



Invesco Mutual Fund

Fifteenth Amendment to Investment Valuation Policy & Procedure (“Valuation Policy”) of Invesco Mutual Fund

Provisions for valuation of units of Overseas Exchange Trade Fund

Sr. #	Reference No. Annexure I of the Valuation Policy	Revised / Additional Provisions
Part C - Other Securities		
1.	Para 4 - Valuation of Units of Overseas Mutual Fund including Units of Overseas Exchange Trade Fund (ETF):	<p><u>Units of Overseas Mutual Fund</u> Units of Overseas Mutual Fund will be valued at last published Net Asset Value (“NAV”) of underlying Overseas Mutual Fund security.</p> <p><u>Units of Listed Overseas Exchange Trade Funds (ETF)</u> Units of Overseas Exchange Traded Fund will be valued at the last quoted closing price on the Stock Exchange on which the respective Overseas ETF is listed. In case an Overseas ETF is listed on more than one stock exchange, then the AMC shall select the appropriate stock exchange for valuation and record the same in writing. Any subsequent change in the stock exchange selected for valuation of Overseas ETF will also be recorded in writing by the AMC.</p> <p>In case on the valuation date if the traded price (i.e. last quoted closing price) is not available for units of Overseas ETF on the selected stock exchange, then such units will be valued at available NAV of the respective underlying Exchange Trade Fund on the valuation date.</p>