

Green Delta Dragon Enhanced Blue Chip Growth Fund

Statement of Financial Position

As at September 30, 2025

Particulars	Notes	Amount in Taka	Amount in Taka
		September 30, 2025	December 31, 2024
Assets			
Marketable Investment -at Market Price	5.00	147,219,042	127,087,005
Preliminary and Issue Expenses	6.00	2,263,551	2,827,373
Advance Deposits & Pre-payments	7.00	151,826	249,875
Accounts Receivable	8.00	3,252,709	3,913,868
Investment in Govt. Securities	9.00	74,491,972	106,366,141
Cash & Cash Equivalents	10.00	31,224,278	13,766,449
Total Assets		258,603,377	254,210,712
Current Liabilities			
		1,557,904	1,682,336
Accrued Expenses	11.00	1,521,556	1,668,608
Accounts Payable	12.00	36,348	13,728
Net Assets			
		257,045,473	252,528,376
Capital Fund			
Unit Capital	13.00	226,468,390	234,987,350
Unit Premium Reserve	14.00	1,930,072	2,184,790
Retained Earnings	15.00	10,992,180	15,356,236
Unrealized Gain/Loss		17,654,831	
Total Capital Fund		257,045,473	252,528,376
Net Asset Value (NAV)			
At Cost Price	16.00	10.57	10.87
At Market Price	17.00	11.35	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: 13.10.2025



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 September 30, 2025

Particulars	Notes	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka
		January 01, 2025 to September 30, 2025	January 01, 2024 to September 30, 2024	July 01, 2025 to September 30, 2025	July 01, 2024 to September 30, 2024
Income					
Realized Gain on Sale of Marketable Securities	18.00	(1,243,397)	1,203,703	-	739,741
Dividend Income	19.00	4,397,336	765,462	865,810	190,027
Interest Income from Bank Deposits	20.00	747,861	1,882,462	153,073	569,871
Interest Income from Govt. Securities	21.00	7,973,113	12,090,521	2,806,237	3,693,247
Total Income		11,874,913	15,942,148	3,825,120	5,192,886
Expenses					
Management Fee		3,796,986	3,619,525	1,340,679	1,286,707
Trustee Fee		180,976	171,841	64,311	61,433
Custodian Fee		110,999	113,971	40,065	34,657
BSEC Annual Fee		170,178	158,334	53,514	53,163
CDBL Charges		49,120	7,267	17,019	8,480
Amortization of Preliminary and Issue Expenses		563,822	565,888	190,006	190,006
Printing and Publication		74,247	23,667	25,205	-
Bank Charges and Excise Duty		56,452	57,768	18,679	16,310
Bidding/Subscription Fee		4,500	2,760	1,000	1,035
Audit Fee		37,123	30,110	12,603	-
Other operating expenses		-	5,232	-	21,312
Total Expenses		5,044,404	4,756,363	1,763,080	1,673,103
Income Before Provision		6,830,509	11,185,785	2,062,039	3,519,783
(Provision)/Provision write back for Marketable Investment	22.00	2,904,676	26,029	1,169,601	1,948,527
Distributable Profit & Loss for the Period		9,735,185	11,211,814	3,231,640	5,468,310
Add: Other Comprehensive Income		17,654,831	6,965,661	17,654,831	6,965,661
Total Comprehensive Income		27,390,016	18,177,475	20,886,472	12,433,971
Number of Outstanding Unit					
Earnings Per Unit	23.00	22,646,839	24,113,068	22,646,839	24,113,068
		0.43	0.46	0.14	0.23

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: 13.10.2025



Green Delta Dragon Enhanced Blue Chip Growth Fund

Statement of Changes in Equity

For the Period from January 01, 2025 to September 30, 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	6,745,330	244,568	-	-	6,989,898
Unit Surrendered	(15,264,290)	(499,286)	-	-	(15,763,576)
Un-realized Gain/Loss	-	-	17,654,831	-	17,654,831
Dividend Paid FY' 2024	-	-	-	(14,099,241)	(14,099,241)
Net Profit for the Period	-	-	-	9,735,185	9,735,185
Balance as on September 30, 2025	226,468,390	1,930,072	17,654,831	10,992,180	257,045,473

Green Delta Dragon Enhanced Blue Chip Growth Fund

Statement of Changes in Equity

For the Period from January 01, 2024 to September 30, 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	211,286,271
Issuance of Unit	40,186,450	2,991,292	-	-	43,177,742
Unit Surrendered	(7,518,340)	(481,681)	-	-	(8,000,021)
Un-realized Gain/Loss	-	-	6,965,661	-	6,965,661
Net Profit for the Period	-	-	-	11,211,814	11,211,814
Balance as on September 30, 2024	241,130,680	2,530,755	6,965,661	14,014,371	264,641,467

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 September 30, 2025

Particulars	Amount in Taka	Amount in Taka
	January 01, 2025 to September 30, 2025	January 01, 2024 to September 30, 2024
Cash Flow from Operating Activities		
Income from Bank Deposit & Govt. Securities	7,795,623	15,018,291
Income from Realized Gain on Marketable Securities	(1,243,397)	1,221,497
Dividend Income Received	5,983,846	818,882
Payment of Advance Trustee fee	(247,220)	(213,869)
Payment of Advance CDBL fee	(46,000)	-
Payment for Operating Expense	(4,213,744)	(3,879,949)
Net Cash Inflow/(Outflow) by Operating Activities	8,029,108	12,964,852
Cash Flow from Investment Activities		
Investment in Marketable Securities	(19,498,964)	(107,191,570)
Proceeds from Sale of Marketable Securities	19,926,435	3,505,275
Investment in Govt. Securities	31,874,170	51,223,989
Net Cash Inflow/(Outflow) from Investment Activities	32,301,640	(52,462,306)
Cash Flow from Financing Activities		
Issuance of Units	6,745,330	36,464,340
Units Surrender	(15,264,290)	(4,940,320)
Units Premium/Discount	(254,719)	2,400,661
Dividend Payment FY' 2024	(14,099,241)	-
Net Cash Inflow/(Outflow) from Financing Activities	(22,872,920)	33,924,681
Increase/(Decrease) in Cash	17,457,829	(5,572,773)
Cash & Cash Equivalent at Beginning of the Period	13,766,449	46,310,170
Cash & Cash Equivalent at End of the Period	31,224,278	40,737,397
Net Operating Cash Flow Per Unit (NOCFPU)	0.35	0.54


Finance & Accounts
And Compliance


Chief Operating Officer


Managing Director & CEO
(Current charge)



Green Delta Dragon Enhanced Blue Chip Growth Fund

Notes to the Financial Statement

Amount in Taka	Amount in Taka
September 30, 2025	December 31, 2024

5.00 Marketable Investment-at Market Price :

Investment in Securities	147,219,042	127,087,006
	147,219,042	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	(1,243,397)	(941,769)
Closing Balance:	2,263,551	2,827,373

7.00 Advance Deposits & Pre-Payments :

This is made up as follows:

Particulars

BSEC Annual Fee	79,697	249,875
Trustee Fees	66,333	-
CDBL Demat fee	5,796	-
Total:	151,826	249,875

8.00 Accounts Receivable :

This is made up as follows:

Particulars

Govt. Securities Interest Receivables	2,769,153	1,996,381
Bank Interest Receivables	152,579	-
Dividend Receivables Note:8.01	330,978	1,917,487
Total:	3,252,709	3,913,868

8.01 Dividend Receivable :

This is made up as follows:

Particulars	holding Qty	% of Dividend	Amount	Amount
WALTON	18,913	175.00%	330,978	-
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:			330,978	1,917,487

9.00 Investment in Govt. Securities :

This is made up as follows:

Nature of Govt. Securities Instruments

Govt. Securities (T- Bills)	Note- 9.01	25,364,020	57,238,190
Govt. Securities (T- Bonds)	Note- 9.02	49,127,952	49,127,952
Total:		74,491,972	106,366,141



9.01 Govt. Securities Instruments (T- Bills)

91_Days T-Bills-BD0909148258
91_Days T-Bills-BD0909150254
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
September 30, 2025	December 31, 2024
19,516,360	-
5,847,660	-
-	6,315,010
-	6,315,290
-	2,137,432
-	14,573,700
-	8,744,931
-	19,151,827
25,364,020	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:		

29,349,837	10,808,160
1,441,090	1,123,884
427,465	1,834,405
5,885	-
31,224,278	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:

1,340,679	1,333,896
-	9,677
40,633	88,299
-	11,343
37,123	50,000
54,900	105,454
48,221	69,938
1,521,556	1,668,608

12.00 Accounts Payable :

This is made up as follows:

Particulars

Payable to Investors
Payable for Withholding Tax & Vat
Total:

314	311
36,034	13,417
36,348	13,728



Amount in Taka	Amount in Taka
September 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	6,745,330	250,384,710
Less, Surrendered/Redemption of Units	(15,264,290)	(15,397,360)
Closing Balance:	226,468,390	234,987,350

14.00 Unit Premium/(Discount):

This is made up as follows:

Particulars

Unit Premium	3,300,985	3,056,295
Unit Discount	(1,370,913)	(871,504)
Total:	1,930,072	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	9,735,185	15,356,236
Closing Balance:	10,992,180	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	258,603,377	254,210,712
Add: Marketable Investment-Unrealized Loss	(17,654,831)	2,904,676
Less: Current Liabilities	(1,557,904)	(1,682,336)
Total Net Asset Value (NAV) at Cost	239,390,642	255,433,052
Number of Units	22,646,839	23,498,735
Net Asset value (NAV) Per Unit at	10.57	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	239,390,642	255,433,052
Less: Marketable Investment-Unrealized Loss	17,654,831	(2,904,676)
Net Asset value (NAV) at Market Price	257,045,473	252,528,376
Number of Units	22,646,839	23,498,735
Net Asset Value (NAV) Per Unit at Market Price	11.35	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 September 30, 2025	January 01, 2024 to September 30, 2024	July 01, 2025 to September 30, 2025	July 01, 2024 to September 30, 2024

18 Realized Gain on Sale of Marketable Securities :

This is made up as follows:

Particulars

Realized Gain on Sale of Marketable Securities	(1,243,397)	1,203,703	-	739,741
Total:	(1,243,397)	1,203,703	-	739,741

Please see Annexure-B for Details calculation.

19 Dividend Income :

This is made up as follows:

Particulars

Dividend Income	4,397,336	765,462	865,810	190,027
Total:	4,397,336	765,462	865,810	190,027

Please see Annexure-C for Details calculation.

20 Income from Bank Deposits :

This is made up as follows:

Particulars

Interest Income SND(Bank Account)	747,861	1,882,462	153,073	569,871
Total:	747,861	1,882,462	153,073	569,871

21 Income from Govt. Securities :

This is made up as follows:

Particulars

Interest Income from Govt.-Securities	7,973,113	12,090,521	2,806,237	3,693,247
Total:	7,973,113	12,090,521	2,806,237	3,693,247

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

This is made up as follows:

Particulars

Opening Balance	2,904,676	26,029	1,169,601	1,948,527
Unrealized Loss in Marketable Investment	17,654,831	6,965,661	17,654,831	6,965,661
Total:	2,904,676	26,029	1,169,601	1,948,527

23 Earning Per Unit:

This is made up as follows:

Particulars

Profit after Provision	9,735,185	11,211,814	3,231,640	5,468,310
Number of Units	22,646,839	24,113,068	22,646,839	24,113,068
Earning Per Unit	0.43	0.46	0.14	0.23



Green Delta Dragon Enhanced Blue Chip Growth Fund

Portfolio Statement as at September 30, 2025

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	70	31,654,887	13,785,461	77.15%	7.46%
2		CITYBANK	951,423	20	19,135,705	26	24,261,287	5,125,581	26.79%	7.99%
3		EBL	393,476	23	9,148,403	25	9,718,857	570,454	6.24%	3.82%
4	CEM	LHB	92,500	69	6,362,925	55	5,106,000	(1,256,925)	-19.75%	2.66%
5	ENG	WALTONHIL	20,804	505	10,496,755	420	8,735,600	(1,761,156)	-16.78%	4.38%
6	FOOD	OLYMPIC	71,812	146	10,475,787	155	11,109,316	633,530	6.05%	4.38%
8	MISC	BSC	62,810	106	6,687,103	114	7,160,340	473,237	7.08%	2.79%
9	PHARMA	IBNSINA	23,104	291	6,722,831	307	7,099,859	377,028	5.61%	2.81%
10		MARICO	3,634	2,373	8,622,551	2,842	10,328,191	1,705,641	19.78%	3.60%
11		SOURPHARMA	109,000	224	24,426,770	215	23,435,000	(991,770)	-4.06%	10.20%
12	TEL	GP	28,795	334	9,615,955	299	8,609,705	(1,006,250)	-10.46%	4.02%
		Total			129,564,211		147,219,042	17,654,831	13.63%	54.12%



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 September 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 September 30, 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
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
08	GP	28,795	10.00	110%	316,745
09	MARICO	3,634	10.00	600%	218,040
10	WALTONHIL	18,913	10.00	175%	330,978
Total					4,397,336

