**CWT- SADHARAN BIMA GROWTH FUND**
**Statement of Financial Position (Unaudited)**
As at 30 June 2026

| Particulars | Notes | Amount in Taka | |
|---|---|---|---|
| | | 30-Jun-26 | 31-Dec-25 |
| **ASSETS** | | | |
| **Non-current assets** | | | |
| Preliminary and issue expenses | 6 | 410,578 | 581,610 |
| **Total non-current assets** | | **410,578** | **581,610** |
| **Current assets** | | | |
| Investments in marketable securities | 7 | 60,375,583 | 54,681,099 |
| Investment in Non-Listed Govt. Treasury Bond | 8 | - | - |
| Investment in FDR | 9 | - | 4,373,030 |
| Advance, deposit and prepayments | 10 | 74,745 | 29,243 |
| Other receivables | 11 | 762,605 | 1,248,274 |
| Cash and cash equivalents | 12 | 14,110,071 | 5,794,982 |
| **Total current assets** | | **75,323,003** | **66,126,627** |
| **Total assets** | | **75,733,581** | **66,708,237** |
| **EQUITY AND LIABILITIES** | | | |
| **Unitholders' equity** | | | |
| Unit capital fund | 13 | 52,175,470 | 48,327,670 |
| Unit premium reserve | 14 | (16,595,198) | (17,917,212) |
| Dividend equalization fund | 15 | 227,455 | 227,455 |
| Retained earnings | 16 | 27,151,137 | 30,274,666 |
| Fair value reserve | 17 | 11,171,652 | 4,461,416 |
| **Total unitholders' equity** | | **74,130,517** | **65,373,995** |
| **Current liability** | | | |
| Accounts payables | 18 | 1,603,064 | 1,334,242 |
| **Total current liability** | | **1,603,064** | **1,334,242** |
| **Total unitholders' equity and liabilities** | | **75,733,581** | **66,708,237** |
| **Net assets (Total assets-Total liabilities)** | | **74,130,517** | **65,373,994** |
| Net Asset Value (NAV) per unit at market price | 19 | 14.21 | 13.53 |
| Net Asset Value (NAV) per unit at cost | 20 | 12.07 | 12.60 |

The annexed notes form an integral part of these financial statement

| | | | |
|---|---|---|---|
| **Member Secretary**<br>Trustee Committee<br>Investment Corporation of Bangladesh (ICB) | **Chairman**<br>Trustee Committee<br>Investment Corporation of Bangladesh (ICB) | **Head of Accounts**<br>CWT Asset Management Company Limited (CWTAMC) | **Managing Director & CEO**<br>CWT Asset Management Company Limited (CWTAMC) |

**CWT- SADHARAN BIMA GROWTH FUND**

**Statement of Profit or Loss and Other Comprehensive Income (Unaudited)**

For the period ended on 30 June 2026

| Particulars | Notes | Amount in Taka | | | |
|---|---|---|---|---|---|
| | | 01-Jan-26 to 30-Jun-26 | 01-Jan-25 to 30-Jun-25 | 01-Apr-26 to 30-Jun-26 | 01-Apr-25 to 30-Jun-25 |
| **INCOME** | | | | | |
| Net gain/(loss) on sale of marketable securities | 21 | 2,202,826 | 741,382 | 1,827,489 | (190,858) |
| Dividend income | 22 | 2,021,932 | 1,739,206 | 1,597,607 | 1,190,443 |
| Interest income | 23 | 421,430 | 1,531,028 | 193,048 | 1,020,007 |
| **Total income** | | **4,646,188** | **4,011,616** | **3,618,144** | **2,019,592** |
| **EXPENDITURE** | | | | | |
| Management fees | | 632,460 | 722,081 | 321,398 | 362,423 |
| Amortization of preliminary and issue expenses | | 171,032 | 172,450 | 86,057 | 86,225 |
| CDBL settlement and demat charge | | 5,996 | 2,646 | 2,119 | 1,001 |
| CDBL fees | | 12,893 | 12,893 | 5,920 | 6,482 |
| CDBL line charges | | 6,900 | 6,900 | 3,450 | 3,450 |
| Fee to BSEC | | 49,589 | 50,000 | 24,931 | 25,000 |
| Trustee fees | | 50,849 | 44,858 | 25,907 | 22,507 |
| Custodian fee | | 22,768 | - | 16,732 | - |
| Bank charges and excise duty | | 3,858 | 2,746 | 3,530 | 2,573 |
| Advertisement and publication expenses | | 20,000 | 10,325 | - | 6,200 |
| Audit fee | | 27,500 | 27,500 | 13,750 | 13,750 |
| **Total expenses** | | **1,003,844** | **1,052,398** | **503,793** | **529,610** |
| **Profit/(Loss) before provision** | | **3,642,343** | **2,959,218** | **3,114,350** | **1,489,982** |
| Unrealized gain/(provision) for investment in securities | 24 | 6,710,236 | (531,722) | 5,518,193 | (277,598) |
| **Net Profit/(Loss) after provision** | | **10,352,580** | **2,427,496** | **8,632,544** | **1,212,384** |
| Other Comprehensive Income | | - | - | - | - |
| **Total Comprehensive Income** | | **10,352,580** | **2,427,496** | **8,632,544** | **1,212,384** |
| **Earnings Per Unit (EPU)** | 25 | **0.70** | **0.50** | **0.60** | **0.25** |

The annexed notes form an integral part of these financial statement

| | | | |
|---|---|---|---|
| **Member Secretary**<br>Trustee Committee<br>Investment Corporation of Bangladesh (ICB) | **Chairman**<br>Trustee Committee<br>Investment Corporation of Bangladesh (ICB) | **Head of Accounts**<br>CWT Asset Management Company Limited (CWTAMC) | **Managing Director & CEO**<br>CWT Asset Management Company Limited (CWTAMC) |

## CWT- SADHARAN BIMA GROWTH FUND
### Statement of Changes in Equity (Unaudited)
For the period ended on 30 June 2026

**Amount in Taka**

| Particulars | Unit Capital Fund | Unit Premium / Discount | Dividend equalization fund | Retained Earnings | Fair value reserve | Total Unitholders' Equity |
|---|---|---|---|---|---|---|
| **Opening balance 01 January 2026** | **48,327,670** | **(17,917,212)** | **227,455** | **30,274,666** | **4,461,416** | **65,373,995** |
| Unit fund new subscription during the period | 3,847,800 | - | - | - | | 3,847,800 |
| Unit fund repurchase during the period | - | - | - | - | | - |
| Unit premium during the period | - | 1,322,014 | - | - | | 1,322,014 |
| Net profit during the period | - | - | - | 3,642,343 | | 3,642,343 |
| Cash Dividend paid for the year 2025 | | | | (6,765,872) | | (6,765,872) |
| Unrealized gain/(loss) during the year | - | - | - | - | 6,710,236 | 6,710,236 |
| **Balance as at 31 March 2026** | **52,175,470** | **(16,595,198)** | **227,455** | **27,151,137** | **11,171,652** | **74,130,517** |

**For the period ended on 30 June 2025**

**Amount in Taka**

| Particulars | Unit Capital Fund | Unit Premium / Discount | Dividend equalization fund | Retained Earnings | Fair value reserve | Total unitholders' Equity |
|---|---|---|---|---|---|---|
| **Opening balance 01 January 2025** | **49,082,160** | **(17,757,432)** | **-** | **27,765,577** | **-** | **59,090,305** |
| Unit fund new subscription during the period | 6,730 | - | - | - | - | 6,730 |
| Unit fund repurchase during the period | (749,920) | - | - | - | - | (749,920) |
| Unit premium during the period | - | (147,125) | - | - | - | (147,125) |
| Net profit during the period | - | - | - | 2,427,496 | - | 2,427,496 |
| **Balance as at 31 March 2025** | **48,338,970** | **(17,904,557)** | **-** | **30,193,073** | **-** | **60,627,486** |

These financial statements should be read in conjunction with annexed notes

| | | | |
|---|---|---|---|
| **Member Secretary**<br>Trustee Committee<br>Investment Corporation of Bangladesh (ICB) | **Chairman**<br>Trustee Committee<br>Investment Corporation of Bangladesh (ICB) | **Head of Accounts**<br>CWT Asset Management Company Limited (CWTAMC) | **Managing Director & CEO**<br>CWT Asset Management Company Limited (CWTAMC) |

**CWT- SADHARAN BIMA GROWTH FUND**
**Statement of Cash Flows (Unaudited)**
For the period ended on 30 June 2026

| | Particulars | Notes | Amount in Taka | |
|---|---|---|---|---|
| | | | 01-Jan-26 to 30-Jun-26 | 01-Jan-25 to 30-Jun-25 |
| **A.** | **Cash flows from operating activities** | | | |
| | Interest income realized | 21 | 404,825 | 1,140,763 |
| | Dividend income received | 22 | 2,141,580 | 1,158,421 |
| | Gain on sale of investment | | 2,202,826 | 741,382 |
| | Payment made for expenses | | (1,709,070) | (1,417,458) |
| | **Net cash flows/(used in) from operating activities** | | **3,040,161** | **1,623,108** |
| **B.** | **Cash flows from investing activities** | | | |
| | Buy of shares, securities & IPO | | (27,196,532) | (7,417,889) |
| | Sale of shares, securities & IPO | | 17,244,361 | 5,867,530 |
| | Redemption of Bond | | 12,450,101 | - |
| | Investment in FDR | | - | (4,000,000) |
| | Encashment of FDR | | 4,373,030 | 5,618,382 |
| | **Net cash flows/(used in) from investing activities** | | **6,870,960** | **68,022** |
| **C.** | **Cash flows from financing activities** | | | |
| | Units sale | | 819,000 | 8,000 |
| | Units repurchase | | - | (898,315) |
| | Dividend paid | | (2,415,057) | - |
| | **Net cash flows/(used in) financing activities** | | **(1,596,057)** | **(890,315)** |
| | **Net increase/(decrease) in cash and cash equivalents (A+B+C)** | | **8,315,064** | **800,815** |
| | Cash and cash equivalents at the beginning of the year | | 5,794,982 | 12,256,890 |
| | Receivable from brokerage account | 12.1 | 25 | - |
| | **Cash and cash equivalents at the end of the year** | | **14,110,071** | **13,057,706** |
| | **Net operating cash flows** | | **3,040,161** | **1,623,108** |
| | Number of outstanding units | | 5,217,547 | 4,833,897 |
| | **Net operating cash flows per unit** | 23 | **0.58** | **0.34** |

**Member Secretary**
Trustee Committee
Investment Corporation of
Bangladesh (ICB)

**Chairman**
Trustee Committee
Investment
Corporation of

**Head of Accounts**
CWT Asset Management
Company Limited
(CWTAMC)

**Managing Director & CEO**
CWT Asset Management
Company Limited
(CWTAMC)

**CWT- SADHARAN BIMA GROWTH FUND**
**NOTES TO THE FINANCIAL STATEMENTS**
As at and for the year ended on 30 June 2026

## 1 About the Fund

CWT - SADHARAN BIMA GROWTH FUND (hereafter referred to as " the Fund") has been established as an open-end mutual Fund under the Trust Act, 1882 and registered under the sub - registered office under the Registration Act, 1908. The Fund received registration certificate from the Bangladesh Securities and Exchange Commission (BSEC) under the Securities and Exchange Commission (Mutual Fund) Rules, 2025. It was a "Growth scheme" with 10,000,000 units of Taka 10 each totaling taka 100,000,000. The initial paid-up capital of the Fund is BDT 10 crore.

Investment Corporation of Bangladesh (ICB) is the Trustee and Brac Bank PLC is the Custodian of the Fund and CWT Asset Management Company Limited (CWTAMC) is the Asset Manager of the Fund.

## 2 Objectives

The objective of the Fund (CWTSBGF) is to maximize risk-adjusted-return for Unit holders in the form of capital appreciation, dividend income and interest income from a combined portfolio of equity, debt, money market instruments and other permissible securities.

## 3 Basis of preparation

### 3.1 Statement of compliance

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRSs), and as per the requisition of Securities and Exchange Rules, 2020 and Securities and Exchange Commission (Mutual Fund) Rules, 2025, Trust deed and other applicable laws and regulations.

### 3.2 Reporting period

These financial statements are prepared for the period from 01 January 2026 to 30 June 2026.

## 4 Significant accounting policies

### 4.1 Marketable investments

a) Investment in shares which are actively traded on a quoted market are designated at fair value (market price) through statement of profit or loss and other comprehensive income. Gains or losses arising from a change in the fair value of such financial assets are recognized in the statement of profit or loss and other comprehensive income as per IFRS-9.

b) Stock dividend (bonus shares) are added with existing shares with at zero cost which results in decrease of per unit cost price of the existing shares. However, bonus shares are shown at fair value on the statement of financial position date.

### 4.2 Dividend income

Dividend income will recognized on the declaration of dividend and subsequent approval by Annual General Meeting (AGM).

### 4.3 Preliminary and issue expenses

Preliminary and issue expenses are being written off over a period of seven years on a straight-line method Preliminary and issue expenses was amounting to BDT. 2,910,856/- which have been deposited to the bank before starting operational activities. A sum of interest of Tk. 496,563/- was received from the bank against the deposited amount maintained for preliminary issue expense. The interest income was adjusted against preliminary issue expenses as per ICB instruction letter no. 53.13.0000.042.44.388.20/3155 (Ka) dated 22 September 2020. Opening balance of preliminary issue expenses have been presented as BDT 2,414,293/- in the Financial Statements.

* Due to the implementation of new software, preliminary and issue expenses are now calculated on a daily basis, whereas in the previous year they were calculated on an equal quarterly basis.

### 4.4 Management fee

Management fee is charged as per Trust Deed as well as the provision of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025. The fee is accrued and payable annually at the following rates:

| NAV (Taka) | Percentage (%) |
|---|---|
| On daily NAV up to Taka 50 million | 2.00 |
| On next Taka 200 million of daily NAV | 1.50 |
| On next Taka 250 million of daily NAV | 1.25 |
| On next Taka 1,500 million of daily NAV | 1.00 |
| On avobe of 2,000 million of daily NAV | 0.75 |

* This revised management fee schedule has been applied from 28 November 2025, in accordance with the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025.

### 4.5 Trustee fee

The Trustee shall be paid an annual Trusteeship fee @ 0.15% of the Net Asset Value of the Fund only payable semi-annually during the life of the Fund as per Trust Deed.

### 4.6 Custodian fee

The Fund shall pay to the custodian a safe keeping fee @ 0.10% of balance (dematerialized and non-dematerialized) securities held by the fund calculated on the basis of average month end value per annum. Any out of pocket expenses may be applicable to the fund operation time to time.

### 4.7 Dividend equalization fund

The fund shall put aside not less than 5% of the annual net income for the dividend equalization fund, in accordance with the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025.

### 4.8 Taxation

The income of the fund is exempted from Income Tax as per Income Tax Act, 2023 dated 22 June 2023, under sixth schedule-part A section 10 clauses (ka) and Income Tax Poripatra 2023-24 clause 6; hence no provision for tax is required. Source tax is not applicable on cash dividend and interest income of mutual Fund under as per Income Tax Poripatra 2023-24 clause 6.6 (7).

### 4.9 Investment Policies

a) The Scheme shall only invest in securities and investments approved by the BSEC, the Bangladesh Bank and/or the Insurance Development and Regulatory Authority of Bangladesh or any other competent authority in this regards.

b) Not less than 60% of the total assets of the scheme of the fund shall be invested in the capital market instruments out of which at least 50% shall be invested in listed securities.

c) Not more than 25% of total assets or scheme of the Fund shall be invested in Fixed Income Securities.

d) Not more than 15% of the total asset of the Scheme of the Fund shall be invested in Pre-IPOs at one time;

e) All money collected under the Fund shall be invested only in cashable/transferable instruments, securities whether in money market or capital market or privately placed pre-IPO equity, preference shares, debentures or securitized debts;

f) The Fund shall get the securities purchased or transferred in the name of the Fund;

g) Only the Asset Management Company will make the investment decisions and place orders for securities to be purchased or sold for the Scheme's portfolio.

### 4.10 Dividend policy

a) The accounting year of the Fund shall be 01 January 2026 to 31 December 2026.

b) The Fund shall distribute dividend as per rules from time to time, minimum 30% of the annual net income of the Fund as dividend at the end of each accounting period after making provision for bad and doubtful investments. However, the Fund may decide to distribute interim dividends (quarterly and semi-annually) based on its net income with the approval of Trustee. The Fund shall create a dividend equalization reserve by appropriation from the income of the Scheme;

c) Before declaration of dividend the Asset Management Company shall make a provision in consultation with the Auditors if market value of investments goes below the acquisition cost and the method of calculation of this provision will be incorporated in the notes of accounts;

d) Surpluses arising simply from the valuation of investments shall not be available for dividend;

e) Dividend warrants will be dispatched within 30 (Thirty) days from the declaration of such dividends.

### 4.11 Going Concern

The financial statements of CWT-Shadharan Bima Growth Fund have been prepared on a going concern basis, which assumes that the Fund will continue its operations for the foreseeable future.

Management closely monitors the Fund's performance, including compliance with regulatory requirements, investor redemptions, and market conditions. While the Fund's current net asset size remains above the regulatory threshold, any significant and sustained reduction in net asset size may impact its ability to continue as a going concern.

Management remains committed to implementing strategies to improve the Fund's performance and preserve its net asset size above the regulatory threshold. In view of the current financial position and management's action plans, the financial statements have been prepared on a going concern basis.

### 4.12 Statement of cash flow

Key principles specified by IAS 7 for the preparation of the statement of cash flows are followed.

### 4.13 Earnings per unit

Earnings per unit has been calculated in accordance with IAS-33 Earnings per Share and shown on the face of Revenue account.

## 5 General

i) Figures appearing in these financial statements have been rounded off to the nearest Taka; and

ii) Figures of previous year have been rearrange wherever necessary, to confirm the current year's presentation.

| | | Amount in Taka | |
|---|---|---|---|
| | | 30-Jun-26 | 31-Dec-25 |
| **6** | **Preliminary and issue expenses** | | |
| | Preliminary and issue expense (Initial cost) | 2,414,293 | 2,414,293 |
| | Opening balance of accumulated amortization | 1,832,683 | 1,488,060 |
| | Amortization during the period | 171,032 | 344,623 |
| | Closing balance of accumulated amortization | 2,003,715 | 1,832,683 |
| | | **410,578** | **581,610** |
| **7** | **Investments in marketable securities** | | |
| | Investment in marketable securities - at market price | 60,375,583 | 54,681,099 |
| | | **60,375,583** | **54,681,099** |
| | For valuation of listed securities closing price of Dhaka Stock Exchange for respective securities have been taken into consideration. The brokerage commission of the securities are included in cost price. | | |
| | Details on investment in marketable securities have been shown in **Annexure-A** | | |
| **8** | **Investment in Non-Listed Govt. Treasury Bond** | | |
| | Opening balance | - | 5,049,979 |
| | Add: Addition during the year | - | - |
| | | - | 5,049,979 |
| | Less: Transferred Non-listed Bond to Listed Bond | - | (5,049,979) |
| | **Closing Balance** | **-** | **-** |
| **9** | **Investment in FDR** | | |
| | Opening balance | 4,373,030 | 5,493,031 |
| | Add: Addition during the period (Note: 9.1) | - | 4,498,381 |
| | | 4,373,030 | 9,991,412 |
| | Less: Encashment of FDR during the period | (4,373,030) | (5,618,382) |
| | Closing Balance | **-** | **4,373,030** |
| **9.1** | **Addition during the period** | | |
| | IPDC Finance PLC, Gulshan Branch, Acc No: 1001251000056851 | - | 4,373,030 |
| | IPDC Finance PLC, Gulshan Branch, Acc No: 1001251000047531 | - | 125,351 |
| | | **-** | **4,498,381** |
| **10** | **Advance, deposit and prepayments** | | |
| | Advance annual CDBL fee | 6,553 | 19,447 |
| | Advance trustee fee | 17,780 | 9,796 |
| | Advances annual fee to BSEC | 50,411 | - |
| | | **74,745** | **29,243** |
| **11** | **Other receivables** | | |
| | Interest on FDR | - | 106,593 |
| | Interest on SND bank account | - | - |
| | Coupon interest on Govt. Bond | 16,605 | 244,427 |
| | Cash dividend receivables | 746,000 | 897,255 |
| | | **762,605** | **1,248,274** |
| | Details on cash dividend receivables have been shown in Annexure-C | | |
| **12** | **Cash and cash equivalents** | | |
| | Community Bank PLC, Gulshan Branch, SND A/C: 0070323759301 | 145,997 | 5,399,816 |
| | ONE Bank PLC, Mirpur Branch, SND A/C: 0113000000736 | 17,245 | 379,905 |
| | Dhaka Bank PLC, Eskaton Branch, SND A/C: 1051520000303 | 13,944,098 | 15,250 |
| | ONE Bank PLC, Mirpur Branch, Dividend A/C: 0113000000827 | 2,705 | 11 |
| | Receivable from brokerage account (Note: 12.1) | 25 | - |
| | | **14,110,071** | **5,794,982** |
| **12.1** | **Receivable from brokerage account** | | |
| | BRAC EPL Stock Brokerage Limited | - | - |
| | Shanta Securities Limited | 25 | - |
| | UCB Stock Brokerage Limited | - | - |
| | | **25** | **-** |

| | Amount in Taka | |
|---|---|---|
| | 30-Jun-26 | 31-Dec-25 |
| **13 Unit capital fund** | | |
| Opening balance | 48,327,670 | 49,082,160 |
| Add: New subscription of 368,432 units of Taka 10 each | 3,847,800 | 342,540 |
| Less: New repurchase | - | (1,097,030) |
| Closing Balance | **52,175,470** | **48,327,670** |
| **Break-down of unit capital** | | |
| Sponsor Investment | 19.17% | 20.37% |
| Intuitional Investment | 66.45% | 70.64% |
| Individual Investment | 14.38% | 8.98% |
| **Total** | **100.00%** | **100.00%** |
| **14 Unit premium reserve** | | |
| Opening balance | (17,917,212) | (17,757,432) |
| Add: Unit premium during the period | 1,322,014 | 110,479 |
| Less: Unit discount during the period | - | (270,259) |
| Closing Balance | **(16,595,198)** | **(17,917,212)** |
| **15 Dividend equalization fund** | | |
| Opening Balance | 227,455 | - |
| Addition during the Year | - | 227,455 |
| Adjustment during the year | - | - |
| Closing Balance | **227,455** | **227,455** |
| **16 Retained earnings** | | |
| Opening balance | 30,274,666 | 27,765,577 |
| Add: Net profit during the year | 3,642,343 | 4,549,103 |
| Less: Dividend paid during the year | (6,765,872) | - |
| Less: Transferred to fair value reserve | - | (1,812,559) |
| Less: Transferred to dividend equalization fund | - | (227,455) |
| Closing Balance | **27,151,137** | **30,274,666** |
| **17 Fair value reserve** | | |
| Opening balance | 4,461,416 | - |
| Add: Transferred from retained earnings | - | 1,812,559 |
| Unrealized gain/(loss) during the year | 6,710,236 | 2,648,857 |
| Closing balance | **11,171,652** | **4,461,416** |
| **18 Accounts payables** | | |
| Management fee | 321,399 | 1,120,788 |
| CDBL settlement and demat charge | - | 350 |
| CDBL line charges | - | - |
| Custodian fee | 27,751 | 31,269 |
| Newspaper publication expenses | 126,621 | 126,621 |
| Payable to brokerage house | 1,099,574 | |
| Payable to unit holder | 217 | 214 |
| Cash dividend payable | 2 | - |
| Audit fee | 27,500 | 55,000 |
| | **1,603,064** | **1,334,242** |
| **18.1 Payable to brokerage house** | | |
| BRAC EPL Stock Brokerage Limited | - | - |
| Shanta Securities Limited | - | - |
| UCB Stock Brokerage Limited | 1,099,574 | - |
| | **1,099,574** | **-** |
| **19 Net Asset Value (NAV) per unit at market price** | | |
| Total asset value at market price | 75,733,581 | 66,708,237 |
| Less: Accounts payable | 1,603,064 | 1,334,242 |
| **NAV at market price** | **74,130,517** | **65,373,995** |
| Number of units | 5,217,547 | 4,832,767 |
| **NAV per unit at market price** | **14.21** | **13.53** |
| **20 Net Asset Value (NAV) per unit at cost** | | |
| NAV at market price | 74,130,517 | 65,373,995 |
| Unrealized gain on securities | (11,171,652) | (4,461,416) |
| **NAV at cost price** | **62,958,864** | **60,912,579** |
| Number of units | 5,217,547 | 4,832,767 |
| **NAV per unit at cost** | **12.07** | **12.60** |

| | | Amount in Taka | |
|---|---|---|---|
| | | 30-Jun-26 | 30-Jun-25 |
| 21 | **Net gain/(loss) on sale of marketable securities** | **2,202,826** | **741,382** |
| | Details on net gain on sale of marketable securities have been shown in **Annexure- D** | | |
| 22 | **Dividend income** | **2,021,932** | **1,739,206** |
| | Details on dividend income have been shown in **Annexure- E** | | |
| 23 | **Interest income** | **421,430** | **1,531,028** |
| | Details on interest income have been shown in **Annexure- F** | | |
| 24 | **Unrealized gain/(provision) for investment in securities** | | |
| | Opening balance as at 01 Jan 2026 | 4,461,416 | 1,812,560 |
| | Unrealized gain/(loss) during the period | 6,710,236 | (531,722) |
| | **Unrealized gain/(loss) as on 30 June 2026** | **11,171,652** | **1,280,838** |
| 25 | **Earnings Per Unit (EPU) before consideration unrealized gain/(provision)** | | |
| | **Net profit/(loss) before provision** | 3,642,343 | 2,427,496 |
| | Number of units | 5,217,547 | 4,833,897 |
| | **Earnings per unit during the period** | **0.70** | **0.50** |

* EPU has been calculated after considering unrealized loss on investment in marketable securities for the period ended 30 June, 2025, EPU has been calculated before considering unrealized gain on investment in marketable securities for the period ended 30 June, 2026.

| | | | |
|---|---|---|---|
| 25.1 | **Distributable profit per unit** | | |
| | **Opening balance of retained earnings** | 30,274,666 | 27,765,577 |
| | Net profit during the period | 3,642,343 | 2,959,218 |
| | **Total distributable profit** | **33,917,009** | **30,724,795** |
| | Number of units | 5,217,547 | 4,833,897 |
| | **Distributable profit per unit during the period** | **6.50** | **6.36** |
| 26 | **Interest income realized** | | |
| | Coupon interest from Govt. Treasury Bond | 161,689 | 711,875 |
| | Interest income from ONE Bank PLC | 15,045 | 44,036 |
| | Interest income from Dhaka Bank PLC | 154,191 | 356 |
| | Interest income from Community Bank PLC | 60,795 | 222,277 |
| | Interest income from Dividend Account | 2,705 | 11 |
| | Interest on FDR | 10,399 | 162,207 |
| | | **404,825** | **1,140,763** |
| 27 | **Dividend income realized** | | |
| | Opening balance | 897,255 | 39,658 |
| | Add: Addition during the period | 1,990,325 | 1,778,864 |
| | | **2,887,580** | **1,818,522** |
| | Less: Adjustement for unrecovered Dividend | - | (39,658) |
| | Less: dividend Receivable during the period | 746,000 | (620,443) |
| | **Closing Balance** | **2,141,580** | **1,158,421** |
| 28 | **Cash flows from operating activities** | | |
| | **Net Cash Flows from Operating Activities** | 3,040,161 | 1,623,108 |
| | Number of units | 5,217,547 | 4,833,897 |
| | **Net Operating Cash Flows Per Unit (NOCFU)** | **0.58** | **0.34** |

| | | | |
|---|---|---|---|
| **Member Secretary** | **Chairman** | **Head of Accounts** | **Managing Director & CEO** |
| Trustee Committee | Trustee Committee | CWT Asset Management | CWT Asset Management |
| Investment Corporation of | Investment Corporation of | Company Limited | Company Limited |
| Bangladesh (ICB) | Bangladesh (ICB) | (CWTAMC) | (CWTAMC) |

**CWT- SADHARAN BIMA GROWTH FUND**
**SCHEDULE OF INVESTMENT IN MARKETABLE SECURITIES**
As at 30 June 2026

**Annexure-A**
**Amount in Taka**

| Annex | Investment in marketable securities | Total cost price | Total market price | Gain/(Loss) |
|---|---|---|---|---|
| A-1 | Investment in Securities other than Mutual Fund | 45,757,510 | 56,978,383 | 11,220,873 |
| A-2 | Investments in Mutual Fund | 542,355 | 425,475 | (116,880) |
| A-3 | Investment in Government Bond | 2,904,066 | 2,971,725 | 67,659 |
| | **Total** | **49,203,931** | **60,375,583** | **11,171,652** |

**INVESTMENT IN SECURITIES OTHER THAN MUTUAL FUND**
**A-1**

| Sl. No. | SECTOR | Name of the Company | No. of Shares | Average Cost Price Per Share | Market Price Per Share | Total Acquisition Cost | Total Market Value | Gain/(Loss) | Amount in Taka % of NAV | Amount in Taka Sector's % of NAV |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Bank | BRACBANK | 132,000 | 35.10 | 65.50 | 4,632,669 | 8,646,000 | 4,013,331 | 6.25% | 18.06% |
| 2 | | DUTCHBANGL | 19,000 | 43.36 | 44.40 | 823,817 | 843,600 | 19,783 | 1.11% | |
| 3 | | PRIMEBANK | 235,800 | 22.38 | 30.00 | 5,277,088 | 7,074,000 | 1,796,912 | 7.12% | |
| 4 | | PUBALIBANK | 98,800 | 26.85 | 36.90 | 2,652,296 | 3,645,720 | 993,424 | 3.58% | |
| 5 | Pharmaceuticals & Chemicals | MARICO | 2,450 | 2,432.06 | 2,771.20 | 5,958,547 | 6,789,440 | 830,893 | 8.04% | 15.96% |
| 6 | | SQURPHARMA | 27,460 | 213.74 | 224.00 | 5,869,190 | 6,151,040 | 281,850 | 7.92% | |
| 7 | Engineering | BSRMLTD | 70,000 | 88.24 | 105.60 | 6,176,852 | 7,392,000 | 1,215,148 | 8.33% | 16.57% |
| 8 | | BSRMSTEEL | 90,000 | 67.84 | 86.60 | 6,106,046 | 7,794,000 | 1,687,954 | 8.24% | |
| 9 | Services & Real Estate | EHL | 23,500 | 92.31 | 91.90 | 2,169,376 | 2,159,650 | (9,726) | 2.93% | 2.93% |
| 10 | Telecommunication | BSCPLC | 21,291 | 143.91 | 157.50 | 3,063,928 | 3,353,333 | 289,405 | 4.13% | 8.22% |
| 11 | | ROBI | 96,000 | 31.54 | 32.60 | 3,027,702 | 3,129,600 | 101,898 | 4.08% | |
| | **Sub total** | | | | | **45,757,510** | **56,978,383** | **11,220,873** | **61.73%** | **61.73%** |

**INVESTMENT IN MUTUAL FUND**
**A-2**

| S.I No. | Fund Name | Mutual Fund | No. of Units | Average Cost Price Per Unit | Market Price Per Unit | Total Acquisition Cost | Total Market Value | Gain/(Loss) | Amount in Taka % of NAV | Amount in Taka Sector's % of NAV |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | MUTUAL FUND | VAMLGF | 42,043 | 12.90 | 10.12 | 542,355 | 425,475 | (116,880) | 0.73% | 0.73% |
| | **Sub total** | | | | | **542,355** | **425,475** | **(116,880)** | **0.73%** | **0.73%** |

**INVESTMENT IN BOND**
**A-3**

| S.I No. | Instrument Name | Government Bond | No. of Units | Average Cost Price Per Unit | Market Price Per Unit | Total Acquisition Cost | Total Market Value | Gain/(Loss) | Amount in Taka % of NAV | Amount in Taka Sector's % of NAV |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Govt. Treasury Bond | TB2Y1126 | 9,000 | 100.06 | 100.75 | 900,495 | 906,750 | 6,255 | 1.21% | 3.92% |
| 2 | Corporate Bond | BEXGSUKUK | 27,533 | 72.77 | 75.00 | 2,003,571 | 2,064,975 | 61,404 | 2.70% | |
| | **Sub total** | | | | | **2,904,066** | **2,971,725** | **67,659** | **3.92%** | **3.92%** |

**CWT SADHARAN BIMA GROWTH FUND**
**Acquisition of share from secondary market**
For the period ended on 30 June 2026

**Annexure-B**

| Sl. No. | Company Name | No. of Share | Average Cost per Share | Total Cost Value |
|---|---|---|---|---|
| 1 | BRAC Bank PLC | 33,300 | 66.80 | 2,224,475 |
| 2 | Bangladesh Submarine Cables PLC | 14,591 | 143.98 | 2,100,801 |
| 3 | Bangladesh Steel Re-Rolling Mills Limited | 10,100 | 91.21 | 921,219 |
| 4 | BSRM Steels Limited | 13,500 | 71.64 | 967,126 |
| 5 | Dutch Bangla Bank PLC | 19,000 | 43.36 | 823,817 |
| 6 | Jamuna Bank PLC | 43,000 | 22.04 | 947,792 |
| 7 | Pubali Bank PLC | 40,300 | 34.29 | 1,382,039 |
| 8 | MJL Bangladesh PLC. | 26,550 | 94.13 | 2,499,094 |
| 9 | Marico Bangladesh Limited | 360 | 2,764.72 | 995,299 |
| 10 | Reliance Insurance PLC. | 76,150 | 71.80 | 5,467,300 |
| 11 | The IBN SINA Pharmaceutical Industry PLC | 9,500 | 346.41 | 3,290,889 |
| 12 | Prime Bank PLC | 13,050 | 30.42 | 396,951 |
| 13 | Robi Axiata PLC. | 102,900 | 31.54 | 3,245,318 |
| 14 | Square Pharmaceuticals PLC. | 25,460 | 213.02 | 5,423,492 |
| 15 | BEXGSUKUK - Corporate Bond | 12,533 | 70.49 | 883,511 |
| | | | | **31,569,120** |

**CWT- SADHARAN BIMA GROWTH FUND**
**SCHEDULE OF CASH DIVIDEND RECEIVABLES**
For the period ended on 30 June 2026

**Annexure-C**

| Sl. No. | Particulars | Record Date | Holding Quantity | Dividend Rate | Dividend Amount |
|---|---|---|---|---|---|
| 1 | JAMUNABANK | 3-Jun-26 | 215,000 | 29% | 623,500 |
| 2 | MARICO | 1-Jun-26 | 2,450 | 500% | 122,500 |
| **Total** | | | | | **746,000** |

## CWT SADHARAN BIMA GROWTH FUND
### SCHEDULE OF NET GAIN/(LOSS) ON SALES OF MARKETABLE INSTRUMENTS
For the period ended on 30 June 2026

Annexure- D

| Sl. No. | Company | Shares Sale | Avg. Sale Price | Sales Proceed | Avg. Cost Price | Cost of Sales | Realized Gain/(Loss) |
|---|---|---|---|---|---|---|---|
| 1 | BRACBANK | 46,050 | 66.50 | 3,062,307 | 36.13 | 1,663,888 | 1,398,419 |
| 2 | BSCPLC | 10,800 | 137.50 | 1,485,016 | 126.12 | 1,362,133 | 122,883 |
| 3 | BSRMLTD | 3,740 | 81.85 | 306,135 | 87.75 | 328,201 | (22,066) |
| 4 | BSRMSTEEL | 6,387 | 66.88 | 427,135 | 67.55 | 431,455 | (4,321) |
| 5 | IBNSINA | 15,420 | 310.22 | 4,783,526 | 334.85 | 5,163,456 | (379,930) |
| 6 | JAMUNABANK | 232,360 | 23.71 | 5,508,758 | 21.22 | 4,930,142 | 578,616 |
| 7 | MARICO | 210 | 2,730.97 | 573,503 | 2,406.14 | 505,289 | 68,214 |
| 8 | MJLBD | 26,550 | 87.72 | 2,329,078 | 94.13 | 2,499,094 | (170,017) |
| 9 | PRIMEBANK | 16,890 | 29.98 | 506,402 | 23.02 | 388,800 | 117,602 |
| 10 | PUBALIBANK | 12,500 | 36.50 | 456,275 | 30.91 | 386,400 | 69,875 |
| 11 | RELIANCINS | 81,950 | 77.78 | 6,374,332 | 71.76 | 5,880,535 | 493,797 |
| 12 | ROBI | 22,330 | 29.06 | 648,869 | 29.53 | 659,378 | (10,509) |
| 13 | SQURPHARMA | 2,445 | 211.08 | 516,092 | 222.85 | 544,866 | (28,773) |
| 14 | TB2Y1126 | 91,000 | 103.39 | 9,408,707 | 103.15 | 9,386,376 | 22,331 |
| 15 | TB5Y0327 | 31,000 | 97.11 | 3,010,430 | 98.83 | 3,063,725 | (53,295) |
| **Total** | | | | **39,396,564** | | **37,193,739** | **2,202,826** |

### SCHEDULE OF DIVIDEND INCOME
For the period ended on 30 June 2026

Annexure- E

| Sl. No. | Particulars | Record Date | Holding Quantity | Dividend Per share | Total Dividend | TDS | Amount |
|---|---|---|---|---|---|---|---|
| 1 | MARICO | 11-Mar-2026 | 2,300 | 475% | 109,250 | - | 109,250 |
| 2 | ROBI | 16-Mar-2026 | 102,900 | 17.50% | 180,075 | - | 180,075 |
| 3 | RELIANCINS | 31-Mar-2026 | 45,000 | 30% | 135,000 | - | 135,000 |
| 4 | PRIMEBANK | 28-Apr-2026 | 215,000 | 25% | 537,500 | - | 537,500 |
| 5 | BRACBANK | 17-May-2026 | 140,000 | 15% | 210,000 | - | 210,000 |
| 6 | PUBALIBANK | 20-May-2026 | 72,500 | 10% | 72,500 | - | 72,500 |
| 7 | BEXGSUKUK | 22-May-2026 | 6,886 | 45.90% | 31,607 | - | 31,607 |
| 8 | MARICO | 1-Jun-2026 | 2,450 | 500% | 122,500 | - | 122,500 |
| 9 | JAMUNABANK | 3-Jun-2026 | 215,000 | 29% | 623,500 | - | 623,500 |
| | | | | | | | **2,021,932** |

### SCHEDULE OF INTEREST INCOME
For the period ended on 30 June 2026

Annexure-F

| Sl. No. | Particulars | Amount | Interest Rate | Amount |
|---|---|---|---|---|
| 1 | Interest Income from FDR - IPDC Finanace PLC (1001251000056851) | 4,373,030 | 11.25% | 10,399 |
| 2 | Accured Interest on Govt. Treasury BOND | 10,000,000 | 12.30% | 110,367 |
| 3 | Coupon Interest on Govt. Treasury BOND | 3,100,000 | 6.25% | 18,421 |
| 4 | ONE Bank PLC, Mirpur Branch, SND A/C: 0113000000736 | - | 2.50% | 15,045 |
| 5 | Dhaka Bank PLC, Eskaton Branch, SND A/C: 1051520000303 | - | 2.00% | 154,191 |
| 6 | Community Bank PLC, Gulshan Branch, SND A/C: 0070323759301 | - | 7.00% | 60,795 |
| 7 | ONE Bank PLC, Mirpur Branch, Dividend A/C: 011300000827 | | 2.50% | 2,705 |
| 8 | Coupon Interest on Govt. Treasury BOND | 900,000 | 12.30% | 32,902 |
| 9 | Accured Coupon Interest on Govt. Treasury BOND | 900,000 | 12.30% | 16,605 |
| **Total** | | | | **421,430** |

## CWT- SADHARAN BIMA GROWTH FUND

For the period ended on 30 June 2026

**Management Fee Calculation** **Annexure- G**

| Date | Daily NAV at Market | Daily Management Fee |
|---|---|---|
| 01/01/2026 | 65,950,998.39 | 3,395 |
| 02/01/2026 | 65,950,998.39 | 3,395 |
| 03/01/2026 | 65,950,998.39 | 3,395 |
| 04/01/2026 | 66,978,260.16 | 3,437 |
| 05/01/2026 | 66,652,622.58 | 3,424 |
| 06/01/2026 | 66,996,597.13 | 3,438 |
| 07/01/2026 | 67,805,623.38 | 3,471 |
| 08/01/2026 | 68,224,568.97 | 3,489 |
| 09/01/2026 | 68,224,568.97 | 3,489 |
| 10/01/2026 | 68,224,568.97 | 3,489 |
| 11/01/2026 | 67,924,576.13 | 3,476 |
| 12/01/2026 | 67,924,648.58 | 3,476 |
| 13/01/2026 | 68,148,203.16 | 3,486 |
| 14/01/2026 | 68,237,512.05 | 3,489 |
| 15/01/2026 | 68,226,325.57 | 3,489 |
| 16/01/2026 | 68,226,325.57 | 3,489 |
| 17/01/2026 | 68,226,325.57 | 3,489 |
| 18/01/2026 | 68,948,193.39 | 3,518 |
| 19/01/2026 | 69,226,700.04 | 3,530 |
| 20/01/2026 | 69,421,338.77 | 3,538 |
| 21/01/2026 | 69,224,259.70 | 3,530 |
| 22/01/2026 | 69,173,558.57 | 3,528 |
| 23/01/2026 | 69,173,558.57 | 3,528 |
| 24/01/2026 | 69,173,558.57 | 3,528 |
| 25/01/2026 | 68,830,948.03 | 3,514 |
| 26/01/2026 | 68,828,431.79 | 3,513 |
| 27/01/2026 | 69,813,089.15 | 3,554 |
| 28/01/2026 | 70,441,892.96 | 3,580 |
| 29/01/2026 | 63,700,051.63 | 3,303 |
| 30/01/2026 | 63,700,051.63 | 3,303 |
| 31/01/2026 | 63,700,051.63 | 3,303 |
| 01/02/2026 | 65,012,565.65 | 3,357 |
| 02/02/2026 | 65,299,263.62 | 3,368 |
| 03/02/2026 | 64,777,890.59 | 3,347 |
| 04/02/2026 | 64,777,890.59 | 3,347 |
| 05/02/2026 | 64,066,468.68 | 3,318 |
| 06/02/2026 | 64,066,468.68 | 3,318 |
| 07/02/2026 | 64,066,468.68 | 3,318 |
| 08/02/2026 | 64,027,150.41 | 3,316 |
| 09/02/2026 | 64,918,199.93 | 3,353 |
| 10/02/2026 | 65,655,382.03 | 3,383 |
| 11/02/2026 | 65,655,382.03 | 3,383 |
| 12/02/2026 | 65,655,382.03 | 3,383 |
| 13/02/2026 | 65,655,382.03 | 3,383 |

| | | |
|---|---|---|
| 14/02/2026 | 65,655,382.03 | 3,383 |
| 15/02/2026 | 67,279,030.92 | 3,450 |
| 16/02/2026 | 66,772,130.35 | 3,429 |
| 17/02/2026 | 66,533,814.31 | 3,419 |
| 18/02/2026 | 66,074,727.47 | 3,400 |
| 19/02/2026 | 66,404,827.50 | 3,414 |
| 20/02/2026 | 66,404,827.50 | 3,414 |
| 21/02/2026 | 66,404,827.50 | 3,414 |
| 22/02/2026 | 66,872,148.83 | 3,433 |
| 23/02/2026 | 67,820,478.60 | 3,472 |
| 24/02/2026 | 72,380,245.87 | 3,659 |
| 25/02/2026 | 72,289,931.77 | 3,656 |
| 26/02/2026 | 72,464,536.42 | 3,663 |
| 27/02/2026 | 72,464,536.42 | 3,663 |
| 28/02/2026 | 72,464,536.42 | 3,663 |
| 01/03/2026 | 70,730,863.77 | 3,592 |
| 02/03/2026 | 71,052,110.53 | 3,605 |
| 03/03/2026 | 68,375,168.43 | 3,495 |
| 04/03/2026 | 68,646,808.87 | 3,506 |
| 05/03/2026 | 67,659,055.35 | 3,465 |
| 06/03/2026 | 67,659,055.35 | 3,465 |
| 07/03/2026 | 67,659,055.35 | 3,465 |
| 08/03/2026 | 64,917,321.33 | 3,353 |
| 09/03/2026 | 66,153,813.28 | 3,404 |
| 10/03/2026 | 68,189,970.44 | 3,487 |
| 11/03/2026 | 67,871,913.94 | 3,474 |
| 12/03/2026 | 68,533,414.22 | 3,501 |
| 13/03/2026 | 68,533,414.22 | 3,501 |
| 14/03/2026 | 68,533,414.22 | 3,501 |
| 15/03/2026 | 67,739,590.31 | 3,469 |
| 16/03/2026 | 67,902,519.10 | 3,475 |
| 17/03/2026 | 67,902,519.10 | 3,475 |
| 18/03/2026 | 67,902,519.10 | 3,475 |
| 19/03/2026 | 67,902,519.10 | 3,475 |
| 20/03/2026 | 67,902,519.10 | 3,475 |
| 21/03/2026 | 67,902,519.10 | 3,475 |
| 22/03/2026 | 67,902,519.10 | 3,475 |
| 23/03/2026 | 67,902,519.10 | 3,475 |
| 24/03/2026 | 66,389,787.27 | 3,413 |
| 25/03/2026 | 66,689,999.50 | 3,426 |
| 26/03/2026 | 66,689,999.50 | 3,426 |
| 27/03/2026 | 66,689,999.50 | 3,426 |
| 28/03/2026 | 66,689,999.50 | 3,426 |
| 29/03/2026 | 66,457,443.88 | 3,416 |
| 30/03/2026 | 65,625,507.82 | 3,382 |
| 31/03/2026 | 65,313,065.79 | 3,369 |
| 01/04/2026 | 66,467,536.47 | 3,416 |
| 02/04/2026 | 65,820,339.65 | 3,390 |
| 03/04/2026 | 65,820,339.65 | 3,390 |

| | | |
|---|---|---|
| 04/04/2026 | 65,820,339.65 | 3,390 |
| 05/04/2026 | 64,915,506.79 | 3,353 |
| 06/04/2026 | 65,393,986.82 | 3,372 |
| 07/04/2026 | 65,786,909.31 | 3,389 |
| 08/04/2026 | 67,465,508.34 | 3,457 |
| 09/04/2026 | 66,975,194.61 | 3,437 |
| 10/04/2026 | 66,975,194.61 | 3,437 |
| 11/04/2026 | 66,975,194.61 | 3,437 |
| 12/04/2026 | 67,211,137.64 | 3,447 |
| 13/04/2026 | 66,693,321.43 | 3,426 |
| 14/04/2026 | 66,693,321.43 | 3,426 |
| 15/04/2026 | 66,773,635.63 | 3,429 |
| 16/04/2026 | 67,019,341.79 | 3,439 |
| 17/04/2026 | 67,019,341.79 | 3,439 |
| 18/04/2026 | 67,019,341.79 | 3,439 |
| 19/04/2026 | 66,925,430.07 | 3,435 |
| 20/04/2026 | 66,673,779.37 | 3,425 |
| 21/04/2026 | 66,904,143.42 | 3,434 |
| 22/04/2026 | 67,538,369.96 | 3,460 |
| 23/04/2026 | 67,456,761.52 | 3,457 |
| 24/04/2026 | 67,456,761.52 | 3,457 |
| 25/04/2026 | 67,456,761.52 | 3,457 |
| 26/04/2026 | 67,681,007.09 | 3,466 |
| 27/04/2026 | 68,160,641.57 | 3,486 |
| 28/04/2026 | 68,465,831.18 | 3,499 |
| 29/04/2026 | 68,720,132.33 | 3,509 |
| 30/04/2026 | 68,980,861.24 | 3,520 |
| 01/05/2026 | 68,980,861.24 | 3,520 |
| 02/05/2026 | 68,980,861.24 | 3,520 |
| 03/05/2026 | 68,993,367.37 | 3,520 |
| 04/05/2026 | 69,007,530.86 | 3,521 |
| 05/05/2026 | 68,636,863.28 | 3,506 |
| 06/05/2026 | 68,553,320.77 | 3,502 |
| 07/05/2026 | 68,561,595.13 | 3,503 |
| 08/05/2026 | 68,561,595.13 | 3,503 |
| 09/05/2026 | 68,561,595.13 | 3,503 |
| 10/05/2026 | 68,134,451.64 | 3,485 |
| 11/05/2026 | 68,049,499.30 | 3,481 |
| 12/05/2026 | 68,079,591.68 | 3,483 |
| 13/05/2026 | 68,344,527.39 | 3,494 |
| 14/05/2026 | 68,197,890.02 | 3,488 |
| 15/05/2026 | 68,197,890.02 | 3,488 |
| 16/05/2026 | 68,197,890.02 | 3,488 |
| 17/05/2026 | 68,151,644.04 | 3,486 |
| 18/05/2026 | 68,351,385.27 | 3,494 |
| 19/05/2026 | 68,453,267.44 | 3,498 |
| 20/05/2026 | 68,540,372.84 | 3,502 |
| 21/05/2026 | 68,941,866.88 | 3,518 |
| 22/05/2026 | 68,941,866.88 | 3,518 |

| | | |
|---|---|---|
| 23/05/2026 | 69,972,926.73 | 3,561 |
| 24/05/2026 | 70,087,375.60 | 3,565 |
| 25/05/2026 | 70,087,375.60 | 3,565 |
| 26/05/2026 | 70,087,375.60 | 3,565 |
| 27/05/2026 | 70,087,375.60 | 3,565 |
| 28/05/2026 | 70,087,375.60 | 3,565 |
| 29/05/2026 | 70,087,375.60 | 3,565 |
| 30/05/2026 | 70,087,375.60 | 3,565 |
| 31/05/2026 | 70,087,375.60 | 3,565 |
| 01/06/2026 | 70,873,202.91 | 3,598 |
| 02/06/2026 | 71,261,725.80 | 3,613 |
| 03/06/2026 | 71,547,327.19 | 3,625 |
| 04/06/2026 | 71,570,788.54 | 3,626 |
| 05/06/2026 | 71,570,788.54 | 3,626 |
| 06/06/2026 | 71,570,788.54 | 3,626 |
| 07/06/2026 | 71,761,916.84 | 3,634 |
| 08/06/2026 | 71,203,635.44 | 3,611 |
| 09/06/2026 | 71,279,127.79 | 3,614 |
| 10/06/2026 | 71,225,181.47 | 3,612 |
| 11/06/2026 | 71,065,558.96 | 3,605 |
| 12/06/2026 | 71,065,558.96 | 3,605 |
| 13/06/2026 | 71,065,558.96 | 3,605 |
| 14/06/2026 | 71,939,753.70 | 3,641 |
| 15/06/2026 | 72,230,566.69 | 3,653 |
| 16/06/2026 | 71,802,071.08 | 3,636 |
| 17/06/2026 | 71,902,283.56 | 3,640 |
| 18/06/2026 | 72,415,060.57 | 3,661 |
| 19/06/2026 | 72,415,060.57 | 3,661 |
| 20/06/2026 | 72,415,060.57 | 3,661 |
| 21/06/2026 | 72,464,718.85 | 3,663 |
| 22/06/2026 | 71,700,716.75 | 3,632 |
| 23/06/2026 | 71,795,379.38 | 3,635 |
| 24/06/2026 | 71,947,642.64 | 3,642 |
| 25/06/2026 | 72,167,690.02 | 3,651 |
| 26/06/2026 | 72,167,690.02 | 3,651 |
| 27/06/2026 | 72,167,690.02 | 3,651 |
| 28/06/2026 | 73,089,042.05 | 3,689 |
| 29/06/2026 | 72,842,105.91 | 3,678 |
| 30/06/2026 | 74,132,807.16 | 3,731 |
| **TOTAL** | | **632,460** |

## CWT- SADHARAN BIMA GROWTH FUND

For the period ended on 30 June 2026

**Trustee Fee Calculation** **Annexure- H**

| Date | Daily NAV at Market | Daily Trustee Fee |
|---|---|---|
| 01/01/2026 | 65,950,998.39 | 271 |
| 02/01/2026 | 65,950,998.39 | 271 |
| 03/01/2026 | 65,950,998.39 | 271 |
| 04/01/2026 | 66,978,260.16 | 275 |
| 05/01/2026 | 66,652,622.58 | 274 |
| 06/01/2026 | 66,996,597.13 | 275 |
| 07/01/2026 | 67,805,623.38 | 279 |
| 08/01/2026 | 68,224,568.97 | 280 |
| 09/01/2026 | 68,224,568.97 | 280 |
| 10/01/2026 | 68,224,568.97 | 280 |
| 11/01/2026 | 67,924,576.13 | 279 |
| 12/01/2026 | 67,924,648.58 | 279 |
| 13/01/2026 | 68,148,203.16 | 280 |
| 14/01/2026 | 68,237,512.05 | 280 |
| 15/01/2026 | 68,226,325.57 | 280 |
| 16/01/2026 | 68,226,325.57 | 280 |
| 17/01/2026 | 68,226,325.57 | 280 |
| 18/01/2026 | 68,948,193.39 | 283 |
| 19/01/2026 | 69,226,700.04 | 284 |
| 20/01/2026 | 69,421,338.77 | 285 |
| 21/01/2026 | 69,224,259.70 | 284 |
| 22/01/2026 | 69,173,558.57 | 284 |
| 23/01/2026 | 69,173,558.57 | 284 |
| 24/01/2026 | 69,173,558.57 | 284 |
| 25/01/2026 | 68,830,948.03 | 283 |
| 26/01/2026 | 68,828,431.79 | 283 |
| 27/01/2026 | 69,813,089.15 | 287 |
| 28/01/2026 | 70,441,892.96 | 289 |
| 29/01/2026 | 63,700,051.63 | 262 |
| 30/01/2026 | 63,700,051.63 | 262 |
| 31/01/2026 | 63,700,051.63 | 262 |
| 01/02/2026 | 65,012,565.65 | 267 |
| 02/02/2026 | 65,299,263.62 | 268 |
| 03/02/2026 | 64,777,890.59 | 266 |
| 04/02/2026 | 64,777,890.59 | 266 |
| 05/02/2026 | 64,066,468.68 | 263 |
| 06/02/2026 | 64,066,468.68 | 263 |
| 07/02/2026 | 64,066,468.68 | 263 |
| 08/02/2026 | 64,027,150.41 | 263 |
| 09/02/2026 | 64,918,199.93 | 267 |
| 10/02/2026 | 65,655,382.03 | 270 |
| 11/02/2026 | 65,655,382.03 | 270 |
| 12/02/2026 | 65,655,382.03 | 270 |
| 13/02/2026 | 65,655,382.03 | 270 |

| | | |
|---|---|---|
| 14/02/2026 | 65,655,382.03 | 270 |
| 15/02/2026 | 67,279,030.92 | 276 |
| 16/02/2026 | 66,772,130.35 | 274 |
| 17/02/2026 | 66,533,814.31 | 273 |
| 18/02/2026 | 66,074,727.47 | 272 |
| 19/02/2026 | 66,404,827.50 | 273 |
| 20/02/2026 | 66,404,827.50 | 273 |
| 21/02/2026 | 66,404,827.50 | 273 |
| 22/02/2026 | 66,872,148.83 | 275 |
| 23/02/2026 | 67,820,478.60 | 279 |
| 24/02/2026 | 72,380,245.87 | 297 |
| 25/02/2026 | 72,289,931.77 | 297 |
| 26/02/2026 | 72,464,536.42 | 298 |
| 27/02/2026 | 72,464,536.42 | 298 |
| 28/02/2026 | 72,464,536.42 | 298 |
| 01/03/2026 | 70,730,863.77 | 291 |
| 02/03/2026 | 71,052,110.53 | 292 |
| 03/03/2026 | 68,375,168.43 | 281 |
| 04/03/2026 | 68,646,808.87 | 282 |
| 05/03/2026 | 67,659,055.35 | 278 |
| 06/03/2026 | 67,659,055.35 | 278 |
| 07/03/2026 | 67,659,055.35 | 278 |
| 08/03/2026 | 64,917,321.33 | 267 |
| 09/03/2026 | 66,153,813.28 | 272 |
| 10/03/2026 | 68,189,970.44 | 280 |
| 11/03/2026 | 67,871,913.94 | 279 |
| 12/03/2026 | 68,533,414.22 | 282 |
| 13/03/2026 | 68,533,414.22 | 282 |
| 14/03/2026 | 68,533,414.22 | 282 |
| 15/03/2026 | 67,739,590.31 | 278 |
| 16/03/2026 | 67,902,519.10 | 279 |
| 17/03/2026 | 67,902,519.10 | 279 |
| 18/03/2026 | 67,902,519.10 | 279 |
| 19/03/2026 | 67,902,519.10 | 279 |
| 20/03/2026 | 67,902,519.10 | 279 |
| 21/03/2026 | 67,902,519.10 | 279 |
| 22/03/2026 | 67,902,519.10 | 279 |
| 23/03/2026 | 67,902,519.10 | 279 |
| 24/03/2026 | 66,389,787.27 | 273 |
| 25/03/2026 | 66,689,999.50 | 274 |
| 26/03/2026 | 66,689,999.50 | 274 |
| 27/03/2026 | 66,689,999.50 | 274 |
| 28/03/2026 | 66,689,999.50 | 274 |
| 29/03/2026 | 66,457,443.88 | 273 |
| 30/03/2026 | 65,625,507.82 | 270 |
| 31/03/2026 | 65,313,065.79 | 268 |
| 01/04/2026 | 66,467,536.47 | 273 |
| 02/04/2026 | 65,820,339.65 | 270 |
| 03/04/2026 | 65,820,339.65 | 270 |

| | | |
|---|---|---|
| 04/04/2026 | 65,820,339.65 | 270 |
| 05/04/2026 | 64,915,506.79 | 267 |
| 06/04/2026 | 65,393,986.82 | 269 |
| 07/04/2026 | 65,786,909.31 | 270 |
| 08/04/2026 | 67,465,508.34 | 277 |
| 09/04/2026 | 66,975,194.61 | 275 |
| 10/04/2026 | 66,975,194.61 | 275 |
| 11/04/2026 | 66,975,194.61 | 275 |
| 12/04/2026 | 67,211,137.64 | 276 |
| 13/04/2026 | 66,693,321.43 | 274 |
| 14/04/2026 | 66,693,321.43 | 274 |
| 15/04/2026 | 66,773,635.63 | 274 |
| 16/04/2026 | 67,019,341.79 | 275 |
| 17/04/2026 | 67,019,341.79 | 275 |
| 18/04/2026 | 67,019,341.79 | 275 |
| 19/04/2026 | 66,925,430.07 | 275 |
| 20/04/2026 | 66,673,779.37 | 274 |
| 21/04/2026 | 66,904,143.42 | 275 |
| 22/04/2026 | 67,538,369.96 | 278 |
| 23/04/2026 | 67,456,761.52 | 277 |
| 24/04/2026 | 67,456,761.52 | 277 |
| 25/04/2026 | 67,456,761.52 | 277 |
| 26/04/2026 | 67,681,007.09 | 278 |
| 27/04/2026 | 68,160,641.57 | 280 |
| 28/04/2026 | 68,465,831.18 | 281 |
| 29/04/2026 | 68,720,132.33 | 282 |
| 30/04/2026 | 68,980,861.24 | 283 |
| 01/05/2026 | 68,980,861.24 | 283 |
| 02/05/2026 | 68,980,861.24 | 283 |
| 03/05/2026 | 68,993,367.37 | 284 |
| 04/05/2026 | 69,007,530.86 | 284 |
| 05/05/2026 | 68,636,863.28 | 282 |
| 06/05/2026 | 68,553,320.77 | 282 |
| 07/05/2026 | 68,561,595.13 | 282 |
| 08/05/2026 | 68,561,595.13 | 282 |
| 09/05/2026 | 68,561,595.13 | 282 |
| 10/05/2026 | 68,134,451.64 | 280 |
| 11/05/2026 | 68,049,499.30 | 280 |
| 12/05/2026 | 68,079,591.68 | 280 |
| 13/05/2026 | 68,344,527.39 | 281 |
| 14/05/2026 | 68,197,890.02 | 280 |
| 15/05/2026 | 68,197,890.02 | 280 |
| 16/05/2026 | 68,197,890.02 | 280 |
| 17/05/2026 | 68,151,644.04 | 280 |
| 18/05/2026 | 68,351,385.27 | 281 |
| 19/05/2026 | 68,453,267.44 | 281 |
| 20/05/2026 | 68,540,372.84 | 282 |
| 21/05/2026 | 68,941,866.88 | 283 |
| 22/05/2026 | 68,941,866.88 | 283 |

| | | |
|---|---|---|
| 23/05/2026 | 69,972,926.73 | 288 |
| 24/05/2026 | 70,087,375.60 | 288 |
| 25/05/2026 | 70,087,375.60 | 288 |
| 26/05/2026 | 70,087,375.60 | 288 |
| 27/05/2026 | 70,087,375.60 | 288 |
| 28/05/2026 | 70,087,375.60 | 288 |
| 29/05/2026 | 70,087,375.60 | 288 |
| 30/05/2026 | 70,087,375.60 | 288 |
| 31/05/2026 | 70,087,375.60 | 288 |
| 01/06/2026 | 70,873,202.91 | 291 |
| 02/06/2026 | 71,261,725.80 | 293 |
| 03/06/2026 | 71,547,327.19 | 294 |
| 04/06/2026 | 71,570,788.54 | 294 |
| 05/06/2026 | 71,570,788.54 | 294 |
| 06/06/2026 | 71,570,788.54 | 294 |
| 07/06/2026 | 71,761,916.84 | 295 |
| 08/06/2026 | 71,203,635.44 | 293 |
| 09/06/2026 | 71,279,127.79 | 293 |
| 10/06/2026 | 71,225,181.47 | 293 |
| 11/06/2026 | 71,065,558.96 | 292 |
| 12/06/2026 | 71,065,558.96 | 292 |
| 13/06/2026 | 71,065,558.96 | 292 |
| 14/06/2026 | 71,939,753.70 | 296 |
| 15/06/2026 | 72,230,566.69 | 297 |
| 16/06/2026 | 71,802,071.08 | 295 |
| 17/06/2026 | 71,902,283.56 | 295 |
| 18/06/2026 | 72,415,060.57 | 298 |
| 19/06/2026 | 72,415,060.57 | 298 |
| 20/06/2026 | 72,415,060.57 | 298 |
| 21/06/2026 | 72,464,718.85 | 298 |
| 22/06/2026 | 71,700,716.75 | 295 |
| 23/06/2026 | 71,795,379.38 | 295 |
| 24/06/2026 | 71,947,642.64 | 296 |
| 25/06/2026 | 72,167,690.02 | 297 |
| 26/06/2026 | 72,167,690.02 | 297 |
| 27/06/2026 | 72,167,690.02 | 297 |
| 28/06/2026 | 73,089,042.05 | 300 |
| 29/06/2026 | 72,842,105.91 | 299 |
| 30/06/2026 | 74,132,807.16 | 305 |
| | | |
| **TOTAL** | | **50,849** |