LR GLOBAL

গ্রীন ডেল্টা ইনস্যুরেন্স কোম্পানী লিমিটেড
Green Delta Insurance Company Ltd.

GREEN DELTA MUTUAL FUND

Asset Manager: LR Global Bangladesh Asset Management Company Limited

As Per Rule 70 of Securities & Exchange Commission (Mutual Fund) Rules, 2001, the unaudited first quarterly financial statements of "Green Delta Mutual Fund" for the period ended 30 September 2017 are appended below:

QUARTERLY FINANCIAL STATEMENTS (PROVISIONAL & UNAUDITED) 30 SEPTEMBER 2017

STATEMENT OF FINANCIAL POSITION (BALANCE SHEET) AS AT 30 SEPTEMBER 2017

		(Provisional & Unaudited)	
		30.09.2017	30.06.2017
		In BDT	In BDT
Assets		**1,791,553,183**	**1,748,726,819**
Investment in securities at market price	3	1,382,547,256	1,308,828,622
Other receivables	4	8,873,552	10,376,083
Advances, deposits and prepayments	5	3,207,195	3,546,242
Preliminary and issue expenses	6	10,362,409	11,237,035
Cash and cash equivalents	7	386,562,771	414,736,836
Less: Liabilities		**19,563,616**	**17,127,982**
Accounts payable	8	5,265,857	9,960,470
Unclaimed IPO application money	9	3,721,000	3,731,000
Unclaimed dividend	10	10,576,758	3,436,512
Net assets		**1,771,989,567**	**1,731,598,837**
Equity		**1,771,989,567**	**1,731,598,837**
Capital fund	11	1,500,000,000	1,500,000,000
Investment diminution reserve		244,907,763	148,635,838
Retained earnings	12	27,081,804	82,962,999
Net Asset Value (NAV) per unit:			
At cost	13	**10.18**	**10.55**
At market price	14	**11.81**	**11.54**

Chief Executive Officer
LR Global Bangladesh AMC Ltd.
Asset Manager of "Green Delta Mutual Fund"

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For & on behalf of Bangladesh General Insurance Co. Ltd.
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QUARTERLY FINANCIAL STATEMENTS (PROVISIONAL & UNAUDITED) 30 SEPTEMBER 2017

STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE PERIOD FROM 01 July 2017 TO 30 SEPTEMBER 2017

		(Provisional & Unaudited)	
		01 Jul 2017 to 30 Sep 2017	01 Jul 2016 to 30 Sep 2016
		In BDT	In BDT
Income		**27,256,126**	**(12,995,651)**
Capital gains / (loss) on sale of securities		12,218,551	(26,698,941)
Dividend income		7,986,939	5,654,445
Finance income	15	7,050,636	8,048,845
Less: Expenditure		**8,137,321**	**6,324,175**
Management fee		5,159,308	3,340,127
Amortization of preliminary and issue expenses	6	874,625	874,625
Brokerage fee		513,401	514,032
Trustee fee		447,230	458,925
BSEC fee		429,301	376,623
Publication and other expenses		129,997	180,462
Custodian fee		225,870	208,173
CDBL fee		52,637	61,194
DSE fee		151,232	150,820
CSE fee		151,232	150,820
Bank charges		2,488	8,374
Net profit / (loss) before provision		**19,118,805**	**(19,319,826)**
(Provision) / write back of provision against fall in value of securities		-	-
Net profit / (loss) for the period		**19,118,805**	**(19,319,826)**
Earnings per unit during the period	16	**0.13**	**(0.13)**

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QUARTERLY FINANCIAL STATEMENTS (PROVISIONAL & UNAUDITED) 30 SEPTEMBER 2017

STATEMENT OF CHANGES IN EQUITY

FOR THE PERIOD FROM 01 July 2017 TO 30 SEPTEMBER 2017

(Provisional & Unaudited)

	Capital fund	Investment diminution reserve	Retained earnings	Total equity
	In BDT	In BDT	In BDT	In BDT
Balance at 01 July 2016	1,500,000,000	5,243,033	93,997,584	1,599,240,617
Net profit / (loss) for the period	-	-	(19,319,826)	(19,319,826)
Investment diminution reserve	-	46,344,825	-	46,344,825
Dividend paid during the period	-	-	(75,000,000)	(75,000,000)
Balance as at 30 September 2016	**1,500,000,000**	**51,587,858**	**(322,242)**	**1,551,265,616**
Balance as at 01 July 2017	1,500,000,000	148,635,838	82,962,999	1,731,598,837
Net profit / (loss) for the period	-	-	19,118,805	19,118,805
Investment diminution reserve	-	96,271,925	-	96,271,925
Dividend paid during the period	-	-	(75,000,000)	(75,000,000)
Balance as at 30 September 2017	**1,500,000,000**	**244,907,763**	**27,081,804**	**1,771,989,567**

STATEMENT OF CASH FLOWS

FOR THE PERIOD FROM 01 July 2017 TO 30 SEPTEMBER 2017

(Provisional & Unaudited)

	01 Jul 2017 to 30 Sep 2017	01 Jul 2016 to 30 Sep 2016
	In BDT	In BDT
A. Cash flows from operating activities	**39,695,690**	**(13,352,340)**
Investment in marketable securities	(94,354,258)	(104,167,867)
Investment withdrawal / (made) in IPO shares	6,031,250	-
Proceeds from sale of marketable securities	123,094,851	90,073,131
Interest income - realized in cash	-	2,075,217
Dividend income - received in cash	16,542,107	9,725,131
Advance, deposit and prepayments	(1,994,936)	(1,958,900)
Payment made for expenses	(9,623,325)	(9,099,052)
B. Cash flows from investing activities	-	-
Investment in corporate bonds	-	-
C. Cash flows from financing activities	**(67,869,754)**	**(40,905,793)**
Refund of unclaimed IPO application money	(10,000)	-
Dividend paid during the period	(67,859,754)	(40,905,793)
D. Net cash flow from all activities (A+B+C)	**(28,174,064)**	**(54,258,133)**
E. Opening cash & cash equivalents	414,736,836	480,231,624
F. Closing cash & cash equivalents (D+E)	**386,562,771**	**425,973,491**
Net operating cash flow per unit during the period	**0.26**	**(0.09)**

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GREEN DELTA MUTUAL FUND

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As Per Rule 70 of Securities & Exchange Commission (Mutual Fund) Rules, 2001, the unaudited first quarterly financial statements of "Green Delta Mutual Fund" for the period ended 30 September 2017 are appended below:

QUARTERLY FINANCIAL STATEMENTS (PROVISIONAL & UNAUDITED) 30 SEPTEMBER 2017

EXPLANATORY NOTES

FOR THE PERIOD FROM 01 July 2017 TO 30 SEPTEMBER 2017

1 The Fund and the Legal Status

Green Delta Mutual Fund, a close end fund was established on 30 March 2010 under the Trust Act, 1882 and registered under the Registration Act 1908 and subsequently on 20 April 2010 registered from the Bangladesh Securities and Exchange Commission as a Mutual Fund with a total Fund size is of Taka 1,500,000,000 divided into 150,000,000 units of Taka 10.00 each with initial tenure of 10 years under the *Bangladesh Securities and Exchange Commission (Mutual Fund), Rules, 2001*. The Fund was enlisted with the Stock Exchanges as of 28 September 2010 and started its investment operation as of 28 September 2010.

Bangladesh General Insurance Company Limited (BGIC) is the Trustee while Standard Chartered Bank is the Custodian of the Fund and LR Global Bangladesh Asset Management Company Limited is managing the operations of the Fund.

2 Basis of measurement

These financial statements have been prepared under historical cost convention and in conformity with Bangladesh Accounting Standards (BAS), Bangladesh Financial Reporting Standards (BFRS), Securities and Exchange Rules 1987, Securities and Exchange Commission (Mutual Fund) Rules 2001 and other applicable laws and regulations.

	(Provisional & Unaudited)	
	30.09.2017	30.06.2017
	In BDT	In BDT
3 Investment in securities at market price		
Investment in listed securities	1,283,374,106	1,217,106,182
Initial public offering (IPO) investment	6,611,349	12,642,599
Non-listed mutual fund:		
CAPM Unit Fund	3,099,000	3,075,000
IDLC Balanced Fund	9,027,000	-
Peninsula AMCL BDBL Unit Fund One	1,256,000	1,272,000
Peninsula Sadharan Bima Corporation Unit Fund One	3,186,960	-
VIPB Accelerated Income Unit Fund	19,620,000	18,360,000
Other than capital market:		
Energyprima Ltd	2,101,372	2,101,372
Unicorn Industries Ltd	28,600,000	28,600,000
Corporate bond:		
BSRM Zero Coupon Bond	17,671,469	17,671,469
Trust Bank Ltd. Subordinated Bond	8,000,000	8,000,000
	1,382,547,256	**1,308,828,622**
4 Other receivables		
Dividend receivable	275,500	8,830,667
Interest receivables	7,528,277	477,641
Accounts receivable - AMC	1,069,775	1,069,775
	8,873,552	**10,378,083**
5 Advances, deposits and prepayments		
Deposit with CDBL	500,000	500,000
Advance income tax	712,259	712,259
Prepayments:		
BSEC fee	1,273,904	1,703,205
Trustee fee	418,566	-
DSE fee	151,233	302,466
CSE fee	151,233	302,466
CDBL fee	-	25,847
	3,207,195	**3,546,242**
6 Preliminary and issue expenses		
Opening balance	11,237,035	14,707,015
Less: Amortized during the period	(874,625)	(3,469,981)
Closing balance	**10,362,409**	**11,237,035**
7 Cash and cash equivalents		
Cash	386,562,771	414,736,836
	386,562,771	**414,736,836**
8 Accounts payable		
Trustee fee	-	38,292
Management fee	5,159,308	9,721,520
CDBL fee	23,320	25,480
Audit fee	-	86,250
Custodian fee	77,479	72,287
Publication and other expenses	5,750	16,640
	5,265,857	**9,960,470**

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QUARTERLY FINANCIAL STATEMENTS (PROVISIONAL & UNAUDITED) 30 SEPTEMBER 2017

		(Provisional & Unaudited)	
		30.09.2017	30.06.2017
		In BDT	In BDT
9	**Unclaimed IPO application money**		
	Opening balance	3,731,000	3,731,000
	Less: Refund during the period	(10,000)	0
	Closing balance	**3,721,000**	**3,731,000**
10	**Unclaimed dividend**		
	Opening balance	3,436,512	2,550,152
	Add: Dividend declared during the period	75,000,000	75,000,000
	Less: Dividend distribution during the period	(67,859,754)	(74,113,640)
	Closing balance	**10,576,758**	**3,436,512**
11	**Capital fund**		
	Paid up capital	1,500,000,000	1,500,000,000
		1,500,000,000	**1,500,000,000**
12	**Retained earnings**		
	Opening balance	82,962,999	93,997,584
	Add: Net profit during the period	19,118,805	63,965,415
	Less: Dividend paid during the period	(75,000,000)	(75,000,000)
	Closing balance	**27,081,804**	**82,962,999**
13	**Net asset value (NAV) per unit at cost price**		
	Total asset value at market price	1,791,553,183	1,748,726,819
	Less: Provision/ (unrealised gain or written back of provision) against market value of securities	(244,907,763)	(148,635,838)
	Total asset value at cost price	1,546,645,420	1,600,090,981
	Less: Accounts payable	(5,265,857)	(9,960,470)
	Less: Unclaimed IPO application money	(3,721,000)	(3,731,000)
	Less: Unclaimed dividend	(10,576,758)	(3,436,512)
	Total net asset value at cost price - A	1,527,081,804	1,582,962,999
	Number of units - B	150,000,000	150,000,000
	NAV per unit at cost - A / B	**10.18**	**10.55**
14	**Net asset value (NAV) per unit at market price**		
	Total net asset value at cost price	1,527,081,804	1,582,962,999
	Add: Provision/ (unrealised gain or written back of provision) against market value of securities	(244,907,763)	(148,635,838)
	Total net asset value at market price - A	1,771,989,567	1,731,598,837
	Number of units - B	150,000,000	150,000,000
	NAV per unit at market price - A / B	**11.81**	**11.54**

		(Provisional & Unaudited)	
		01 Jul 2017 to 30 Sep 2017	01 Jul 2016 to 30 Sep 2016
		In BDT	In BDT
15	**Finance income**		
	Short term deposit (STD)	6,369,557	5,384,567
	Term deposits	-	1,751,667
	Unsecured subordinated bond	681,079	912,612
		7,050,636	**8,048,845**
16	**Earnings per unit for the period**		
	Net profit / (loss) for the period - A	19,118,805	(19,319,826)
	Number of units - B	150,000,000	150,000,000
	Earnings per unit - A / B	**0.13**	**(0.13)**

AMARSTOCK

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QUARTERLY FINANCIAL STATEMENTS (PROVISIONAL & UNAUDITED) 30 SEPTEMBER 2017

17 Other notes:

(a) These interim financial statements should be read in conjuction with the published financial statements for the year ended 30 June 2017 as they provide an update to previously reported information.

(b) Accounting policies and method of computations followed in preparing these financial statements are consistent with those used in the annual financial statements prepared and published for the period ended 30 June 2017.

(c) Investment valuation policies are closing price or last trading price of the period at DSE is taken.

(d) Earnings per unit for both the period have been calculated based on number of units outstanding for the period ended 30 September 2017 and profit for the respective period.

(e) No material events occurred after the reporting date, non-disclosure of which could affect the ability of the users of these financial statements to make proper evaluation and decision.

(f) To facilitate comparison, certain relevant balances pertaining to the previous period may have been rearranged / restated / reclassified, whenever considered necessary, to confirm to current period's presentation. Figures appearing in these financial statements have been rounded off to nearest Taka.

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