



## Ceylon Treasury Income Fund GIPS Compliance Report October 01, 2014 through December 31, 2025

Year	Gross-of-Fees Return %	Net-of-Fees Return %	Benchmark Return %	No. of Portfolios	Composite Dispersion	Benchmark Dispersion	Total Composite Assets (LKR Mn)	Composite of Firm Assets (%)	Total Firm Assets (LKR Mn)
2014	-0.85%	-0.91%	6.65%	1	N/A	N/A	246	6.7%	3,687
2015	-9.55%	-9.78%	6.63%	1	N/A	N/A	221	3.4%	6,431
2016	-0.53%	-1.10%	9.83%	1	N/A	N/A	221	19.2%	1,050
2017	24.84%	24.53%	10.07%	1	2.98%	0.15%	232	9.75%	2,386
2018	4.87%	4.61%	9.70%	1	2.43%	0.07%	243	27.9%	869
2019	95.02%	87.10%	9.24%	1	3.63%	0.07%	0.1	0.02%	529
2020	21.29%	20.76%	6.20%	1	7.22%	0.16%	0.06	0.01%	875
2021	31.43%	30.78%	5.95%	1	9.97%	0.18%	0.03	0.00%	3,734
2022	17.48%	17.21%	21.71%	1	9.42%	0.74%	1,438	47.57%	3,025
2023	32.82%	32.37%	18.31%	1	7.36%	0.75%	3,529	70.68%	4,994
2024	15.17%	14.59%	9.87%	1	1.03%	0.64%	1,867	11.43%	16,343
2025	11.34%	10.70%	8.03%	1	0.92%	0.47%	1,812	9.23%	19,628

Returns are time weighted monthly rates of return.

## **Compliance Statement**

Ceylon Asset Management Company Limited (CAM) claims compliance with the Global Investment Performance Standards (GIPS®) and has prepared and presented this report in compliance with the GIPS standards. CAM has not been independently verified for the period 10/01/2014 to 31/12/2025.

## **Definition of the Firm**

CAM is an independent investment management firm registered under Section 31A of the Securities and Exchange Commission of Sri Lanka Act No 36 of 1987 and Sri Lanka Companies Act No 7 of 2007. CAM defined as a licensed Unit Trust Fund Management Company for GIPS purposes. The Company manages three equity and five fixed income Unit Trust Funds along with a specialized IPO fund with Fixed Income exposure.

## **Composite Description**

Ceylon Treasury Income Fund is a single portfolio composite which invests 97% of the fund's net assets in Government Securities, while the balance 3% is maintained in cash and/or cash equivalents.

## **Composite Creation Date**

The fund was created in September 2014.

## **Benchmark**

The benchmark interest rate for the Ceylon Treasury Income Fund is one-year Treasury Bill rate.

## **Performance Calculation**

Valuation and returns are computed and stated in Sri Lankan Rupees. Results reflect the re-investment of interest income, realized capital gains/ (losses) and other earnings. Gross-of-fees returns are presented before charging management fees, trustee fees and administrative expenses but after deducting all trading expenses. Net-of-fees returns are presented after charging management fees and all trading expenses, but before deducting trustee fees and administrative expenses.

Government securities are valued at the last traded price or at mark to market using the daily yield curve provided by Central Bank of Sri Lanka if there are no trades within 30 days. Repo investments are valued at cost plus accrued interest basis.

The returns figures presented above are based on time weighted monthly rates of returns.

## **Fee Schedule**

The fund pays a management fee of 0.50% and a trustee fee of 0.15% per annum on net asset value.

**Internal Dispersion**

The composite's dispersion is measured using an asset weighted standard deviation of returns in the composite. Dispersion is not presented since there was only one portfolio in the composite since inception.

**Presence, Use, and Extent of Leverage or Derivatives**

The Ceylon Treasury Income Fund does not employ leveraging or derivatives.

**Currency**

Valuations are computed and performance is reported in Sri Lankan Rupees (LKR).

**Availability of List of Composites**

A list of composites and funds managed by the company is available upon request.

**Availability of Policies, Calculation of Performances and Performance Presentation**

Policies, Calculation of Performance and Performance Presentations are available upon request.

Past performance is not a guarantee of future returns.