

Green Delta Dragon Enhanced Blue Chip Growth Fund

Statement of Financial Position

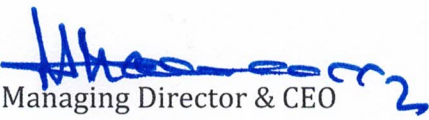
As at March 31, 2025

| Particulars | Notes | Amount in Taka | Amount in Taka |
|--|-------|--------------------|--------------------|
| | | March 31, 2025 | December 31, 2024 |
| Assets | | | |
| Marketable Investment -at Market Price | 5.00 | 127,563,103 | 127,087,006 |
| Preliminary and Issue Expenses | 6.00 | 2,641,498 | 2,827,373 |
| Advance Deposits & Pre-payments | 7.00 | 262,196 | 249,875 |
| Accounts Receivable | 8.00 | 3,565,320 | 3,913,868 |
| Investment in Govt. Securities | 9.00 | 83,242,952 | 106,366,141 |
| Cash & Cash Equivalents | 10.00 | 16,660,781 | 13,766,449 |
| Total Assets | | 233,935,850 | 254,210,712 |
| Current Liabilities | | | |
| | | 1,882,401 | 1,682,336 |
| Accrued Expenses | 11.00 | 1,342,790 | 1,668,608 |
| Accounts Payable | 12.00 | 539,612 | 13,728 |
| Net Assets | | 232,053,449 | 252,528,376 |
| Capital Fund | | | |
| Unit Capital | 13.00 | 225,974,270 | 234,987,350 |
| Unit Premium Reserve | 14.00 | 1,971,304 | 2,184,790 |
| Retained Earnings | 15.00 | 4,107,875 | 15,356,236 |
| Total Capital Fund | | 232,053,449 | 252,528,376 |
| Net Asset Value (NAV) | | | |
| At Cost Price | 16.00 | 10.34 | 10.87 |
| At Market Price | 17.00 | 10.27 | 10.75 |

These Financial Statements should be read in conjunction with notes.


Finance & Accounts and Compliance


Chief Operating Officer


Managing Director & CEO
(Current charge)

Place: Dhaka
Date: 09.04.2025




Green Delta Dragon Enhanced Blue Chip Growth Fund
Statement of Profit or Loss and Other Comprehensive Income
For the Period from January 01, 2025 to March 31, 2025

| Particulars | Notes | Amount in Taka | Amount in Taka |
|---|-------|---------------------------------------|---------------------------------------|
| | | January 01, 2025 to March 31, 2025 | January 01, 2024 to March 31, 2024 |
| Income | | | |
| Realized Gain/(Loss) on Sale of Marketable Securities | 18.00 | (176,135) | 77,620 |
| Dividend Income | 19.00 | 612,847 | 260,000 |
| Interest Income from Bank Deposits | 20.00 | 294,893 | 840,569 |
| Interest Income from Govt. Securities | 21.00 | 2,546,343 | 3,834,342 |
| Total Income | | 3,277,947 | 5,012,531 |
| Expenses | | | |
| Management Fee | | 1,238,479 | 1,145,477 |
| Trustee Fee | | 58,890 | 54,157 |
| Custodian Fee | | 36,029 | 47,428 |
| BSEC Annual Fee | | 69,203 | 52,586 |
| CDBL Charges | | 12,454 | 1,651 |
| Amortization of Preliminary and Issue Expenses | | 185,876 | 187,941 |
| Printing and Publication | | 24,110 | - |
| Bank Charges and Excise Duty | | 17,436 | 27,172 |
| Bidding/Subscription Fee | | 1,000 | 690 |
| Audit Fee | | 12,055 | - |
| Other operating expenses | | - | 26,857 |
| Total Expenses | | 1,655,531 | 1,543,958 |
| Income Before Provision | | 1,622,416 | 3,468,572 |
| Provision write back for Marketable Investment | 22.00 | 1,228,463 | 26,029 |
| Distributable Profit & Loss for the Period | | 2,850,879 | 3,494,602 |
| Add: Other Comprehensive Income | | - | 136,883 |
| Total Comprehensive Income | | 2,850,879 | 3,631,485 |
| Number of Outstanding Unit | | 22,597,427 | 21,550,602 |
| Earnings Per Unit | 23.00 | 0.13 | 0.16 |

These Financial Statements should be read in conjunction with notes.


Finance & Accounts and Compliance


Chief Operating Officer


Managing Director & CEO
(Current charge)

Place: Dhaka
Date: 09.04.2025



Green Delta Dragon Enhanced Blue Chip Growth Fund
Statement of Changes in Equity
For the Period from January 01, 2025 to March 31, 2025


| Particulars | Unit Capital | Unit Premium Reserve | Un-realized Gain/Loss | Retained earnings | Total equity |
|---------------------------------|--------------|----------------------|-----------------------|-------------------|--------------|
| Balance as on December 31, 2024 | 234,987,350 | 2,184,790 | - | 15,356,236 | 252,528,376 |
| Issuance of Unit | 3,869,000 | 99,765 | - | - | 3,968,765 |
| Unit Surrendered | (12,882,080) | (313,251) | - | - | (13,195,331) |
| Dividend Paid FY' 2024 | - | - | - | (14,099,241) | (14,099,241) |
| Net Profit for the Period | - | - | - | 2,850,879 | 2,850,879 |
| Balance as on March 31, 2025 | 225,974,270 | 1,971,304 | - | 4,107,875 | 232,053,449 |

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 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 | - | 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 |


 Finance & Accounts and Compliance


 Chief Operating Officer


 Managing Director & CEO
 (Current charge)



Green Delta Dragon Enhanced Blue Chip Growth Fund
Statement of Cash Flows
For the Period from January 01, 2025 to March 31, 2025


| Particulars | Amount in Taka | Amount in Taka |
|---|---------------------------------------|---------------------------------------|
| | January 01, 2025 to March 31, 2025 | January 01, 2024 to March 31, 2024 |
| Cash Flow from Operating Activities | | |
| Income from Bank Deposit & Govt. Securities | 1,761,812 | 3,860,953 |
| Income from Realized Gain on Marketable Securities | (176,135) | - |
| Dividend Income Received | 2,040,819 | 53,420 |
| Payment of Advance Trustee fee | (126,777) | (105,509) |
| Payment of Advance CDBL fee | (46,000) | - |
| Payment for operating Expense | (1,631,634) | (1,232,302) |
| Net Cash Inflow/(Outflow) by Operating Activities | 1,822,084 | 2,576,562 |
| Cash Flow from Investment Activities | | |
| Investment in Marketable Securities | (6,186,101) | (23,388,230) |
| Proceeds from Sale of Marketable Securities | 6,938,467 | - |
| Investment in Govt. Securities | 23,123,190 | (550,261) |
| Net Cash Inflow/(Outflow) from Investment Activities | 23,875,555 | (23,938,491) |
| Cash Flow from Financing Activities | | |
| Issuance of Units | 3,869,000 | 8,443,450 |
| Units Surrender | (12,373,080) | (1,400,000) |
| Units Premium/Discount | (199,986) | 138,306 |
| Dividend Payment FY' 2024 | (14,099,241) | - |
| Net Cash Inflow/(Outflow) from Financing Activities | (22,803,307) | 7,181,756 |
| Increase/(Decrease) in Cash | 2,894,332 | (14,180,173) |
| Cash & Cash Equivalent at Beginning of the Period | 13,766,449 | 46,310,170 |
| Cash & Cash Equivalent at End of the Period | 16,660,781 | 32,129,997 |
| Net Operating Cash Flow Per Unit (NOCFPU) | 0.08 | 0.12 |



Finance & Accounts and Compliance



Chief Operating Officer



Managing Director & CEO
(Current charge)



Green Delta Dragon Enhanced Blue Chip Growth Fund
Notes to the Financial Statements

| | Amount in Taka | Amount in Taka |
|---|--------------------|--------------------|
| | March 31, 2025 | December 31, 2024 |
| 5.00 Marketable Investment-at Market Price : | | |
| Investment in Securities | 127,563,103 | 127,087,006 |
| | 127,563,103 | 127,087,006 |

Please see **Annexure-A** for Details calculation.

6.00 Preliminary and Issue Expenses :

This is made up as follows:

| <u>Particulars</u> | | |
|--|------------------|------------------|
| Opening balance of Preliminary and Issue Expenses | 2,827,373 | 3,769,142 |
| Less: Amortization during this period | (185,876) | (941,769) |
| Closing Balance: | 2,641,498 | 2,827,373 |

7.00 Advance Deposits & Pre-Payments :

This is made up as follows:

| <u>Particulars</u> | | |
|--------------------|----------------|----------------|
| BSEC Annual Fee | 180,672 | 249,875 |
| Trustee Fees | 58,210 | - |
| CDBL Demat fee | 23,314 | - |
| Total: | 262,196 | 249,875 |

8.00 Accounts Receivable :

This is made up as follows:

| <u>Particulars</u> | | |
|---------------------------------------|------------------|------------------|
| Govt. Securities Interest Receivables | 2,780,912 | 1,996,381 |
| Bank Interest Receivables | 294,893 | - |
| Dividend Receivables | 489,515 | 1,917,487 |
| Total: | 3,565,320 | 3,913,868 |

Note:8.01

8.01 Dividend Receivable :

This is made up as follows:

| <u>Particulars</u> | Holding Qty. | % of Dividend | Amount | Amount |
|--------------------|--------------|---------------|----------------|------------------|
| GP | 28,795 | 170.00% | 489,515 | - |
| OLYMPIC | 58,271 | 10.00% | - | 58,271 |
| MPETROLEUM | 24,648 | 170.00% | - | 419,016 |
| SQUARETEXT | 103,336 | 32.00% | - | 330,675 |
| SQURPHARMA | 95,000 | 110.00% | - | 1,045,000 |
| BSC | 25,810 | 25.00% | - | 64,525 |
| Total: | | | 489,515 | 1,917,487 |

9.00 Investment in Govt. Securities :

This is made up as follows:

Nature of Govt. Securities Instruments

| | | |
|------------------------------|-------------------|--------------------|
| Govt. Securities (T- Bills) | 34,115,000 | 57,238,190 |
| Govt. Securities (T- Bonds) | 49,127,952 | 49,127,952 |
| Total: | 83,242,952 | 106,366,141 |



9.01 Govt. Securities Instruments (T- Bills)

| |
|----------------------------------|
| 91_Days T-Bills-BD0909122352 |
| 91_Days T-Bills-BD0909124876 |
| 91_Days T-Bills-BD0909119259 (1) |
| 91_Days T-Bills-BD0909119259 (2) |
| 91_Days T-Bills-BD0909121255 |
| 91_Days T-Bills-BD0909122253 |
| 91_Days T-Bills-BD0909124259 |
| 182_Days_Bills-BD0936440256 |
| Total: |

| Amount in Taka | Amount in Taka |
|----------------|-------------------|
| March 31, 2025 | December 31, 2024 |
| 14,624,760 | - |
| 19,490,240 | - |
| - | 6,315,010 |
| - | 6,315,290 |
| - | 2,137,432 |
| - | 14,573,700 |
| - | 8,744,931 |
| - | 19,151,827 |
| 34,115,000 | 57,238,190 |

9.02 Govt. Securities Instruments (T- Bonds)

| |
|-------------------------------|
| 2_Years_Bond-BD0926381023 |
| 2_Years_Bond-BD0926191026 (1) |
| 2_Years_Bond-BD0926191026 (2) |
| 5_Years_Bond-BD0929431056 |
| 5_Years_Bond-BD0928221052 |
| 5_Years_Bond-BD0929151050 |
| 5_Years_Bonds-BD0929151050 |
| Total: |

| | |
|------------|------------|
| 11,000,000 | 11,000,000 |
| 7,003,626 | 7,003,626 |
| 6,002,892 | 6,002,892 |
| 7,509,833 | 7,509,833 |
| 4,668,075 | 4,668,075 |
| 5,976,720 | 5,976,720 |
| 6,966,806 | 6,966,806 |
| 49,127,952 | 49,127,952 |

Govt. Securities (Bonds) investments are declared on the basis of held to maturity.

10.00 Cash & Cash Equivalents :

This is made up as follows:

| Name of the Bank | Branch | Account Number | | |
|-----------------------|---------|----------------|------------|------------|
| BRAC Bank Ltd, SND(1) | Gulshan | 2054641040003 | 13,153,624 | 10,808,160 |
| BRAC Bank Ltd, SND(2) | Gulshan | 2054641040004 | 3,400,356 | 1,123,884 |
| BRAC Bank Ltd, SND(3) | Gulshan | 2054641040005 | 100,916 | 1,834,405 |
| BRAC Bank Ltd, SND(4) | Gulshan | 2054641040006 | 5,885 | - |
| Total: | | | 16,660,781 | 13,766,449 |

11.00 Accrued Expenses :

This is made up as follows:

| Particulars | | |
|----------------------------------|-----------|-----------|
| Management Fee Payable | 1,238,479 | 1,333,896 |
| Trustee Fee Payable | - | 9,677 |
| Custodian Fee Payable | 44,368 | 88,299 |
| CDBL Charge payable | - | 11,343 |
| Audit Fee Payable | 12,055 | 50,000 |
| Printing and Publication Payable | 34,763 | 105,454 |
| Bank Charges and Excise Payable | 13,125 | 69,938 |
| Total: | 1,342,790 | 1,668,608 |

12.00 Accounts Payable :

This is made up as follows:

| Particulars | | |
|-----------------------------------|---------|--------|
| Payable to Investors | 523,794 | 311 |
| Payable for Withholding Tax & Vat | 15,817 | 13,417 |
| Total: | 539,612 | 13,728 |



| | Amount in Taka | Amount in Taka |
|--|----------------|-------------------|
| | March 31, 2025 | December 31, 2024 |

13.00 Unit Capital :

This is made up as follows:

| Particulars | | |
|---------------------------------------|--------------|--------------|
| Opening Balance | 234,987,350 | - |
| Fund Collected from General Investors | 3,869,000 | 250,384,710 |
| Less, Surrendered/Redemption of Units | (12,882,080) | (15,397,360) |
| Closing Balance: | 225,974,270 | 234,987,350 |

14.00 Unit Premium/(Discount):

This is made up as follows:

| Particulars | | |
|---------------|-------------|-----------|
| Unit Premium | 3,156,060 | 3,056,295 |
| Unit Discount | (1,184,755) | (871,504) |
| Total: | 1,971,304 | 2,184,790 |

15.00 Retained Earning :

This is made up as follows:

| Particulars | | |
|---------------------------------|--------------|------------|
| Opening Balance | 15,356,236 | - |
| Less: Dividend Paid FY 2024 | (14,099,241) | - |
| Add: Addition During the Period | 2,850,879 | 15,356,236 |
| Closing Balance: | 4,107,874 | 15,356,236 |

16.00 Net Asset Value (NAV) Per Unit at Cost Price :

This is made up as follows:

| Particulars | | |
|--|-------------|-------------|
| Total Assets at Market Price | 233,935,850 | 254,210,712 |
| Add: Marketable Investment-Unrealized Loss | 1,676,213 | 2,904,676 |
| Less: Current Liabilities | (1,882,401) | (1,682,336) |
| Total Net Asset Value (NAV) at Cost | 233,729,661 | 255,433,052 |
| Number of Units | 22,597,427 | 23,498,735 |
| Net Asset value (NAV) Per Unit at Cost | 10.34 | 10.87 |

17.00 Net Asset Value (NAV) Per Unit at Market Price :

This is made up as follows:

| Particulars | | |
|--|-------------|-------------|
| Total Net Asset Value at Cost Price | 233,729,661 | 255,433,052 |
| Less: Marketable Investment-Unrealized Loss | (1,676,213) | (2,904,676) |
| Net Asset value (NAV) at Market Price | 232,053,449 | 252,528,376 |
| Number of Units | 22,597,427 | 23,498,735 |
| Net Asset Value (NAV) Per Unit at Market Price | 10.27 | 10.75 |



Green Delta Dragon Enhanced Blue Chip Growth Fund

Notes to the Financial Statements

| Amount in Taka | Amount in Taka |
|---------------------------------------|---------------------------------------|
| January 01, 2025 to March 31, 2025 | January 01, 2024 to March 31, 2024 |

18.00 Realized Gain on Sale of Marketable Securities :

This is made up as follows:

Particulars

| | | |
|---|------------------|---------------|
| Realized Gain/(Loss) on Sale of Marketable Securities | (176,135) | 77,620 |
| Total: | (176,135) | 77,620 |

Please see Annexure-B for Details calculation.

19.00 Dividend Income :

This is made up as follows:

Particulars

| | | |
|-----------------|----------------|----------------|
| Dividend Income | 612,847 | 260,000 |
| Total: | 612,847 | 260,000 |

Please see Annexure-C for Details calculation.

20.00 Income from Bank Deposits :

This is made up as follows:

Particulars

| | | |
|-----------------------------------|----------------|----------------|
| Interest Income SND(Bank Account) | 294,893 | 840,569 |
| Total: | 294,893 | 840,569 |

21.00 Income from Govt. Securities :

This is made up as follows:

Particulars

| | | |
|---------------------------------------|------------------|------------------|
| Interest Income from Govt.-Securities | 2,546,343 | 3,834,342 |
| Total: | 2,546,343 | 3,834,342 |

22.00 Provision for Diminishing Value of Marketable Investment:

This is made up as follows:

Particulars

| | | |
|--|--------------------|----------|
| Opening Balance as at 1st January 2025 | (2,904,676) | (26,029) |
| Provision Write Back during the Period | 1,228,463 | 26,029 |
| Total Unrealized Loss as at 31 March 2025 | (1,676,213) | - |

Require provision require against the diminishing value of investment in the end of the period .

Details in Annex-A

23.00 Earning Per Unit:

This is made up as follows:

Particulars

| | | |
|-------------------------|-------------|-------------|
| Profit after Provision | 2,850,879 | 3,494,602 |
| Number of Units | 22,597,427 | 21,550,602 |
| Earning Per Unit | 0.13 | 0.16 |



Green Delta Dragon Enhanced Blue Chip Growth Fund

Portfolio Statement as at March 31, 2025

I. Investment in Capital Market Securities (Listed)

Annexure - A
[Figure in Bangladeshi Taka]

| SL | Sector | 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) | Exposure in terms of Net Asset at cost |
|----|------------------------------|---|--------------------|------------|-------------|--------------|--------------|---|---------------------------|--|
| | A. Share of Listed Companies | | | | | | | | | |
| 1 | Bank | BRACBANK | 394,859 | 44 | 17,377,834 | 51 | 20,098,323 | 2,720,489 | 15.65% | 7.44% |
| 2 | | CITYBANK | 710,928 | 22 | 15,809,965 | 23 | 16,351,344 | 541,379 | 3.42% | 6.76% |
| 3 | | DUTCHBANGL | 141,812 | 53 | 7,485,735 | 50 | 7,104,781 | (380,954) | -5.09% | 3.20% |
| 4 | | EBL | 326,363 | 27 | 8,891,018 | 27 | 8,746,528 | (144,489) | -1.63% | 3.80% |
| 5 | Cement | LHB | 92,500 | 69 | 6,362,925 | 46 | 4,218,000 | (2,144,925) | -33.71% | 2.72% |
| 6 | Engineering | WALTONHIL | 18,913 | 555 | 10,496,755 | 463 | 8,751,045 | (1,745,710) | -16.63% | 4.49% |
| 8 | Food & Allied | OLYMPIC | 61,271 | 143 | 8,742,753 | 147 | 9,019,091 | 276,338 | 3.16% | 3.74% |
| 9 | Miscellaneous | BSC | 25,810 | 87 | 2,247,053 | 86 | 2,222,241 | (24,812) | -1.10% | 0.96% |
| 10 | Pharmaceuticals & Chemicals | IBNSINA | 22,104 | 290 | 6,411,364 | 288 | 6,359,321 | (52,043) | -0.81% | 2.74% |
| 11 | | MARICO | 3,425 | 2,363 | 8,092,987 | 2,436 | 8,342,615 | 249,628 | 3.08% | 3.46% |
| 12 | Telecommunication | SOURPHARMA | 99,000 | 224 | 22,223,177 | 220 | 21,789,900 | (433,277) | -1.95% | 9.51% |
| 13 | | GP | 28,795 | 334 | 9,615,955 | 322 | 9,269,111 | (346,845) | -3.61% | 4.11% |
| 14 | | SQUARETEXT | 103,336 | 53 | 5,481,795 | 51 | 5,290,803 | (190,992) | -3.48% | 2.35% |
| | | Total | | | 129,239,316 | | 127,563,104 | (1,676,213) | -1.30% | 55.29% |



Green Delta Dragon Enhanced Blue Chip Growth Fund
Schedule of Realized Gain/(Loss) on Sale of Marketable Securities
For the Period from January 01, 2025 to March 31, 2025

ANNEXURE-B

| SL | Name of Stock | No of Share | Sell Value | Cost Value | Profit/Loss |
|-------|---------------|-------------|--------------|--------------|-------------|
| 1 | DUTCHBANGL | 33,608 | 1,704,946.74 | 1,774,042.91 | (69,096) |
| 2 | MPETROLEUM | 24,648 | 5,057,384.83 | 5,164,424.03 | (107,039) |
| Total | | | | | (176,135) |



Green Delta Dragon Enhanced Blue Chip Growth Fund
Dividend Income
For the Period from January 01, 2025 to March 31, 2025

Annexure-C

| SL No. | Name of Stock | No of Shares | Face Value | % of Dividend | Dividend Amount |
|--------|---------------|--------------|------------|---------------|-----------------|
| | | A | B | C | D=(AxBxC) |
| 01 | MARICO | 2,803 | 10.00 | 440% | 123,332 |
| 02 | GP | 28,795 | 10.00 | 170% | 489,515 |
| Total | | | | | 612,847 |

