

**UOB Sure Daily Open-ended Fund : UOBSD-M**

***Annual Report  
(For the period of 2023/2024)***

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## Message from the Company

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To Unitholders

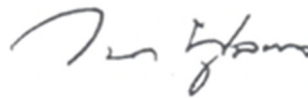
As a fixed-income fund, UOB Sure Daily Open-ended Fund focuses on domestic fixed income securities such as government papers, and Fixed Deposit. As of June 30, 2024, the fund allocated 96.64% of its total NAV to treasury bills & Bank of Thailand bonds, 3.37% to financial debt instruments. The fund's duration was then 0.11 year.

Comparing with June 2024 accounting period, as of June 2023, fund's investment in government securities increased to 96.64% from 96.06%. At the same time, the fund decreased its portion of bank deposits & fixed income instruments to 3.37% from 3.94%. In addition, the fund average portfolio duration is around 0.11 year.

As we have managed UOB Sure Daily Open-ended Fund for a period half of one year on June 30, 2024, we would like to inform the net value to unit holder, UOB Sure Daily Open-ended Fund (UOBSD) has a net asset value 7,096,657,884.38 Baht in asset value or its earning per unit is at 13.3001 Baht And UOB Sure Daily Open-ended Fund – SSF (UOBSD-SSF) has a net asset value 183,329,195.14 Baht in asset value or its earning per unit is at 13.3006 Baht. (As of June 28, 2024)

In this connection, we would like to express our sincere thanks to the trust of all Unitholders has been extended to us for your investment UOB Sure Daily Open-ended Fund. Should you have any further question or need more information, You can monitor or follow the announcement the net asset value of the Fund in the company website.

UOB Asset Management (Thailand) Co., Ltd.



(Mr. Vana Bulbon)  
Chief Executive Officer

## **List of Board of Directors And Management Team**

### **UOB Asset Management (Thailand) Co., Ltd.**

#### **Board of Directors**

- |                              |                            |
|------------------------------|----------------------------|
| 1. Mr. Lee Wai Fai           | Chairman Board of Director |
| 2. Mr. Thio Boon Kiat        | Director                   |
| 3. Mr. Sanchai Apisaksirikul | Director                   |
| 4. Ms. Aumporn Supjindavong  | Director                   |
| 5. Mr. Vana Bulbon           | Director and CEO           |

#### **Management Team**

- |                 |              |  |
|-----------------|--------------|--|
| 1. Mr. Vana     | Bulbon       | Chief Executive Officer                            |
| 2. Mrs. Sunaree | Piboonsakkul | Senior Director (Operations Division)              |
| 3. Mr. Jerdphan | Nithayayon   | Senior Director (Investment Division)              |
| 4. Ms. Rachada  | Tangharat    | Executive Director (Business Development Division) |

#### **Office Location**

UOB Asset Management (Thailand) Co., Ltd.

23A, 25 Floor, Asia Centre Building, 173/27-30, 31-33

South Sathon Road, Thungmahamek, Sathon,

Bangkok 10120, Thailand

Tel : +66 2786 2222

Fax : +66 2786 2377



standard  
chartered

30082024 14:

## Mutual Fund Supervisor Report

To: Unitholders of UOB Sure Daily Open-Ended Fund

Whereas Standard Chartered Bank (Thai) Public Company Limited, the Mutual Fund Supervisor of UOB Sure Daily Open-Ended Fund which is managed by UOB Asset Management (Thailand) Co., Ltd. has performed duties as the Mutual Fund Supervisor of the Fund during the fiscal year commencing from 1 July 2023 and ending on 30 June 2024, and the second half of the fiscal year commencing from 1 January 2024 and ending on 30 June 2024.

During that period UOB Asset Management (Thailand) Co., Ltd. has, in our view, managed the Fund, in accordance with the fund investment scheme approved by the Office of the Securities and Exchange Commission, and the commitment to the unitholders under the Securities Exchange Act B.E. 2535 in all material respects.

Standard Chartered Bank (Thai) Pcl.

(Kanyawee Satjasuwan)  
Manager, Fund Investment Monitoring  
Fiduciary & Fund Services Operations Thailand

30082024 14:

Standard Chartered Bank (Thai) Pcl.

8 July 2024

Standard Chartered Bank (Thai) Public Company Limited  
100 North Sathorn Road  
Silom, Bangrak, Bangkok 10500 Thailand  
sc.com/th

## UOB Sure Daily Open-ended Fund

### Name List of Fund Manager

For the period of July 1, 2023 To June 30, 2024

No.	Name List of Fund Manager	
1	Mr.Jaruwat	Preepreamkul*
2	Ms.Chanisda	Viranuvatti
3	Mr. Aphichat	Wisitkitchakan*
4	Ms. Benjabhorn	Lertsethasart*
5	Mr. Kiattichai	Song-In

\* Fund manager and portfolio manager in derivatives ( if any ).

## Fund Performance

Registration Date

May 10, 2006

Ending Date of Accounting Period

June 30, 2024

### UOBSD

	2557 2014	2558 2015	2559 2016	2560 2017	2561 2018	2562 2019	2563 2020	2564 2021	2565 2022	2566 2023
ผลตอบแทนของกองทุน (Fund Return)	1.78%	1.32%	1.05%	0.98%	0.86%	1.23%	0.46%	0.23%	0.39%	1.41%
ผลตอบแทนตัวชี้วัด 1 (Benchmark Return)	1.19%	0.97%	0.94%	1.45%	1.33%	1.71%	0.84%	0.38%	0.58%	1.56%
ความผันผวนของผลดำเนินงาน (Fund Standard Deviation)	0.07%	0.06%	0.04%	0.04%	0.03%	0.05%	0.03%	0.01%	0.02%	0.07%
ความผันผวนของตัวชี้วัด 1 (Benchmark Standard Deviation)	0.05%	0.04%	0.04%	0.07%	0.09%	0.08%	0.09%	0.04%	0.08%	0.11%

	ตั้งแต่ต้นปี (YTD) <sup>1)</sup>	3 เดือน (3 Months) <sup>1)</sup>	6 เดือน (6 Months) <sup>1)</sup>	1 ปี (1 Year) <sup>2)</sup>	3 ปี (3 Years) <sup>2)</sup>	5 ปี (5 Years) <sup>2)</sup>	10 ปี (10 Years) <sup>2)</sup>	ตั้งแต่จัดตั้ง (Since Inception) <sup>3)</sup>
ผลตอบแทนของกองทุน (Fund Return)	1.00%	0.51%	1.00%	1.90%	0.98%	0.82%	0.98%	1.58%
ผลตอบแทนตัวชี้วัด 1 (Benchmark Return)	1.11%	0.55%	1.11%	2.10%	1.16%	1.07%	1.14%	2.16%
ความผันผวนของผลดำเนินงาน (Fund Standard Deviation)	0.06%	0.04%	0.06%	0.08%	0.21%	0.19%	0.15%	0.30%
ความผันผวนของตัวชี้วัด 1 (Benchmark Standard Deviation)	0.08%	0.06%	0.08%	0.11%	0.24%	0.22%	0.17%	1.92%

- Benchmark 1 : Total Return of ThaiBMA Short-term Government Bond Index (100%)

	2557 2014	2558 2015	2559 2016	2560 2017	2561 2018	2562 2019	2563 2020	2564 2021	2565 2022	2566 2023
ผลตอบแทนของกองทุน (Fund Return)	1.78%	1.32%	1.05%	0.98%	0.86%	1.23%	0.46%	0.23%	0.39%	1.41%
ผลตอบแทนตัวชี้วัด 2 (Benchmark Return)	1.19%	0.97%	0.94%	0.94%	0.94%	1.05%	0.38%	0.29%	0.32%	0.75%
ความผันผวนของผลดำเนินงาน (Fund Standard Deviation)	0.07%	0.06%	0.04%	0.04%	0.03%	0.05%	0.03%	0.01%	0.02%	0.07%
ความผันผวนของตัวชี้วัด 2 (Benchmark Standard Deviation)	0.05%	0.04%	0.04%	0.04%	0.04%	0.04%	0.02%	0.01%	0.01%	0.03%

	ตั้งแต่ต้นปี (YTD) <sup>1)</sup>	3 เดือน (3 Months) <sup>1)</sup>	6 เดือน (6 Months) <sup>1)</sup>	1 ปี (1 Year) <sup>2)</sup>	3 ปี (3 Years) <sup>2)</sup>	5 ปี (5 Years) <sup>2)</sup>	10 ปี (10 Years) <sup>2)</sup>	ตั้งแต่จัดตั้ง (Since Inception) <sup>3)</sup>
ผลตอบแทนของกองทุน (Fund Return)	1.00%	0.51%	1.00%	1.90%	0.98%	0.82%	0.98%	1.58%
ผลตอบแทนตัวชี้วัด 2 (Benchmark Return)	0.47%	0.24%	0.47%	0.91%	0.56%	0.55%	0.76%	1.20%
ความผันผวนของผลดำเนินงาน (Fund Standard Deviation)	0.06%	0.04%	0.06%	0.08%	0.21%	0.19%	0.15%	0.30%
ความผันผวนของตัวชี้วัด 2 (Benchmark Standard Deviation)	0.03%	0.02%	0.03%	0.04%	0.08%	0.08%	0.09%	0.22%

- Benchmark 2 : The average weighted of 3-month fixed deposit rate 5 million Baht quoted by BBL ,KBANK and SCB after TAX (100%)

UOBSD-SSF

	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
ผลตอบแทนของกองทุน (Fund Return)	N/A	N/A	N/A	N/A	N/A	N/A	0.11%	0.23%	0.39%	1.41%
ผลตอบแทนตัวชี้วัด 1 (Benchmark Return)	N/A	N/A	N/A	N/A	N/A	N/A	0.20%	0.38%	0.58%	1.56%
ความผันผวนของผลดำเนินงาน (Fund Standard Deviation)	N/A	N/A	N/A	N/A	N/A	N/A	0.01%	0.01%	0.02%	0.07%
ความผันผวนของตัวชี้วัด 1 (Benchmark Standard Deviation)	N/A	N/A	N/A	N/A	N/A	N/A	0.03%	0.04%	0.08%	0.11%

	ตั้งแต่ต้นปี (YTD) <sup>1)</sup>	3 เดือน (3 Months) <sup>1)</sup>	6 เดือน (6 Months) <sup>1)</sup>	1 ปี (1 Year) <sup>2)</sup>	3 ปี (3 Years) <sup>2)</sup>	5 ปี (5 Years) <sup>2)</sup>	10 ปี (10 Years) <sup>2)</sup>	ตั้งแต่จัดตั้ง (Since Inception) <sup>3)</sup>
ผลตอบแทนของกองทุน (Fund Return)	1.00%	0.51%	1.00%	1.89%	0.98%	N/A	N/A	0.82%
ผลตอบแทนตัวชี้วัด 1 (Benchmark Return)	1.11%	0.55%	1.11%	2.10%	1.16%	N/A	N/A	1.00%
ความผันผวนของผลดำเนินงาน (Fund Standard Deviation)	0.06%	0.04%	0.06%	0.08%	0.21%	N/A	N/A	0.20%
ความผันผวนของตัวชี้วัด 1 (Benchmark Standard Deviation)	0.08%	0.06%	0.08%	0.11%	0.24%	N/A	N/A	0.23%

- Benchmark 1 : Total Return of ThaiBMA Short-term Government Bond Index (100%)

	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
ผลตอบแทนของกองทุน (Fund Return)	N/A	N/A	N/A	N/A	N/A	N/A	0.11%	0.23%	0.39%	1.41%
ผลตอบแทนตัวชี้วัด 2 (Benchmark Return)	N/A	N/A	N/A	N/A	N/A	N/A	0.10%	0.29%	0.32%	0.75%
ความผันผวนของผลดำเนินงาน (Fund Standard Deviation)	N/A	N/A	N/A	N/A	N/A	N/A	0.01%	0.01%	0.02%	0.07%
ความผันผวนของตัวชี้วัด 2 (Benchmark Standard Deviation)	N/A	N/A	N/A	N/A	N/A	N/A	0.01%	0.01%	0.01%	0.03%

	ตั้งแต่ต้นปี (YTD) <sup>1)</sup>	3 เดือน (3 Months) <sup>1)</sup>	6 เดือน (6 Months) <sup>1)</sup>	1 ปี (1 Year) <sup>2)</sup>	3 ปี (3 Years) <sup>2)</sup>	5 ปี (5 Years) <sup>2)</sup>	10 ปี (10 Years) <sup>2)</sup>	ตั้งแต่จัดตั้ง (Since Inception) <sup>3)</sup>
ผลตอบแทนของกองทุน (Fund Return)	1.00%	0.51%	1.00%	1.89%	0.98%	N/A	N/A	0.82%
ผลตอบแทนตัวชี้วัด 2 (Benchmark Return)	0.47%	0.24%	0.47%	0.91%	0.56%	N/A	N/A	0.51%
ความผันผวนของผลดำเนินงาน (Fund Standard Deviation)	0.06%	0.04%	0.06%	0.08%	0.21%	N/A	N/A	0.20%
ความผันผวนของตัวชี้วัด 2 (Benchmark Standard Deviation)	0.03%	0.02%	0.03%	0.04%	0.08%	N/A	N/A	0.08%

- Benchmark 2 : The average weighted of 3-month fixed deposit rate 5 million Baht quoted by BBL ,KBANK and SCB after TAX (100%)



Remark : 1. Return per period

2. Return per year

3. If Since inception < 1 Year Return per period, If Since inception  $\geq$  1 Year Return per year

- Benchmark 1 : Total Return of ThaiBMA Short-term Government Bond Index (100%)
- Benchmark 2 : The average weighted of 3-month fixed deposit rate 5 million Baht quoted by BBL ,KBANK and SCB after TAX (100%)
- Investment in Money Market Fund is not a money deposit and involves risk which investors may not receive the full initial investment amount.
- Performance measures used in this annual report comply with AIMC performance presentation standards.
- Past performance / performance comparison relating to a capital market product is not a guarantee of future results.

## UOB Sure Daily Open-ended Fund

### Total Expenses as called from fund Table

From July 1, 2023 To June 30, 2024

Called expenses from fund (Fund's direct expense)	Amount Unit : Thousand	Percentage of Net Assets Value
Management fee	3,421.05	0.0535
Trustee fee	1,128.95	0.0177
Transaction fee	-	-
Registrar fee	4,105.25	0.0642
Advisory fee	-	-
Sale Promotion - IPO	-	-
Sale Promotion - After IPO	-	-
Auditing Fee	74.00	0.0012
Other Expenses *	91.50	0.0014
<b>Total Expenses **</b>	<b>8,820.75</b>	<b>0.1380</b>

Remark \* Other expense which each items is less than 0.01% of NAV

\*\* Included VAT (if any) and Not included brokerage fee

UOB Sure Daily Open-ended Fund  
Details of Investment ,Borrowing and Obligations  
As of June 30, 2024

	Market Value	%NAV
<b>Domestic : Assets and Securities List</b>		
<b><u>Government Bond</u></b>	<b><u>7,035,818,757.25</u></b>	<b><u>96.64</u></b>
The Maturity less than 1 year	7,035,818,757.25	96.64
The Maturity 1-3 year	0.00	0.00
The Maturity 3-5 year	0.00	0.00
The Maturity 5-7 year	0.00	0.00
The Maturity 7-10 year	0.00	0.00
The Maturity exceeding 10 year	0.00	0.00
<b><u>Deposits</u></b>	<b><u>247,733,713.13</u></b>	<b><u>3.40</u></b>
<b><u>Others</u></b>	<b><u>-2,735,607.35</u></b>	<b><u>-0.04</u></b>
<b>Net Asset Value</b>	<b>7,280,816,863.03</b>	<b>100.00</b>

**Explanation of rating of credit rating institute**

AAA The highest rating, indicates risk investment having smallest degree of credit risk. The company has extremely strong capacity to pay interest and repay principal on time and is unlikely to be affected by adverse changes in business, economic or other external conditions

AA The rating indicates a debt instruments with a very low degree of credit risk.

A The rating indicates a debt instruments with low credit risk.

BBB The rating indicates a debt instruments with moderate credit risk.

BB The rating indicates a debt instruments with high credit risk.

B The rating indicates a debt instruments with very high credit risk.

C The rating indicates a debt instruments with highest risk of default. The company's performance to repay/not repay principle and to pay/not pay interest on time is significantly depend upon the favorable business, economic or other external conditions to meet its obligations.

D The rating for a debt instruments for which payment is in default.

**Summary Report of Invested Money**  
**UOB Sure Daily Open-ended Fund**  
**As at June 31, 2024**

- Details of Investment in the Debt Instrument , issued by the Thai Entities or offered in Thailand

Category of Securities	Market Vale	%NAV
(A) Government Bond	7,035,818,757.25	96.64
(B) Securities issued, certified, accepted or avalued , endorsed or guaranteed by a bank established by specific law , commercial bank , finance company	0.00	0.00
(C) Securities whose its issuer,acceptor,aval giver,endorser or guarantor is the company receiving the credit rating at the investment grade level	0.00	0.00
(D)* Securities whose its issuer,acceptor,aval giver,endorser or guarantor is the company receiving the credit rating at the lower than the investment grade level or without credit rating	0.00	0.00

Remark \* The marketvalue and % NAV under Item ( D ) above is inclusive of the instrument receiving the credit rating at the level of investment Grade

-The Upper Limit of the category (D) in which the Management Company is likely to invest 15.00 % NAV

**Details of Instruments and the Ranking of Credit of respective Instruments in the Portfolio**

**UOB Sure Daily Open-ended Fund**

As of June 30, 2024

Type	Securities	Issuer	Guarantor/Acceptor/ Endorser	Maturity Date	Rating	Face Value	Market Value
<b>Government Bond</b>							
	CB24704B	BANK OF THAILAND		04-Jul-2024	-	1,544,000,000.00	1,543,708,175.71
	CB24718A	BANK OF THAILAND		18-Jul-2024	-	890,000,000.00	889,088,988.27
	CB24725A	BANK OF THAILAND		25-Jul-2024	-	30,000,000.00	29,957,157.16
	CB24801B	BANK OF THAILAND		01-Aug-2024	-	550,000,000.00	548,985,880.19
	CB24808A	BANK OF THAILAND		08-Aug-2024	-	840,000,000.00	838,093,509.48
	CB24815A	BANK OF THAILAND		15-Aug-2024	-	300,000,000.00	299,177,466.88
	CB24822A	BANK OF THAILAND		22-Aug-2024	-	550,000,000.00	548,184,233.59
	CB24905B	BANK OF THAILAND		05-Sep-2024	-	290,000,000.00	288,793,712.62
	CB24912A	BANK OF THAILAND		12-Sep-2024	-	610,000,000.00	607,206,848.50
	CB24919A	BANK OF THAILAND		19-Sep-2024	-	1,300,000,000.00	1,293,451,238.66
	CB24926A	BANK OF THAILAND		26-Sep-2024	-	150,000,000.00	149,171,546.19
						<b>Total</b>	<b><u>7,035,818,757.25</u></b>

**Portfolio Turnover Ratio (PTR)**

**UOB Sure Daily Open-ended Fund**

**For the period of July 1, 2023 to June 30, 2024**

83.89%
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**Credit rating of the bank or financial institution**

**UOB Sure Daily Open-ended Fund**

**As of June 30, 2024**

Bank of deposit	Credit ratings by international institution	Credit ratings by domestic institution
United Overseas Bank (Thai) Pcl.	Baa1 (Moody)	AAA (Fitch)

### List of Soft Commission

No.	Brokerage	Soft Commission	Reason for receiving
-	- None -	-	-



### **List of Connected Person with transaction**

**For the period of July 1, 2023 to June 30, 2024**

List of Connected Persons who had transactions with Fund
-None-

Remark :

The investors can verify the Connected Persons' transactions of fund directly at

UOB Asset Management (Thailand) Co., Ltd. or through the website of the Company ([www.uobam.co.th](http://www.uobam.co.th))

or The Securities and Exchange Commission ([www.sec.or.th](http://www.sec.or.th))

**UOB Sure Daily Open-ended Fund**

**Recording the value of a debt instrument or claim as zero “0” (set-aside)**

**(In the case that the mutual fund company records the value of a debt instrument as “0”,  
or that issuers of the debt instruments may be unable to pay the debt )**

<b>Type</b>	<b>Issuer</b>	<b>Face Value (Baht)</b>	<b>Date of Recording the value as “0”</b>	<b>Maturity Date</b>	<b>Note</b>
-	-None-	-	-	-	-

**Pay in kind (if any)**

-None-
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**Report on non-compliance of investment limit**

**UOB Sure Daily Open-ended Fund**

**For the period of July 1, 2023 to June 30, 2024**

Date	Fund Name	Ratio at the end of the day (%NAV)	Ratios of the project (%NAV)	cause	performance
-	-None-	-	-	-	-

## **Voting right and voting right exercising**

Investors should examine guidance on voting right and voting right exercising via Asset

Management Website : <http://www.uobam.co.th>

**Information on the exceeding of 1/3 unit holding**

**UOB Sure Daily Open-ended Fund**

**As of June 30, 2024**

-None-
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Remark :

The investor can verify the information on the exceeding of 1/3 unit holding through the website of the company  
([www.uobam.co.th](http://www.uobam.co.th))

**The amendment to the commitment**

**UOB Sure Daily Open-ended Fund**

**For the period of July 1, 2023 to June 30, 2024**

Revised matter	Reason for the amendment	Approval date	Effective date
Trustee	Change of address of the fund supervisor (Trustee)	September 25, 2023	September 25, 2023
Dissolution/Termination of the Project	Comply with Announcement No.Tor.Nor. 11/2564	September 25, 2023	September 25, 2023
Management Company Registrar of Investment Units	Change of address	February 29, 2024	March 1, 2024

**UOB SURE DAILY OPEN-ENDED FUND**

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**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024**



## INDEPENDENT AUDITOR'S REPORT

To The Unitholders and Managing Company of  
UOB Sure Daily Open-ended Fund

### Opinion

I have audited the financial statements of UOB Sure Daily Open-ended Fund (The Fund), which comprise the statement of financial position and the statement of detail of investments as at June 30, 2024, the statement of comprehensive income and statement of changes in net assets for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of UOB Sure Daily Open-ended Fund as at June 30, 2024, its financial performance and its changes in net assets for the year then ended in accordance the Accounting Guidance for Mutual Funds and Provident Funds issued by the Association of Investment Management Companies and approved by the Securities and Exchange Commission of Thailand.

### Basis for Opinion

I conducted my audit in accordance with Thai Standards on Auditing. My responsibilities under those standards are further describe in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Fund in accordance with the Code of Ethics for Professional Accountants including Independence Standards issued by the Federation of Accounting Professions (Code of Ethics for Professional Accountants) that are relevant to my audit of the financial statements, and I have fulfilled my other ethical responsibilities in accordance with the Code of Ethics for Professional Accountants. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and my auditor's report thereon. The annual report is expected to be made available to me after the date of this auditor's report.

My opinion on the financial statements does not cover the other information and I will not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

When I read the annual report, if I conclude that there is a material misstatement therein, I am required to communicate the matter to management in order management to correct the misstatement.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance the Accounting Guidance for Mutual Funds and Provident Funds issued by the Association of Investment Management Companies and approved by the Securities and Exchange Commission of Thailand, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Fund or to cease operations, or has no realistic alternative but to do so.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Standards on Auditing, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Fund to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

The engagement partner responsible for the audit resulting in this independent auditor's report is Ms.Thanyaphorn Tangthanopajai.

(Ms.Thanyaphorn Tangthanopajai)

Certified Public Accountant

Registration No. 9169

Dharmniti Auditing Company Limited

Bangkok, Thailand

August 23, 2024



**UOB SURE DAILY OPEN-ENDED FUND**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT JUNE 30, 2024**

		Baht	
	Note	2024	2023
<u>Assets</u>			
Investments in securities, at fair value	2.3, 3	7,035,818,757.25	6,118,232,430.99
Cash at banks	5, 10	245,193,706.29	251,785,501.39
Receivables from investments			
Accrued interest receivable		2,540,006.84	1,410,505.82
Total assets		<u>7,283,552,470.38</u>	<u>6,371,428,438.20</u>
<u>Liabilities</u>			
Accrued expenses	10	2,270,981.49	1,991,053.05
Other liabilities		464,625.86	287,730.61
Total liabilities		<u>2,735,607.35</u>	<u>2,278,783.66</u>
Net assets		<u>7,280,816,863.03</u>	<u>6,369,149,654.54</u>
<u>Net Assets</u>			
Capital received from unitholders			
Par value of Baht 10 each		5,473,601,060.36	4,879,283,502.36
Retained earnings			
Retained earnings from operations	8	2,692,145,612.29	2,571,825,692.62
Equalization account	2.7	(884,929,809.62)	(1,081,959,540.44)
Net assets		<u>7,280,816,863.03</u>	<u>6,369,149,654.54</u>
Net assets value per unit calculated by types			
of unitholders as follow:	2.5		
UOBSD		13.3016	13.0534
UOBSD-SSF		13.3021	13.0542
Investment units sold at end of year (units)			
Classified by types of unitholders as follow:			
UOBSD		533,576,630.1996	479,738,604.9194
UOBSD-SSF		13,783,475.8368	8,189,745.3166
Total		<u>547,360,106.0364</u>	<u>487,928,350.2360</u>

Notes to financial statements form an integral part of these statements.

**UOB SURE DAILY OPEN-ENDED FUND**  
**STATEMENT OF DETAIL OF INVESTMENTS**  
**AS AT JUNE 30, 2024**

Detail of investments classified by asset classes

<u>Security Name</u>	<u>Coupon</u> Rate (%)	<u>Maturity</u> (date)	<u>Principals</u> (Baht)	<u>Fair Value</u> (Baht)	<u>Percent of</u> Investment (%)
<u>Security Name</u>					
Bank of Thailand - CB24704B	-	04/07/24	1,544,000,000.00	1,543,708,175.71	21.94
Bank of Thailand - CB24718A	-	18/07/24	890,000,000.00	889,088,988.27	12.64
Bank of Thailand - CB24725A	-	25/07/24	30,000,000.00	29,957,157.16	0.44
Bank of Thailand - CB24801B	-	01/08/24	550,000,000.00	548,985,880.19	7.80
Bank of Thailand - CB24808A	-	08/08/24	840,000,000.00	838,093,509.48	11.91
Bank of Thailand - CB24815A	-	15/08/24	300,000,000.00	299,177,466.88	4.25
Bank of Thailand - CB24822A	-	22/08/24	550,000,000.00	548,184,233.59	7.79
Bank of Thailand - CB24905B	-	05/09/24	290,000,000.00	288,793,712.62	4.10
Bank of Thailand - CB24912A	-	12/09/24	610,000,000.00	607,206,848.50	8.63
Bank of Thailand - CB24919A	-	19/09/24	1,300,000,000.00	1,293,451,238.66	18.38
Bank of Thailand - CB24926A	-	26/09/24	150,000,000.00	149,171,546.19	2.12
Total Bonds				<u>7,035,818,757.25</u>	<u>100.00</u>
Total Investments (At cost : Baht 7,035,677,659.15)				<u>7,035,818,757.25</u>	<u>100.00</u>

Notes to financial statements form an integral part of these statements.

**UOB SURE DAILY OPEN-ENDED FUND**  
**STATEMENT OF DETAIL OF INVESTMENTS**  
**AS AT JUNE 30, 2023**

Detail of investments classified by asset classes

<u>Security Name</u>	<u>Coupon</u> <u>Rate</u> (%)	<u>Maturity</u> (date)	<u>Principals</u> (Baht)	<u>Fair Value</u> (Baht)	<u>Percent of</u> <u>Investment</u> (%)
<u>Security Name</u>					
Bank of Thailand - CB23706B	-	06/07/23	700,000,000.00	699,863,862.10	11.44
Bank of Thailand - CB23713A	-	13/07/23	700,000,000.00	699,675,657.20	11.44
Bank of Thailand - CB23720A	-	20/07/23	600,000,000.00	599,558,691.95	9.80
Bank of Thailand - CB23727A	-	27/07/23	564,000,000.00	563,375,552.56	9.21
Bank of Thailand - CB23803B	-	03/08/23	600,000,000.00	599,099,774.62	9.79
Bank of Thailand - CB23810A	-	10/08/23	570,000,000.00	568,921,387.40	9.30
Bank of Thailand - CB23817A	-	17/08/23	620,000,000.00	618,598,070.35	10.11
Bank of Thailand - CB23824A	-	24/08/23	600,000,000.00	598,406,435.47	9.78
Bank of Thailand - CB23831A	-	31/08/23	75,000,000.00	74,768,208.31	1.22
Bank of Thailand - CB23907B	-	07/09/23	600,000,000.00	597,994,669.93	9.77
Bank of Thailand - CB23914A	-	14/09/23	150,000,000.00	149,428,895.04	2.44
Bank of Thailand - CB23921A	-	21/09/23	350,000,000.00	348,541,226.06	5.70
Total Bonds				<u>6,118,232,430.99</u>	<u>100.00</u>
Total Investments (At cost : Baht 6,118,190,346.58 )				<u>6,118,232,430.99</u>	<u>100.00</u>

Notes to financial statements form an integral part of these statements.

**UOB SURE DAILY OPEN-ENDED FUND**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED JUNE 30, 2024**

		Baht	
	Note	2024	2023
Income	2.2		
Interest income	10	129,833,624.70	58,715,407.95
Total income		129,833,624.70	58,715,407.95
Expenses	2.2		
Management fee	6, 10	3,421,045.59	3,445,088.47
Trustee fee	6	1,128,945.00	1,136,879.11
Registrar fee	6, 10	4,105,254.52	4,134,105.85
Professional fee		74,000.00	74,000.00
Other expenses		91,500.00	78,100.00
Total expenses		8,820,745.11	8,868,173.43
Net income		121,012,879.59	49,847,234.52
Net gain (loss) from investments			
Net realized gain (loss) from valuation	2.2	(162,212.34)	(512.46)
Net unrealized gain (loss) from valuation	2.2	99,013.69	(192,747.65)
Total net realized and unrealized gain from investments		(63,198.65)	(193,260.11)
Increase (decrease) in net assets from operations			
before income tax		120,949,680.94	49,653,974.41
Less Income tax		629,761.27	294,539.97
Increase (decrease) in net assets resulting from operations			
after income tax		120,319,919.67	49,359,434.44
Classified by types of unitholders as follow:			
UOBSD		117,543,235.43	48,696,609.47
UOBSD-SSF		2,776,684.24	662,824.97
Total		120,319,919.67	49,359,434.44

Notes to financial statements form an integral part of these statements.

**UOB SURE DAILY OPEN-ENDED FUND**  
**STATEMENT OF CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Baht	
	2024	2023
Increase (Decrease) in net assets resulting from operations		
Net income from investments	120,319,919.67	49,359,434.44
Increase in fund received from unitholders during the year	15,694,738,801.92	3,237,284,760.92
Decrease in fund received from unitholders during the year	(14,903,391,513.10)	(2,908,120,585.61)
Net increase (decrease) in net assets during the year	911,667,208.49	378,523,609.75
Net assets at beginning of year	6,369,149,654.54	5,990,626,044.79
Net assets at end of year	7,280,816,863.03	6,369,149,654.54

	Units	
Changes in the number of fund units		
(Baht 10 per unit)		
Fund units at beginning of year	487,928,350.2360	462,456,323.0507
<u>Plus</u> Issue of fund units at beginning the year	1,188,905,306.7856	249,312,021.7024
<u>Less</u> Redemption of fund units at during the year	(1,129,473,550.9852)	(223,839,994.5171)
Fund units at end of year	547,360,106.0364	487,928,350.2360

Notes to financial statements form an integral part of these statements.



**UOB SURE DAILY OPEN-ENDED FUND  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024**

**1. NATURE OF UOB SURE DAILY OPEN-ENDED FUND**

UOB Sure Daily Open-ended Fund is an open-end fixed income fund, without expiry date and no dividend payout policy, established on May 10, 2006, authorized capital of the Fund is Baht 40,000 million, consisted of 4,000 million units of Baht 10 each.

The Fund is managed by UOB Asset Management (Thailand) Company Limited. The investments policy of the Fund is to invest in debt instruments such as treasury bills, government bond, debt instruments issued by Bank of Thailand and enterprises guaranteed by the Ministry of Finance, and deposits at Banks. Nevertheless, the Fund will not invest in securities offer in the foreign countries, structured notes and derivatives.

Standard Chartered Bank (Thai) Public Company Limited is the Fund's trustee.

UOB Asset Management (Thailand) Company Limited is the Fund's registrar.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**2.1 Basis for the preparation of financial statements**

These financial statements are prepared in accordance with the Accounting Guidance for Mutual Funds and Provident funds issued by the Association of Investment Management Companies and approved by the Securities and Exchange Commission of Thailand. While for those matters not covered by the Accounting Guidance, the entity is to follow the financial reporting standards issued by TFAC that are effective in that financial reporting period.

The financial statements of the Fund have been prepared in Thai language and expressed in Thai Baht. Such financial statements have been prepared for domestic reporting purpose. For the convenience of the readers not conversant with the Thai language, an English version of financial statements has been translated from the Thai version of financial statements.

**2.2 Recognition of revenues and expenses**

**2.2.1 The fund recognizes revenues on an accrual basis as follows :-**

Interest income is recognized on the accrual time with effective rate basis.

Interest income arising from amortization of premium or discount of debt instrument is calculated by the effective rate basis.

Gain or loss on sale of investments is recognized on trade date and the cost of investments is calculated by the weighted average cost basis.

Unrealized gain (loss) from valuation of investments is recognized as income or expense in the statement of comprehensive income.

**2.2.2 Other income and expenses are recognized on an accrual basis.**

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**UOB SURE DAILY OPEN-ENDED FUND**  
**NOTES TO FINANCIAL STATEMENTS (CONT.)**  
**FOR THE YEAR ENDED JUNE 30, 2024**

**2.3 Valuation of investments**

**Initial recognition**

At initial recognition, the Fund recognized investments as assets at fair value at the date on which the Fund has the right on investments.

**Subsequently measurement**

Investments in the local debt investment is stated at fair value by calculating from the return rate announced by Thai Bond Market Association (Thai BMA), respectively, as follows:

- (1) Executed price or yield.
- (2) Average quoted price or yield, or firm quoted price or yield from Market Maker.
- (3) Price or yield calculated from the model.

The fair value of bills of exchange, treasury bills, debentures and bonds which the maturity dates are less than 90 days, are calculated from the yield-rate quoted on The Thai Bonds Market Association for the securities that have 90 days maturity leftover or the yield-rate from the acquisition of securities that have a maturity within 90 days from the date of investment. The fair value of securities and other assets will be set up taking into consideration the best representation of the fair value of those securities and other assets.

**2.4 Financial instruments**

**Classification and measurement of financial assets and financial liabilities**

Financial assets are classified as financial assets measured at fair value through profit and loss and measured subsequently of financial assets at fair value, with net change in fair value recognized in the statement of comprehensive income.

All financial liabilities are classified as financial liabilities measured subsequently at amortized cost.

**2.5 Net assets value per unit**

Net assets value per unit is computed by dividing net assets value by the number of fund units outstanding at the end of the year.

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**UOB SURE DAILY OPEN-ENDED FUND**  
**NOTES TO FINANCIAL STATEMENTS (CONT.)**  
**FOR THE YEAR ENDED JUNE 30, 2024**

**2.6 Related party transactions**

Related parties of the Fund comprise enterprises and individuals who directly or indirectly own a voting interest of at least 10 percent in the Fund or individual management personnel who are responsible for the management of the Fund, determining its policies or making decisions as to how to achieve the Fund's objectives, together with their spouses and dependents.

In addition, related parties include enterprises and individuals that control or are controlled by the Fund or significantly influence or are significantly influenced by the Fund.

**2.7 Equalization account**

A portion of the proceeds from issuance or redemption of fund units, equivalents to the amount of undistributed retained earnings on the date of transactions of the amounts of unit issued or redeemed, is recorded in "Equalization account".

**2.8 Accounting judgements and estimates**

Preparation of financial statements in conformity with the accounting guidance requires management to make judgements and estimates that affect the reported amounts of assets, liabilities, revenues, expenses and disclosure of contingent assets and liabilities. Actual results may differ from those estimates.

**2.9 Income tax**

According to the Revenue Code Additional Amendment Act (No. 52) announced in the Royal Gazette on May 22, 2019 effective August 20, 2019 onward, the Fund has to pay income tax for the assessed income under Section 40 (4) (kor) of the Revenue Code from the investment of mutual fund such as bond interest, saving interest, debenture interest, bill interest and difference between redeem price and bill selling price or debt instruments that the company or corporate partnership or other juristic entity is the issuer and first seller at the price below the redeem price, by paying at the income tax rate 15 percent of income before deducting any expenses.

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**UOB SURE DAILY OPEN-ENDED FUND**  
**NOTES TO FINANCIAL STATEMENTS (CONT.)**  
**FOR THE YEAR ENDED JUNE 30, 2024**

**3. INVESTMENTS**

The investments of the Fund at June 30, 2024 and 2023 were as follows:

	Baht			
	2024		2023	
	Cost	Fair value	Cost	Fair value
BOT Bonds	7,035,677,659.15	7,035,818,757.25	6,118,190,346.58	6,118,232,430.99
Total investments	7,035,677,659.15	7,035,818,757.25	6,118,190,346.58	6,118,232,430.99

**4. INVESTMENTS TRADING INFORMATION**

The Fund had purchase and sale of investments during the years as follow:

	Baht	
	2024	2023
Purchase of investments	27,862,378,127.25	24,730,502,583.51
Sale of investments	27,070,363,818.20	24,101,998,188.03

**5. CASH AT BANKS**

Cash at banks of the Fund at June 30, 2024 and 2023 were comprised of :-

	2024		2023	
	Coupon rate	Amount	Coupon rate	Amount
	%	Baht	%	Baht
<u>Saving Accounts</u>				
Standard Chartered Bank (Thai) Plc.	0.10	507,260.24	0.10	209,071.90
United Overseas Bank (Thai) Plc.	1.15	244,686,446.05	0.80	251,576,429.49
Total		245,193,706.29		251,785,501.39

**6. MANAGEMENT, TRUSTEE AND REGISTRAR FEES**

Management fee is charged at 0.05 percent per annum of the net assets value of the Fund.

Trustee fee is charged at 0.0165 percent per annum of the net assets value of the Fund.

Registrar fee is charged at 0.06 percent per annum of the net assets value of the Fund.

The fees are calculated on a daily basis and based on the net assets value at the end of the day.

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**UOB SURE DAILY OPEN-ENDED FUND**  
**NOTES TO FINANCIAL STATEMENTS (CONT.)**  
**FOR THE YEAR ENDED JUNE 30, 2024**

**7. UNREALIZED GAIN (LOSS) ON INVESTMENTS**

Unrealized gain (loss) on investments were comprised consisted of :-

	Baht	
	2024	2023
Reversed transaction of unrealized (gain) loss on investments at the beginning of the period	(42,084.41)	(234,832.06)
Unrealized gain (loss) on investments at the end of the period	141,098.10	42,084.41
Unrealized gain (loss) on investments	99,013.69	(192,747.65)

**8. RETAINED EARNINGS**

Retained earnings for the years ended June 30, 2024 and 2023 were comprised of :-

	Baht	
	2024	2023
Retained earnings, at the beginning of the year (Accumulated since May 10, 2006)		
Net income from investment	2,568,664,259.72	2,519,111,565.17
Net realized gain (loss) on investments	3,119,348.49	3,119,860.95
Net unrealized gain (loss) on investments	42,084.41	234,832.06
Total retained earnings at beginning of year	2,571,825,692.62	2,522,466,258.18
Increase (Decrease) in net assets resulting from operations during the year	120,319,919.67	49,359,434.44
Retained earnings at end of year	2,692,145,612.29	2,571,825,692.62

**UOB SURE DAILY OPEN-ENDED FUND**  
**NOTES TO FINANCIAL STATEMENTS (CONT.)**  
**FOR THE YEAR ENDED JUNE 30, 2024**

**9. DISCLOSURE OF FINANCIAL INSTRUMENTS**

**9.1 Accounting policies for financial instruments**

The details of the significant accounting policies, method used, including a basis on the recognition of income and expense for financial assets and financial liabilities are disclosed in Note 2.

**9.2 Financial risk management for financial instruments**

The fund manages its exposure financial risk on financial assets from investment by its investment policy and management and control system. The Fund does not use any derivative instruments for hedging.

**9.3 Fair value**

Fair value is the price that will be received from sale of asset or it's the price that will be paid for transfer of a liability to other persons, provided that it's a normal transaction between the buyer and the seller (market participant) at the measurement date. The Fund uses a quoted market price in an active market to measure the fair value of assets and liabilities that are required by related accounting guidance to measure at fair value, except in the absence of an active market for similar assets or liabilities, or a quoted market price cannot be obtained in an active market. The Fund estimates the fair value by using appropriate valuation techniques for each situation and try to use as much observable information as possible related to the asset or liability which is measured at fair value.

Financial instruments measured at fair value classified by the estimation method. The difference of the hierarchy of information level can be presented as follows:

Level 1 - Use of quoted market prices (no adjustment required) in an observable active market for such assets or liabilities

Level 2 - Use of other observable inputs for such assets or liabilities, whether directly (such as market data) or indirectly (such as calculated from market prices)

Level 3 - Use of unobservable inputs for such assets or liabilities (information that cannot be observed)



**UOB SURE DAILY OPEN-ENDED FUND**  
**NOTES TO FINANCIAL STATEMENTS (CONT.)**  
**FOR THE YEAR ENDED JUNE 30, 2024**

As at June 30, 2024, the Fund had the assets that were measured at fair value using different levels of inputs as follows :-

	Baht			
	Level 1	Level 2	Level 3	Total
<u>Assets</u>				
Debt instruments	-	7,035,818,757.25	-	7,035,818,757.25

As at June 30, 2023, the Fund had the assets that were measured at fair value using different levels of inputs as follows :-

	Baht			
	Level 1	Level 2	Level 3	Total
<u>Assets</u>				
Debt instruments	-	6,118,232,430.99	-	6,118,232,430.99

Various investments are derived from explicitly referenced market prices in an active market and classified as Level 1, consisting of liquid listed equity instruments and derivatives traded in officially established markets. The Fund will not adjust the quoted prices for these instruments.

Financial instruments traded in markets that are not considered to be liquid but have been valued at an explicit reference market price. Trading quotations by traders or alternative pricing sources backed by observable data are classified as Level 2. These financial instruments comprised of private equity instruments that are among the most attractive to investors and derivatives in the market directly traded.

Investments classified as Level 3 contain important information that cannot be observed due to infrequent trading. Equity instruments level 3 contain information on credit risk and expected damages for the equity instruments. The main data entered into the fund valuation model for this investment consists of the ratio of market price to net profit income and discounted cash flow.





**UOB SURE DAILY OPEN-ENDED FUND**  
**NOTES TO FINANCIAL STATEMENTS (CONT.)**  
**FOR THE YEAR ENDED JUNE 30, 2024**

**9.4 Interest rate risk**

The Fund's exposure to interest rate risk relates primarily to its investments in the debt instruments, which changes in the rate of return affect the prices of these debt instruments held by the Fund to move in the opposite direction. For example, when the market rate of return decreases, the price of bonds will be higher and the Fund will receive return in the form of capital gain. However, when the market rate of return increases, the price of bonds will be lower and the Fund will incur loss. Therefore, the longer the maturity of the instruments, the greater is the impact of changes in the rate of return.

As at June 30, 2024 the Fund had significant financial assets classified by types of interest rates as follows :-

	Baht			
	Floating rate	Fixed rate	No interest	Total
<u>Financial assets</u>				
Investment	7,035,818,757.25	-	-	7,035,818,757.25
Cash at bank	245,193,706.29	-	-	245,193,706.29
<u>Financial liabilities</u>				
Accrued expenses	-	-	2,270,981.49	2,270,981.49
Other liabilities	-	-	464,625.86	464,625.86

As at June 30, 2023, the Fund had significant financial assets classified by types of interest rates as follows :-

	Baht			
	Floating rate	Fixed rate	No interest	Total
<u>Financial assets</u>				
Investment	6,118,232,430.99	-	-	6,118,232,430.99
Cash at bank	251,785,501.39	-	-	251,785,501.39
<u>Financial liabilities</u>				
Accrued expenses	-	-	1,991,053.05	1,991,053.05
Other liabilities	-	-	287,730.61	287,730.61

**9.5 Market risk**

The Fund's market risk relates primarily to investments in the debt instruments whose returns fluctuate in line with the economy, political situation, money markets. These circumstances may have positive or negative effects on the performance of the companies issuing securities depending on how sensitive the business types of the issuers are linked to the volatility of the markets and result in the price of these securities to be higher or lower.





**UOB SURE DAILY OPEN-ENDED FUND**  
**NOTES TO FINANCIAL STATEMENTS (CONT.)**  
**FOR THE YEAR ENDED JUNE 30, 2024**

**9.6 Exchange rate risk**

The Fund has no financial assets or liabilities denominated in foreign currencies. Therefore, there is no exchange rate risk.

**9.7 Credit risk**

The Fund is exposed to the risk of non-performance of the obligations under the financial instruments by the contractual parties. As the Fund has accounts receivable from investments that are in the normal business of the fund, it does not anticipate material loss from such debt collection. However, the Fund plans to reduce credit risk by entering into invest in government bonds and bank of Thailand bonds or transactions with the parties who have sound financial position or the securities whose issuers have passed the selection process by maintaining an investment grade credit rating.

**9.8 Liquidity risk**

The Fund's liquidity risk arises from the risk that a given security cannot be traded at the preset amount and price within a reasonable period and requires raising or lowering the price to allow the trade to take place resulting in lower return than expected. Only the debt instruments held to maturity will not have this type of risk.

The Fund may also invest in the debt instruments with higher trading volume that will reduce the liquidity risk and it may spread the maturity of the instruments to avoid the concentration of investment to support the redemption of units. The Fund will hold a fund's portfolio duration at any one time not exceeding one year.

The maturity dates of financial instruments from the statement of financial position as at June 30, 2024 are as follows :-

	Due at Maturity (Baht)					Total
	Not specified	Due at call	Within 1 year	1 - 5 years	Over 5 years	
<b><u>Financial assets</u></b>						
Investment	-	-	7,035,818,757.25	-	-	7,035,818,757.25
Cash at bank	-	245,193,706.29	-	-	-	245,193,706.29
Interest receivable	-	-	2,540,006.84	-	-	2,540,006.84
<b><u>Financial liabilities</u></b>						
Accrued expenses	-	-	2,270,981.49	-	-	2,270,981.49
Other liabilities	-	-	464,625.86	-	-	464,625.86



**UOB SURE DAILY OPEN-ENDED FUND**  
**NOTES TO FINANCIAL STATEMENTS (CONT.)**  
**FOR THE YEAR ENDED JUNE 30, 2024**

The maturity dates of financial instruments from the statement of financial position date as at June 30, 2023 are as follows :-

	Due at Maturity (Baht)					Total
	Not specified	Due at call	Within 1 year	1 - 5 years	Over 5 years	
<u>Financial assets</u>						
Investment	-	-	6,118,232,430.99	-	-	6,118,232,430.99
Cash at bank	-	251,785,501.39	-	-	-	251,785,501.39
Interest receivable	-	-	1,410,505.82	-	-	1,410,505.82
<u>Financial liabilities</u>						
Accrued expenses	-	-	1,991,053.05	-	-	1,991,053.05
Other liabilities	-	-	287,730.61	-	-	287,730.61

#### 10. RELATED PARTY TRANSACTIONS

During the years, the Fund had business transactions with the management company and other enterprises, which have the same shareholders and/or directors as the management company.

Such transactions for the years ended June 30, 2024 and 2023 are summarized as follows :-

		Baht	
	Pricing policy	2024	2023
<u>Transactions during the year</u>			
United Overseas Bank (Thai) Plc.			
Interest Income	Market price	4,129,720.97	1,963,432.81
UOB Asset Management (Thailand) Company Limited			
Management fee	The basis stated in the prospectus	3,421,045.59	3,445,088.47
Registrar Fee	The basis stated in the prospectus	4,105,254.52	1,136,879.11
<u>Outstanding balances, at end of year</u>			
United Overseas Bank (Thai) Plc.			
Cash at bank - Saving account		244,686,446.05	251,576,429.49
Accrued interest		2,539,954.05	1,410,487.84
UOB Asset Management (Thailand) Company Limited			
Accrued management fee		979,775.49	854,063.90
Accrued registrar fee		1,175,730.52	1,024,876.67

**UOB SURE DAILY OPEN-ENDED FUND**  
**NOTES TO FINANCIAL STATEMENTS (CONT.)**  
**FOR THE YEAR ENDED JUNE 30, 2024**

**11. CAPITAL MANAGEMENT**

The Fund's objectives in managing capital are to maintain the Fund's ability to continue as a going concern and maintain appropriate capital structure in order to provide returns for unitholders in accordance with the fund establishment conditions.

**12. APPROVAL OF FINANCIAL STATEMENTS**

These financial statements were authorized for issue by the authorized persons of the management company of the Fund on August 23, 2024.



ชำระค่าไปรษณีย์มาแล้ว  
ใบอนุญาติเลขที่ 33/2540  
ปลณ. ยานนาวา

เหตุผลที่ยังไม่ชำระเงินได้
<input type="checkbox"/> 1. ค่าหัวไม่ชัดเจน
<input type="checkbox"/> 2. ไม่มีเลขที่ใบกำกับค่าหัว
<input type="checkbox"/> 3. ไม่ยอมรับ
<input type="checkbox"/> 4. ไม่มีผู้รับตามค่าหัว
<input type="checkbox"/> 5. ไม่มารับภายในกำหนด
<input type="checkbox"/> 6. เกิดการ
<input type="checkbox"/> 7. ย้ายไปทราบที่อื่น
<input type="checkbox"/> 8. อื่นๆ .....
ลงชื่อ .....

UOB Asset Management (Thailand) Co.,Ltd.

23A, 25 Floor, Asia Centre Building, 173/27-30, 31-33 South Sathon Road, Thungmahamek, Sathon, Bangkok 10120, Thailand

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