LR GLOBAL
BANGLADESH ASSET MANAGEMENT COMPANY LTD.

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 half yearly financial statements of "Green Delta Mutual Fund" for the period ended 31 December 2017 are appended below:

HALF YEARLY FINANCIAL STATEMENTS (PROVISIONAL & UNAUDITED) 31 DECEMBER 2017

STATEMENT OF FINANCIAL POSITION (BALANCE SHEET) AS AT 31 DECEMBER 2017

		(Provisional & Unaudited)	
		31.12.2017	30.06.2017
		In BDT	In BDT
Assets		**1,933,122,412**	**1,748,726,819**
Investment in securities at market price	3	1,488,037,961	1,308,828,622
Other receivables	4	6,447,077	10,378,083
Advances, deposits and prepayments	5	2,705,178	3,546,242
Preliminary and issue expenses	6	9,487,784	11,237,035
Cash and cash equivalents	7	426,444,413	414,736,836
Less: Liabilities		**19,349,693**	**17,127,982**
Accounts payable	8	10,655,326	9,960,470
Unclaimed IPO application money	9	3,721,000	3,731,000
Unclaimed dividend	10	4,973,367	3,436,512
Net assets		**1,913,772,720**	**1,731,598,837**
Equity		**1,913,772,720**	**1,731,598,837**
Capital fund	11	1,500,000,000	1,500,000,000
Investment diminution reserve		354,417,938	148,635,838
Retained earnings	12	59,354,783	82,962,999
Net Asset Value (NAV) per unit:			
At cost	13	**10.40**	**10.55**
At market price	14	**12.76**	**11.54**

Senior Vice President
LR Global Bangladesh AMC Ltd.
Asset Manager of "Green Delta Mutual Fund"

Vice President
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For & on behalf of Bangladesh General Insurance Co. Ltd.
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GREEN DELTA MUTUAL FUND

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HALF YEARLY FINANCIAL STATEMENTS (PROVISIONAL & UNAUDITED) 31 DECEMBER 2017

STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE PERIOD FROM 01 July 2017 TO 31 DECEMBER 2017

(Provisional & Unaudited)

		01 Jul 2017 to 31 Dec 2017	01 Jul 2016 to 31 Dec 2016	01 Oct 2017 to 31 Dec 2017	01 Oct 2016 to 31 Dec 2016
		In BDT	In BDT	In BDT	In BDT
Income		**67,767,958**	**(1,295,871)**	**40,511,832**	**11,699,780**
Capital gains / (loss) on sale of securities		32,828,962	(34,046,999)	20,610,411	(7,348,058)
Dividend income		20,934,762	18,052,943	12,947,823	12,398,498
Finance income	15	14,004,234	14,698,185	6,953,597	6,649,340
Less: Expenditure		**16,376,174**	**14,453,801**	**8,238,853**	**8,129,628**
Management fee		10,510,035	8,007,822	5,350,727	4,667,695
Amortization of preliminary and issue expenses	6	1,749,251	1,749,251	874,625	874,625
Brokerage commission		845,074	1,412,931	331,673	898,899
Trustee fee		915,728	910,421	468,498	451,496
BSEC fee		858,602	793,538	429,301	416,916
Publication and other expenses		290,151	361,170	160,154	180,708
Custodian fee		449,838	435,278	223,969	227,105
CDBL fee		93,998	139,724	41,361	78,530
DSE fee		302,465	301,639	151,233	150,820
CSE fee		302,465	301,639	151,233	150,820
Bank charges		58,566	40,388	56,079	32,014
Net profit / (loss) before provision		**51,391,784**	**(15,749,672)**	**32,272,979**	**3,570,152**
(Provision) / write back of provision against fall in value of securities		-	-	-	-
Net profit / (loss) for the period		**51,391,784**	**(15,749,672)**	**32,272,979**	**3,570,152**
Earnings per unit during the period	16	**0.3426**	**(0.1050)**	**0.2152**	**0.0238**

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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 half yearly financial statements of "Green Delta Mutual Fund" for the period ended 31 December 2017 are appended below:

HALF YEARLY FINANCIAL STATEMENTS (PROVISIONAL & UNAUDITED) 31 DECEMBER 2017

STATEMENT OF CHANGES IN EQUITY

FOR THE PERIOD FROM 01 July 2017 TO 31 DECEMBER 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	-	-	(15,749,672)	(15,749,672)
Investment diminution reserve	-	78,963,916	-	78,963,916
Dividend paid during the period	-	-	(75,000,000)	(75,000,000)
Balance as at 31 December 2016	**1,500,000,000**	**84,206,949**	**3,247,913**	**1,587,454,862**
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	-	-	51,391,784	51,391,784
Investment diminution reserve	-	205,782,100	-	205,782,100
Dividend paid during the period	-	-	(75,000,000)	(75,000,000)
Balance as at 31 December 2017	**1,500,000,000**	**354,417,938**	**59,354,783**	**1,913,772,720**

STATEMENT OF CASH FLOWS

FOR THE PERIOD FROM 01 July 2017 TO 31 DECEMBER 2017

(Provisional & Unaudited)

	01 Jul 2017 to 31 Dec 2017	01 Jul 2016 to 31 Dec 2016
	In BDT	In BDT
A. Cash flows from operating activities	**78,566,316**	**(85,305,365)**
Investment in marketable securities	(157,686,779)	(294,796,865)
Investment withdrawal / (made) in IPO shares	12,642,599	(70,000,000)
Proceeds from sale of marketable securities	197,831,496	270,311,329
Interest income - realized in cash	14,138,673	15,471,373
Dividend income - received in cash	24,731,331	16,357,134
Advance, deposit and prepayments	(1,492,920)	(1,468,129)
Payment made for expenses	(11,598,085)	(21,180,207)
B. Cash flows from investing activities	**6,614,407**	**6,382,677**
Investment withdrawal / (made) in corporate bonds	6,614,407	6,382,677
C. Cash flows from financing activities	**(73,473,145)**	**(73,307,065)**
Refund of unclaimed IPO application money	(10,000)	-
Dividend paid during the period	(73,463,145)	(73,307,065)
D. Net cash flow from all activities (A+B+C)	**11,707,578**	**(152,229,752)**
E. Opening cash & cash equivalents	414,736,836	480,231,624
F. Closing cash & cash equivalents (D+E)	**426,444,413**	**328,001,872**
Net operating cash flow per unit during the period	**0.52**	**(0.57)**

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As Per Rule 70 of Securities & Exchange Commission (Mutual Fund) Rules, 2001, the unaudited half yearly financial statements of "Green Delta Mutual Fund" for the period ended 31 December 2017 are appended below:

HALF YEARLY FINANCIAL STATEMENTS (PROVISIONAL & UNAUDITED) 31 DECEMBER 2017

EXPLANATORY NOTES

FOR THE PERIOD FROM 01 July 2017 TO 31 DECEMBER 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)	
	31.12.2017	**30.06.2017**
	In BDT	**In BDT**
3 Investment in securities at market price		
Investment in listed securities	1,399,442,651	1,217,106,182
Initial public offering (IPO) investment	-	12,642,599
Non-listed mutual fund:		
CAPM Unit Fund	3,489,000	3,075,000
IDLC Balanced Fund	9,647,500	-
Penninsula AMCL BDBL Unit Fund One	1,294,000	1,272,000
Peninsula Sadharan Bima Corporation Unit Fund One	3,219,480	-
VIPB Accelerated Income Unit Fund	21,240,000	18,360,000
Other than capital market:		
Energyprima Ltd	2,048,269	2,101,372
Unicorn Industries Ltd	28,600,000	28,600,000
Corporate bond:		
BSRM Zero Coupon Bond	15,057,062	17,671,469
Trust Bank Ltd. Subordinated Bond	4,000,000	8,000,000
	1,488,037,961	**1,308,828,622**
4 Other receivables		
Dividend receivable	5,034,099	8,830,667
Interest receivables	343,202	477,641
Accounts receivable - AMC	1,069,775	1,069,775
	6,447,077	**10,378,083**
5 Advances, deposits and prepayments		
Deposit with CDBL	500,000	500,000
Advance income tax	1,282,165	712,259
Prepayments:		
BSEC fee	844,603	1,703,205
DSE fee	-	302,466
CSE fee	-	302,466
CDBL fee	78,411	25,847
	2,705,178	**3,546,242**
6 Preliminary and issue expenses		
Opening balance	11,237,035	14,707,015
Less: Amortized during the period	(1,749,251)	(3,469,981)
Closing balance	**9,487,784**	**11,237,035**
7 Cash and cash equivalents		
Cash	426,444,413	414,736,836
	426,444,413	**414,736,836**
8 Accounts payable		
Trustee fee	49,932	38,292
Management fee	10,510,035	9,721,520
CDBL fee	11,099	25,480
Audit fee	-	86,250
Custodian fee	74,572	72,287
Excise Duty-STD	2,500	-
Publication and other expenses	7,188	16,640
	10,655,326	**9,960,470**

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HALF YEARLY FINANCIAL STATEMENTS (PROVISIONAL & UNAUDITED) 31 DECEMBER 2017

		(Provisional & Unaudited)	
		31.12.2017	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)	-
	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	(73,463,145)	(74,113,640)
	Closing balance	**4,973,367**	**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	51,391,784	63,965,415
	Less: Dividend paid during the period	(75,000,000)	(75,000,000)
	Closing balance	**59,354,783**	**82,962,999**
13	**Net asset value (NAV) per unit at cost price**		
	Total asset value at market price	1,933,122,412	1,748,726,819
	Less: Provision/ (unrealised gain or written back of provision) against market value of securities	(354,417,938)	(148,635,838)
	Total asset value at cost price	1,578,704,475	1,600,090,981
	Less: Accounts payable	(10,655,326)	(9,960,470)
	Less: Unclaimed IPO application money	(3,721,000)	(3,731,000)
	Less: Unclaimed dividend	(4,973,367)	(3,436,512)
	Total net asset value at cost price - A	1,559,354,782	1,582,962,999
	Number of units - B	150,000,000	150,000,000
	NAV per unit at cost - A / B	**10.40**	**10.55**
14	**Net asset value (NAV) per unit at market price**		
	Total net asset value at cost price	1,559,354,782	1,582,962,999
	Add: Provision/ (unrealised gain or written back of provision) against market value of securities	(354,417,938)	(148,635,838)
	Total net asset value at market price - A	1,913,772,720	1,731,598,837
	Number of units - B	150,000,000	150,000,000
	NAV per unit at market price - A / B	**12.76**	**11.54**

		(Provisional & Unaudited)	
		01 Jul 2017 to 31 Dec 2017	01 Jul 2016 to 31 Dec 2016
		In BDT	In BDT
15	**Finance income**		
	Short term deposit (STD)	12,795,167	9,490,428
	Term deposits	-	3,507,639
	Unsecured subordinated bond	1,209,067	1,700,118
		14,004,234	**14,698,185**
16	**Earnings per unit for the period**		
	Net profit / (loss) for the period - A	51,391,784	(15,749,672)
	Number of units - B	150,000,000	150,000,000
	Earnings per unit - A / B	**0.3426**	**(0.1050)**

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HALF YEARLY FINANCIAL STATEMENTS (PROVISIONAL & UNAUDITED) 31 DECEMBER 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 31 December 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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Investors' Relation Office: LR Global BD AMC Ltd., Noorjahan Sharif Plaza (8th Floor), 34 Purana Paltan, Dhaka-1000
Ph: +8802 47110306, 47117267, Mob: +88 01730450478-9, Fax: +8802 9895689, Website: www.lrglobalbd.com

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