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**N. M. RAIJI & CO.**  
*Chartered Accountants*  
**Universal Insurance Building,**  
**Pherozeshah Mehta Road,**  
**Mumbai-400 001. INDIA**  
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## AUDITORS' REPORT

The Board of Directors,  
ICICI Prudential Trustee Company Private Limited

We have audited the attached Balance Sheet as at March 31, 2011, and the Revenue Account for the period ended on that date, annexed thereto of ICICI Prudential Regular Savings Fund (the scheme), of ICICI Prudential Mutual Fund. These financial statements are prepared in accordance with SEBI (Mutual Fund) Regulations, 1996 (the Regulations) and are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:

1. We have obtained all information and explanations, which, to the best of our knowledge and belief were necessary for the purpose of our audit.
  2. The Balance Sheet and the Revenue Account referred to above are in agreement with the books of accounts of the Scheme.
  3. The accounts have been prepared in accordance with the accounting policies adopted by the trustees of the Fund and as specified in the Ninth Schedule to the Regulations.
  4. In our opinion, valuation methods for Non Traded Securities, if any, adopted by the scheme are fair and reasonable and are in accordance with the guidelines for valuation issued by SEBI and approved by the Trustee.
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5. Without qualifying our opinion, we draw attention to note no.1 in Schedule 9 of the financial statements whereby the management has not provided the Cash Flow Statement and Segment Reporting for reasons mentioned therein.
6. In our opinion and to the best of our information and according to the explanations given to us, the financial statements read with the accounting policies and notes to accounts attached thereto, give the information required as per the Regulations and give a true & fair view in accordance with the generally accepted accounting principles in India:
  - a. in the case of Balance Sheet, of the state of affairs of the scheme as at March 31, 2011; and
  - b. in the case of Revenue Account, of the surplus of the scheme for the period ended on that date.

For N.M.RAIJI & CO.  
Chartered Accountants  
Firm Reg. No:108296W



J. M. GANDHI  
Partner  
Membership No. 37924

Place: Mumbai

Dated: June 21, 2011

ICICI Prudential Mutual Fund  
Scheme: ICICI Prudential Regular Savings Fund  
Balance Sheet as at March 31, 2011

|  | Schedule No. | March 31, 2011<br>Amount<br>(₹) |
|--|--------------|---------------------------------|
| <b>LIABILITIES</b>                             |              |                                 |
| Unit Capital                                   | 1            | 3,026,849,569                   |
| Reserves & Surplus                             | 2            | 52,696,249                      |
| Unrealised Appreciation in value of Investment |              | 9,135,614                       |
| <b>Unitholders' Funds</b>                      |              | <b>3,088,681,432</b>            |
| Current Liabilities & Provisions               | 3            | 47,827,236                      |
|  |              | <b>3,136,508,668</b>            |

**ASSETS**

|                      |   |                      |
|----------------------|---|----------------------|
| Investments          | 4 | 2,979,224,210        |
| Other Current Assets | 5 | 157,284,458          |
|                      |   | <b>3,136,508,668</b> |

Significant Accounting Policies and Notes forming part of the Accounts 9

As per our Report Attached

For N.M. Rajji & Co.

Chartered Accountants

Firm Reg No: 108296W

J.M. Gandhi

Partner

Membership No.37924

For ICICI Prudential Asset Management Company Ltd.

Nimesh Shah

Managing Director

Dileep Choksi

Director

Chaitanya Pande

Fund Manager

For and on behalf of ICICI Prudential Trust Ltd.

M. N. Gopinath

Director

M S Parthasarathy

Director

Vinod Dhall

Director

Place: Mumbai.

Date: June 21, 2011

ICICI Prudential Mutual Fund  
Scheme: ICICI Prudential Regular Savings Fund  
Revenue Account For The Year Ended March 31, 2011

|   | Schedule No. | Period Ended March 31, 2011 Amount (₹) |
|---|--------------|--|
| <b>INCOME</b>                                       |              |  |
| Interest  | 6            | 55,362,366                             |
| Profit on inter-scheme transfer/sale of Investments |              | 68,994                                 |
| Other Income  |              | 785,111                                |
| Net Change in Marked to Market value of Investments |              | 9,135,614                              |
|   |              | <u><u>65,352,085</u></u>               |

**EXPENSES & LOSSES**

|   |   |                          |
|---|---|--------------------------|
| Loss on Inter-Scheme sale/transfer of Investments |   | 448,593                  |
| Management Fees (Including Service Tax)           |   | 1,874,609                |
| Trusteeship Fees                                  |   | 13,446                   |
| Marketing and Distribution Expenses               |   | 6,132,569                |
| Audit Fees  |   | 11,030                   |
| Commission to Agents                              |   | 1,545,412                |
| Custodian Fees                                    |   | 31,986                   |
| Registrar & Transfer Agent's Fees & Expenses      |   | 415,168                  |
| Other Operating Expenses                          | 7 | 58,100                   |
| Surplus for the Period                            |   | 54,821,172               |
|   |   | <u><u>65,352,085</u></u> |


|   |  |                          |
|---|--|--------------------------|
| Surplus for the Period  |  | 54,821,172               |
| Add: Write back of provision for Unrealised Appreciation on Investments |  | -                        |
| Less: Provision for unrealised appreciation on Investments              |  | 9,135,614                |
| Add/(Less) : Income Equalisation  |  | 18,548,156               |
|   |  | <u>64,233,714</u>        |
| Surplus brought forward   |  | -                        |
| Amount available for Income Distribution                                |  | 64,233,714               |
| Less: Dividend Paid (Including Distribution Tax, if any)                |  | 11,864,676               |
| <b>Deficit carried forward to Balance Sheet</b>                         |  | <u><u>52,369,038</u></u> |


Significant Accounting Policies and Notes forming part of the Accounts 9


As per our Report Attached

For N.M. Raiji & Co.  
Chartered Accountants  
Firm Reg No: 108296W  
  
J.M. Gandhi  
Partner  
Membership No.37924

For ICICI Prudential Asset Management Company Ltd.

  
Nimesh Shah  
Managing Director

  
Dileep Choksi  
Director

  
Chaitanya Pand  
Fund Manager

For and on behalf of ICICI Prudential Trust Ltd.

  
M. N. Gopinath  
Director

  
M S Parthasarathy  
Director

  
Vinod Dhall  
Director

Place: Mumbai.  
Date: June 21, 2011

ICICI Prudential Mutual Fund  
Scheme: ICICI Prudential Regular Savings Fund  
Schedules Forming Part of the Accounts

March 31, 2011  
Amount  
(₹)

**1 UNIT CAPITAL**

|                                     |                      |
|-------------------------------------|----------------------|
| Unit Capital                        | 3,026,849,569        |
|                                     | <b>3,026,849,569</b> |
| Number of Units of Face Value Rs.10 | 302684956.9          |

**2 RESERVES & SURPLUS**

|                            |         |                   |
|----------------------------|---------|-------------------|
| Unit Premium Reserve       |         |                   |
| Opening Balance            | -       |                   |
| Additions during the year  | 327,211 |                   |
| Closing Balance            |         | 327,211           |
| Surplus in Revenue Account |         | 52,369,038        |
|                            |         | <b>52,696,249</b> |

**3 CURRENT LIABILITIES & PROVISIONS**

**A Current Liabilities**

|                                |                   |
|--------------------------------|-------------------|
| Management Fees Payable        | 1,874,609         |
| Trusteeship Fees Payable       | 13,446            |
| Redemption Dues Payable        | 433,595           |
| Load Carried Forward           | 193,802           |
| Other Liabilities              | 33,026,891        |
| Liability for Expenses Accrued | 12,284,893        |
|                                | <b>47,827,236</b> |

**B Provisions**

**4 INVESTMENTS (Marked to Market)**

|  |                      |
|--|----------------------|
| Privately Placed Debentures/Bonds  | 762,182,411          |
| Debentures/Bonds Listed / Awaiting listing<br>on recognised Stock Exchange | 187,963,321          |
| Commercial Paper/Certificate of Deposits & Others                          | 1,518,717,595        |
| Pass Through Certificate for Debts   | 495,567,196          |
| Collateralised Borrowing & Lending Obligation                              | 14,793,687           |
|  | <b>2,979,224,210</b> |

ICICI Prudential Mutual Fund  
Scheme: ICICI Prudential Regular Savings Fund  
Schedules Forming Part of the Accounts

March 31, 2011  
Amount  
(₹)

5 OTHER CURRENT ASSETS

|   |                           |
|---|---------------------------|
| Balances with Banks in Current Account                                | 108,105,097               |
| Receivable from Asset Management Company                              | 5,393,211                 |
| Outstanding and Accrued Income  | 41,411,045                |
| Less: Provision for Outstanding Accrued Income<br>considered doubtful | <u>-</u>                  |
|   | 41,411,045                |
| Receivable against Units Issued                                       | 2,367,929                 |
| Other Assets  | 7,176                     |
|   | <u><u>157,284,458</u></u> |

6 INTEREST INCOME

|   |                          |
|---|--------------------------|
| Convertible/Non-Convertible Debentures            | 21,798,967               |
| Collateralised Borrowing & Lending Obligation     | 4,854,884                |
| Commercial Paper/Certificate of Deposits & Others | 28,708,515               |
|   | <u><u>55,362,366</u></u> |

7 OTHER OPERATING EXPENSES

|                            |                      |
|----------------------------|----------------------|
| Bank Charges               | 10,155               |
| Postal and Mailing Charges | 10,067               |
| Printing & Stationery      | 3,754                |
| Clearing Charges           | 285                  |
| Investor Service Charges   | 33,839               |
|                            | <u><u>58,100</u></u> |

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Scheme -ICICI Prudential R.I.G.H.T. (Rewards of Investing and Generation of Healthy T  
Schedule Forming Part of Accounts

Schedule -8

Holding Statement as on March 31, 2011

| Sr.No.   | Particulars  | Market Value (₹)     |
|--|--|----------------------|
| <b>Certificate of Deposits</b>   |  |                      |
| 1  | Axis Bank Limited  | 118,761,228          |
| 2  | Canara Bank  | 228,438,077          |
| 3  | Corporation Bank   | 228,021,505          |
| 4  | Indian Overseas Bank                                     | 22,827,037           |
| 5  | Punjab & Sindh Bank                                      | 13,776,292           |
| 6  | Punjab National Bank                                     | 346,806,511          |
| 7  | State Bank Of Patiala                                    | 228,683,855          |
|  |  | <b>1,187,314,505</b> |
| <b>Commercial Papers</b>   |  |                      |
| 8  | J M Financial Products Pvt Ltd                           | 104,151,302          |
| 9  | Religare Finvest Limited                                 | 90,566,350           |
| 10   | Vodafone Essar Limited                                   | 136,685,438          |
|  |  | <b>331,403,090</b>   |
| <b>Debentures and Bonds - Listed / Awaiting listing<br/>on recognised Stock Exchange</b> |  |                      |
| 10   | LIC Housing Finance Limited                              | 148,607,249          |
| 11   | Tata Communications Limited                              | 39,356,072           |
|  |  | <b>187,963,321</b>   |
| <b>Privately Placed Debentures and Bonds</b>   |  |                      |
| 11   | K Raheja Corp Private Limited                            | 249,943,643          |
| 12   | Kotak Mahindra Prime Limited                             | 9,937,201            |
| 13   | Religare Finvest Limited                                 | 260,436,809          |
| 14   | Solaris Holdings   | 231,925,598          |
| 15   | Sundaram Bnp Paribas Home Finance                        | 9,939,160            |
|  |  | <b>762,182,411</b>   |
| <b>Securitised Corporate Debt</b>  |  |                      |
| 16   | ILSS 5 Trust 2010  | 165,195,539          |
| 17   | Receivable Securitisation Trust – Series XV              | 173,301,123          |
| 18   | Novo VIII Trust  | 157,070,534          |
|  |  | <b>495,567,196</b>   |
| 19   | <b>Collateralised Borrowing &amp; Lending Obligation</b> | <b>14,793,687</b>    |
|  | Deposits with Scheduled Banks                            | -                    |
|  | Balance with Banks                                       | 108,105,097          |
|  | Deferred Revenue Expenditure                             | -                    |
|  | Net Current Assets Value                                 | 1,352,125            |
| <b>Total Net Assets Value</b>  |  | <b>3,088,681,432</b> |



**ICICI Prudential Mutual Fund  
Scheme- ICICI Prudential Regular Savings Fund**

**Schedule 9: Significant accounting policies and Notes forming part of the accounts for the year ended March 31, 2011**

**A. Significant accounting policies**

1. The method of accounting is on accrual basis. The accounts are prepared as stipulated under SEBI Mutual Fund Regulations, 1996 wherein Cash Flow Statement and Segment Reporting are not required, accordingly Accounting Standard - 3 and Accounting Standard - 17 have not been considered as applicable to the scheme.

2. Investments

a) Purchase and sale of securities are accounted on trade dates. Cost of investments includes brokerage, stamps fees, transaction charges (Government securities) and any losses on account of immediate sale of non-convertible portion of debentures under "Khokha" buy-back scheme and excludes custodian fees. The cost is net of front-end fees and incentives. In case of devolvement, the cost is net of underwriting commission earned.

b) Valuation for Performing Investments:

For the purpose of the financial statements, the Fund marks all investments to market and carries investments in the Balance Sheet at the market value. Unrealised gain, if any, arising out of appreciation of the investments, is carried to the Balance Sheet.

- Traded debt and money market securities (other than Government Securities of over 91 days to maturity) are valued at the weighted average price at which they are traded on the particular valuation day. For this purpose securities traded on recognised stock exchanges are only considered.
  - Non-traded /Thinly traded Debt and money market securities of upto 91 days of maturity are valued on the basis of amortisation (Cost plus accrued interest basis) as prescribed by SEBI.
  - Non traded / Thinly traded debt and money market securities other than Government Securities of over 91 days to maturity are valued in good faith in accordance with SEBI guidelines. The valuation of non-traded debt securities is on yield to maturity basis. For this purpose the average of benchmark yields as provided by independent agencies, duly approved by AMFI is used.
  - Interest rate swaps are valued on the basis of expected future cash inflows and outflows and the difference as compared to its cost is considered as unrealised appreciation/ depreciation.
  - Traded / Non-traded / Thinly traded Government securities over 91 days to maturity are valued based on average of prices released by AMFI approved independent agencies.
- c) An investment is regarded as non-performing, if interest/principal amount has not been received or has remained outstanding for one quarter from the day such income/instalment has fallen due.
- d) Investments include contracts for purchase of securities and exclude contracts for sale of securities, for which deliveries are not received/collected.

3. Income Recognition

- a) Profit or loss on sale of investments is arrived at by applying weighted average cost on trade date.
- b) Interest on debentures and other fixed income investments is recognised on accrual basis.
- c) Income on non-performing assets (NPA) is recognised on cash basis.
- d) Other income of miscellaneous nature is accounted for when there is certainty of collection.

4. Income Equalisation Reserve and Unit Premium Reserve

In case of open-ended scheme, when units are purchased / sold by the Scheme at NAV based price, amount representing unrealised appreciation per unit is transferred to Unit Premium Reserve.

The balance amount of the purchase/sale price after reducing the face value of unit is transferred to Income Equalisation account and the net balance in this account is credited or debited to the Revenue Account at the year end.

Distributable surplus per unit is arrived after excluding both unit premium reserve and unrealised appreciation from NAV.

5. Provisions

Provision is made by charge to the Revenue Account, in respect of:

- a) Non Performing Debt Securities as per the Guidelines prescribed by SEBI.
- b) Interest Outstanding for more than one quarter beyond the due date.
- c) Securities where the certificates are not traceable for a protracted period.
- d) Assets other than investments, which in the opinion of the Trustees have suffered substantial impairment in their value.

6. Entry and Exit Load

- i) No entry load is charged on fresh purchase applications received after August 1, 2009.
- ii) Exit load charged above 1% is recognised as income of the scheme immediately.
- iii) Exit load charged upto 1% is utilised for meeting distribution & marketing expenses. Unutilised amount of load collected is carried forward to subsequent years unless the same is considered excess by the Trustees. In the event the load is considered excess by the Trustees, the same would be recognised as income.



## B. Notes Forming Part of the Accounts

1. This scheme is open ended scheme and the units against Initial Subscription were allotted on December 03, 2010. Hence there are no previous year figures. The Scheme has three options Growth, Quarterly dividend and half yearly Dividend. A combined balance sheet and revenue account is prepared for the Scheme.
2. In accordance with SEBI circulars, SEBI/IMD/CIR No.16/ 193388/2010 dated February 2, 2010 and Cir / IMD / DF / 4 / 2010 dated June 21, 2010 valuation of debt and money market instruments were changed with effect from August 1, 2010 and accordingly:
  - Traded debt and money market securities (other than Government Securities of over 91 days to maturity) are valued at the weighted average price at which they are traded on particular valuation day. Upto July 31, 2010 these were valued based on closing traded price.
  - Non Traded debt and money market securities, including floating rate securities, with residual maturity of upto 91 days are valued on amortization basis. Upto July 31, 2010, non traded debt securities with residual maturity of upto 182 days and money market/ floating rate securities were valued on amortization basis.
  - All non traded money market and debt securities, including floating rate securities, with residual maturity of over 91 days are valued at benchmark yield/ matrix of spread over risk free benchmark yield obtained from agencies entrusted for the said purpose by AMFI. Upto July 31, 2010, non traded debt securities with residual maturity of over 182 days were valued at benchmark yield/ matrix of spread over risk free benchmark yield obtained from agencies entrusted for the said purpose by AMFI.

The impact of the change in the basis of valuation of debt and money market instruments on the financial statements is not material.

### 3. **Net Asset Value Per Unit (NAV):**

|                                     | Period ended<br>March 31, 2011  |                |  |
|-------------------------------------|---------------------------------|----------------|--|
| Face Value (₹)                      | 10                              |                |  |
| Option                              | Net Asset Value<br>Per Unit (₹) | Units          | Dividend<br>Declared during<br>the period* |
| Regular Growth Option               | 10.2455                         | 242,840,980.66 | -  |
| Regular Quarterly Dividend Option   | 10.0369                         | 43,664,913.61  | 0.2082                                     |
| Regular Half-Yearly Dividend Option | 10.0368                         | 16,179,062.66  | 0.2082                                     |

\* Includes Distribution tax

4. The Cost and Market/ Fair Value of investments are as shown below

(₹ in millions)

| Investments   | As at           |                     |
|---|-----------------|---------------------|
|   | March 31, 2011  |                     |
|   | Cost            | Market / Fair Value |
| Commercial Paper/ Certificate of Deposit                                      | 1,517.84        | 1,518.72            |
| Debentures and Bonds - Listed / Awaiting listing on recognised Stock Exchange | 189.15          | 187.96              |
| Pass Through Certificates   | 492.34          | 495.57              |
| Privately Placed Debentures and Bonds   | 755.96          | 762.18              |
| Collateralised Lending (CBLO)   | 14.79           | 14.79               |
| <b>TOTAL</b>  | <b>2,970.08</b> | <b>2,979.22</b>     |

Unrealised appreciation in value of investment is ₹ 9.14 millions

5. Industry-wise classification of investments

As per Annexure I

6. Aggregate value of purchases and sales of investments during the period as a percentage of average NAV

(₹ in millions)

|                           | Period ended    |                                  |
|---------------------------|-----------------|----------------------------------|
|                           | March 31, 2011  |                                  |
| <b>Average Net Assets</b> | 2,101.46        |                                  |
|                           | Aggregate Value | Percentage of Average Net Assets |
| Purchases                 | 24,847.71       | 1182.40%                         |
| Sales                     | 21,779.33       | 1036.39%                         |

7. Management fees

Management fees are paid on the basis of terms of the Offer Document to ICICI Prudential Asset Management Company Limited. The computation for the same is as under:

(₹ In millions)

|  | Period Ended   |
|--|----------------|
|  | March 31, 2011 |
| Average Net Assets                               | 2,101.46       |
| Management Fees charge on Average Net Assets (%) |                |
| Retail   | 0.25%          |
| Management Fees                                  | 1.70           |

Management fees are computed after adjusting for units held by AMC, if any

8. Load charges

Commission to agents and publicity expenses paid, amounting to ₹ 0.63 millions are utilized from load collected.

9. **Income and Expenditure as a % of Average Net Asset Value:**

(₹ In millions)

|   | Period ended<br>March 31, 2011 |   |
|---|--------------------------------|---|
| Average Net Assets  | 2,101.46                       |   |
|   | Aggregate Value                | Percentage of<br>Average Net<br>Assets* |
| Total Income (including profit on sale of investments and profit on inter-scheme transfers, excluding net change in unrealised appreciation in value of investments)  | 56.22                          | 8.27%                                   |
| Total Expenditure (including loss on sale of investments and loss on inter-scheme transfers, excluding net change in unrealised depreciation in value of investments) | 10.53                          | 1.55%                                   |

Annualised

10. **Movement in Unit Capital:**

|  | Period ended<br>March 31, 2011 |                  |
|--|--------------------------------|------------------|
|  | No. of units                   | Amount (₹)       |
| Balance at the beginning of the year /Initial Subscription | 132,180,081.70                 | 1,321,800,817    |
| Issued during the period                                   | 180,453,123.17                 | 1,804,531,231.70 |
| Repurchased during the period                              | 9,948,247.95                   | 99,482,479       |
| Balance at the close of the period                         | 302,684,956.93                 | 3,026,849,569    |

11. **Unclaimed Redemption Amount:**

There is no Unclaimed Redemption amount. Redemption Payable, if any, represents the amount payable against Redemption request received at the end of the year.

12. a. In the following cases, the Schemes of the mutual fund have invested in a company, which holds more than 5% of the Net Asset Value of any Scheme of ICICI Prudential Mutual Fund during the financial year ended March 31, 2011.

As per Annexure II

- b. Investments made by schemes in Sponsor/Associates/Group Companies.

As per Annexure III

- c. Investors holding units in the Scheme over 25% of the NAV as on March 31, 2011 Nil.

13. a. Subscription by the Schemes (excluding Secondary Market Purchases) in the issues lead managed by the associate company:

As per Annexure IV

- b. Charges paid to associates/related parties/group companies of Sponsor/AMC

As per Annexure V

14. Non-Traded securities in the portfolio:

| Particulars  | (₹ In millions)         |
|--|-------------------------|
|  | As at<br>March 31, 2011 |
| Aggregate value of non traded Debt                     | 1,445.71                |
| Aggregate value of non traded Money Market Instruments | 1,518.72                |

15. The audited results for the period ended March 31, 2011 have been placed by the ICICI Prudential Asset Management Company Limited and approved by the Trustees in the meeting of the Board of Directors of ICICI Prudential Trust Limited held on June 21, 2011.

16. A complete list of investments of the Scheme is given in Schedule 8.

Privately Placed Debentures / Bonds / Debentures Bonds Listed / Awaiting Listing  
/ Government Securities / Money Market Instruments

(₹ in millions)

| Industry                      | As at<br>March 31, 2011 |                        |
|-------------------------------|-------------------------|------------------------|
|                               | Market /<br>Fair Value  | % Of<br>Classification |
| Banks                         | 1,187.31                | 39.85%                 |
| Collateralised Lending (CBLO) | 14.79                   | 0.50%                  |
| Telecom Services              | 176.04                  | 5.91%                  |
| Finance                       | 1,351.13                | 45.35%                 |
| Construction                  | 249.95                  | 8.39%                  |
| <b>TOTAL</b>                  | <b>2,979.22</b>         | <b>100.00%</b>         |

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| Historical Per Unit Statistics (on the basis of closing units ) |   |           |
|---|---|-----------|
| Scheme: ICICI Prudential Regular Savings Fund                   |   |           |
|   |   | 31-Mar-11 |
|   |   | ₹         |
| A   | <b>NET ASSET VALUE</b>  |           |
|   | Regular Growth  | 10.2455   |
|   | Regular Quarterly Dividend  | 10.0369   |
|   | Regular Half Yearly Dividend  | 10.0368   |
| B   | i Income other than profit on sale of Investment  | 0.1855    |
|   | ii Income from profit on interscheme Sales / transfer of investment   | 0.0002    |
|   | iii Income from profit on sale of Investment  | -         |
|   | iv Transfer to Revenue Account from past year's Reserve   | -         |
| C   | Aggregate of Expenses, Write off, amortisation and charges  | 0.0348    |
| D   | Net Income  | 0.1509    |
| E   | i Net change in Marked to Market value of Investments   | 0.0302    |
|   | ii Unrealised Appreciation/(Depreciation) per unit  | 0.0302    |
| F   | (a) <b>Repurchase Price</b>   |           |
|   | Highest during the year / Period  |           |
|   | Regular Growth  | 10.2455   |
|   | Regular Quarterly Dividend  | 10.1951   |
|   | Regular Half Yearly Dividend  | 10.1951   |
|   | Lowest during the year / Period   |           |
|   | Regular Growth  | 10.0000   |
|   | Regular Quarterly Dividend  | 10.0000   |
|   | Regular Half Yearly Dividend  | 10.0000   |
|   | (b) <b>Resale Price</b>   |           |
|   | Highest during the year / Period  |           |
|   | Regular Growth  | 10.2455   |
|   | Regular Quarterly Dividend  | 10.1951   |
|   | Regular Half Yearly Dividend  | 10.1951   |
|   | Lowest during the year / Period   |           |
|   | Monthly Dividend option   | 10.0000   |
|   | Quarterly Dividend option   | 10.0000   |
|   | Half Yearly Dividend option   | 10.0000   |
|   | (c) <b>Trading Price</b>  | N.A       |
|   | <b>Price-earning Ratio (Traded Price / Net Income)</b>  | N.A       |
| G   | Ratio of Recurring Expenses (excluding loss on sale of Investment, write off and net change in marked to market value of investment) to Average Net Assets by percentage - for Regular Option | 1.48%     |
| H   | Ratio of Gross Income (including unrealised appreciation) to Average Net Assets by percentage   | 9.62%     |

**Note: The Highest and the Lowest Repurchase Price have been determined without considering the applicable Exit Load, if any.**

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