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

	Notes	Amount in BDT 30-Sep-26	Amount in BDT 31-Dec-25
ASSETS			
Non-current assets			
Preliminary and issue expenses	4.0	1,509,722	2,073,545
Total non-current assets		**1,509,722**	**2,073,545**
Current assets			
Marketable investment - at market price	5.0	148,747,789	130,000,095
Advance, deposits and pre-payments	6.0	119,458	286,592
Accounts receivables	7.0	3,450,232	5,359,369
Investment in Fixed Deposit Rate(FDR)	8.0	10,237,500	-
Investment in govt. securities	9.0	91,858,578	95,792,622
Cash and cash equivalents	10.0	3,800,756	18,383,800
Total assets		**259,724,035**	**251,896,023**
Current liabilities			
Accrued expenses	11.0	1,714,091	1,608,056
Accounts payables	12.0	168,055	10,167
		1,882,145	**1,618,223**
Net assets		**257,841,890**	**250,277,800**
Capital fund			
Unit capital	13.0	223,951,390	227,164,110
Unit premium reserve	14.0	1,099,620	2,012,542
Dividend equalization reserve	15.0	992,208	992,208
Retained earnings	16.0	31,798,672	20,108,941
Total capital fund		**257,841,890**	**250,277,800**
Net Asset Value (NAV)			
At cost price	17.0	**10.64**	**10.75**
At market price	18.0	**11.51**	**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: 04.10.2026

Green Delta Dragon Asset Management Company Ltd.

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 September 2026

	Notes	Amount in BDT 01-Jan-26 to 30-Sep-26	Amount in BDT 01-Jan-25 to 30-Sep-25	Amount in BDT 01-July-26 to 30-Sep-26	Amount in BDT 01-July-25 to 30-Sep-25
Income					
Realized gain on sale of marketable securities	19.0	4,375,597	(1,243,397)	-	-
Dividend income	20.0	4,740,873	4,397,336	878,855	865,810
Interest income from bank deposits	21.0	754,254	747,861	329,507	153,073
Interest income from govt. securities	22.0	7,484,399	7,973,113	2,443,621	2,806,237
Total income		**17,355,123**	**11,874,913**	**3,651,982**	**3,825,120**
Expenses					
Management fees		4,058,369	3,796,986	1,384,352	1,340,679
Trustee fees		195,818	180,976	67,085	64,311
Custodian fees		109,634	110,999	30,497	40,065
BSEC annual fees		195,818	170,178	67,084	53,514
CDBL charges		68,786	49,120	30,202	17,019
Amortization of preliminary and issue expenses		563,822	563,822	190,006	190,006
Printing and publication		86,100	74,247	34,827	25,205
Bank charges and excise duty		47,228	56,452	12,214	18,679
Bidding/ subscription fees		3,900	4,500	800	1,000
Audit fees		35,647	37,123	14,511	12,603
Total Expenses		**5,365,122**	**5,044,404**	**1,831,577**	**1,763,080**
Income before provision		**11,990,000**	**6,830,509**	**1,820,405**	**2,062,039**
(Provision)/writeback of Provision for Diminution in Value of Investment	23.0	-	2,904,676	-	1,169,601
Distributable profit for the period		**11,990,000**	**9,735,185**	**1,820,405**	**3,231,640**
Unrealized gain in value of investments	24.0	13,329,578	17,654,831	5,973,637	17,654,831
Net profit during the year		**25,319,578**	**27,390,016**	**7,794,042**	**20,886,472**
Add: Other comprehensive income		-	-		-
Total comprehensive income		**25,319,578**	**27,390,016**	**7,794,042**	**20,886,472**
Earnings Per Unit (EPU)	25.0	**0.54**	**0.30**	**0.08**	**0.09**

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: 04.10.2026

Green Delta Dragon Asset Management Company Ltd.

Green Delta Dragon Enhanced Blue Chip Growth Fund
Statement of changes in equity
For the period from 01 January 2026 to 30 September 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	15,603,790	1,844,477	-	-	17,448,267
Unit surrender	(18,816,510)	(2,757,399)	-	-	(21,573,909)
Dividend equalization reserve	-	-	-	-	-
Dividend paid for the year 2025	-	-	-	(13,629,847)	(13,629,847)
Unrealized gain in value of inves	-	-	-	13,329,578	13,329,578
Distributable profit for the period	-	-	-	11,990,000	11,990,000
Balance as on 30-Sep-26	**223,951,390**	**1,099,620**	**992,208**	**31,798,672**	**257,841,890**
Notes	13.0	14.0		16.0	

Green Delta Dragon Enhanced Blue Chip Growth Fund
Statement of changes in equity
For the period from 01 January 2025 to 30 September 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	6,745,330	244,568	-	-	6,989,898
Unit surrender	(15,264,290)	(499,286)	-	-	(15,763,576)
Dividend Equalization reserve	-	-	-	-	-
Dividend Paid FY' 2024	-	-	-	(14,099,241)	(14,099,241)
Unrealized gain in value of investments				17,654,831	17,654,831
Net profit for the period	-	-	-	9,735,185	9,735,185
Balance as on 30-Sep-25	**226,468,390**	**1,930,072**	**-**	**28,647,012**	**257,045,473**
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 Faisal
Senior Portfolio Manager
Green Delta Dragon AMCL

Managing Director & CEO(CC
Green Delta Dragon AMCL

Green Delta Dragon Asset Management Company Ltd.

Place: Dhaka
Date: 04.10.2026

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

	Amount in BDT 01-Jan-26 to 30-Sep-26	Amount in BDT 01-Jan-25 to 30-Sep-25
A. Cash flows from operating activities		
Income from bank deposit & govt. securities	6,810,820	7,795,623
Income from realized gain on marketable securities	4,375,597	(1,243,397)
Dividend income received	6,130,443	5,983,846
Payment for advance Trustee fees	(243,527)	(293,220)
Payment for operating expense	(4,126,717)	(4,213,744)
Net cash flow from operating activities	**12,946,616**	**8,029,108**
B. Cash flows from investing activities		
Investment in marketable securities	(10,590,676)	(19,498,964)
Proceeds from sale of marketable securities	7,119,960	19,926,435
Investment in FDR	(10,237,500)	-
Investment in govt. securities	3,934,044	31,874,170
Net cash used in investing activities	**(9,774,172)**	**32,301,640**
C. Cash flows from financing activities		
Issuance of units	15,603,790	6,745,330
Units surrender	(18,816,510)	(15,264,290)
Units Premium/(Discount)	(912,922)	(254,719)
Dividend Paid	(13,629,847)	(14,099,241)
Net cash flow from financing activities	**(17,755,488)**	**(22,872,920)**
Net change in cash and cash equivalents (A+B+C)	**(14,583,044)**	**17,457,829**
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	**3,800,756**	**31,224,278**
Net Operating Cash Flow Per Unit (NOCFPU)	**0.58**	**0.35**

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: 04.10.2026

		Notes	Amount in BDT 30-September-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		(563,822)	(753,828)
			1,509,722	**2,073,545**
5.0	**Marketable investment-at market price**			
	Investment in securities		148,747,789	130,000,095
			148,747,789	**130,000,095**
	(Details in Annexure-A)			
6.0	**Advance, deposits and pre-payments**			
	BSEC annual fees		47,813	246,395
	CDBL demate fees		1,174	37,180
	Advanced trustee fees		70,471	3,018
			119,458	**286,592**
7.0	**Accounts receivables**			
	Govt. securities interest receivables		2,947,315	1,647,927
	Bank Interest Receivables		97,032	-
	FDR Interest Receivables		31,414	
	Receivable from securities		-	1,947,400
	Dividend receivables	7.01	374,472	1,764,042
			3,450,232	**5,359,369**
7.01	**Dividend receivables**			
	Name of shares			
	WALTONHIL		374,472	-
	OLYMPIC		-	233,862
	SQURPHARMA		-	1,308,000
	BSC		-	222,180
			374,472	**1,764,042**
8.0	**Investment in Fixed Deposit Rate(FDR) :**			
	Fixed deposit rate(FDR)		10,237,500	-
			10,237,500	**-**
9.0	**Investment in Govt. Securities :**			
	Govt. securities instruments (T- Bills)	9.01	53,730,626	46,664,670
	Govt. securities instruments (T- Bonds)	9.02	38,127,952	49,127,952
			91,858,578	**95,792,622**
9.01	**Govt. securities instruments (T- Bills)**			
	91_Days T-Bills-BD0909155261		17,208,365	-
	91_Days T-Bills-BD0909162267		19,006,335	-
	91_Days T-Bills-BD0909167266		3,823,170	-
	91_Days T-Bills-BD8263168909		13,692,756	-
	91_Days T-Bills-BD0792614567		-	-
	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
			53,730,626	**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 decleared on the basis of held to maturity.

10.0 Cash and cash equivalents

Name of the Bank	Branch	Account number		
BRAC Bank Ltd, SND(1)	Gulshan	2054641040003	2,731,086	15,861,316
BRAC Bank Ltd, SND(2)	Gulshan	2054641040004	881,221	2,252,172
BRAC Bank Ltd, SND(3)	Gulshan	2054641040005	178,104	264,771
BRAC Bank Ltd, SND(4)	Gulshan	2054641040006	-	5,540
BRAC Bank Ltd, SND(5)	Gulshan	2054641040007	10,345	-
			3,800,756	**18,383,800**

11.0 Accrued expenses

Management fee	1,384,352	1,327,379
Custodian fee	107,390	81,707
CDBL charge	-	3,000
Audit fee	35,647	50,000
Printing and publications	111,806	80,106
Bank charges and excise duties	74,896	65,865
	1,714,091	**1,608,056**

12.0 Accounts payables

Payable to investors	153,444	1,377
Payable for withholding VAT & Tax	14,611	8,790
	168,055	**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	15,603,790	8,173,760
Less: Surrendered/ redempetion of units	(18,816,510)	(15,997,000)
	223,951,390	**227,164,110**

14.0 Unit premium/ (discount):

Unit premium	5,304,997	3,460,520
Unit discount	(4,205,377)	(1,447,978)
	1,099,620	**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		11,990,000	13,694,120
	Add: Unrealize gain during the period		13,329,578	6,150,034
	Less: Dividend equalization reserve		-	(992,208)
			31,798,672	**20,108,941**
17.0	**Net Asset Value (NAV) per unit at cost price**			
	Total assets at market price		259,724,035	251,896,023
	Add: Marketable investment-unrealized (gain)/loss		(19,479,612)	(6,150,034)
	Less: Current liabilities		(1,882,145)	(1,618,223)
	Total Net Asset Value (NAV) at cost		**238,362,278**	**244,127,766**
	Number of units		22,395,139	22,716,411
	Net Asset value (NAV) per unit at cost pric		**10.64**	**10.75**
18.0	**Net Asset Value (NAV) per unit at market price**			
	Total Net Asset Value (NAV) at cost price		238,362,278	244,127,766
	Less: Marketable investment-unrealized gain/(loss)		19,479,612	6,150,034
	Net Asset value (NAV) at market price		**257,841,890**	**250,277,800**
	Number of units		22,395,139	22,716,411
	Net Asset Value (NAV) per unit at market price		**11.51**	**11.02**



			Amount in BDT	Amount in BDT	Amount in BDT	Amount in BDT
			01-Jan-26 to 30-Sep-26	01-Jan-25 to 30-Sep-25	01-July-26 to 30-Sep-26	01-July-25 to 30-Sep-25
19.0	**Realized gain on sale of marketable securities**					
	Realized gain/(loss) on sale of marketable securities		4,375,597	(1,243,397)	-	-
			4,375,597	**(1,243,397)**	**-**	**-**
	Details in Annexure-B					
20.0	**Dividend income**					
	Dividend income		4,740,873	4,397,336	878,855	865,810
			4,740,873	**4,397,336**	**878,855**	**865,810**
	Details in Annexure-C					
21.0	**Income from bank deposits**					
	Interest income from SND		485,340	747,861	97,032	153,073
	Interest income from FDR		268,914	-	232,475	-
			754,254	**747,861**	**329,507**	**153,073**
22.0	**Income from Govt. securities**					
	Interest income from Govt.-securities		7,484,399	7,973,113	2,443,621	2,806,237
			7,484,399	**7,973,113**	**2,443,621**	**2,806,237**
23.0	**(Provision)/writeback of Provision for Diminution in Value of Investments**					
	Provision for Diminution in Value of Investments	22.1	-	2,904,676	-	1,169,601
			-	**2,904,676**	**-**	**1,169,601**
	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		-	-	-	-
	Less: Opening Balance		-	2,904,676	-	1,169,601
			-	**2,904,676**	**-**	**1,169,601**
24.0	**Unrealized gain during the period**					
	Unrealized gain in marketable investments	23.1	13,329,578	17,654,831	5,973,637	17,654,831
			13,329,578	**17,654,831**	**5,973,637**	**17,654,831**
	Unrealized gain recogized at the end of the period represts the mark to market adjustment of investments based on prevailling market prices, details of which are provided in Annex-A					
24.01	**Unrealized gain in marketable investments**					
	Closing Value		19,479,612	17,654,831	19,479,612	17,654,831
	Less: Opening Balance		6,150,034	-	13,505,975	-
			13,329,578	**17,654,831**	**5,973,637**	**17,654,831**
25.0	**Earning Per Unit (EPU)**					
	Profit after provision		11,990,000	6,830,509	1,820,405	2,062,039
	Number of Units		22,395,139	22,646,839	22,395,139	22,646,839
			0.54	**0.30**	**0.08**	**0.09**

Green Delta Dragon Enhanced Blue Chip Growth Fund
Portfolio statement
As at 30 September 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	Bank	BRACBANK	473,185	36.34	17,194,698	65.90	31,182,892	13,988,193	81.35%	7.21%
2		CITYBANK	1,025,136	17.73	18,170,718	30.10	30,856,594	12,685,875	69.81%	7.62%
3		EBL	477,380	23.15	11,053,256	22.90	10,932,002	(121,254)	-1.10%	4.64%
4	Cement	LHB	92,500	68.79	6,362,925	52.50	4,856,250	(1,506,675)	-23.68%	2.67%
5	Engineering	WALTONHIL	22,884	458.69	10,496,755	337.30	7,718,773	(2,777,982)	-26.47%	4.40%
6	Food & Allied	OLYMPIC	88,609	146.80	13,007,991	143.20	12,688,809	(319,182)	-2.45%	5.46%
7	Miscellaneous	BSC	93,872	107.63	10,103,361	111.00	10,419,792	316,431	3.13%	4.24%
8	Pharmaceuticals & Chemicals	ACMELAB	12,000	83.42	1,001,099	78.20	938,400	(62,699)	-6.26%	0.42%
9		MARICO	2,493	2,372.74	5,915,250	2,669.40	6,654,814	739,564	12.50%	2.48%
10		SQURPHARMA	109,000	224.10	24,426,770	218.00	23,762,000	(664,770)	-2.72%	10.25%
11	Telecommunication	GP	36,165	318.96	11,535,352	241.60	8,737,464	(2,797,888)	-24.25%	4.84%
Total					**129,268,177**		**148,747,789**	**19,479,612**	**15.07%**	**54.23%**



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 September 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 September 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
10	MARICO	2,493	10.00	500.00%	124,650
11	GP	36,165	10.00	105.00%	379,733
12	WALTONHIL	20,804	10.00	180.00%	374,472
Total					**4,740,873**

