



Ceylon Dollar Bond Fund GIPS Compliance Report November 01, 2014 through December 31, 2025

Year	Gross of Fees Return %	Net of Fees Return %	Benchmark Return %	Number of Portfolios	Composite Dispersion	Total Composite Assets (USD)	Composite of Firm Assets (%)	Total Firm Assets (USD)
2014	-0.25%	-0.91%	0.68%	1	N/A	173,351	100%	173,351
2015	0.55%	-11.75%	3.50%	1	N/A	2,397,840	100%	2,397,840
2016	8.24%	6.95%	4.00%	1	N/A	2,815,492	100%	2,815,492
2017	5.61%	5.25%	4.00%	1	N/A	1,859,464	100%	1,859,464
2018	-1.57%	-1.86%	4.00%	1	N/A	7,720,584	100%	7,720,584
2019	10.96%	10.69%	4.00%	1	N/A	23,215,312	100%	23,215,312
2020	-34.71%	-34.93%	4.50%	1	N/A	20,591,882	100%	20,591,882
2021	-2.25%	-2.60%	4.00%	1	N/A	18,606,674	100%	18,606,674
2022	-44.37%	-44.53%	6.13%	1	N/A	11,934,792	100%	11,934,792
2023	20.31%	19.76%	6.69%	1	N/A	17,132,984	100%	17,132,984
2024	42.84%	42.72%	4.50%	1	N/A	24,708,439	100%	24,708,439
2025	16.53%	16.43%	3.22%	1	N/A	26,536,622	100%	26,536,622

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 01/11/2014 to 31/12/2023.

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 Dollar Bond Fund is a single portfolio composite which invests 95% of the of the fund's net assets value (NAV) in Sri Lankan government, government institution and private sector issued Listed rated dollar dominated bonds which traded in Singapore Exchange and Sri Lanka development Bonds and USD fixed deposits while the balance 3% is maintained in cash and/or cash equivalents.

Composite Creation Date

The fund was created in November 2014.

Benchmark

The benchmark interest rate for the Ceylon Dollar Bond Fund is the average 1 year rate of non-resident foreign currency account.

Performance Calculation

Valuations and returns are computed and stated in Sri Lankan Rupees. The results are reflecting the re-investment of dividends, realized and unrealized 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.

Listed rated dollar bonds which are traded on Singapore Exchange are valued using current market price while Bank dollar fixed deposits are valued on accrual basis.

Fee Schedule

The fund pays a management fee of 0.35% and a trustee and custodian fees of 0.15% per annum on net asset value. In addition, a front-end fee of 0.50% is charged on the initial investment 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 for the three years.

Presence, Use, and Extent of Leverage or Derivatives

The Ceylon Dollar Bond Fund does not employ leveraging or derivatives.

Currency

Valuations are computed and performance is reported in United States Dollar (USD).

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.](#)