LR GLOBAL
BANGLADESH ASSET MANAGEMENT COMPANY LTD.

গ্রীন ডেল্টা ইন্স্যুরেন্স 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 2018 are appended below:

QUARTERLY FINANCIAL STATEMENTS (PROVISIONAL & UNAUDITED) 30 SEPTEMBER 2018

STATEMENT OF FINANCIAL POSITION (BALANCE SHEET) AS AT 30 SEPTEMBER 2018

		(Provisional & Unaudited)	
		30.09.2018	30.06.2018
		In BDT	In BDT
Assets		**1,642,653,075**	**1,921,369,725**
Investment in securities at market price	3	1,271,554,299	1,271,745,738
Other receivables	4	12,719,260	22,141,647
Advances, deposits and prepayments	5	3,324,646	3,674,397
Preliminary and issue expenses	6	6,892,428	7,767,053
Cash and cash equivalents	7	348,162,442	616,040,890
Less: Liabilities		**25,200,009**	**121,285,860**
Accounts payable	8	17,284,358	114,702,043
Unclaimed IPO application money	9	3,721,000	3,721,000
Unclaimed dividend	10	4,194,651	2,862,817
Net assets		**1,617,453,066**	**1,800,083,865**
Equity		**1,617,453,066**	**1,800,083,865**
Capital fund	11	1,500,000,000	1,500,000,000
Investment diminution reserve		89,812,862	149,001,390
Retained earnings	12	27,640,204	151,082,475
Net Asset Value (NAV) per unit:			
At cost	13	**10.18**	**11.01**
At market price	14	**10.78**	**12.00**

Senior Vice President
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 2018

STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE PERIOD FROM 01 JULY 2018 TO 30 SEPTEMBER 2018

		(Provisional & Unaudited)	
		01 Jul 2018 to 30 Sep 2018	01 Jul 2017 to 30 Sep 2017
		In BDT	In BDT
Income		**19,302,603**	**27,256,126**
Capital gains / (loss) on sale of securities		534,260	12,218,551
Dividend income		9,025,302	7,986,939
Finance income	15	9,743,041	7,050,636
Less: Expenditure		**7,744,874**	**8,137,321**
Management fee		5,036,379	5,159,308
Amortization of preliminary and issue expenses	6	874,625	874,625
Brokerage commission		172,122	513,401
Trustee fee		433,572	447,230
BSEC fee		452,504	429,301
Publication and other expenses		150,602	129,997
Custodian fee		218,732	225,870
CDBL fee		43,249	52,637
DSE fee		161,232	151,232
CSE fee		151,232	151,232
Audit fee		23,000	-
Bank charges		27,625	2,488
Net profit / (loss) before provision		**11,557,729**	**19,118,805**
(Provision) / write back of provision against fall in value of securities		-	-
Distributable profit / (loss) for the period		**11,557,729**	**19,118,805**
Unrealized gain increase/ (decrease) for the period		(59,188,528)	96,271,925
Total Profit including increase /(decrease) of unrealized gain during the period		(47,630,799)	115,390,730
Number of unit outstanding		150,000,000	150,000,000
Distributable profit / (loss) for the period		**11,557,729**	**19,118,805**
Earnings per unit during the period	16	**0.0771**	**0.1275**

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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 2018 are appended below:

QUARTERLY FINANCIAL STATEMENTS (PROVISIONAL & UNAUDITED) 30 SEPTEMBER 2018

STATEMENT OF CHANGES IN EQUITY

FOR THE PERIOD FROM 01 JULY 2018 TO 30 SEPTEMBER 2018

(Provisional & Unaudited)

	Capital fund	Investment diminution reserve	Retained earnings	Total equity
	In BDT	In BDT	In BDT	In BDT
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**
Balance as at 01 July 2018	1,500,000,000	149,001,390	151,082,475	1,800,083,865
Net profit / (loss) for the period	-	-	11,557,729	11,557,729
Investment diminution reserve	-	(59,188,528)		(59,188,528)
Dividend paid during the period	-	-	(135,000,000)	(135,000,000)
Balance as at 30 September 2018	**1,500,000,000**	**89,812,862**	**27,640,204**	**1,617,453,066**

STATEMENT OF CASH FLOWS

FOR THE PERIOD FROM 01 JULY 2018 TO 30 SEPTEMBER 2018

(Provisional & Unaudited)

	01 Jul 2018 to 30 Sep 2018	01 Jul 2017 to 30 Sep 2017
	In BDT	In BDT
A. Cash flows from operating activities	**(146,350,123)**	**39,695,690**
Investment in marketable securities	(172,135,978)	(94,354,258)
Investment withdrawal / (made) in IPO shares	2,200,000	6,031,250
Proceeds from sale of marketable securities	7,664,148	123,094,851
Interest income - realized in cash	4,624,275	-
Dividend income - received in cash	23,566,456	16,542,107
Advance, deposit and prepayments	(2,112,387)	(1,994,936)
Payment made for expenses	(10,156,637)	(9,623,325)
B. Cash flows from investing activities	-	-
Investment withdrawal / (made) in corporate bonds	-	-
C. Cash flows from financing activities	**(121,528,325)**	**(67,869,754)**
Refund of unclaimed IPO application Money	-	(10,000)
Dividend paid during the period	(121,528,325)	(67,859,754)
D. Net cash flow from all activities (A+B+C)	**(267,878,448)**	**(28,174,064)**
E. Opening cash & cash equivalents	616,040,890	414,736,836
F. Closing cash & cash equivalents (D+E)	**348,162,442**	**386,562,771**
Net operating cash flow per unit during the period	**(0.98)**	**0.26**

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QUARTERLY FINANCIAL STATEMENTS (PROVISIONAL & UNAUDITED) 30 SEPTEMBER 2018

EXPLANATORY NOTES

FOR THE PERIOD FROM 01 JULY 2018 TO 30 SEPTEMBER 2018

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)	
	30.09.2018	30.06.2018
	In BDT	In BDT
3 Investment in securities at market price		
Investment in listed securities	1,183,927,495	1,186,592,994
Initial public offering (IPO) investment	1,239,010	2,683,870
Non-listed mutual fund:		
CAPM Unit Fund	3,443,400	3,446,100
EDGE Bangladesh Mutual Fund	5,260,500	-
IDLC Balanced Fund	8,678,500	8,772,000
Penninsula AMCL BDBL Unit Fund One	1,001,000	1,135,000
Peninsula Sadharan Bima Corporation Unit Fund One	2,692,656	2,904,036
VIPB Accelerated Income Unit Fund	18,345,000	19,245,000
Other than capital market:		
Energyprima Ltd.	2,048,269	2,048,269
Unicorn Industries Ltd.	28,600,000	28,600,000
Corporate bond:		
BSRM Zero Coupon Bond	12,318,470	12,318,470
Trust Bank Limited Subordinated Bond	4,000,000	4,000,000
	1,271,554,299	**1,271,745,738**
4 Other receivables		
Dividend receivable	1,846,000	16,387,153
Interest receivables	9,803,484	4,684,719
Accounts receivable - AMC	1,069,775	1,069,775
	12,719,260	**22,141,647**
5 Advances, deposits and prepayments		
Deposit with CDBL	500,000	500,000
Advance income tax	712,259	712,259
Prepayments:		
BSEC fee	1,342,758	1,795,262
Trustee fee	467,163	36,098
DSE fee	151,233	302,466
CSE fee	151,233	302,466
CDBL fee	-	25,847
	3,324,646	**3,674,397**
6 Preliminary and issue expenses		
Opening balance	7,767,053	11,237,035
Less: Amortized during the period	(874,625)	(3,469,981)
Closing balance	**6,892,428**	**7,767,053**
7 Cash and cash equivalents		
Cash	228,162,442	346,040,890
Term deposits	120,000,000	270,000,000
	348,162,442	**616,040,890**
8 Accounts payable		
Management fee	5,036,379	10,519,144
CDBL fee	3,998	32,839
Audit fee	23,000	86,250
Custodian fee	68,577	77,081
Bank charges	575	575
Trade payable	-	103,809,000
Brokerage commission	-	155,714
Dividend Tax (AIT) payable	12,139,841	-
Publication and other expenses	11,988	21,440
	17,284,358	**114,702,043**

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QUARTERLY FINANCIAL STATEMENTS (PROVISIONAL & UNAUDITED) 30 SEPTEMBER 2018

		(Provisional & Unaudited)	
		30.09.2018	**30.06.2018**
		In BDT	**In BDT**
9	**Unclaimed IPO application money**		
	Opening balance	3,721,000	3,731,000
	Less: Refund during the year	-	(10,000)
	Closing balance	**3,721,000**	**3,721,000**
10	**Unclaimed dividend**		
	Opening balance	2,862,817	3,436,512
	Add: Dividend declared during the period	135,000,000	75,000,000
	Less: Dividend distribution during the period	(133,668,165)	(75,573,696)
	Closing balance	**4,194,651**	**2,862,817**
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	151,082,475	82,962,999
	Add/ (Less): Net profit / (loss) during the period	11,557,729	143,119,476
	Add/ (Less): Dividend paid during the period	(135,000,000)	(75,000,000)
	Closing balance	**27,640,204**	**151,082,475**
13	**Net asset value (NAV) per unit at cost price**		
	Total asset value at market price	1,642,653,075	1,921,369,725
	Less: Provision/ (unrealised gain or written back of provision) against market value of securities	(89,812,862)	(149,001,390)
	Total asset value at cost price	1,552,840,213	1,772,368,335
	Less: Accounts payable	(17,284,358)	(114,702,043)
	Less: Unclaimed IPO application money	(3,721,000)	(3,721,000)
	Less: Unclaimed dividend	(4,194,651)	(2,862,817)
	Total net asset value at cost price - A	1,527,640,204	1,651,082,475
	Number of units - B	150,000,000	150,000,000
	NAV per unit at cost - A / B	**10.18**	**11.01**
14	**Net asset value (NAV) per unit at market price**		
	Total net asset value at cost price	1,527,640,204	1,651,082,475
	Add: Provision/ (unrealised gain or written back of provision) against market value of securities	(89,812,862)	(149,001,390)
	Total net asset value at market price - A	1,617,453,066	1,800,083,865
	Number of units - B	150,000,000	150,000,000
	NAV per unit at market price - A / B	**10.78**	**12.00**

		(Provisional & Unaudited)	
		01 Jul 2018 to 30 Sep 2018	**01 Jul 2017 to 30 Sep 2017**
		In BDT	**In BDT**
15	**Finance income**		
	Short term deposit (STD)	3,041,220	6,369,557
	Term deposits	6,283,229	-
	Corporate bond	418,591	681,079
		9,743,041	**7,050,636**
16	**Earnings per unit for the period**		
	Net profit / (loss) for the period - A	11,557,729	19,118,805
	Number of units - B	150,000,000	150,000,000
	Earnings per unit - A / B	**0.0771**	**0.1275**

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QUARTERLY FINANCIAL STATEMENTS (PROVISIONAL & UNAUDITED) 30 SEPTEMBER 2018

17 Other notes:

(a) These interim financial statements should be read in conjuction with the published financial statements for the year ended 30 June 2018 as they provide an update to previously reported information.

(b) Accounting policies & 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 2018.

(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 2018 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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