MTB Unit Fund
Statement of Financial Position
As at June 30, 2025

	Notes	*Amount in BDT*	
		30-Jun-25	*30-Jun-24*
Assets			
Investment in Listed Securities @ Market Price	1.00	350,781,957.60	369,557,721.66
Other Current Assets	2.00	345,263,281.63	345,984,326.26
Bank Balances	3.00	107,308,219.36	99,481,617.82
Total Assets		**803,353,458.59**	**815,023,665.74**
Equity and Liabilities			
Equity			
Unit Fund Capital	4.00	823,671,750.00	823,671,750.00
Premium Reserve	5.00	13,008,997.02	13,008,997.02
Retained Earnings	6.00	(69,663,251.09)	(45,075,798.50)
Total Equity		**767,017,495.93**	**791,604,948.52**
Liabilities			
Accrued Expenses	7.00	36,335,962.66	23,418,717.22
Total Liabilities		**36,335,962.66**	**23,418,717.22**
Total Equity and Liabilities		**803,353,458.59**	**815,023,665.74**
Net Asset Value (NAV) Per Unit			
@ Cost Price	8.00	11.63	11.70
@ Market Price	9.00	9.31	9.61

MTB Unit Fund
Statement of Profit or Loss
For the 12 Months Period Ended on June 30, 2025

	Notes	Amount in BDT			
		01-Jul-24 to 30-Jun-25	01-Jul-23 to 30-Jun-24	31-Mar-25 to 30-Jun-25	31-Mar-24 to 30-Jun-24
Income					
Dividend Income		6,619,380.19	523,825.94	4,469,524.20	115,639.00
Interest Income		660,224.72	14,473,272.49	137,868.68	4,328,615.00
Profit on Sale of Investment		-	-	-	-
Loss on Sale of Investment		-	-	-	-
Other Income		-	-	-	-
Total Income		**7,279,604.91**	**14,997,098.43**	**4,607,392.88**	**4,444,254.00**
Expense					
Asset Management Fee		(11,974,696.52)	(9,726,667.00)	(3,049,925.61)	(3,189,271.00)
Publication Expense		(75,900.00)	(60,374.50)	(20,700.00)	(23,115.00)
Audit fee		-	-	-	-
Brokerage Commission-GE		-	-	-	-
Bank Charge & Excise Duty		(174,048.00)	(114,028.00)	(1,610.00)	-
BO Maintenance Charge		-	-	-	-
Annual Fee-BSEC		-	-	-	-
Annual Fee-CDBL		-	-	-	-
Bidding Fee		-	-	-	-
CDBL Fees-GE		-	(14,366.50)	-	-
Custodial Fee		(187,728.15)	(279,877.50)	(94,016.43)	(88,773.00)
Trustee Fee		(796,370.79)	(670,468.00)	(200,596.96)	(218,928.00)
Total Expense		**(13,208,743.46)**	**(10,865,781.50)**	**(3,366,849.00)**	**(3,520,087.00)**
Profit before Provision for the period		(5,929,138.55)	4,131,316.93	1,240,543.88	924,167.00
Provisions for Investments		(18,775,764.06)	(51,175,087.72)	(9,879,858.80)	(50,122,949.70)
Net Profit/ (Loss) for the period		**(24,704,902.61)**	**(47,043,770.79)**	**(8,639,314.92)**	**(49,198,782.70)**
Other comprehensive income					
Fair value gain on securities		-	-	-	-
Total comprehensive income		**(24,704,902.61)**	**(47,043,770.79)**	**(8,639,314.92)**	**(49,198,782.70)**
Earning per unit for the period	***10.00***	**(0.30)**	**(0.57)**	**(0.10)**	**(0.60)**

MTB Unit Fund
Statement of Changes in Equity
For the 12 Months Period Ended on June 30, 2025

Amount in BDT

Particular	*Unit Fund*	*Unit Transaction Reserve*	*Unrealised Gain*	*Retained Earnings*	*Total Equity*
Balance as at June 30, 2023	823,671,750.00	13,008,997.00	-	59,749,360.50	***896,430,107.50***
Units Sold	-				-
Units Repurchased	-				-
Profit on Units Sold, Net		-			-
Unrealised Gain During the Period			-		-
Net Profit for the Period				(47,043,770.79)	***(47,043,770.79)***
Dividend Paid				-	-
Balance as at June 30, 2024	**823,671,750.00**	**13,008,997.00**	**-**	**12,705,589.71**	**849,386,336.71**
Balance as at June 30, 2024	823,671,750.00	13,008,997.02	-	(45,075,798.50)	***791,604,948.52***
Units sold	-				-
Units Repurchased	-				-
Profit on Units Sold, Net		-			-
Unrealised Gain During the Period			-		-
Adjustment				117,450.02	***117,450.02***
Net Profit for the Period				(24,704,902.61)	***(24,704,902.61)***
Dividend Paid				-	-
Balance as at June 30, 2025	**823,671,750.00**	**13,008,997.02**	**-**	**(69,663,251.09)**	**767,017,495.93**

MTB Unit Fund
Statement of Profit or Loss
For the 12 Months Period Ended on June 30, 2025

	Amount in BDT	
	01-Jul-24 to 30-Jun-25	***01-Jul-23 to 30-Jun-24***
A. Cash flows from operating activities:		
Dividend received	7,599,556.88	12,437,667.39
Interest received	401,092.66	422,554.29
Payment for expenses	(13,208,743.46)	(10,865,781.50)
(Increase)/decrease in Adv.Deposit & Prepayment	-	(183,946.91)
Increase/(decrease) in Accrued Expenses	12,917,245.44	10,737,385.36
Non-Cash Adjustment (Custodial Fees Payable)	117,450.02	-
Net cash (used in) / flows from operating activities	7,826,601.54	12,547,878.63
B. Cash flows from investing activities:		
(Increase)/Decrease in Investment in listed securities	-	-
(Increase)/Decrease in Receivable/Balance in Broker	-	-
Net cash (used in) / flows from investing activities	-	-
C. Cash flows from financing activities:		
Units sold during the period	-	-
Units Repurchased during the period	-	-
Dividend Paid	-	-
Unit premium, net	-	-
Net cash flows from / (used in) financing activities	-	-
Net cash flows / (used) during the year D = (A+B+C)	**7,826,601.54**	**12,547,878.63**
Cash and cash equivalents - at the beginning of the year (E)	99,481,617.82	81,615,742.90
Cash and cash equivalents - at the end of the year (D+E)	**107,308,219.36**	**94,163,621.53**
Net operating cash flows per unit	**0.10**	**0.15**

MTB Unit Fund
Notes to Financial Statements
As at June 30, 2025

	Amount in BDT	
	30-Jun-25	***30-Jun-24***

1.00 Investment in Listed Securities @ Market Price

Investment in Listed Securities	541,544,926.76	541,544,926.76
Accumulated Provisions for Investments	(190,762,969.16)	(171,987,205.11)
	350,781,957.60	**369,557,721.66**

2.00 Other current assets

Advance Income Tax	1,034,604.35	1,034,604.35
Advance Annual Fee to BSEC	-	-
Advance Annual Fee to CDBL	-	-
Advance Payment	-	-
Advance Asset Management Fee	-	-
Dividend Receivable	1,394,143.96	2,374,320.65
Interest Receivable	259,132.06	-
Receivable-sale of Invest. Mona	1,131.67	1,131.67
Receivable-sale of Invest. Meghna	1,000.00	1,000.00
Receivable-000	341,700,000.00	341,700,000.00
Advance trustee Fee	873,269.59	873,269.59
Application In IPO	-	-
	345,263,281.63	**345,984,326.26**

3.00 Bank Balances

(MTB) MTB UF-AC 0046-0320000071	54,720,359.79	54,493,800.70
(MTB) MTB UF-AC 0087-0320000081	610,652.66	610,167.09
(BRAC) MTB UF-1501103109446001	51,977,206.91	44,377,650.03
	107,308,219.36	**99,481,617.82**

4.00 Unit Fund Capital

Opening Balance	823,671,750.00	823,671,750.00
Add: Units Sale	-	-
Less: Units Repurchase	-	-
	823,671,750.00	**823,671,750.00**

5.00 Premium Reserve

Opening Balance	13,008,997.02	13,008,997.02
Add: Premium on Repurchase	-	-
Less: Discount on Sale	-	-
	13,008,997.02	**13,008,997.02**

6.00 Retained earnings

Opening Balance	(45,075,798.50)	59,749,361.50
Adjustment (Custodial Fees)	117,450.02	-
Add: Profit/(Loss) During the Period	(24,704,902.61)	(104,825,160.00)
Less: Dividend Paid During the Period	-	-
	(69,663,251.09)	**(45,075,798.50)**

7.00 Accrued expenses

Asset Management Fee Payable	31,565,374.27	19,590,677.75
Trusteeship Fee Payable	2,564,660.28	1,768,289.49
Custodial Fees Payable	566,862.62	496,584.49
Annual Fee-BSEC	-	-
Annual Fee-CDBL	-	-
Audit Fee Payable	80,500.00	80,500.00
CDBL Charge Payable	-	-
Dividend Payable	14,440.49	14,440.49
Payable to ACAML(FE)	97,440.00	37,440.00
Payable to Financial Express	121,125.00	105,225.00
Payable to Unit Holders	89.40	89.40
VAT Payable	5,850.00	5,850.00
TDS Payable	1,319,620.60	1,319,620.60
	36,335,962.66	**23,418,717.22**

8.00 Net Asset Value (NAV) @ Cost Price

Total Assets @ Cost Price	994,116,427.76	987,010,870.84
Less: Total Liabilities	(36,335,962.66)	(23,418,717.22)
	957,780,465.10	**963,592,153.63**

Net Asset Value (BDT)	957,780,465.10	963,592,153.63
Number of Units (Units)	82,367,175	82,367,175
NAV Per Unit (BDT/Share)	**11.63**	**11.70**

9.00 Net Asset Value (NAV) @ Market Price

Total Assets @ Market Price	803,353,458.59	815,023,665.74
Less: Total Liabilities	(36,335,962.66)	(23,418,717.22)
	767,017,495.93	**791,604,948.52**

Net Asset Value (BDT)	767,017,495.93	791,604,948.52
Number of Units (Units)	82,367,175	82,367,175
NAV Per Unit (BDT/Share)	**9.31**	**9.61**

10.00 EPS per unit for the period (BDT)

Net Profit/ (Loss) for the period	(24,704,902.61)	(104,825,160.00)
Number of Units (Units)	82,367,175	82,367,175
EPS per unit for the period (BDT)	**(0.30)**	**(1.27)**