

Green Delta Dragon Enhanced Blue Chip Growth Fund
Statement of financial position
As at 31 March 2026

	<u>Notes</u>	<u>Amount in BDT</u> <u>31-Mar-26</u>	<u>Amount in BDT</u> <u>31-Dec-25</u>
ASSETS			
Non-current assets			
Preliminary and issue expenses	4.0	1,887,669	2,073,545
Total non-current assets		1,887,669	2,073,545
Current assets			
Marketable investment - at market price	5.0	135,216,854	130,000,095
Advance, deposits and pre-payments	6.0	281,749	286,592
Accounts receivables	7.0	3,727,520	5,359,369
Investment in govt. securities	8.0	76,773,074	95,792,622
Cash and cash equivalents	9.0	38,041,482	18,383,800
Total assets		255,928,347	251,896,023
Current liabilities			
Accrued expenses	10.0	1,552,965	1,608,056
Accounts payables	11.0	38,335	10,167
		1,591,300	1,618,223
Net assets		254,337,048	250,277,800
Capital fund			
Unit capital	12.0	232,364,050	227,164,110
Unit premium reserve	13.0	2,435,276	2,012,542
Dividend equalization reserve	14.0	992,208	992,208
Retained earnings	15.0	18,545,514	20,108,941
Total capital fund		254,337,048	250,277,800
Net Asset Value (NAV)			
At cost price	16.0	10.41	10.75
At market price	17.0	10.95	11.02

The accompanying notes form an integral part of these financial statements.
As per our report of same date.


Finance & Accounts
Green Delta Dragon AMCL


Chief Operating Officer
Green Delta Dragon AMCL


Managing Director & CEO(CC)
Green Delta Dragon AMCL

Place: Dhaka
Date: 21.04.2026

Green Delta Dragon Enhanced Blue Chip Growth Fund
Statement of profit or loss and other comprehensive income
For the period from 01 January 2026 to 31 March 2026

	<u>Notes</u>	<u>Amount in BDT</u> <u>01-Jan-26 to</u> <u>31-Mar-26</u>	<u>Amount in BDT</u> <u>01-Jan-25 to</u> <u>31-Mar-25</u>
Income			
Realized gain on sale of marketable securities	18.0	4,375,597	(176,135)
Dividend income	19.0	420,765	612,847
Interest income from bank deposits	20.0	191,362	294,893
Interest income from govt. securities	21.0	2,515,891	2,546,343
Total income		7,503,614	3,277,947
Expenses			
Management fees		1,317,216	1,238,479
Trustee fees		63,212	58,890
Custodian fees		38,864	36,029
BSEC annual fees		63,212	69,203
CDBL charges		14,330	12,454
Amortization of preliminary and issue expenses		185,876	185,876
Printing and publication		16,826	24,110
Bank charges and excise duty		34,575	17,436
Bidding/ subscription fees		2,600	1,000
Audit fees		6,782	12,055
Total Expenses		1,743,493	1,655,531
Income before provision		5,760,121	1,622,416
(Provision)/writeback of Provision for Diminution in Value of Investment	22.0	-	1,228,463
Distributable profit for the period		5,760,121	2,850,879
Unrealized gain in value of investments	23.0	6,306,299	-
Net profit during the year		12,066,420	2,850,879
Add: Other comprehensive income		-	-
Total comprehensive income		12,066,420	5,701,758
Earnings Per Unit (EPU)	24.0	0.25	0.13

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As per our report of same date.



Finance & Accounts
Green Delta Dragon AMCL



Chief Operating Officer
Green Delta Dragon AMCL



Managing Director & CEO(CC)
Green Delta Dragon AMCL

Place: Dhaka
Date: 21.04.2026

Green Delta Dragon Enhanced Blue Chip Growth Fund
Statement of changes in equity
For the period from 01 January 2026 to 31 March 2026

	Amount in BDT				
	Unit capital	Unit premium reserve	Dividend Equalization reserve	Retained earnings	Total equity
Opening balance	227,164,110	2,012,542	992,208	20,108,941	250,277,800
Issuance of units	7,397,030	631,927	-	-	8,028,957
Unit surrender	(2,197,090)	(209,193)	-	-	(2,406,283)
Dividend equalization reserve	-	-	-	-	-
Dividend paid for the year 2025	-	-	-	(13,629,847)	(13,629,847)
Unrealized gain in value of invest	-	-	-	6,306,299	6,306,299
Distributable profit for the period	-	-	-	5,760,121	5,760,121
Balance as on 31-Mar-26	232,364,050	2,435,276	992,208	18,545,514	254,337,048
Notes	12.0	13.0		15.0	

Green Delta Dragon Enhanced Blue Chip Growth Fund
Statement of changes in equity
For the period from 01 January 2025 to 31 March 2025

	Amount in BDT				
	Unit capital	Unit premium reserve	Dividend Equalization	Retained earnings	Total equity
Opening balance	234,987,350	2,184,790	-	15,356,236	252,528,376
Issuance of units	3,869,000	99,765	-	-	3,968,765
Unit surrender	(12,882,080)	(313,251)	-	-	(13,195,331)
Dividend Equalization reserve	-	-	-	-	-
Dividend Paid FY' 2024	-	-	-	(14,099,241)	(14,099,241)
Net profit for the period	-	-	-	2,850,879	2,850,879
Balance as on 31-Mar-25	225,974,270	1,971,304	-	4,107,875	232,053,449
Notes	12.0	13.0		14.0	

The accompanying notes form an integral part of these financial statements.


Finance & Accounts
Green Delta Dragon AMCL


Chief Operating Officer
Green Delta Dragon AMCL


Managing Director & CEO(CC)
Green Delta Dragon AMCL

Place: Dhaka
Date: 21.04.2026

Green Delta Dragon Enhanced Blue Chip Growth Fund
Statement of cash flows
For the period from 01 January 2026 to 31 March 2026

	<u>Amount in BDT</u> <u>01-Jan-26 to</u> <u>31-Mar-26</u>	<u>Amount in BDT</u> <u>01-Jan-25 to</u> <u>31-Mar-25</u>
A. Cash flows from operating activities		
Income from bank deposit & govt. securities	930,007	1,761,812
Income from realized gain on marketable securities	4,375,597	(176,135)
Dividend income received	1,882,460	2,040,819
Payment for advance Trustee fees	(118,702)	(126,777)
Payment for operating expense	(1,460,995)	(1,677,634)
Net cash flow from operating activities	5,608,367	1,822,084
B. Cash flows from investing activities		
Investment in marketable securities	(4,083,020)	(6,186,101)
Proceeds from sale of marketable securities	7,119,960	6,938,467
Investment in govt. securities	19,019,548	23,123,190
Net cash used in investing activities	22,056,488	23,875,555
C. Cash flows from financing activities		
Issuance of units	7,397,030	3,869,000
Units surrender	(2,197,090)	(12,373,080)
Units Premium/(Discount)	422,734	(199,986)
Dividend Paid	(13,629,847)	(14,099,241)
Net cash flow from financing activities	(8,007,173)	(22,803,307)
Net change in cash and cash equivalents (A+B+C)	19,657,682	2,894,332
Cash and cash equivalents at the beginning of the period	18,383,800	13,766,449
Cash and cash equivalents at the end of the year	38,041,482	16,660,781
Net Operating Cash Flow Per Unit (NOCFPU)	0.24	0.08

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Finance & Accounts
Green Delta Dragon AMCL


Chief Operating Officer
Green Delta Dragon AMCL


Managing Director & CEO(CC)
Green Delta Dragon AMCL

Place: Dhaka
Date: 21.04.2026

	Notes	Amount in BDT	
		31-Mar-26	31-Dec-25
4.0 Preliminary and issue expenses			
Opening Balance		2,073,545	2,827,373
Less: Amortization during this period		(185,876)	(753,828)
		<u>1,887,669</u>	<u>2,073,545</u>
5.0 Marketable investment-at market price			
Investment in securities		135,216,854	130,000,095
		<u>135,216,854</u>	<u>130,000,095</u>
(Details in Annexure-A)			
6.0 Advance, deposits and pre-payments			
BSEC annual fees		183,182	246,395
CDBL Demate fees		30,435	37,180
Advanced Trustee Fees		68,132	3,018
		<u>281,749</u>	<u>286,592</u>
7.0 Accounts receivables			
Govt. securities interest receivables		3,233,810	1,647,927
Bank Interest Receivables		191,363	-
Receivable from securities		-	1,947,400
Dividend receivables	7.01	302,348	1,764,042
		<u>3,727,520</u>	<u>5,359,369</u>
7.01 Dividend receivables			
<u>Name of shares</u>			
GP		302,348	-
OLYMPIC		-	233,862
SQURPHARMA		-	1,308,000
BSC		-	222,180
		<u>302,348</u>	<u>1,764,042</u>
8.0 Investment in Govt. Securities :			
Govt. securities instruments (T- Bills)	8.01	27,645,122	46,664,670
Govt. securities instruments (T- Bonds)	8.02	49,127,952	49,127,952
		<u>76,773,074</u>	<u>95,792,622</u>
8.01 Govt. securities instruments (T- Bills)			
91_Days T-Bills-BD0909155261		14,630,790	-
91_Days T-Bills-BD0909162267		2,342,585	-
91_Days T-Bills-BD0909167266		2,049,772	-
91_Days T-Bills-BD8263168909		1,464,054	-
91_Days T-Bills-BD0792614567		488,153	-
91_Days T-Bills-BD0909119259 (2)		-	-
91_Days T-Bills-BD0909121255		-	14,651,940
91_Days T-Bills-BD0909122253		-	5,852,982
91_Days T-Bills-BD0909124259		-	19,489,980
182_Days T-Bills-BD0918224264		6,669,768	6,669,768
		<u>27,645,122</u>	<u>46,664,670</u>
8.02 Govt. Securities Instruments (T- Bonds)			
2_Years_Bond-BD0926381023		11,000,000	11,000,000
2_Years_Bond-BD0926191026(1)		7,003,626	7,003,626
2_Years_Bond-BD0926191026(2)		6,002,892	6,002,892
5_Years_Bond-BD0929431056		7,509,833	7,509,833
5_Years_Bond-BD0928221052		4,668,075	4,668,075
5_Years_Bonds-BD0929151050(1)		5,976,720	5,976,720
5_Years_Bonds-BD0929151050(2)		6,966,806	6,966,806
		<u>49,127,952</u>	<u>49,127,952</u>
Govt. Securities (Bonds) investments are declared on the basis of held to maturity.			
9.0 Cash and cash equivalents			
<u>Name of the Bank</u>	<u>Branch</u>	<u>Account number</u>	
BRAC Bank Ltd, SND(1)	Gulshan	2054641040003	29,942,387
BRAC Bank Ltd, SND(2)	Gulshan	2054641040004	7,881,274
BRAC Bank Ltd, SND(3)	Gulshan	2054641040005	207,130
BRAC Bank Ltd, SND(4)	Gulshan	2054641040006	-
BRAC Bank Ltd, SND(5)	Gulshan	2054641040007	10,691
			<u>38,041,482</u>
			<u>18,383,800</u>



	Notes	Amount in BDT	Amount in BDT
10.0 Accrued expenses			
Management fee		1,317,216	1,327,379
Trustee fee		-	-
Custodian fee		120,571	81,707
CDBL charge		-	3,000
Audit fee		6,782	50,000
Printing and publications		42,531	80,106
Bank charges and excise duties		65,865	65,865
		<u>1,552,965</u>	<u>1,608,056</u>
11.0 Accounts payables			
Payable to investors		13,151	1,377
Payable for withholding VAT & Tax		25,184	6,790
		<u>38,335</u>	<u>10,167</u>
Payable to Investors balance represents the residual balance kept for converting into unit capital from the general investors of Systematic Investment Plan (SIP).			
12.0 Unit capital			
Opening Balance		227,164,110	234,987,350
Fund collected from general investors		7,397,030	8,173,760
Less: Surrendered/ redemptions of units		<u>(2,197,090)</u>	<u>(15,997,000)</u>
		<u>232,364,050</u>	<u>227,164,110</u>
13.0 Unit premium/ (discount):			
Unit premium		4,092,446	3,460,520
Unit discount		<u>(1,657,171)</u>	<u>(1,447,978)</u>
		<u>2,435,276</u>	<u>2,012,542</u>
14.0 Dividend equalization reserve			
Opening balance		992,208	-
Provision for dividend equalization reserve		-	992,208
		<u>992,208</u>	<u>992,208</u>
Dividend Equalization Reserve has been maintained at 5% of the annual net profit after provision, in compliance with Rule 79(3) of the Securities & Exchange Commission (Mutual Fund) Rules, 2025.			
15.0 Retained earnings			
Opening balance		20,108,941	15,356,236
Less: Dividend paid for the year 2024		-	(14,099,241)
Less: Dividend paid for the year 2025		(13,629,847)	-
Add: Addition during the period		5,760,121	13,694,120
Add: Unrealize gain during the period		6,306,299	6,150,034
Less: Dividend equalization reserve		-	(992,208)
		<u>18,545,514</u>	<u>20,108,941</u>
16.0 Net Asset Value (NAV) per unit at cost price			
Total assets at market price		255,928,347	251,896,023
Add: Marketable investment-unrealized (gain)/loss		(12,456,333)	(6,150,034)
Less: Current liabilities		<u>(1,591,300)</u>	<u>(1,618,223)</u>
Total Net Asset Value (NAV) at cost		<u>241,880,715</u>	<u>244,127,766</u>
Number of units		23,236,405	22,716,411
Net Asset value (NAV) per unit at cost price		<u>10.41</u>	<u>10.75</u>
17.0 Net Asset Value (NAV) per unit at market price			
Total Net Asset Value (NAV) at cost price		241,880,715	244,127,766
Less: Marketable investment-unrealized gain/(loss)		12,456,333	6,150,034
Net Asset value (NAV) at market price		<u>254,337,048</u>	<u>250,277,800</u>
Number of units		23,236,405	22,716,411
Net Asset Value (NAV) per unit at market price		<u>10.95</u>	<u>11.02</u>



		<u>Amount in BDT</u>	<u>Amount in BDT</u>
		<u>01-Jan-26 to 31-Mar-26</u>	<u>01-Jan-25 to 31-Mar-25</u>
18.0	Realized gain on sale of marketable securities		
	Realized gain/(loss) on sale of marketable securities	4,375,597	(176,135)
		<u>4,375,597</u>	<u>(176,135)</u>
	Details in Annexure-B		
19.0	Dividend income		
	Dividend income	420,765	612,847
		<u>420,765</u>	<u>612,847</u>
	Details in Annexure-C		
20.0	Income from bank deposits		
	Interest income from SND	191,362	294,893
	Interest income from FDR	-	-
		<u>191,362</u>	<u>294,893</u>
21.0	Income from Govt. securities		
	Interest income from Govt.-securities	2,515,891	2,546,343
		<u>2,515,891</u>	<u>2,546,343</u>
22.0	(Provision)/writeback of Provision for Diminution in Value of Investments		
	Provision for Diminution in Value of Investments	22.1 -	1,228,463
		<u>-</u>	<u>1,228,463</u>
	The provision is required to be written back since the market value of investments at the end of the period has increased compared to the previous period.		
22.01	Provision for Diminution in Value of Investments		
	Closing Value	-	(1,676,213)
	Less: Opening Balance	-	(2,904,676)
		<u>-</u>	<u>1,228,463</u>
23.0	Unrealized gain during the period		
	Unrealized gain in marketable investments	23.1 6,306,299	6,150,034
		<u>6,306,299</u>	<u>6,150,034</u>
	Unrealized gain recognized at the end of the period represents the mark to market adjustment of investments based on prevailing market prices, details of which are provided in Annex-A		
23.01	Unrealized gain in marketable investments		
	Closing Value	12,456,333	-
	Less: Opening Balance	6,150,034	6,150,034
		<u>6,306,299</u>	<u>6,150,034</u>
24.0	Earning Per Unit (EPU)		
	Profit after provision	5,760,121	2,850,879
	Number of Units	23,236,405	22,597,427
		<u>0.25</u>	<u>0.13</u>



Green Delta Dragon Enhanced Blue Chip Growth Fund
Portfolio statement
As at 31 March 2026

Annexure - A

I. Investment in capital market securities (listed)

Amount in BDT

SL	Sector	Investment in Stocks/Securities (Sectorwise)	No. of shares/ units	Cost price	Cost value	Market price	Market value	Appreciation (or diminution) in the market value/ fair value of investments	% of change (in-term of cost)	Exposure in terms of net asset at cost
1		BRACBANK	411,466	41.79	17,194,698	67.00	27,568,222	10,373,524	60.33%	7.11%
2	Bank	CITYBANK	891,423	20.38	18,170,718	29.70	26,475,263	8,304,545	45.70%	7.51%
3		EBL	393,476	23.25	9,148,403	26.20	10,309,071	1,160,668	12.69%	3.78%
4	Cement	LHB	92,500	68.79	6,362,925	51.20	4,736,000	(1,626,925)	-25.57%	2.63%
5	Engineering	WALTONHIL	20,804	504.55	10,496,755	377.10	7,845,188	(2,651,567)	-25.26%	4.34%
6	Food & Allied	OLYMPIC	81,609	146.15	11,926,985	147.10	12,004,684	77,699	0.65%	4.93%
7	Miscellaneous	BSC	88,872	106.92	9,502,061	106.50	9,464,868	(37,193)	-0.39%	3.93%
8	Pharmaceuticals & Chemicals	MARICO	2,493	2,372.74	5,915,250	2,731.80	6,810,377	895,127	15.13%	2.45%
9	Pharmaceuticals & Chemicals	SQURPHARMA	109,000	224.10	24,426,770	210.80	22,977,200	(1,449,570)	-5.93%	10.10%
11	Telecommunication	GP	28,795	333.95	9,615,955	244.00	7,025,980	(2,589,975)	-26.93%	3.98%
	Total				122,760,521		135,216,854	12,456,333	10.15%	50.75%



Annexure-B

Green Delta Dragon Enhanced Blue Chip Growth Fund
Schedule of realized gain/ (loss) on sale of marketable securities
For the period from 01 January 2026 to 31 March 2026

Amount in BDT

SL	Name of shares	No of shares	Sell value	Cost value	Realised gain/ (loss)
1	BRACBANK	75,000	6,427,843.75	3,134,165.08	3,293,679
2	CITYBANK	100,000	3,120,312.50	2,038,394.60	1,081,918
Total					4,375,597



Annexure-C

Green Delta Dragon Enhanced Blue Chip Growth Fund
Dividend income
For the period from 01 January 2026 to 31 March 2026

Amount in BDT

SL No.	Name of Stock	No of shares	Face value	% of dividend	Dividend amount
		A	B	C	D=(AxBxC)
01	MARICO	2,493	10.00	475.00%	118,418
02	GP	28,795	10.00	105.00%	302,348
Total					420,765

