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

	Notes	Amount in BDT 30-June-26	Amount in BDT 31-Dec-25
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

	Notes	Amount in BDT 01-Jan-26 to 30-June-26	Amount in BDT 01-Jan-25 to 30-June-25	Amount in BDT 01-April-26 to 30-June-26	Amount in BDT 01-April-25 to 30-June-25
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 investı	-	-	-	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 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 cash flows
For the period from 01 January 2026 to 30 June 2026

	Amount in BDT 01-Jan-26 to 30-June-26	Amount in BDT 01-Jan-25 to 30-June-25
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	**12,007,234**	**5,704,468**
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	**(12,486,270)**	**15,046,771**
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	**(2,401,902)**	**(21,559,166)**
Net change in cash and cash equivalents (A+B+C)	**(2,880,939)**	**(807,927)**
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	**15,502,862**	**12,958,522**
Net Operating Cash Flow Per Unit (NOCFPU)	**0.51**	**0.25**

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**			
	Name of shares			
	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 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	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/ redempetion 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 pric		**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)
			4,375,597	**(1,243,397)**	**-**	**(1,067,261)**
	Details in Annexure-B					
20.0	**Dividend income**					
	Dividend income		3,862,019	3,531,574	3,441,254	2,918,727
			3,862,019	**3,531,574**	**3,441,254**	**2,918,727**
	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	-
			424,747	**594,788**	**233,385**	**291,342**
22.0	**Income from Govt. securities**					
	Interest income from Govt.-securities		5,040,778	5,166,876	2,524,888	2,620,533
			5,040,778	**5,166,876**	**2,524,888**	**2,620,533**
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
			-	**1,735,075**	**-**	**506,612**
	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)
			-	**1,735,075**	**-**	**506,612**
24.0	**Unrealized gain during the period**					
	Unrealized gain in marketable investments	23.1	19,812,274	-	13,505,975	-
			19,812,274	**-**	**13,505,975**	**-**
	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		25,962,308	-	25,962,308	-
	Less: Opening Balance		6,150,034	-	12,456,333	-
			19,812,274	**-**	**13,505,975**	**-**
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
			0.43	**0.29**	**0.19**	**0.16**



Green Delta Dragon Enhanced Blue Chip Growth Fund
Portfolio statement
As at 30 June 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	65.50	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	Engineering	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	Miscellaneous	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**

