# *MTB Unit Fund*
# *Statement of Financial Position*
# *As at September 30, 2025*

| | *Notes* | *Amount in BDT* | |
|---|---|---|---|
| | | *30-Sep-25* | *30-Jun-25* |
| ***Assets*** | | | |
| Investment in Listed Securities @ Market Price | 1.00 | 367,299,767.90 | 350,781,957.60 |
| Other Current Assets | 2.00 | 345,044,579.91 | 345,263,281.63 |
| Bank Balances | 3.00 | 108,067,509.78 | 107,598,207.19 |
| **Total Assets** | | **820,411,857.59** | **803,643,446.42** |
| ***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 | (54,824,514.32) | (69,670,151.09) |
| **Total Equity** | | **781,856,232.70** | **767,010,595.93** |
| ***Liabilities*** | | | |
| Accrued Expenses | 7.00 | 38,555,624.89 | 36,632,850.49 |
| **Total Liabilities** | | **38,555,624.89** | **36,632,850.49** |
| **Total Equity and Liabilities** | | **820,411,857.59** | **803,643,446.42** |
| ***Net Asset Value (NAV) Per Unit*** | | | |
| @ Cost Price | 8.00 | 11.61 | 11.63 |
| @ Market Price | 9.00 | 9.49 | 9.31 |

# *MTB Unit Fund*
# *Statement of Profit or Loss*
# *For the 3 Months Period Ended on September 30, 2025*

| | *Notes* | *Amount in BDT* | | | |
|---|---|---|---|---|---|
| | | *01-Jul-25 to 30-Sep-25* | *01-Jul-24 to 30-Sep-24* | *01-Jul-25 to 30-Sep-25* | *01-Jul-24 to 30-Sep-24* |
| ***Income*** | | | | | |
| Dividend Income | | 109,845.16 | 7,628.99 | 109,845.16 | 7,628.99 |
| Interest Income | | 135,749.22 | 126,629.15 | 135,749.22 | 126,629.15 |
| Profit on Sale of Investment | | - | - | - | - |
| Loss on Sale of Investment | | - | - | - | - |
| Other Income | | 5,006.49 | - | 5,006.49 | - |
| **Total Income** | | **250,600.87** | **134,258.14** | **250,600.87** | **134,258.14** |
| ***Expense*** | | | | | |
| Asset Management Fee | | (1,728,466.20) | (3,117,751.00) | (1,728,466.20) | (3,117,751.00) |
| Publication Expense | | (6,900.00) | (10,350.00) | (6,900.00) | (10,350.00) |
| Audit fee | | - | - | - | - |
| Brokerage Commission-GE | | - | - | - | - |
| Bank Charge & Excise Duty | | - | - | - | - |
| BO Maintenance Charge | | - | - | - | - |
| Annual Fee-BSEC | | - | - | - | - |
| Annual Fee-CDBL | | - | - | - | - |
| Bidding Fee | | - | - | - | - |
| CDBL Fees-GE | | - | - | - | - |
| Custodial Fee | | 23,197.14 | (82,843.27) | 23,197.14 | (82,843.27) |
| Trustee Fee | | (210,605.34) | (210,677.00) | (210,605.34) | (210,677.00) |
| **Total Expense** | | **(1,922,774.40)** | **(3,421,621.27)** | **(1,922,774.40)** | **(3,421,621.27)** |
| **Profit before Provision for the period** | | (1,672,173.53) | (3,287,363.12) | (1,672,173.53) | (3,287,363.12) |
| Provisions for Investments | | 16,517,810.30 | 45,826,173.70 | 16,517,810.30 | 45,826,173.70 |
| **Net Profit/ (Loss) for the period** | | **14,845,636.77** | **42,538,810.58** | **14,845,636.77** | **42,538,810.58** |
| ***Other comprehensive income*** | | | | | |
| Fair value gain on securities | | - | - | - | - |
| **Total comprehensive income** | | **14,845,636.77** | **42,538,810.58** | **14,845,636.77** | **42,538,810.58** |
| Earning per unit for the period | ***10.00*** | **0.18** | **0.52** | **0.18** | **0.52** |

# *MTB Unit Fund*
## *Statement of Changes in Equity*
## *For the 3 Months Period Ended on September 30, 2025*

*Amount in BDT*

| *Particular* | *Unit Fund* | *Unit Transaction Reserve* | *Unrealised Gain* | *Retained Earnings* | *Total Equity* |
|---|---|---|---|---|---|
| **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 | | | - | | - |
| Net Profit for the Period | | | | 42,538,810.58 | ***42,538,810.58*** |
| Dividend Paid | | | | - | - |
| **Balance as at September 30, 2024** | **823,671,750.00** | **13,008,997.02** | **-** | **(2,536,987.92)** | **834,143,759.10** |
| | | | | | |
| **Balance as at June 30, 2025** | 823,671,750.00 | 13,008,997.02 | - | (69,670,151.09) | ***767,010,595.93*** |
| Units sold | - | | | | - |
| Units Repurchased | - | | | | - |
| Profit on Units Sold, Net | | - | | | - |
| Unrealised Gain During the Period | | | - | | - |
| Adjustment | | | | - | - |
| Net Profit for the Period | | | | 14,845,636.77 | ***14,845,636.77*** |
| Dividend Paid | | | | - | - |
| **Balance as at September 30, 2025** | **823,671,750.00** | **13,008,997.02** | **-** | **(54,824,514.32)** | **781,856,232.70** |

# *MTB Unit Fund*
## *Statement of Profit or Loss*
## *For the 3 Months Period Ended on September 30, 2025*

| | *Amount in BDT* | |
|---|---|---|
| | ***01-Jul-25 to 30-Sep-25*** | ***01-Jul-24 to 30-Sep-24*** |
| ***A. Cash flows from operating activities:*** | | |
| Dividend received | 464,296.10 | 1,444,443.88 |
| Interest received | - | - |
| Payment for expenses | (1,922,774.40) | (3,421,621.27) |
| (Increase)/decrease in Adv.Deposit & Prepayment | - | - |
| Increase/(decrease) in Accrued Expenses | 1,922,774.40 | 3,421,621.27 |
| Non-Cash Adjustment | 5,006.49 | - |
| **Net cash (used in) / flows from operating activities** | 469,302.59 | 1,444,443.88 |
| ***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)** | **469,302.59** | **1,444,443.88** |
| Cash and cash equivalents - at the beginning of the year (E) | 107,598,207.19 | 99,481,617.82 |
| **Cash and cash equivalents - at the end of the year ( D+E)** | **108,067,509.78** | **100,926,061.70** |
| **Net operating cash flows per unit** | **0.01** | **0.02** |

# *MTB Unit Fund*
# *Notes to Financial Statements*
# *As at September 30, 2025*

| | *Amount in BDT* | |
|---|---|---|
| | ***30-Sep-25*** | ***30-Jun-25*** |

## 1.00 Investment in Listed Securities @ Market Price

| | | |
|---|---|---|
| Investment in Listed Securities | 541,544,926.76 | 541,544,926.76 |
| Accumulated Provisions for Investments | (174,245,158.86) | (190,762,969.16) |
| | **367,299,767.90** | **350,781,957.60** |

## 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 | 1,039,693.02 | 1,394,143.96 |
| Interest Receivable | 394,881.28 | 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 | - | - |
| | **345,044,579.91** | **345,263,281.63** |

## 3.00 Bank Balances

| | | |
|---|---|---|
| (MTB) MTB UF-AC 0046-0320000071 | 55,012,678.53 | 55,007,672.04 |
| (MTB) MTB UF-AC 0087-0320000081 | 613,328.24 | 613,328.24 |
| (BRAC) MTB UF-1501103109446001 | 52,441,503.01 | 51,977,206.91 |
| | **108,067,509.78** | **107,598,207.19** |

## 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 | (69,670,151.09) | (45,075,798.50) |
| Adjustment | - | 117,450.02 |
| Add: Profit/(Loss) During the Period | 14,845,636.77 | (24,711,802.61) |
| Less: Dividend Paid During the Period | - | - |
| | **(54,824,514.32)** | **(69,670,151.09)** |

## 7.00 Accrued expenses

| | | |
|---|---|---|
| Asset Management Fee Payable | 33,293,840.47 | 31,565,374.27 |
| Trusteeship Fee Payable | 2,775,265.63 | 2,564,660.28 |
| Custodial Fees Payable | 543,665.48 | 566,862.62 |
| 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) | 105,440.00 | 97,440.00 |
| Payable to Financial Express | 126,925.00 | 128,025.00 |
| Payable to Unit Holders | 89.40 | 89.40 |
| VAT Payable | 5,850.00 | 5,850.00 |
| TDS Payable | 1,609,608.43 | 1,609,608.43 |
| | **38,555,624.89** | **36,632,850.49** |

## 8.00 Net Asset Value (NAV) @ Cost Price

| | | |
|---|---|---|
| Total Assets @ Cost Price | 994,657,016.46 | 994,406,415.59 |
| Less: Total Liabilities | (38,555,624.89) | (36,632,850.49) |
| | **956,101,391.57** | **957,773,565.10** |

| | | |
|---|---|---|
| Net Asset Value (BDT) | 956,101,391.57 | 957,773,565.10 |
| Number of Units (Units) | 82,367,175 | 82,367,175 |
| NAV Per Unit (BDT/Share) | **11.61** | **11.63** |

## 9.00 Net Asset Value (NAV) @ Market Price

| | | |
|---|---|---|
| Total Assets @ Market Price | 820,411,857.59 | 803,643,446.42 |
| Less: Total Liabilities | (38,555,624.89) | (36,632,850.49) |
| | **781,856,232.70** | **767,010,595.93** |

| | | |
|---|---|---|
| Net Asset Value (BDT) | 781,856,232.70 | 767,010,595.93 |
| Number of Units (Units) | 82,367,175 | 82,367,175 |
| NAV Per Unit (BDT/Share) | **9.49** | **9.31** |

## 10.00 EPS per unit for the period (BDT)

| | | |
|---|---|---|
| Net Profit/ (Loss) for the period | 14,845,636.77 | (24,711,802.61) |
| Number of Units (Units) | 82,367,175 | 82,367,175 |
| EPS per unit for the period (BDT) | **0.18** | **(0.30)** |