

Green Delta Dragon Enhanced Blue Chip Growth Fund

Statement of Financial Position


As at June 30, 2025

Particulars	Notes	Amount in Taka	Amount in Taka
		June 30, 2025	December 31, 2024
Assets			
Marketable Investment -at Market Price	5.00	117,584,280	127,087,005
Preliminary and Issue Expenses	6.00	2,453,557	2,827,373
Advance Deposits & Pre-payments	7.00	145,995	249,875
Accounts Receivable	8.00	3,201,623	3,913,868
Investment in Govt. Securities	9.00	102,557,171	106,366,141
Cash & Cash Equivalents	10.00	12,958,522	13,766,449
Total Assets		238,901,147	254,210,712
Current Liabilities			
		1,440,769	1,682,336
Accrued Expenses	11.00	1,411,895	1,668,608
Accounts Payable	12.00	28,873	13,728
Net Assets		237,460,379	252,528,376
Capital Fund			
Unit Capital	13.00	227,670,570	234,987,350
Unit Premium Reserve	14.00	2,029,222	2,184,790
Retained Earnings	15.00	7,760,588	15,356,236
Total Capital Fund		237,460,379	252,528,376
Net Asset Value (NAV)			
At Cost Price	16.00	10.48	10.87
At Market Price	17.00	10.43	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: 10.07.2025




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 June 30, 2025

Particulars	Notes	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka
		January 01, 2025 to June 30, 2025	January 01, 2024 to June 30, 2024	April 01, 2025 to June 30, 2025	April 01, 2024 to June 30, 2024
Income					
Realized Gain on Sale of Marketable Securities	18.00	(1,243,397)	463,963	(1,067,261)	386,343
Dividend Income	19.00	3,531,574	575,435	2,918,727	315,435
Interest Income from Bank Deposits	20.00	594,788	1,312,592	291,342	472,023
Interest Income from Govt. Securities	21.00	5,166,876	8,397,274	2,620,533	4,562,932
Total Income		8,049,841	10,749,264	4,763,341	5,736,732
Expenses					
Management Fee		2,456,308	2,332,818	1,217,829	1,187,341
Trustee Fee		116,665	110,408	57,775	56,251
Custodian Fee		70,935	79,314	34,906	31,886
BSEC Annual Fee		116,664	105,171	47,461	52,586
CDBL Charges		32,101	4,018	19,647	2,367
Amortization of Preliminary and Issue Expenses		373,816	375,882	187,941	187,941
Printing and Publication		49,041	41,458	24,932	-
Bank Charges and Excise Duty		37,773	1,725	20,337	14,287
Bidding/Subscription Fee		3,500	-	2,500	1,035
Audit Fee		24,521	-	12,466	-
Other operating expenses		-	32,466	-	5,608
Total Expenses		3,281,324	3,083,260	1,625,793	1,539,301
Income Before Provision		4,768,518	7,666,004	3,137,548	4,197,432
(Provision)/Provision write back for Marketable Investment	22.00	1,735,075	(1,922,498)	506,612	(1,948,527)
Distributable Profit & Loss for the Period		6,503,593	5,743,506	3,644,160	2,248,905
Add: Other Comprehensive Income		-	-	-	-
Total Comprehensive Income		6,503,593	5,743,506	3,644,160	2,248,905
Number of Outstanding Unit		22,767,057	22,208,406	22,767,057	22,208,406
Earnings Per Unit	23.00	0.29	0.26	0.16	0.10

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: 10.07.2025



Green Delta Dragon Enhanced Blue Chip Growth Fund

Statement of Changes in Equity

For the Period from January 01, 2025 to June 30, 2025

Particulars	Unit Capital	Unit Premium Reserve	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	6,176,880	170,761	-	6,347,641
Unit Surrendered	(13,493,660)	(326,329)	-	(13,819,989)
Dividend Paid FY' 2024	-	-	(14,099,241)	(14,099,241)
Net Profit for the Period	-	-	6,503,593	6,503,593
Balance as on June 30, 2025	227,670,570	2,029,222	7,760,588	237,460,379

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 Unit	16,218,600	413,183	-	16,631,783
Unit Surrendered	(2,597,110)	(62,686)	-	(2,659,796)
Un-realized Gain/Loss	-	-	-	-
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	231,001,765

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Chief Operating Officer

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Managing Director & CEO
(Current charge)



Green Delta Dragon Enhanced Blue Chip Growth Fund

Statement of Cash Flows

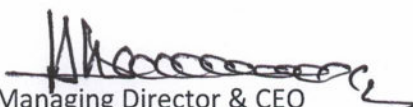
For the Period from January 01, 2025 to June 30, 2025

Particulars	Amount in Taka	Amount in Taka
	January 01, 2025 to June 30, 2025	January 01, 2024 to June 30, 2024
Cash Flow from Operating Activities		
Income from Bank Deposit & Govt. Securities	6,222,190	9,604,472
Income from Realized Gain on Marketable Securities	(1,243,397)	-
Dividend Income Received	3,783,293	612,255
Payment of Advance Trustee fee	(126,777)	(105,509)
Payment of Advance CDBL fee	(46,000)	-
Payment for Operating Expense	(2,884,842)	(2,380,146)
Net Cash Inflow/(Outflow) by Operating Activities	5,704,468	7,731,072
Cash Flow from Investment Activities		
Investment in Marketable Securities	(8,688,635)	(29,366,588)
Proceeds from Sale of Marketable Securities	19,926,435	2,678,116
Investment in Govt. Securities	3,808,971	(12,777,667)
Net Cash Inflow/(Outflow) from Investment Activities	15,046,771	(39,466,139)
Cash Flow from Financing Activities		
Issuance of Units	6,176,880	16,218,600
Units Surrender	(13,481,236)	(2,597,110)
Units Premium/Discount	(155,569)	350,497
Dividend Payment FY' 2024	(14,099,241)	-
Net Cash Inflow/(Outflow) from Financing Activities	(21,559,166)	13,971,987
Increase/(Decrease) in Cash	(807,927)	(17,763,080)
Cash & Cash Equivalent at Beginning of the Period	13,766,449	46,310,170
Cash & Cash Equivalent at End of the Period	12,958,522	28,547,089
Net Operating Cash Flow Per Unit (NOCFPU)	0.25	0.35


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Chief Operating Officer




Managing Director & CEO
(Current charge)

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

	Amount in Taka June 30, 2025	Amount in Taka December 31, 2024
5.00 Marketable Investment-at Market Price :		
Investment in Securities	117,584,280	127,087,006
	117,584,280	127,087,006

Please see Annexure-A for Details calculation.

6.00 Preliminary and Issue Expenses :

This is made up as follows:

Particulars

Opening balance of Preliminary and Issue Expenses	2,827,373	3,769,142
Less: Amortization during this period	(373,816)	(941,769)
Closing Balance:	2,453,557	2,827,373

7.00 Advance Deposits & Pre-Payments :

This is made up as follows:

Particulars

BSEC Annual Fee	133,210	249,875
Trustee Fees	435	-
CDBL Demat fee	12,350	-
Total:	145,995	249,875

8.00 Accounts Receivable :

This is made up as follows:

Particulars

Govt. Securities Interest Receivables	1,533,697	1,996,381
Bank Interest Receivables	2,159	-
Dividend Receivables Note:8.01	1,665,768	1,917,487
Total:	3,201,623	3,913,868

8.01 Dividend Receivable :

This is made up as follows:

<u>Particulars</u>	Holding Qty	% of Dividend	Amount	Amount
CITYBANK	765,710	12.50%	957,138	-
MARICO	3,634	1950.00%	708,630	-
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:			1,665,768	1,917,487

9.00 Investment in Govt. Securities :

This is made up as follows:

Nature of Govt. Securities Instruments

Govt. Securities (T- Bills)	53,429,219	57,238,190
Govt. Securities (T- Bonds)	49,127,952	49,127,952
Total:	102,557,171	106,366,141



9.01 Govt. Securities Instruments (T- Bills)

91_Days T-Bills-BD0909148258
91_Days T-Bills-BD0909150254
91_Days T-Bills-BD0909152250
91_Days T-Bills-BD0909151252
91_Days T-Bills-BD0909142251
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 June 30, 2025	Amount in Taka December 31, 2024
9,718,690	-
14,564,820	-
8,059,773	-
11,360,466	-
9,725,470	-
-	6,315,010
-	6,315,290
-	2,137,432
-	14,573,700
-	8,744,931
-	19,151,827
53,429,219	57,238,190

9.02 Govt. Securities Instruments (T- Bonds)

2_Years_Bond-BD0926381023
2_Years_Bond-BD0926191026 (1)
2_Years_Bond-BD0926191036 (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

Name of the Bank **Branch** **Account Number**
BRAC Bank Ltd, SND(1) Gulshan 2054641040003
BRAC Bank Ltd, SND(2) Gulshan 2054641040004
BRAC Bank Ltd, SND(3) Gulshan 2054641040005
BRAC Bank Ltd, SND(4) Gulshan 2054641040006
Total:

7,824,932	10,808,160
4,754,876	1,123,884
372,828	1,834,405
5,885	-
12,958,522	13,766,449

11.00 Accrued Expenses :

This is made up as follows:

Particulars

Management Fee Payable
Trustee Fee Payable
Custodian Fee Payable
CDBL Charge payable
Audit Fee Payable
Printing and Publication Payable
Bank Charges and Excise Payable
Total:

1,217,829	1,333,896
-	9,677
79,274	88,299
-	11,343
24,521	50,000
59,695	105,454
30,577	69,938
1,411,895	1,668,608

12.00 Accounts Payable :

This is made up as follows:

Particulars

Payable to Investors
Payable for Withholding Tax & Vat
Total:

12,426	311
16,447	13,417
28,873	13,728



Amount in Taka	Amount in Taka
June 30, 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	6,176,880	250,384,710
Less, Surrendered/Redemption of Units	(13,493,660)	(15,397,360)
Closing Balance:	227,670,570	234,987,350

14.00 Unit Premium/(Discount):

This is made up as follows:

Particulars

Unit Premium	3,227,177	3,056,295
Unit Discount	(1,197,956)	(871,504)
Total:	2,029,222	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	6,503,593	15,356,236
Closing Balance:	7,760,588	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	238,901,147	254,210,712
Add: Marketable Investment-Unrealized Loss	1,169,601	2,904,676
Less: Current Liabilities	(1,440,769)	(1,682,336)
Total Net Asset Value (NAV) at Cost	238,629,980	255,433,052
Number of Units	22,767,057	23,498,735
Net Asset value (NAV) Per Unit at	10.48	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	238,629,980	255,433,052
Less: Marketable Investment-Unrealized Loss	(1,169,601)	(2,904,676)
Net Asset value (NAV) at Market Price	237,460,379	252,528,376
Number of Units	22,767,057	23,498,735
Net Asset Value (NAV) Per Unit at Market Price	10.43	10.75



Green Delta Dragon Enhanced Blue Chip Growth Fund

Notes to the Financial Statement

Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka
January 01, 2025 to June 30, 2025	January 01, 2024 to June 30, 2024	April 01, 2025 to June 30, 2025	April 01, 2024 to June 30, 2024

18.00 Realized Gain on Sale of Marketable Securities :

This is made up as follows:

Particulars

Realized Gain on Sale of Marketable Securities	(1,243,397)	463,963	(1,067,261)	386,343
Total:	(1,243,397)	463,963	(1,067,261)	386,343

Please see Annexure-B for Details calculation.

19.00 Dividend Income :

This is made up as follows:

Particulars

Dividend Income	3,531,574	575,435	2,918,727	315,435
Total:	3,531,574	575,435	2,918,727	315,435

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)	594,788	1,312,592	291,342	472,023
Total:	594,788	1,312,592	291,342	472,023

21.00 Income from Govt. Securities :

This is made up as follows:

Particulars

Interest Income from Govt.-Securities	5,166,876	8,397,274	2,620,533	4,562,932
Total:	5,166,876	8,397,274	2,620,533	4,562,932

22.00 (Provision)/ Provision write back for Marketable Investment:

This is made up as follows:

Particulars

Opening Balance	2,904,676	26,029	1,676,213	-
Unrealized Loss in Marketable Investment	(1,169,601)	(1,948,527)	(1,169,601)	(1,948,527)
Total:	1,735,075	(1,922,498)	506,612	(1,948,527)

23.00 Earning Per Unit:

This is made up as follows:

Particulars

Profit after Provision	6,503,593	5,743,506	3,644,160	2,248,905
Number of Units	22,767,057	22,208,406	22,767,057	22,208,406
Earning Per Unit	0.29	0.26	0.16	0.10



Green Delta Dragon Enhanced Blue Chip Growth Fund

Portfolio Statement as at June 30, 2025

Annexure - A

[Figure in Bangladeshi Taka]

I. Investment in Capital Market Securities (Listed)

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	455,466	39	17,869,426	51	23,092,126	5,222,700	29.23%	7.49%
2		CITYBANK	861,423	20	17,055,381	20	16,970,033	(85,348)	-0.50%	7.15%
3		EBL	383,476	23	8,891,018	23	8,781,600	(109,417)	-1.23%	3.73%
4	CEM	LHB	92,500	69	6,362,925	48	4,393,750	(1,969,175)	-30.95%	2.67%
5	ENG	WALTONHIL	18,913	555	10,496,755	406	7,684,352	(2,812,404)	-26.79%	4.40%
6	FOOD	OLYMPIC	61,271	143	8,742,753	154	9,405,099	662,345	7.58%	3.66%
8	MISC	BSC	25,810	87	2,247,053	90	2,333,224	86,171	3.83%	0.94%
9	PHARMA	IBNSINA	22,104	290	6,411,364	294	6,500,786	89,422	1.39%	2.69%
10		MARICO	3,634	2,373	8,622,551	2,423	8,805,545	182,995	2.12%	3.61%
11		SQURPHARMA	100,000	224	22,438,700	209	20,890,000	(1,548,700)	-6.90%	9.40%
12	TEL	GP	28,795	334	9,615,955	303	8,727,765	(888,191)	-9.24%	4.03%
		Total			118,753,881		117,584,280	(1,169,601)	-0.98%	49.76%



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 June 30, 2025

ANNEXURE-B

SL	Name of Stock	No of Share	Sell Value	Cost Value	Profit/Loss
1	DUTCHBANGL	175,420	8,603,062.60	9,272,682.25	(669,620)
2	MPETROLEUM	24,648	5,057,384.83	5,164,424.03	(107,039)
3	SQUARE TEXTILE	103,336	5,022,591.00	5,489,328.78	(466,738)
Total					(1,243,397)



Green Delta Dragon Enhanced Blue Chip Growth Fund
Dividend Income
For the Period from January 01, 2025 to June 30, 2025

Annexure-C

SL No.	Name of Stock	No of Shares	Face Value	% of Dividend	Dividend Amount
		A	B	C	D=(AxBxC)
Q1	MARICO	2,803	10.00	440%	123,332
02	GP	28,795	10.00	170%	489,515
03	LHB	92,500	10.00	19%	175,750
04	EBL	326,363	10.00	18%	571,135
05	CITYBANK	765,710	10.00	12.50%	957,138
06	BRACBANK	404,859	10.00	12.50%	506,074
07	MARICO	3,634	10.00	1950%	708,630
Total					3,531,574

