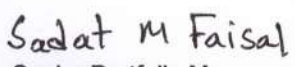


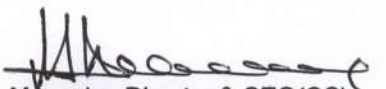
Green Delta Dragon Enhanced Blue Chip Growth Fund
Statement of financial position
As at 30 June 2026

	<u>Notes</u>	<u>Amount in BDT</u> <u>30-June-26</u>	<u>Amount in BDT</u> <u>31-Dec-25</u>
ASSETS			
Non-current assets			
Preliminary and issue expenses	4.0	1,699,728	2,073,545
Total non-current assets		1,699,728	2,073,545
Current assets			
Marketable investment - at market price	5.0	153,628,085	130,000,095
Advance, deposits and pre-payments	6.0	137,490	286,592
Accounts receivables	7.0	2,082,542	5,359,369
Investment in Fixed Deposit Rate(FDR)	8.0	10,000,000	-
Investment in govt. securities	9.0	96,410,576	95,792,622
Cash and cash equivalents	10.0	15,502,862	18,383,800
Total assets		279,461,283	251,896,023
Current liabilities			
Accrued expenses	11.0	1,598,058	1,608,056
Accounts payables	12.0	5,458	10,167
		1,603,516	1,618,223
Net assets		277,857,767	250,277,800
Capital fund			
Unit capital	13.0	237,205,160	227,164,110
Unit premium reserve	14.0	3,199,436	2,012,542
Dividend equalization reserve	15.0	992,208	992,208
Retained earnings	16.0	36,460,963	20,108,941
Total capital fund		277,857,767	250,277,800
Net Asset Value (NAV)			
At cost price	17.0	10.62	10.75
At market price	18.0	11.71	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


Sadat M Faisal
Senior Portfolio Manager
Green Delta Dragon AMCL


Managing Director & CEO(CC)
Green Delta Dragon AMCL

Place: Dhaka
Date: 19.07.2026

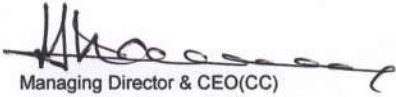
Green Delta Dragon Enhanced Blue Chip Growth Fund
Statement of profit or loss and other comprehensive income
For the period from 01 January 2026 to 30 June 2026

	<u>Notes</u>	<u>Amount in BDT</u> <u>01-Jan-26 to</u> <u>30-June-26</u>	<u>Amount in BDT</u> <u>01-Jan-25 to</u> <u>30-June-25</u>	<u>Amount in BDT</u> <u>01-April-26 to</u> <u>30-June-26</u>	<u>Amount in BDT</u> <u>01-April-25 to</u> <u>30-June-25</u>
Income					
Realized gain on sale of marketable securities	19.0	4,375,597	(1,243,397)	-	(1,067,261)
Dividend income	20.0	3,862,019	3,531,574	3,441,254	2,918,727
Interest income from bank deposits	21.0	424,747	594,788	233,385	291,342
Interest income from govt. securities	22.0	5,040,778	5,166,876	2,524,888	2,620,533
Total income		13,703,140	8,049,841	6,199,527	4,763,341
Expenses					
Management fees		2,674,017	2,456,308	1,356,801	1,217,829
Trustee fees		128,734	116,665	65,522	57,775
Custodian fees		79,137	70,935	40,273	34,906
BSEC annual fees		128,734	116,664	65,905	47,461
CDBL charges		38,584	32,101	24,254	19,647
Amortization of preliminary and issue expenses		373,816	373,816	187,941	187,941
Printing and publication		51,274	49,041	34,448	24,932
Bank charges and excise duty		35,014	37,773	55	20,337
Bidding/ subscription fees		3,100	3,500	500	2,500
Audit fees		21,136	24,521	14,353	12,466
Total Expenses		3,533,545	3,281,324	1,790,053	1,625,793
Income before provision		10,169,595	4,768,518	4,409,474	3,137,548
(Provision)/writeback of Provision for Diminution in Value of Investment	23.0	-	1,735,075	-	506,612
Distributable profit for the period		10,169,595	6,503,593	4,409,474	3,644,160
Unrealized gain in value of investments	24.0	19,812,274	-	13,505,975	-
Net profit during the year		29,981,869	6,503,593	17,915,448	3,644,160
Add: Other comprehensive income		-	-	-	-
Total comprehensive income		29,981,869	6,503,593	17,915,448	3,644,160
Earnings Per Unit (EPU)	25.0	0.43	0.29	0.19	0.16

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


Finance & Accounts
Green Delta Dragon AMCL


Sadat M Faisal
Senior Portfolio Manager
Green Delta Dragon AMCL


Managing Director & CEO(CC)
Green Delta Dragon AMCL

Place: Dhaka
Date: 19.07.2026

Green Delta Dragon Enhanced Blue Chip Growth Fund
Statement of changes in equity
For the period from 01 January 2026 to 30 June 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	14,993,850	1,745,067	-	-	16,738,917
Unit surrender	(4,952,800)	(558,172)	-	-	(5,510,972)
Dividend equalization reserve	-	-	-	-	-
Dividend paid for the year 2025	-	-	-	(13,629,847)	(13,629,847)
Unrealized gain in value of investi	-	-	-	19,812,274	19,812,274
Distributable profit for the period	-	-	-	10,169,595	10,169,595
Balance as on 30-June-26	237,205,160	3,199,436	992,208	36,460,963	277,857,767
Notes	13.0	14.0		16.0 4.29%	

Green Delta Dragon Enhanced Blue Chip Growth Fund
Statement of changes in equity
For the period from 01 January 2025 to 30 June 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	6,176,880	170,761	-	-	6,347,641
Unit surrender	(13,493,660)	(326,329)	-	-	(13,819,989)
Dividend Equalization reserve	-	-	-	-	-
Dividend Paid FY' 2024	-	-	-	(14,099,241)	(14,099,241)
Net profit for the period	-	-	-	6,503,593	6,503,593
Balance as on 30-June-25	227,670,570	2,029,222	-	7,760,588	237,460,379
Notes	12.0	13.0		14.0	

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

Finance & Accounts
Green Delta Dragon AMCL

Sadat M Faissal
Senior Portfolio Manager
Green Delta Dragon AMCL

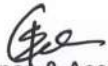
Managing Director & CEO(CC)
Green Delta Dragon AMCL

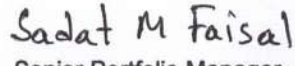
Place: Dhaka
Date: 19.07.2026

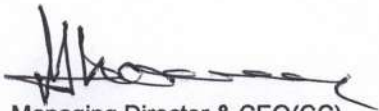
Green Delta Dragon Enhanced Blue Chip Growth Fund
Statement of cash flows
For the period from 01 January 2026 to 30 June 2026

	<u>Amount in BDT</u> <u>01-Jan-26 to</u> <u>30-June-26</u>	<u>Amount in BDT</u> <u>01-Jan-25 to</u> <u>30-June-25</u>
A. Cash flows from operating activities		
Income from bank deposit & govt. securities	5,155,561	6,222,190
Income from realized gain on marketable securities	4,375,597	(1,243,397)
Dividend income received	5,501,411	3,783,293
Payment for advance Trustee fees	(118,702)	(126,777)
Payment for operating expense	(2,906,632)	(2,930,842)
Net cash flow from operating activities	<u>12,007,234</u>	<u>5,704,468</u>
B. Cash flows from investing activities		
Investment in marketable securities	(8,988,276)	(8,688,635)
Proceeds from sale of marketable securities	7,119,960	19,926,435
Investment in FDR	(10,000,000)	-
Investment in govt. securities	(617,954)	3,808,971
Net cash used in investing activities	<u>(12,486,270)</u>	<u>15,046,771</u>
C. Cash flows from financing activities		
Issuance of units	14,993,850	6,176,880
Units surrender	(4,952,800)	(13,481,236)
Units Premium/(Discount)	1,186,895	(155,569)
Dividend Paid	(13,629,847)	(14,099,241)
Net cash flow from financing activities	<u>(2,401,902)</u>	<u>(21,559,166)</u>
Net change in cash and cash equivalents (A+B+C)	<u>(2,880,939)</u>	<u>(807,927)</u>
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	<u>15,502,862</u>	<u>12,958,522</u>
Net Operating Cash Flow Per Unit (NOCFPU)	<u>0.51</u>	<u>0.25</u>

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


Finance & Accounts
Green Delta Dragon AMCL


Sadat M Faisal
Senior Portfolio Manager
Green Delta Dragon AMCL


Managing Director & CEO(CC)
Green Delta Dragon AMCL

Place: Dhaka
Date: 19.07.2026

	Notes	Amount in BDT 30-June-26	Amount in BDT 31-Dec-25
4.0 Preliminary and issue expenses			
Opening Balance		2,073,545	2,827,373
Less: Amortization during this period		(373,816)	(753,828)
		1,699,728	2,073,545
5.0 Marketable investment-at market price			
Investment in securities		153,628,085	130,000,095
		153,628,085	130,000,095
(Details in Annexure-A)			
6.0 Advance, deposits and pre-payments			
BSEC annual fees		117,277	246,395
CDBL demate fees		17,603	37,180
Advanced trustee fees		2,610	3,018
		137,490	286,592
7.0 Accounts receivables			
Govt. securities interest receivables		1,921,454	1,647,927
Bank Interest Receivables		36,438	-
Receivable from securities		-	1,947,400
Dividend receivables	7.01	124,650	1,764,042
		2,082,542	5,359,369
7.01 Dividend receivables			
<u>Name of shares</u>			
Marico		124,650	-
OLYMPIC		-	233,862
SQURPHARMA		-	1,308,000
BSC		-	222,180
		124,650	1,764,042
8.0 Investment in Fixed Deposit Rate(FDR) :			
Fixed deposit rate(FDR)		10,000,000	-
		10,000,000	-
9.0 Investment in Govt. Securities :			
Govt. securities instruments (T- Bills)	9.01	58,282,624	46,664,670
Govt. securities instruments (T- Bonds)	9.02	38,127,952	49,127,952
		96,410,576	95,792,622
9.01 Govt. securities instruments (T- Bills)			
91_Days T-Bills-BD0909155261		11,714,652	-
91_Days T-Bills-BD0909162267		24,405,525	-
91_Days T-Bills-BD0909167266		13,655,460	-
91_Days T-Bills-BD8263168909		4,695,283	-
91_Days T-Bills-BD0792614567		3,811,704	-
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
		58,282,624	46,664,670



	Notes	Amount in BDT	Amount in BDT
9.02 Govt. Securities Instruments (T- Bonds)			
2_Years_Bond-BD0926381023		-	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
		38,127,952	49,127,952

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

10.0 Cash and cash equivalents

<u>Name of the Bank</u>	<u>Branch</u>	<u>Account number</u>		
BRAC Bank Ltd, SND(1)	Gulshan	2054641040003	6,839,100	15,861,316
BRAC Bank Ltd, SND(2)	Gulshan	2054641040004	8,579,823	2,252,172
BRAC Bank Ltd, SND(3)	Gulshan	2054641040005	73,248	264,771
BRAC Bank Ltd, SND(4)	Gulshan	2054641040006	-	5,540
BRAC Bank Ltd, SND(5)	Gulshan	2054641040007	10,691	-
			15,502,862	18,383,800

11.0 Accrued expenses

Management fee	1,356,802	1,327,379
Custodian fee	76,893	81,707
CDBL charge	-	3,000
Audit fee	21,136	50,000
Printing and publications	76,979	80,106
Bank charges and excise duties	66,248	65,865
	1,598,058	1,608,056

12.0 Accounts payables

Payable to investors	1,568	1,377
Payable for withholding VAT & Tax	3,890	8,790
	5,458	10,167

Payable to Investors balance represents the residual balance kept for converting into unit capital from the general investors of Systematic Investment Plan (SIP).

13.0 Unit capital

Opeining Balance	227,164,110	234,987,350
Fund collected from general investors	14,993,850	8,173,760
Less: Surrendered/ redemption of units	(4,952,800)	(15,997,000)
	237,205,160	227,164,110

14.0 Unit premium/ (discount):

Unit premium	5,205,587	3,460,520
Unit discount	(2,006,150)	(1,447,978)
	3,199,436	2,012,542

15.0 Dividend equalization reserve

Opening balance	992,208	-
Provision for dividend equalization reserve	-	992,208
	992,208	992,208

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.



	Notes	Amount in BDT	Amount in BDT
16.0 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		10,169,595	13,694,120
Add: Unrealize gain during the period		19,812,274	6,150,034
Less: Dividend equalization reserve		-	(992,208)
		36,460,963	20,108,941
17.0 Net Asset Value (NAV) per unit at cost price			
Total assets at market price		279,461,283	251,896,023
Add: Marketable investment-unrealized (gain)/loss		(25,962,308)	(6,150,034)
Less: Current liabilities		(1,603,516)	(1,618,223)
Total Net Asset Value (NAV) at cost		251,895,459	244,127,766
Number of units		23,720,516	22,716,411
Net Asset value (NAV) per unit at cost price		10.62	10.75
18.0 Net Asset Value (NAV) per unit at market price			
Total Net Asset Value (NAV) at cost price		251,895,459	244,127,766
Less: Marketable investment-unrealized gain/(loss)		25,962,308	6,150,034
Net Asset value (NAV) at market price		277,857,767	250,277,800
Number of units		23,720,516	22,716,411
Net Asset Value (NAV) per unit at market price		11.71	11.02



		Amount in BDT	Amount in BDT	Amount in BDT	Amount in BDT
		01-Jan-26 to 30-June-26	01-Jan-25 to 30-June-25	01-April-26 to 30-June-26	01-Apr-25 to 30-June-25
19.0 Realized gain on sale of marketable securities					
Realized gain/(loss) on sale of marketable securities		4,375,597	(1,243,397)	-	(1,067,261)
		<u>4,375,597</u>	<u>(1,243,397)</u>	<u>-</u>	<u>(1,067,261)</u>
Details in Annexure-B					
20.0 Dividend income					
Dividend income		3,862,019	3,531,574	3,441,254	2,918,727
		<u>3,862,019</u>	<u>3,531,574</u>	<u>3,441,254</u>	<u>2,918,727</u>
Details in Annexure-C					
21.0 Income from bank deposits					
Interest income from SND		388,309	594,788	196,947	291,342
Interest income from FDR		36,438	-	36,438	-
		<u>424,747</u>	<u>594,788</u>	<u>233,385</u>	<u>291,342</u>
22.0 Income from Govt. securities					
Interest income from Govt.-securities		5,040,778	5,166,876	2,524,888	2,620,533
		<u>5,040,778</u>	<u>5,166,876</u>	<u>2,524,888</u>	<u>2,620,533</u>
23.0 (Provision)/writeback of Provision for Diminution in Value of Investments					
Provision for Diminution in Value of Investments	22.1	-	1,735,075	-	506,612
		<u>-</u>	<u>1,735,075</u>	<u>-</u>	<u>506,612</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.					
23.01 Provision for Diminution in Value of Investments					
Closing Value		-	(2,904,676)	-	(1,676,213)
Less: Opening Balance		-	(1,169,601)	-	(1,169,601)
		<u>-</u>	<u>1,735,075</u>	<u>-</u>	<u>506,612</u>
24.0 Unrealized gain during the period					
Unrealized gain in marketable investments	23.1	19,812,274	-	13,505,975	-
		<u>19,812,274</u>	<u>-</u>	<u>13,505,975</u>	<u>-</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					
24.01 Unrealized gain in marketable investments					
Closing Value		25,962,308	-	25,962,308	-
Less: Opening Balance		6,150,034	-	12,456,333	-
		<u>19,812,274</u>	<u>-</u>	<u>13,505,975</u>	<u>-</u>
25.0 Earning Per Unit (EPU)					
Profit after provision		10,169,595	6,503,593	4,409,474	3,644,160
Number of Units		23,720,516	22,597,427	23,720,516	22,597,427
		<u>0.43</u>	<u>0.29</u>	<u>0.19</u>	<u>0.16</u>



Green Delta Dragon Enhanced Blue Chip Growth Fund
Portfolio statement
As at 30 June 2026

Annexure - A

I. Investment in capital market securities (listed)

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	Bank	BRACBANK	473,185	36.34	17,194,698	65.50	30,993,618	13,798,919	80.25%	6.83%
2		CITYBANK	1,025,136	17.73	18,170,718	32.00	32,804,352	14,633,634	80.53%	7.21%
3		EBL	477,380	23.15	11,053,256	24.90	11,886,762	833,506	7.54%	4.39%
4	Cement	LHB	92,500	68.79	6,362,925	56.00	5,180,000	(1,182,925)	-18.59%	2.53%
5		WALTONHIL	20,804	504.55	10,496,755	401.10	8,344,484	(2,152,271)	-20.50%	4.17%
6	Food & Allied	OLYMPIC	88,609	146.80	13,007,991	155.00	13,734,395	726,404	5.58%	5.16%
7		BSC	88,872	106.92	9,502,061	112.20	9,971,438	469,378	4.94%	3.77%
8	Pharmaceuticals & Chemicals	MARICO	2,493	2,372.74	5,915,250	2,771.20	6,908,602	993,352	16.79%	2.35%
9	Pharmaceuticals & Chemicals	SQURPHARMA	109,000	224.10	24,426,770	224.00	24,416,000	(10,770)	-0.04%	9.70%
11	Telecommunication	GP	36,165	318.96	11,535,352	259.60	9,388,434	(2,146,918)	-18.61%	4.58%
Total					127,665,777		153,628,085	25,962,308	20.34%	50.68%



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 30 June 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 30 June 2026

Amount in BDT

SL No.	Name of Stock	No of shares	Face value	% of dividend	Dividend amount
		A	B	C	D=(AxBxC)
01	CITYBANK	891,423	10.00	15.00%	1,337,135
02	EBL	463,476	10.00	25.00%	1,158,690
03	BRACBANK	411,466	10.00	15.00%	617,199
04	MARICO	2,493	10.00	475.00%	118,418
05	MARICO	2,493	10.00	500.00%	124,650
06	LHB	92,500	10.00	22.00%	203,500
07	BRACBANK				56
08	CITYBANK				24
09	GP	28,795	10.00	105.00%	302,348
Total					3,862,019

