

Green Delta Dragon Enhanced Blue Chip Growth Fund

Statement of Financial Position

As at September 30, 2024

Particulars	Notes	Amount in Taka	Amount in Taka
		September 30, 2024	June 30, 2024
Assets			
Marketable investment -at market price	1.00	117,360,360	27,543,405
Preliminary and issue expenses	2.00	3,017,379	3,207,385
Advance deposits & pre-payments	3.00	106,653	105,749
Accounts receivable	4.00	3,181,972	3,138,762
Investment in govt. securities	5.00	105,790,058	169,791,714
Cash & cash equivalents	6.00	40,737,397	28,547,090
Total Assets		270,193,819	232,334,105
Current Liabilities			
Accrued expenses	7.00	1,385,320	1,312,197
Accounts payable	8.00	4,167,030	20,144
Net Assets		264,641,469	231,001,764
Capital Fund			
Unit capital	9.00	241,130,680	222,084,060
Unit premium reserve	10.00	2,530,756	371,641
Un-realized Gain/(Loss)		6,965,661	-
Retained earnings	11.00	14,014,373	8,546,063
Total Capital Fund		264,641,469	231,001,764
Net Asset Value (NAV)			
At cost price	12.00	10.69	10.49
At market price	13.00	10.98	10.40

These Financial Statements should be read in conjunction with notes.


Risk & Compliance


Chief Financial Officer


Managing Director(AMC)

Place: Dhaka
Date: 06.10.2024




Green Delta Dragon Enhanced Blue Chip Growth Fund
Statement of Profit or Loss and Other Comprehensive Income
For the Period from July 01, 2024 to September 30, 2024

Particulars	Notes	Amount in Taka	Amount in Taka
		July 01, 2024 to September 30, 2024	October 03, 2023 to September 30, 2024
Income			
Realized gain on sale of marketable securities	14.00	739,741	1,221,497
Dividend income	15.00	190,027	818,882
Interest income from bank deposits	16.00	569,871	3,267,972
Interest income from govt. securities	17.00	3,693,247	14,932,290
Total Income		5,192,886	20,240,641
Expenses			
Management fee		1,286,707	4,706,757
Trustee fee		61,433	223,121
Custodian fee		34,657	115,774
BSEC annual fee		53,163	158,334
CDBL charges		8,480	14,665
Amortization of preliminary and issue expenses		190,006	751,763
Bank charges and excise duty		16,310	124,127
Bidding/Subscription fee		1,035	43,010
DSE ESS listing fee		-	25,000
Selling agent commission		-	50
Other operating expenses	18.00	21,312	63,667
Total Expenses		1,673,104	6,226,269
Income before provision		3,519,782	14,014,372
Provision writeback from marketable investment	19.00	1,948,527	-
Net income after provision		5,468,309	14,014,372
Add: Other comprehensive income		6,965,661	6,965,661
Total comprehensive income		12,433,970	20,980,033
Number of unit outstanding		24,113,068	24,113,068
Earnings per unit	20.00	0.23	0.58

These Financial Statements should be read in conjunction with notes.


Risk & Compliance


Chief Financial Officer


Managing Director (AMC)

Place: Dhaka
Date: 06.10.2024



Green Delta Dragon Enhanced Blue Chip Growth Fund

Statement of Changes in Equity

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

Particulars	Unit Capital	Unit Premium Reserve	Un-realized Gain/(Loss)	Retained earnings	Total equity
Balance as on June 30, 2024	222,084,060	371,641	-	8,546,063	231,001,764
Issuance of new unit	23,967,850	2,578,109	-	-	26,545,959
Unit surrendered	(4,921,230)	(418,995)	-	-	(5,340,225)
Unrealized Gain/(Loss)	-	-	6,965,661	-	6,965,661
Net profit for the period	-	-	-	5,468,309	5,468,309
Balance as on September 30, 2024	241,130,680	2,530,756	6,965,661	14,014,373	264,641,469

Green Delta Dragon Enhanced Blue Chip Growth Fund

Statement of Changes in Equity

For the Period from October 03, 2023 to June 30, 2024

Particulars	Unit Capital	Unit Premium Reserve	Un-realized Gain/(Loss)	Retained earnings	Total equity
Balance as on October 03, 2023	-	-	-	-	-
Issuance of new unit	224,681,170	434,327	-	-	225,115,497
Unit surrendered	(2,597,110)	(62,686)	-	-	(2,659,796)
Net profit for the period	-	-	-	8,546,063	8,546,063
Balance as on June 30, 2024	222,084,060	371,641	-	8,546,063	231,001,764



Risk & Compliance



Chief Financial Officer



Managing Director(AMC)



Green Delta Dragon Enhanced Blue Chip Growth Fund
Statement of Cash Flows
For the Period from July 01, 2024 to September 30, 2024

Particulars	Amount in Taka	Amount in Taka
	July 01, 2024 to September 30, 2024	October 03, 2023 to September 30, 2024
Cash flow from operating activities		
Income from bank deposit & g-sec	4,203,310	15,018,291
Income from bank deposit realized at subscription period	-	1,703,078
Income from realized gain on marketable securities	739,741	1,221,497
Dividend income received	206,627	818,882
Payment for advance BSEC annual fee	-	(210,920)
Payment of advance Trustee fee	(108,360)	(213,869)
Payment for operation expenses	(1,211,234)	(3,669,029)
Payment for preliminary expenses	-	(5,472,221)
Net cash inflow/(outflow) by operating activities	3,830,083	9,195,710
Cash flow from investment activities		
Investment in marketable securities	(79,867,102)	(109,521,659)
Proceeds from sale of marketable securities	1,766,894	4,445,010
Investment in govt. securities	64,001,657	(105,790,058)
Net cash inflow/(outflow) from investment activities	(14,098,551)	(210,866,707)
Cash flow from financing activities		
Issuance of new units	23,967,850	246,051,910
Units surrender	(3,777,140)	(6,065,320)
Units premium reserve	2,268,065	2,421,805
Net cash inflow/(outflow) from financing activities	22,458,775	242,408,394
Increase/(Decrease) in cash	12,190,307	40,737,397
Cash & cash equivalent at beginning of the Period	28,547,090	-
Cash & cash equivalent at end of the Period	40,737,397	40,737,397
Net Operating Cash Flow Per Unit (NOCFPU)	0.16	0.38


Risk & Compliance


Chief Financial Officer


Managing Director(AMC)



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

	Amount in Taka September 30, 2024	Amount in Taka June 30, 2024
1.00 Marketable Investment-at market price :		
Investment in Securities	117,360,360	27,543,405
	117,360,360	27,543,405

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	3,207,385	3,583,267
Less: Amortized with pre-operation revenue	-	-
Preliminary and Issue Expenses for Amortization	3,207,385	3,583,267
Less: Amortization during this period	(190,006)	(375,882)
Closing Balance:	3,017,379	3,207,385

3.00 Advance deposits & pre-payments :

This is made up as follows:

<u>Particulars</u>		
BSEC Annual Fee	52,586	105,749
Trustee Fee	54,067	-
Total:	106,653	105,749

4.00 Accounts receivable :

This is made up as follows:

<u>Particulars</u>		
FDR Interest Receivables	-	-
SND Interest Receivables	574,629	4,764
G-SEC Interest Receivables	2,607,342	3,117,398
Dividend Receivables	-	16,600
Total:	3,181,972	3,138,762

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_Years_Bond	04-Apr-24	BD0926381023	11,000,000	11,000,000
5_Years_Bond	18-Sep-24	BD0929431056	7,509,833	-
5_Years_Bond	11-Sep-24	BD0928221052	4,668,075	-
91_Days T-Bill	25-Jul-24	BD0909113245	19,436,040	-
91_Days T-Bill	06-Aug-24	BD0909102248	48,595,600	-
91_Days T-Bill	27-Aug-24	BD0909106249	14,580,510	-
91_Days T-Bill	18-Apr-24	BD0909120240	-	31,121,248
91_Days T-Bill	29-Apr-24	BD0909120298	-	48,624,450
91_Days T-Bill	05-May-24	BD0909120242	-	18,283,056
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:			105,790,058	169,791,714

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	37,643,739	15,032,512
BRAC Bank Ltd, SND	Gulshan	2054641040004	1,625,709	13,267,202
BRAC Bank Ltd, SND	Gulshan	2054641040005	1,467,950	247,375
Total:			40,737,397	28,547,090



Amount in Taka	Amount in Taka
September 30, 2024	June 30, 2024

7.00 Accrued expenses :

This is made up as follows:

Particulars

Management Fee	1,286,707	1,187,341
Trustee Fee	-	4,899
Custodian Fee	12,908	49,678
Miscellaneous Expenses	85,706	70,279
Total:	1,385,320	1,312,197

8.00 Accounts payable :

This is made up as follows:

Particulars

Payable to Investors	1,253,441	314
Payable to Selling agent commission	50	50
Trade Payable(Green Delta Securities Ltd)	2,865,191	-
Payable for withholding(Tax & Vat)	48,347	19,780
Total:	4,167,030	20,144

9.00 Unit capital :

This is made up as follows:

Particulars

Opening Balance	222,084,060	208,462,570
Add, Issuance of New Units	23,967,850	16,218,600
Less, Surrendered of Units	(4,921,230)	(2,597,110)
Closing Balance:	241,130,680	222,084,060

10.00 Unit premium/(Discount):

This is made up as follows:

Particulars

Opening Balance	371,641	21,144
Unit premium	2,578,109	413,183
Unit Discount	(418,995)	(62,686)
Total:	2,530,756	371,641

11.00 Retained earning :

This is made up as follows:

Particulars

Opening balance	8,546,063	2,802,557
Add: Addition during the Period	5,468,309	5,743,506
Closing Balance:	14,014,373	8,546,063

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

This is made up as follows:

Particulars

Total Assets at Market Price	270,193,819	232,334,105
Less: Marketable investment-Unrealized Gain	(6,965,661)	1,948,527
Less: Current liabilities	(5,552,350)	(1,332,341)
Total net asset value (NAV) at cost	257,675,808	232,950,290
Number of units	24,113,068	22,208,406
Net Asset Value (NAV) per unit at cost	10.69	10.49

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	257,675,808	232,950,290
Add: Marketable investment-Unrealized Gain	6,965,661	(1,948,527)
Net Asset Value (NAV) at market Price	264,641,469	231,001,764
Number of units	24,113,068	22,208,406
Net Asset Value (NAV) per unit at market price	10.98	10.40



Amount in Taka	Amount in Taka
July 01, 2024 to September 30, 2024	October 03, 2023 to September 30, 2024

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

This is made up as follows:

Particulars

WEBCOATS	-	77,620
OLYMPIC	739,533	757,327
MALEKSPIN	207	207
CITYBANK	-	314,382
CRAFTSMAN	-	71,961
Total:	739,741	1,221,497

15.00 Dividend income :

This is made up as follows:

Particulars

OLYMPIC	-	300
MPETROLEUM	-	53,120
LHBL	-	260,000
EBL	-	203,757
BRACBANK	27	95,105
MARICO	190,000	206,600
Total:	190,027	818,882

16.00 Income from Bank deposits :

This is made up as follows:

Particulars

Interest Income SND(Bank Account)	569,871	3,092,973
Interest Income FDR	-	175,000
Total:	569,871	3,267,972

17.00 Income from Govt. Securities :

This is made up as follows:

Particulars

Interest Income Govt.-Securities	3,693,247	14,932,290
Total:	3,693,247	14,932,290

18.00 Other operating expenses:

This is made up as follows:

Particulars

Audit fee	10,110	40,000
Printing & Publication	11,202	23,667
Total:	21,312	63,667

19.00 Provision writeback from Marketable Investment:

This is made up as follows:

Particulars

Opening Balance	(1,948,527)	-
Unrealized Loss in Marketable Investment	-	-
Total:	(1,948,527)	-

20.00 Earning per unit:

This is made up as follows:

Particulars

Profit after provision	5,468,309	14,014,372
Number of Units	24,113,068	24,113,068
Earning Per Unit	0.23	0.58



Green Delta Dragon Enhanced Blue Chip Growth Fund
Portfolio Statement as at September 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	319,859	41.81	13,373,837	54.20	17,336,358	3,962,521	29.63%	4.33%
2	CITYBANK	444,046	22.23	9,869,940	22.60	10,035,440	165,499	1.68%	3.20%
3	DUTCHBANGL	141,000	53.05	7,480,671	53.40	7,529,400	48,729	0.65%	2.42%
4	EBL	323,363	27.28	8,819,811	25.60	8,278,093	(541,718)	-6.14%	2.86%
5	LHBL	85,000	69.77	5,930,027	61.70	5,244,500	(685,527)	-11.56%	1.92%
6	WALTONHIL	6,300	607.54	3,827,473	595.50	3,751,650	(75,823)	-1.98%	1.24%
7	MPETROLEUM	24,148	209.67	5,063,022	211.20	5,100,058	37,035	0.73%	1.64%
8	OLYMPIC	58,271	141.90	8,268,643	184.50	10,751,000	2,482,356	30.02%	2.68%
9	BSC	44,000	91.66	4,032,910	84.80	3,731,200	(301,710)	-7.48%	1.31%
10	IBNSINA	18,504	287.83	5,326,039	357.90	6,622,582	1,296,543	24.34%	1.73%
11	MARICO	2,395	2,370.31	5,676,883	2,311.90	5,537,001	(139,882)	-2.46%	1.84%
12	SQURPHARMA	88,000	224.61	19,765,396	229.20	20,169,600	404,204	2.05%	6.40%
13	GP	28,795	333.95	9,615,955	350.20	10,084,009	468,054	4.87%	3.11%
14	SQUARETEXT	61,336	54.52	3,344,093	52.00	3,189,472	(154,621)	-4.62%	1.08%
Sub -Total				110,394,700		117,360,360	6,965,661	6.31%	35.76%
B. Listed Bond									
				-		-	-		0.00%
Sub-Total				-		-	-		0.00%
Grand Total of Capital Market Securities (Listed)				110,394,700		117,360,360	6,965,661	6.31%	35.76%

