31, 2023 |
| Assets | | | |
| Marketable investment -at market price | 1.00 | 27,543,405 | 2,304,060 |
| Preliminary and issue expenses | 2.00 | 3,207,385 | 3,583,267 |
| Advance deposits & pre-payments | 3.00 | 105,749 | 210,920 |
| Accounts receivable | 4.00 | 3,138,762 | 3,070,188 |
| Investment in govt. securities | 5.00 | 169,791,714 | 157,014,047 |
| Cash & cash equivalents | 6.00 | 28,547,090 | 46,310,170 |
| Total Assets | | 232,334,105 | 212,492,652 |
| Current Liabilities | | | |
| | | 1,332,341 | 1,206,380 |
| Accrued expenses | 7.00 | 1,312,197 | 1,206,204 |
| Accounts payable | 8.00 | 20,144 | 176 |
| Net Assets | | 231,001,764 | 211,286,272 |
| Capital Fund | | | |
| Unit capital | 9.00 | 222,084,060 | 208,462,570 |
| Unit premium reserve | 10.00 | 371,641 | 21,144 |
| Retained earnings | 11.00 | 8,546,063 | 2,802,557 |
| Total Capital Fund | | 231,001,764 | 211,286,272 |
| Net Asset Value (NAV) | | | |
| At cost price | 12.00 | 10.49 | 10.14 |
| At market price | 13.00 | 10.40 | 10.14 |

These Financial Statements should be read in conjunction with notes.


Risk & Compliance


Chief Financial Officer


Managing Director(AMC)

Place: Dhaka
Date: 10.07.2024

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 June 30, 2024

| Particulars | Notes | Amount in Taka | Amount in Taka | Amount in Taka |
|--|-------|--------------------------------------|------------------------------------|--------------------------------------|
| | | January 01, 2024 to June 30, 2024 | April 01, 2024 to June 30, 2024 | October 03, 2023 to June 30, 2024 |
| Income | | | | |
| Realized gain on sale of marketable securities | 14.00 | 463,963 | 386,343 | 481,757 |
| Dividend income | 15.00 | 575,435 | 315,435 | 628,855 |
| Interest income from bank deposits | 16.00 | 1,312,592 | 472,023 | 2,698,101 |
| Interest income from govt. securities | 17.00 | 8,397,274 | 4,562,932 | 11,239,042 |
| Total Income | | 10,749,263 | 5,736,732 | 15,047,755 |
| Expenses | | | | |
| Management fee | | 2,332,818 | 1,187,341 | 3,420,050 |
| Trustee fee | | 110,408 | 56,251 | 161,687 |
| Custodian fee | | 79,314 | 31,886 | 81,117 |
| BSEC annual fee | | 105,171 | 52,586 | 105,171 |
| CDBL charges | | 4,018 | 2,367 | 6,185 |
| Amortization of preliminary and issue expenses | | 375,882 | 187,941 | 561,757 |
| Bank charges and excise duty | | 41,458 | 14,287 | 107,817 |
| Bidding/Subscription fee | | 1,725 | 1,035 | 41,975 |
| DSE ESS listing fee | | - | - | 25,000 |
| Selling agent commission | | - | - | 50 |
| Other operating expenses | 18.00 | 32,466 | 5,608 | 42,356 |
| Total Expenses | | 3,083,260 | 1,539,301 | 4,553,165 |
| Income before provision | | 7,666,004 | 4,197,432 | 10,494,590 |
| Provision for marketable investment | 19.00 | (1,922,498) | (1,948,527) | (1,948,527) |
| Net income after provision | | 5,743,506 | 2,248,905 | 8,546,063 |
| Add: Other comprehensive income | | | (136,883) | |
| Total comprehensive income | | 5,743,506 | 2,112,022 | 8,546,063 |
| Number of unit outstanding | | 22,208,406 | 22,208,406 | 22,208,406 |
| Earnings per unit | 20.00 | 0.26 | 0.10 | 0.38 |

These Financial Statements should be read in conjunction with notes.



Risk & Compliance



Chief Financial Officer



Managing Director(AMC)

Place: Dhaka

Date: 10.07.2024

Green Delta Dragon Enhanced Blue Chip Growth Fund

Statement of Changes in Equity

For the Period from January 01, 2024 to June 30, 2024

| Particulars | Unit Capital | Unit Premium Reserve | 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 | 16,218,600 | 413,183 | - | 16,631,783 |
| Unit surrendered | (2,597,110) | (62,686) | - | (2,659,796) |
| Net profit for the period | - | - | 5,743,506 | 5,743,506 |
| Balance as on June 30, 2024 | 222,084,060 | 371,641 | 8,546,063 | 231,001,764 |

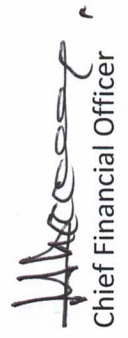
Green Delta Dragon Enhanced Blue Chip Growth Fund

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 | - | - | - | - |
| Issuance of new unit | 209,587,570 | 26,304 | - | 209,613,874 |
| Unit surrendered | (1,125,000) | (5,160) | - | (1,130,160) |
| 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 June 30, 2024

| Particulars | Amount in Taka January 01, 2024 to June 30, 2024 | Amount in Taka October 03, 2023 to June 30, 2024 |
|---|--|--|
| Cash flow from operating activities | | |
| Income from bank deposit & g-sec | 9,604,472 | 10,814,982 |
| Income from bank deposit realized at subscription period | - | 1,703,078 |
| Dividend income received | 612,255 | 612,255 |
| Payment for advance BSEC annual fee | - | (210,920) |
| Payment of advance Trustee fee | (105,509) | (105,509) |
| Payment for operation expenses | (2,380,146) | (2,457,795) |
| Payment for preliminary expenses | - | (5,472,221) |
| Net cash inflow/(outflow) by operating activities | 7,731,072 | 4,883,871 |
| Cash flow from investment activities | | |
| Investment in marketable securities | (29,366,588) | (31,990,105) |
| Proceeds from sale of marketable securities | 2,678,116 | 2,989,337 |
| Investment in govt. securities | (12,777,667) | (169,791,714) |
| Net cash inflow/(outflow) from investment activities | (39,466,139) | (198,792,482) |
| Cash flow from financing activities | | |
| Issuance of new units | 16,218,600 | 224,681,170 |
| Units surrender | (2,597,110) | (2,597,110) |
| Units premium reserve | 350,497 | 371,641 |
| Net cash inflow/(outflow) from financing activities | 13,971,987 | 222,455,701 |
| Increase/(Decrease) in cash | (17,763,080) | 28,547,090 |
| Cash & cash equivalent at beginning of the Period | 46,310,170 | - |
| Cash & cash equivalent at end of the Period | 28,547,090 | 28,547,090 |
| Net Operating Cash Flow Per Unit (NOCFPU) | 0.35 | 0.22 |


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 |
|---|-------------------|-------------------|
| | June 30, 2024 | December 31, 2023 |
| 1.00 Marketable Investment-at market price : | | |
| Investment in Securities | 27,543,405 | 2,304,060 |
| | 27,543,405 | 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:

| <u>Particulars</u> | | |
|--|------------------|------------------|
| 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 | 3,769,143 |
| Less: Amortization during this period | (375,882) | (185,876) |
| Closing Balance: | 3,207,385 | 3,583,267 |

3.00 Advance deposits & pre-payments :

This is made up as follows:

| <u>Particulars</u> | | |
|--------------------|----------------|----------------|
| BSEC Annual Fee | 105,749 | 210,920 |
| Trustee Fee | - | - |
| Total: | 105,749 | 210,920 |

4.00 Accounts receivable :

This is made up as follows:

| <u>Particulars</u> | | |
|----------------------------|------------------|------------------|
| FDR Interest Receivables | - | 175,000 |
| SND Interest Receivables | 4,764 | - |
| G-SEC Interest Receivables | 3,117,398 | 2,841,768 |
| Dividend Receivables | 16,600 | 53,420 |
| Total: | 3,138,762 | 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> | | |
|--------------------|---------------------------|----------------------|--------------------|--------------------|
| 2_Year_Bond | 04-Apr-24 | BD0909117246 | 11,000,000 | - |
| 91_Days T-Bill | 18-Apr-24 | BD0909120240 | 31,121,248 | 127,073,050 |
| 91_Days T-Bill | 29-Apr-24 | BD0909120298 | 48,624,450 | 20,208,727 |
| 91_Days T-Bill | 05-May-24 | BD0909120242 | 18,283,056 | 9,732,270 |
| 91_Days T-Bill | 09-May-24 | BD0909120249 | 29,174,640 | - |
| 91_Days T-Bill | 13-May-24 | BD0909120292 | 10,889,010 | - |
| 91_Days T-Bill | 03-Jun-24 | BD0909120567 | 9,718,230 | - |
| 91_Days T-Bill | 10-Jun-24 | BD0909130249 | 10,981,080 | - |
| Total: | | | 169,791,714 | 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 | 15,032,512 | 31,534,131 |
| BRAC Bank Ltd, SND | Gulshan | 2054641040004 | 13,267,202 | 3,943,307 |
| BRAC Bank Ltd, SND | Gulshan | 2054641040005 | 247,375 | 832,732 |
| Investment in FDR | | | - | 10,000,000 |
| Total: | | | 28,547,090 | 46,310,170 |



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| Amount in Taka | Amount in Taka |
|----------------|-------------------|
| June 30, 2024 | December 31, 2023 |

7.00 Accrued expenses :

This is made up as follows:

Particulars

| | | |
|------------------------|------------------|------------------|
| Management Fee | 1,187,341 | 1,087,232 |
| Trustee Fee | 4,899 | 51,279 |
| Custodian Fee | 49,678 | 1,803 |
| Miscellaneous Expenses | 70,279 | 65,890 |
| Total: | 1,312,197 | 1,206,204 |

8.00 Accounts payable :

This is made up as follows:

Particulars

| | | |
|-------------------------------------|---------------|------------|
| Payable to Investors | 314 | 126 |
| Payable to Selling agent commission | 50 | 50 |
| Payable for withholding(Tax & Vat) | 19,780 | - |
| Total: | 20,144 | 176 |

9.00 Unit capital :

This is made up as follows:

Particulars

| | | |
|----------------------------|--------------------|--------------------|
| Opening Balance | 208,462,570 | - |
| Add, Issuance of New Units | 16,218,600 | 209,587,570 |
| Less, Surrendered of Units | (2,597,110) | (1,125,000) |
| Closing Balance: | 222,084,060 | 208,462,570 |

10.00 Unit premium/(Discount):

This is made up as follows:

Particulars

| | | |
|-----------------|----------------|---------------|
| Opening Balance | 21,144 | - |
| Unit premium | 413,183 | 26,304 |
| Unit Discount | (62,686) | (5,160) |
| Total: | 371,641 | 21,144 |

11.00 Retained earning :

This is made up as follows:

Particulars

| | | |
|---------------------------------|------------------|------------------|
| Opening balance | 2,802,557 | - |
| Add: Addition during the Period | 5,743,506 | 2,802,557 |
| Closing Balance: | 8,546,063 | 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 | 232,334,105 | 212,492,652 |
| Add: Investment diminution reserve-Unrealized Loss | 1,948,527 | 26,029 |
| Less: Current liabilities | (1,332,341) | (1,206,380) |
| Total net asset value (NAV) at cost | 232,950,290 | 211,312,301 |
| Number of units | 22,208,406 | 20,846,257 |
| Net Asset Value (NAV) per unit at cost | 10.49 | 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 | 232,950,290 | 211,312,301 |
| Less: Investment diminution reserve-Unrealized (Loss) | (1,948,527) | (26,029) |
| Net Asset Value (NAV) at market Price | 231,001,764 | 211,286,272 |
| Number of units | 22,208,406 | 20,846,257 |
| Net Asset Value (NAV) per unit at market price | 10.40 | 10.14 |



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| Amount in Taka | Amount in Taka | Amount in Taka |
|-----------------------------------|---------------------------------|-----------------------------------|
| January 01, 2024 to June 30, 2024 | April 01, 2024 to June 30, 2024 | October 03, 2023 to June 30, 2024 |

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

This is made up as follows:

Particulars

| | | | |
|---------------|----------------|----------------|----------------|
| WEBCOATS | 77,620 | - | 77,620 |
| OLYMPIC | - | - | 17,794 |
| CITYBANK | 314,382 | 314,382 | 314,382 |
| CRAFTSMAN | 71,961 | 71,961 | 71,961 |
| Total: | 463,963 | 386,343 | 481,757 |

15.00 Dividend income :

This is made up as follows:

Particulars

| | | | |
|---------------|----------------|----------------|----------------|
| OLYMPIC | - | - | 300 |
| MPETROLEUM | - | - | 53,120 |
| LHBL | 260,000 | - | 260,000 |
| EBL | 203,757 | 203,757 | 203,757 |
| BRACBANK | 95,078 | 95,078 | 95,078 |
| MARICO | 16,600 | 16,600 | 16,600 |
| Total: | 575,435 | 315,435 | 628,855 |

16.00 Income from Bank deposits :

This is made up as follows:

Particulars

| | | | |
|-----------------------------------|------------------|----------------|------------------|
| Interest Income SND(Bank Account) | 1,312,592 | 472,023 | 2,523,101 |
| Interest Income FDR | - | - | 175,000 |
| Total: | 1,312,592 | 472,023 | 2,698,101 |

17.00 Income from Govt. Securities :

This is made up as follows:

Particulars

| | | | |
|----------------------------------|------------------|------------------|-------------------|
| Interest Income Govt.-Securities | 8,397,274 | 4,562,932 | 11,239,042 |
| Total: | 8,397,274 | 4,562,932 | 11,239,042 |

18.00 Other operating expenses:

This is made up as follows:

Particulars

| | | | |
|------------------------|---------------|--------------|---------------|
| Audit fee | 20,000 | 3,333 | 29,890 |
| Printing & Publication | 12,466 | 2,275 | 12,466 |
| Total: | 32,466 | 5,608 | 42,356 |

19.00 Provision for Marketable Investment:

This is made up as follows:

Particulars

| | | | |
|---|--------------------|--------------------|--------------------|
| Opening Balance | 26,029 | - | - |
| Unrealized Gain/(Loss) in Marketable Investment | (1,948,527) | (1,948,527) | (1,948,527) |
| Total: | (1,922,498) | (1,948,527) | (1,948,527) |

20.00 Earning per unit:

This is made up as follows:

Particulars

| | | | |
|-------------------------|-------------|-------------|-------------|
| Profit after provision | 5,743,506 | 2,248,905 | 8,546,063 |
| Number of Units | 22,208,406 | 22,208,406 | 22,208,406 |
| Earning Per Unit | 0.26 | 0.10 | 0.38 |



Green Delta Dragon Enhanced Blue Chip Growth Fund

Portfolio Statement as at June 30, 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 | 116,185 | 36.66 | 4,259,112 | 34.30 | 3,985,146 | (273,966) | -6.43% | 1.87% |
| 2 | CITYBANK | 46,825 | 18.08 | 846,395 | 18.50 | 866,263 | 19,867 | 2.35% | 0.37% |
| 3 | DUTCHBANGL | 3,997 | 47.17 | 188,541 | 47.40 | 189,458 | 917 | 0.49% | 0.08% |
| 4 | EBL | 183,363 | 27.19 | 4,984,767 | 25.90 | 4,749,102 | (235,665) | -4.73% | 2.19% |
| 5 | IBNSINA | 8,000 | 268.53 | 2,148,218 | 249.80 | 1,998,400 | (149,818) | -6.97% | 0.94% |
| 6 | LHBL | 62,000 | 72.35 | 4,485,769 | 62.30 | 3,862,600 | (623,169) | -13.89% | 1.97% |
| 7 | MARICO | 830 | 2,508.08 | 2,081,708 | 2,274.50 | 1,887,835 | (193,873) | -9.31% | 0.91% |
| 8 | MPETROLEUM | 3,320 | 201.74 | 669,790 | 198.60 | 659,352 | (10,438) | -1.56% | 0.29% |
| 9 | OLYMPIC | 22,000 | 148.71 | 3,271,613 | 132.40 | 2,912,800 | (358,813) | -10.97% | 1.44% |
| 10 | SQURPHARMA | 30,500 | 214.95 | 6,556,019 | 210.90 | 6,432,450 | (123,569) | -1.88% | 2.88% |
| | Sub -Total | | | 29,491,931 | | 27,543,405 | (1,948,527) | -6.61% | 12.94% |
| | B. Listed Bond | | | | | | | | |
| | | | | - | | - | - | | 0.00% |
| | Sub-Total | | | - | | - | - | | 0.00% |
| Grand Total of Capital Market Securities (Listed) | | | | 29,491,931 | | 27,543,405 | (1,948,527) | -6.61% | 12.94% |

