

# **UTI GOLDFINCH FUNDS PLC**

**An open-ended investment company with variable capital incorporated with limited liability in Ireland under the Companies Act 2014 (as amended) with registration number 541549 and established as an Undertaking for Collective Investment in Transferable Securities pursuant to the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011 (as amended) and the Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2019 (the Central Bank “UCITS Regulations”).**

**Condensed Interim Report and Unaudited Financial Statements  
for the financial period ended 30 April 2026**

# UTI GOLDFINCH FUNDS PLC

Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026

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# UTI GOLDFINCH FUNDS PLC

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## General Information

### Board of Directors

Praveen Jagwani\* (Indian)  
Tain Huei Hsia\*\* (United States, Irish)  
Simon McDowell\*\* (Irish)<sup>(1)</sup>

All of the Directors are non-executive.

### Registered Office

33 Sir John Rogerson's Quay  
Dublin 2  
Ireland

### Administrator, Registrar and Transfer Agent

Citibank Europe plc  
1 North Wall Quay  
Dublin 1  
Ireland

### Company Secretary

Tudor Trust Limited  
33 Sir John Rogerson's Quay  
Dublin 2  
Ireland

### Irish Legal Adviser

Dillon Eustace LLP  
33 Sir John Rogerson's Quay  
Dublin 2  
Ireland

### Swiss Representative and Paying Agent\*\*\*

CACEIS Bank  
Montrouge  
Zurich Branch / Switzerland  
Bleicherweg 7  
CH-8027 Zurich  
Switzerland

### Investment Adviser

UTI Asset Management Company Limited  
UTI - Tower, "Gn" Block  
Bandra Kurla Complex  
Mumbai - 400051  
India

### Promoter, Investment Manager and Distributor

UTI International (Singapore) Private Limited  
3 Church Street  
Samsung Hub Building #22-01  
Singapore, 049483

### Auditors

Ernst & Young Chartered Accountants  
Harcourt Centre  
Harcourt Street  
Dublin 2  
Ireland

### Depository

Citi Depository Services Ireland  
Designated Activity Company (DAC)  
1 North Wall Quay  
Dublin 1  
Ireland

### Manager

Waystone Management Company (IE) Limited  
35 Shelbourne Road  
4th Floor, Ballsbridge  
Dublin, D04 A4E  
Ireland

<sup>(1)</sup> Chairman.

\* Connected with the Investment Manager and Distributor.

\*\* Independent Director.

\*\*\* The prospectus, the articles of association, the simplified prospectus, the Key Investor Information Document (KIID), the annual report and semi-annual reports as well as a list containing all purchases and sales which have been made during the reporting period can be obtained free of charge from the Swiss Representative.

UTI India Sovereign Bond UCITS ETF is not registered with the FINMA in Switzerland.

# UTI GOLDFINCH FUNDS PLC

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## Background to the Company

UTI Goldfinch Funds Plc (the “Company”) is structured as an open-ended investment company with variable capital incorporated with limited liability in Ireland under the Companies Act 2014 with registration number 541549 and established as an Undertaking for Collective Investment in Transferable Securities pursuant to the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011 as amended and the Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2019 (the Central Bank “UCITS Regulations”). The Company was incorporated on 27 March 2014 and commenced trading on 16 July 2015.

The registered office of the Company is 33 Sir John Rogerson’s Quay, Dublin 2, Ireland.

The Company is structured as an umbrella fund, which may ultimately consist of different funds, each comprising one or more share classes. During the financial period, the Company had four funds in operation namely the UTI India Dynamic Equity Fund, UTI India Balanced Fund, UTI India Sovereign Bond UCITS ETF and UTI India Innovation Fund (individually the “Fund” collectively the “Funds”), which are denominated in USD. UTI India Sovereign Bond UCITS ETF was launched on 1 November 2021, listed on Euronext Dublin (ISE) and Euronext Amsterdam (AEX) on 4 November 2021 and cross listed on Borsa Italiana (listed in EUR) on 30 September 2024. UTI India Balanced Fund terminated on 30 December 2025.

## UTI India Dynamic Equity Fund

### Investment objective and investment policy

The investment objective of the Fund is to achieve medium to long-term growth through investment primarily in growth oriented Indian stocks, which are listed on the Mumbai Stock Exchange and the National Stock Exchange in India. The Fund intends to achieve its investment objective by investing primarily in a diversified portfolio of equities and equity related securities of (i) large, mid and small-cap companies that have their registered office in India and are listed on recognised exchanges worldwide, (ii) large, mid and small-cap companies that exercise a preponderant part of their economic activity in India and are listed on recognised exchanges worldwide and/or (iii) large, mid and small-cap companies whose equity and equity related securities are listed, traded or dealt in on Indian stock exchanges listed in Appendix II of the Prospectus.

The share classes and the launch dates of these share classes are detailed below:

Name of the Fund	Launch Date	Share Class
UTI India Dynamic Equity Fund	15 July 2015	USD Institutional Accumulating
	15 July 2015	USD Retail Accumulating
	24 July 2015	EUR Institutional Accumulating
	29 August 2016	EUR Retail Accumulating
	14 March 2017	GBP RDR Accumulating
	06 June 2017	USD RDR Accumulating
	10 October 2019	USD RDR II Distributing
	01 November 2019	GBP RDR II Accumulating
	31 January 2020	EUR RDR Accumulating
	20 July 2020	GBP RDR II Distributing
	20 September 2021	SGD Retail Accumulating

## UTI India Balanced Fund\*

### Investment objective and investment policy

The investment objective of the Fund is to provide moderate growth as well as income using an active asset allocation approach to Indian equity and debt. The Fund aims to achieve a higher return for investors by dynamic asset allocation between debt and equity, which will be done on a quarterly basis. The equity portion of the Fund will invest in a diversified portfolio of stocks, with predominant exposure to large cap companies. The debt portion of the scheme will be invested in high quality fixed income instruments. UTI India Balanced Fund terminated on 30 December 2025.

# UTI GOLDFINCH FUNDS PLC

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## Background to the Company (continued)

### UTI India Balanced Fund\* (continued)

The share classes and the launch dates of these share classes are detailed below:

Name of the Fund	Launch Date	Share Class
UTI India Balanced Fund*	27 April 2018	USD Institutional Distributing <sup>(1)</sup>
	25 May 2018	USD Retail Distributing <sup>(1)</sup>
	28 November 2018	Class C USD Accumulating <sup>(1)</sup>
	28 November 2018	Class C USD Distributing <sup>(1)</sup>
	18 July 2019	USD Retail Accumulating <sup>(1)</sup>
	09 November 2021	EUR Retail Distributing <sup>(1)</sup>

<sup>(1)</sup> Share Class fully redeemed on 30 December 2025.

\* UTI India Balanced Fund terminated on 30 December 2025.

### UTI India Sovereign Bond UCITS ETF

#### Investment objective and investment policy

The investment objective of the Fund is to provide investment results that, before deduction of fees and expenses, closely correspond to the performance of the Reference Index. The Fund is a passively managed ETF which uses a passive investment approach and will invest directly in bonds issued by the Government of India, which may be listed on or dealt in Recognised Exchanges (stock exchanges or regulated markets set out in Appendix II of the prospectus) worldwide, that are constituents of the Reference Index. As the Fund will invest only in fixed income bonds issued by the Government of India which may be listed on or dealt in Recognised Exchanges worldwide, those bonds are required by the Central Bank to be investment grade.

The share class and the launch date of these share classes are detailed below:

Name of the Fund	Launch Date	Share Class
UTI India Sovereign Bond UCITS ETF	01 November 2021	Class A USD Accumulating
	23 March 2026	Class A USD Accumulating Hedged <sup>(3)</sup>

<sup>(3)</sup> Share class launched on 23 March 2026.

### UTI India Innovation Fund

#### Investment objective and investment policy

The investment objective of the Fund is to achieve medium to long-term returns through investment primarily in growth and innovation oriented Indian stocks which are already listed or soon to be listed on a Recognised Exchange. The Fund intends to achieve its investment objective by investing on a permanent basis more than 75% of its Net Asset Value in a diversified portfolio of equities and equity related securities of (i) large, mid and small-cap companies that have their registered office and primary operations in India and which are listed on Recognised Exchanges worldwide, (ii) large, mid and small-cap companies that conduct a significant part of their economic activity in India i.e. more than 50% of their revenues are derived from activities done in India and which are listed or about to be listed on Recognised Exchanges worldwide and/or (iii) large, mid and small-cap companies whose equity and equity related securities are listed, traded or dealt in on any recognised Indian stock exchanges listed in Appendix II of the Prospectus.

The share class and the launch date of these share classes are detailed below:

Name of the Fund	Launch Date	Share Class
UTI India Innovation Fund	21 June 2022	Class C USD Accumulating
	20 June 2022	Class C USD Distributing
	16 June 2022	USD Institutional Accumulating
	21 June 2022	USD Retail Accumulating
	18 Nov 2022	EUR Institutional Accumulating

# **UTI GOLDFINCH FUNDS PLC**

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## **Background to the Company (continued)**

### **Calculation of net asset value of shares**

The Net Asset Value of each Fund or, if there are different Classes within a Fund, each Class will be calculated by the Administrator as at the Valuation Point (being 12 noon Irish time) on each Dealing Day in accordance with the Articles. The Net Asset Value of a Fund shall be determined as at the Valuation Point for the relevant Dealing Day by valuing the assets of the relevant Fund (including income accrued but not collected) and deducting the liabilities of the relevant Fund (including a provision for duties and charges, accrued expenses and fees and all other liabilities).

The Net Asset Value attributable to a Class shall be determined as at the Valuation Point for the relevant Dealing Day by calculating that portion of the Net Asset Value of the relevant Fund attributable to the relevant Class as at the Valuation Point subject to adjustment to take account of assets and/or liabilities attributable to the Class. Accordingly, the Net Asset Value per Share of the different Classes of Shares can differ within each Fund as a result of the declaration/payment of dividends, differing fee and cost structure for each Class of Shares. The Net Asset Value of a Fund will be expressed in the Base Currency of the Fund, or in such other currency as the Directors may determine either generally or in relation to a particular Class or in a specific case.

The Net Asset Value per Share shall be calculated as at the Valuation Point on or with respect to each Dealing Day by dividing the Net Asset Value of the relevant Fund or attributable to a Class by the total number of Shares in issue or deemed to be in issue in the Fund or Class at the relevant Valuation Point and rounding the resulting total to four decimal places.

# UTI GOLDFINCH FUNDS PLC

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## Investment Manager's Report

### Market Commentary

#### Global Events

According to advance estimates of fourth quarter CY2025 by Bureau of Economic Analysis, US Real GDP increased at annual rate of 1.4%. The contributors to the increase in real GDP in the fourth quarter were reflected in increases in consumer spending and investment that were partly offset by decreases in government spending and exports. The quarter brought an end to 2025 that saw a 2.2% increase in GDP. During the first quarter of CY2026, United States real GDP increased at an annualized rate of approximately 2.0%. The increase was driven by investment, exports, consumer spending, and government spending, partly offset by increase in imports. Federal Reserve lowered the federal funds rate target range by 25 basis points in December 2025 and have kept the federal funds rate unchanged to 3.50%–3.75%. In its recent meeting, FOMC stated that the economic activity continues to expand while job gains have continued at moderate pace, and inflation remains above the 2% target. The Committee noted that uncertainty around the economic outlook has increased due to the middle east conflicts and reiterated that future policy decisions will depend on incoming data, the evolving outlook, and the balance of risks. On inflation front, US Consumer Price Inflation in March 2026 was at 3.3% compared to 2.7% in November 2025 whereas Core CPI, which excludes food and energy stood at 2.6% in March 2026 (November 2025: 2.6%).

China's GDP grew by 4.5% in the fourth quarter CY2025, the quarter brought an end to 2025 with a China's economy real GDP growth of 5.0%, meeting the official annual target, according to data released by the National Bureau of Statistics (NBS). Resilient exports, industrial upgrading and strong growth in hi-tech manufacturing supported growth while the services sector continued to outpace overall GDP. In the first quarter CY2026, China's economy expanded by 5.0% year-on-year in Q1 2026, according to the National Bureau of Statistics of China. On a sequential basis, GDP grew 1.3% quarter-on-quarter. Growth was supported by external demand and industrial activity. Exports registered strong growth of 14.7% y-o-y whereas industrial production expanded by 6.1% y-o-y at a steady pace led by equipment and hi-tech manufacturing. On inflation front, China's CPI stood at 1.0% y-o-y in March compared to 0.7% in November 2025 and core CPI, excluding food and energy prices, stood at 1.1% (November 2025: 1.2%).

The People's Bank of China maintained its accommodative stance throughout the period, keeping key lending rates unchanged. Rather than broad-based easing, the PBoC continued to rely on targeted liquidity measures, reflecting the fact that underlying growth remained stable and did not warrant a more aggressive policy response.

In Japan, the Bank of Japan took a meaningful step in its policy normalization by raising the short-term policy rate by 25 bps in December 2025, taking it to 0.75%. Thereafter, the BoJ maintained this level throughout the remainder of the reporting period, reiterating that further increases would be incremental and conditioned on economic developments. The overall stance remained accommodative relative to peers, and the yen continued to reflect divergent global monetary trends.

The Bank of England held the policy rate at 3.75% throughout the period, with some division within the Monetary Policy Committee earlier in 2026. Near-term inflation forecasts were revised higher, but the Bank signaled that rate cuts remained on the table once energy-related pressures subsided. UK growth remained subdued, supporting the case for eventual easing later in the year.

During the period, The European Central Bank (ECB) decided to keep all key policy interest rates unchanged. The deposit facility rate, the main refinancing operations rate and the marginal lending facility rate stood at 2.00%, 2.15% and 2.40% respectively. The ECB stated that inflation continues to move broadly in line with its medium-term target, while economic activity has remained resilient despite a challenging global environment. The Governing Council highlighted that growth is supported by low unemployment, solid private sector balance sheets, and the ongoing implementation of public spending on defence and infrastructure, along with the supportive effects of past policy easing. At the same time, the ECB noted that uncertainty remains elevated, reflecting geopolitical developments and global trade tensions. The ECB reiterated that future policy decisions will remain data dependent and will be taken on a meeting-by-meeting basis, without pre commitment to any specific rate path. As per the latest ECB staff projections, headline inflation is seen to average 2.6% in 2026, 2.0% in 2027 and 2.1% in 2028 whereas Staff expect economic growth to average 0.9% in 2026, 1.3% in 2027 and 1.4% in 2028.

# UTI GOLDFINCH FUNDS PLC

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### Investment Manager's Report (continued)

#### Global Events (continued)

The International Monetary Fund's April 2026 World Economic outlook projects global growth at 3.1% in 2026 and 3.2% in 2027, reflecting a moderation from recent years and a downward revision for 2026. Global headline inflation is expected to increase to 4.4% in 2026 before declining to 3.7% in 2027. Growth across advanced economies is projected to remain broadly stable. Real GDP growth for this group is expected to be 1.8% in 2026 and 1.7% in 2027. The United States is forecasted to expand by 2.3% in 2026 and 2.1% in 2027 whereas Euro area is expected to grow by 1.1% in 2026 and 1.2% in 2027. Growth in emerging markets and developing economies are expected to be 3.9% in 2026 and 4.2% in 2027, reflecting the impact of higher commodity prices and external vulnerabilities. India is projected to grow 6.5% in FY27 and FY28, while China's growth is forecast at 4.4% in 2026, moderating thereafter. The outlook reflects the impact of the ongoing conflict in the Middle East, which has disrupted energy markets and increased uncertainty. The report notes that the global economy had been on a steady growth path prior to the conflict, supported by investment and favourable financial conditions. Global headline inflation is expected to remain elevated in the near term at 4.4% in 2026 and 3.7% in 2027, with risks stemming from energy price increases and potential second-round effects. Inflation dynamics continue to vary across economies, with some countries experiencing more persistent price pressures. The IMF highlights that downside risks dominate the outlook, with potential escalation in geopolitical tensions, higher commodity prices, and tighter financial conditions posing risks to growth.

#### Domestic Events

India's real GDP grew by 7.8% in Q3FY26 (October–December 2025), compared to 8.4% in Q2FY26. The growth was led by private consumption which expanded by 8.7% (Q2FY26: 8.0%) and growth in Investment (Gross Fixed Capital Formation) stood at 7.8% (Q2FY26: 8.4%) whereas government consumption stood at by 4.7% (Q2FY26: 6.6%). On the production side, Q3FY26 Real GVA grew by 7.8% (Q2FY26: 8.6%) led by industry and services sector. The services sector expanded by 9.5% (Q2FY26: 9.3%) within Services, growth was driven by Financial, real estate & professional services segment which grew by 11.2%, Trade, hotel, transport, communication grew by 11.0% and public admin, defence, & others segment grew by 4.5%. Growth in Industry expanded by 9.7% (Q2FY26: 10.6%). Within Industries, manufacturing, construction, electricity, and mining grew by 13.3%, 6.6%, 1.5% and 4.7% respectively whereas Agriculture sector moderately grew by 1.4% (Q2FY26: 2.3%).

During the period, The CPI framework has been revised with a new base year of 2024, reflecting updated household expenditure patterns. In March 2026, India's CPI inflation inched up to 3.4% on account of food and beverage prices whereas core inflation (CPI excluding food, fuel, and light) stood at 3.4%. Food & beverage inflation rose to 3.7% whereas housing, water, electricity, gas and other fuels inflation stood at 1.9%. Rural inflation and urban inflation quickened to 3.6% and 3.1% respectively.

During the period, the Reserve Bank of India's Monetary Policy Committee (MPC) reduced the policy repo rate by 25 bps in December 2025 and have kept the policy repo rate unchanged since then to 5.25% and retained the neutral policy stance. Consequently, the Standing Deposit Facility rate remained at 5.00%, and the Marginal Standing Facility and Bank Rate at 5.50%. The RBI highlighted that India's economic activity remains strong and headline inflation remains contained and below the target. However, the committee noted that geopolitical tensions and volatility in commodity prices have heightened significantly. On the inflation front, the RBI projects CPI inflation of 4.6% in FY27 with upside risks stemming from elevated crude prices, geopolitical tensions and potential El-Nino conditions. On the growth front, RBI forecasts the real GDP to expand at 6.9% in FY27 strong services growth, GST rationalization, rising manufacturing utilization, and healthy financials, alongside government initiatives to expand strategic sectors.

In parallel, the RBI continued to provide active liquidity support through open market operations and other measures to ensure orderly conditions in the bond market. Government bond yields moved in a relatively contained range through late 2025 before drifting higher through the first quarter of 2026, with the 10-year G-Sec yield trading in a 6.60%-6.80% range before rising toward 6.85%-6.95% by end-March amid heavy supply, elevated oil prices, and heightened geopolitical risk. RBI liquidity operations helped contain volatility, particularly at the shorter end of the curve.

# UTI GOLDFINCH FUNDS PLC

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## Investment Manager's Report (continued)

### Domestic Events (continued)

On the currency front, the Indian rupee came under sustained pressure through the reporting period, particularly in the first quarter of 2026, touching fresh record lows against the U.S. dollar in late March on the back of a firmer U.S. dollar, elevated oil prices linked to Gulf conflict, and heavy FPI outflows. The RBI intervened actively in both the spot and forward markets to contain disorderly moves, drawing down foreign exchange reserves from their February peak, though import cover remains ample at over 11 months. While the move was sharper than in some Asian peers, India's external buffers and the RBI's measured approach have kept the depreciation orderly.

Overall, India's macro backdrop through the period remained fundamentally stable, underpinned by steady growth, contained inflation, and a measured RBI, even as bond yields and the currency came under pressure from external and supply-side factors in the latter part of the reporting period.

### UTI India Dynamic Equity Fund

#### Fund Performance vs. Benchmark (as on 30<sup>th</sup> April 2026)

For the USD Institutional Class, during the period, the benchmark MSCI India Index (USD) decreased by 10.3%, while the portfolio NAV was lower by 17.4%.

Returns	3 Months	6 Months	1 Year	3 Year*	5 Year*
UTI India Dynamic Equity Fund - USD Institutional Class	-8.1%	-17.4%	-16.4%	2.8%	0.8%
MSCI India Index	-5.8%	-10.3%	-9.8%	8.1%	6.6%
OP / (UP)	-2.3%	-7.1%	-6.5%	-5.3%	-5.7%

\*Annualized Returns

### Fund Commentary

During the period, the portfolio performance benefitted from security selection in Fast moving consumer goods as well as underweight position in the Realty sector. On the other hand, overweight position in the Consumer Services sector and underweight in Metals & Mining sectors impacted negatively. Security selection within Information technology and Financial Services sectors also contributed negatively. In terms of individual stocks, the key positive contributors were Infosys Ltd, Titan Ltd, Avenue Supermarts Ltd and Ajanta Pharma Ltd. Key underperforming stocks during the period were Coforge Ltd, Info Edge (India) Ltd, Eternal Ltd and LTI Mindtree Ltd. which impacted negatively.

### Strategy Outlook

The equity markets staged a comeback in the month of Apr'26 with Nifty up ~7.5%, recovering from steep sell-off of Mar'26 despite the ongoing US-Iran conflict, a weak rupee and rising crude oil prices. Mid-cap and small-cap indices outperformed the large-cap index. All sectoral indices also ended in the green. However, India underperformed regional peers.

# **UTI GOLDFINCH FUNDS PLC**

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## **Investment Manager's Report (continued)**

### **UTI India Dynamic Equity Fund (continued)**

#### **Strategy Outlook (continued)**

Other key developments during the month included RBI Monetary Policy Committee voting unanimously to keep the repo rate unchanged at 5.25% and recent state assembly elections saw the ruling party at the center (BJP) strengthening their position by winning one of the key states West Bengal by an overwhelming majority and retaining Assam and Puducherry states.

Ongoing tensions in West Asia continue to disrupt oil shipments through the Strait of Hormuz, resulting in elevated crude prices. While a ceasefire is currently in effect and negotiations between the US and Iran are ongoing, meaningful progress has not been made and the truce appears fragile. To date, the Indian government has only marginally passed the increase in crude prices on to consumers.

Thus far, the quarterly earnings season has been stable with inline results. Banking sector has seen an improvement in asset quality, though large banks faced margin pressure due to intense competition in housing and corporate lending. NBFCs have seen improved credit costs and margin expansion from lower funding costs. Pharma/Healthcare as well as consumer goods and services have delivered nos.in line or better than the market expectations. IT Services revenue and EBITDA were broadly in line with expectations, with PAT variability primarily attributable to forex-hedging losses.

Despite current geopolitical headwinds, India continues to stand out as the fastest-growing major economy, reflecting its resilience and the strength of its domestic drivers. Current Nifty valuations at ~19x one-year forward earnings are at the mid end of the trading range of 18-20x that prevailed over the past 4-5 years. The market valuations are therefore undemanding in the context of the valuation range that prevailed in the past 4-5 years. While there may be volatility in the market in the near-term due to geopolitical headwinds, valuations towards the mid end as well as the long-term growth potential of the Indian economy along with stable policy environment makes Indian market attractive for long-term investors. The focus on quality franchises with earnings stability and strong balance sheets is expected to come back in this uncertain environment.

We shall continue to adhere to our investment philosophy of investing in great businesses with extremely resilient business models, strong cash flow generation, and negligible net debt on the Balance sheet. We shall continue to remain committed to buying high quality businesses that generate very high returns on capital employed which is well above cost of capital and grow at an above industry growth rate thereby gaining market share from peers or unorganized players.

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Investment Manager's Report (continued)

UTI India Dynamic Equity Fund (continued)

Attribution of Portfolio Vs Benchmark (based on strategy)

IDEF vs. MSCI India Index	Performance Attribution for 6 months ending April 2026		
	Average Fund Weight	Average Index Weight	Outperformance/ Underperformance
Financial Services	24.13%	29.62%	-0.61%
Consumer Services	16.19%	3.21%	-1.29%
Information Technology	11.72%	8.85%	-1.19%
Healthcare	11.00%	5.90%	-0.55%
Consumer Durables	10.32%	2.66%	-0.35%
Automobile and Auto Components	7.83%	8.33%	-0.15%
Capital Goods	5.33%	6.19%	-0.41%
Chemicals	3.06%	1.52%	-0.25%
Telecommunication	3.00%	4.53%	-0.05%
Indian Rupee	2.88%	0.00%	0.09%
Fast Moving Consumer Goods	2.10%	5.14%	0.31%
Construction Materials	0.87%	2.00%	-0.04%
Textiles	0.80%	0.16%	-0.02%
Diversified	0.77%	0.00%	0.11%
Services	0.00%	1.49%	0.04%
Realty	0.00%	1.37%	0.18%
Power	0.00%	3.39%	-0.61%
Oil, Gas & Consumable Fuels	0.00%	9.46%	-0.26%
Metals & Mining	0.00%	4.02%	-0.78%
Construction	0.00%	2.10%	-0.07%

Sr No	IDEF vs. MSCI India Index Security Name	Performance Attribution for 6 months ending April 2026			
		Average Fund Weight	Average Index Weight	Security Selection	Industry
<b>TOP CONTRIBUTORS</b>					
1	Infosys Limited	1.41%	3.63%	0.52%	Information Technology
2	Titan Company Limited	3.52%	1.05%	0.43%	Consumer Durables
3	Avenue Supermarts Ltd.	3.23%	0.48%	0.37%	Consumer Services
4	Ajanta Pharma Limited	1.62%	0.00%	0.26%	Healthcare
5	HDFC Bank Limited	6.12%	7.76%	0.24%	Financial Services
6	Tata Consultancy Services Limited	0.00%	1.96%	0.23%	Information Technology
7	Astral Limited	1.97%	0.14%	0.18%	Capital Goods
8	IPCA Laboratories Limited	0.85%	0.00%	0.18%	Healthcare
9	ITC Limited	0.00%	0.80%	0.17%	Fast Moving Consumer Goods
10	HCL Technologies Limited	0.00%	1.09%	0.16%	Information Technology
<b>BOTTOM CONTRIBUTORS</b>					
1	Coforge Limited	3.02%	0.00%	-0.95%	Information Technology
2	Info Edge India Ltd.	3.59%	0.32%	-0.85%	Consumer Services
3	Eternal Limited	5.47%	0.49%	-0.83%	Consumer Services
4	LTM Limited	3.13%	0.30%	-0.60%	Information Technology
5	Dixon Technologies (India) Ltd.	2.77%	0.33%	-0.55%	Consumer Durables
6	Persistent Systems Limited	3.33%	0.47%	-0.41%	Information Technology
7	Vedanta Limited	0.00%	0.63%	-0.26%	Metals & Mining
8	Bajaj Finance Limited	6.30%	1.99%	-0.23%	Financial Services
9	NTPC Limited	0.00%	1.14%	-0.23%	Power
10	Shriram Finance Limited	0.00%	0.97%	-0.22%	Financial Services

# UTI GOLDFINCH FUNDS PLC

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## Investment Manager's Report (continued)

### UTI India Balanced Fund

#### Fund Performance vs. Benchmark (as on 30<sup>th</sup> December 2025)

Fund / Index Name	3 Month	6 Month	1 Year	YTD
UTI India Balanced Fund - USD Institutional Distributing Class	-6.66%	-13.28%	-10.40%	-10.40%

#### Fund Commentary

##### Fixed Income

The Balanced Fund continued to adhere to the Asset Allocation Committee's mandate of maintaining a strategic allocation of 55% to equities and 45% to debt (including cash), with a permitted deviation of  $\pm 5\%$  on either side, up to the fund's closure on 30<sup>th</sup> December 2025. In line with the termination plan, all underlying holdings, including USD bonds and INR sovereign bonds, were fully liquidated by the fund's termination date.

### UTI India Sovereign Bond UCITS ETF

#### Fund Performance vs. Benchmark (as on 30<sup>th</sup> April 2026)

Fund / Index Name	1 Month	3 Month	6 Month	1 Year	YTD
UTI India Sovereign Bond UCITS ETF - Class A USD Accumulating	0.42%	-3.43%	-6.55%	-9.24%	-5.63%
FTSE Indian Government Bond FAR Index, in USD terms	0.65%	-3.06%	-5.54%	-9.04%	-5.23%

#### Fund Commentary

The ETF transitioned its benchmark from the Nifty India Government Fully Accessible Route (FAR) Select 7 Bonds Index (USD Denominated) to the FTSE Indian Government Bond FAR Index in early December 2025, following the portfolio rebalance to the new index constituents. At the time of transition, the portfolio initially gained exposure to 20 of the 36 index constituents while maintaining interest-rate sensitivity closely aligned with that of the index. The ETF has further strengthened its alignment with the benchmark, by increasing exposure from 22 index constituents (at the start of the calendar year) to 26 by end-April 2026, while continuing to maintain interest-rate sensitivity closely in line with the index. All securities held in both the index and the ETF are Fully Accessible Route (FAR) eligible. The ETF is running a modified duration of 5.79 years and a YTM of 7.11% as of end of April 2026 as compared to a modified duration of 6.28 years and a YTM of 6.57% as of end of October 2025. In addition, a USD-hedged share class was launched on 23 March 2026.

#### Outlook

The defining global driver during the latter part of the reporting period was the escalation of geopolitical tensions in the Middle East involving the United States, Israel, and Iran. This produced significant volatility in oil prices, with Brent crude breaching USD 100 per barrel at the peak, reintroducing inflation risk and complicating the policy calculus for major central banks. More recently, signs of partial de-escalation and ongoing diplomatic engagement have emerged, although the situation remains fragile, with periodic flare-ups and continued uncertainty around the Strait of Hormuz and broader regional stability. Oil prices have therefore remained choppy, reflecting shifting expectations

# UTI GOLDFINCH FUNDS PLC

Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026

## Investment Manager's Report (continued)

### UTI India Sovereign Bond UCITS ETF (continued)

#### Outlook (continued)

around both supply disruption risk and the pace of any eventual resolution. Against this backdrop, the U.S. Federal Reserve has retained a relatively hawkish bias, emphasizing that energy-driven inflation risks remain elevated, a stance that has kept the dollar firm and added to pressure on emerging market currencies.

For Indian fixed income, this evolving global environment has translated into a mixed but manageable backdrop. The earlier easing cycle and active RBI liquidity support provided a constructive anchor through late 2025 and early 2026, but global yields, oil prices, and a firmer dollar have continued to exert upward pressure on domestic yields and the rupee through the first quarter of 2026 and into April. Concerns around imported inflation and the external balance therefore remain pertinent, particularly given the heavy FPI outflows from Indian equities seen during the period. Notably, debt flows have proven more resilient than equity flows over FY26, with foreign investors net buyers of approximately USD 1.6 billion in Indian debt, supported by attractive real yields, even as Indian equities saw net outflows of around USD 15.5 billion. The Bloomberg Global Aggregate Index inclusion has been deferred, removing a near-term passive flow catalyst, although structural demand for Indian government bonds via the FAR route and existing JP Morgan GBI-EM inclusion continues to provide support.

Offsetting the external pressures, domestic fundamentals have provided a solid anchor. Inflation remains broadly contained at 3.48% in April 2026, and the RBI has maintained a neutral stance alongside a clear commitment to adequate system liquidity and orderly currency conditions. The Governor's emphasis on elevated real rates, and on policy remaining accommodative for an extended period, has helped moderate the hawkish bias in OIS pricing and provided a constructive anchor for both the bond market and the currency.

Looking ahead, our view on Indian fixed income remains cautiously constructive over the medium term, although near-term volatility is likely to stay elevated as global stress continues to feed through into domestic markets. A lot will depend on how the U.S.-Iran situation evolves and whether diplomatic efforts lead to a lasting resolution, given the direct bearing on oil, the dollar, and global risk sentiment. The rupee and FPI flows remain the pressure points to watch, as this is where global stress is being felt most acutely today. Beyond that, the key factors to monitor are the south-west monsoon and the potential impact of El Niño on food prices, the path of global yields, and the strength of India's external account. Taken together, while bond yields and the currency have come under pressure from external and supply-side factors, the domestic backdrop has remained fundamentally stable, anchored by steady growth, containing inflation, and a measured RBI. That said, sustained elevation in oil prices remains the key channel to watch, given its bearing on inflation, the external balance, and the policy outlook.

### UTI India Innovation Fund

#### Fund Commentary

For the USD Institutional Class, during the period, the portfolio (that invests in selective innovative businesses) NAV was down by 19.5% vs. the wider benchmark NSE 500 Index (USD) return of -10.3%.

The portfolio faced multiple headwinds during this period, including geopolitical uncertainty (leading to sharp correction, particularly in SMID cap stocks), US trade tariff led decision making delays (impacting export-oriented companies) and AI-led sell-off (painting all tech services, software and platform businesses with the same brush).

While it is difficult to say when geopolitical uncertainty and trade tariff related impact will normalize, we find AI-related concerns on many of the portfolio companies unwarranted.

Over 70% of the companies in the portfolio have businesses that are either services, software or internet platform based – these corrected sharply in the current global AI sell-off. However, we believe most companies in the portfolio

# UTI GOLDFINCH FUNDS PLC

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## Investment Manager's Report (continued)

### UTI India Innovation Fund (continued)

#### Fund Commentary (continued)

have a strong business model, backed by either complex physical operations, proprietary data, captive user ecosystem, outcome-based business model or a regulated end-industry. All these characteristics make sure that these businesses can't be disrupted easily. Indeed, leveraging AI internally can make some of these businesses even more competitive.

Given we have concentrated holdings in the fund towards high growth and small and mid-cap companies, the volatility tends to be high on either side. Below is the summary of portfolio and benchmark's performance over different time periods:

	1 month	6 months	1 Year	2 Year*	3 Year*	Since inception*
UTI India Innovation Fund - USD Institutional Class	16.5%	-19.5%	-13.4%	-8.9%	2.6%	1.4%
Nifty 500	9.9%	-10.3%	-7.3%	-1.6%	9.7%	10.5%
OP / UP	6.6%	-9.2%	-6.0%	-7.3%	-7.1%	-9.2%

Data as of April end 2026 for the USD Institutional Accumulating share class. Performance numbers are net of fees and net of expenses. \*Returns greater than one year are annualized; Inception date: 16 June 2022.

Source: Morningstar, Bloomberg

The fund's philosophy is to invest only in the companies that are innovators or disruptors in the space they operate or companies enabling innovation. We look for companies that can demonstrate significantly high growth over long term. These companies are primarily present in emerging technologies, consumer internet, clean technologies/circular economy, gaming, SaaS/software, e-healthcare, automation, R&D support (including pharma) and in manufacturing.

- Quick Commerce industry continues to expand with increasing customer adoption and larger product assortment. Though competitive intensity has increased due to recent fund raises by the second and third largest players and more aggression from traditional ecommerce players (Amazon and Flipkart), we believe Eternal is still the best positioned player to profit from this opportunity. Food Delivery growth has also picked up (closer to 20% levels) after last few quarters of moderation.
- While India doesn't have any direct AI plays, there are a few credible indirect AI beneficiaries. MTAR is one such company. It makes critical components for Bloom Energy (energy solutions provider powering AI data centers).
- Info Edge is a classifieds conglomerate, with leadership in recruitment and top 3 positions in real estate and matrimony. We believe Info Edge has diversified business across segments to deal with moderation in IT hiring (due to AI led productivity). Infoedge also has investments in several start-ups - while Eternal and PB Fintech have already been huge success, there have been a few more companies that can witness value unlocking through initial public offer. This gives more comfort on the optionality that Infoedge's investment book offers. The core business is now available at very attractive valuation.

# UTI GOLDFINCH FUNDS PLC

Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026

## Investment Manager's Report (continued)

### UTI India Innovation Fund (continued)

#### Fund Commentary (continued)

- Fintech: We believe the regulatory environment has stabilized now and few companies have already demonstrated that the business can grow profitably. We continue to play this theme through PayTM. PayTM offers several optionality outside its core businesses and strong operating leverage in its business model.
- Ad-tech market continues to grow at a steady pace, and Affle has a differentiated offering in this industry. We expect steady 20%+ organic growth for Affle in the medium term.
- Insure Tech: Insurance penetration remains low within the country. PB Fintech has established itself as a dominant online insurance aggregating platform, with positive unit economics and end-to-end offering. We expect it to maintain high growth momentum with resulting operating leverage benefits in the margins. There are some concerns around reduction in commission by insurers, posing near-term uncertainty.
- Software companies such as Newgen and Rategain have their own moats and are not easily disruptible. Newgen operates in regulated industries (banking, financial services and insurance) and is itself a heavy adapter of AI. Rategain has predominantly an outcome-based business model and it has also built several AI tools.
- The export heavy sectors such as IT services and engineering services have witnessed near-term demand challenges due to overall uncertain environment globally. Furthermore, there has been a strong AI disruption narrative against the sector. We believe, in a large complex enterprise environment, contextual and domain knowledge matters a lot. IT and Engineering Services companies bring that knowledge. Simple plug-in of AI models/agents will not work, and systems integrators would be needed for enterprise-wide AI adoption. While the existing work may reduce due to AI-led productivity gains, there is a whole new addressable market that opens as AI adoption increases across the business functions within enterprises. Engineering services companies work at the intersect of software + hardware. We believe these companies are relatively immune to AI-related disruption.

#### Key additions/deletions in the portfolio:

Fractal Analytics and Meesho have been new additions to the portfolio.

- Fractal is a leading pure-play data and analytics company, with several IPs and reasoning models of its own. It has a differentiated business model compared to the IT Services companies, as reflected in superior talent profile. The company has built a scalable business, reflected in its client roster (five clients with >US\$20 mn annual revenue contribution). Last five year's organic growth has been ~22%, and given upfront investments, there is scope for margin expansion.
- Meesho is a value e-commerce platform, with a large user base from tier-3/4 cities in India, relatively untapped by other e-commerce platforms. The company already generates positive cash flows (negative working capital cycle) and derives cost competitiveness from its logistics platform.

We increased exposure in MTAR and Paytm during the period and funded it through profit booking in PB Fintech and FSN E-commerce (Nykaa).

#### Strategy Outlook

- Indian markets are battling with negative sentiments in the recent months. AI disruption narrative, followed by Iran war (and resultant spike in crude and gas prices) have led to market wide correction. Temporary ceasefire has led to range-bound crude price. The market has already factored this partly in as reflected in

# UTI GOLDFINCH FUNDS PLC

Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026

## Investment Manager's Report (continued)

### UTI India Innovation Fund (continued)

#### Strategy Outlook (continued)

- the bounce-back of broader markets and more specifically in the SMID universe. We believe AI narratives may take some time to settle and Gulf war may also continue to cause near-term volatility in the market.
- After a surge of new listings in the last two years, the investible universe for the strategy has expanded. We have already observed the execution of some of these newly listed companies for a decent 12–24-month period. The universe is not just restricted to the typical consumer internet companies. We also have companies in manufacturing, analytics, tech enabled logistics, fintech, R&D support etc. We evaluate these companies based on the strength of the business model, attractiveness of industry structure and future earnings/cash generation potential.
- There has been increased focus on profitability among the new age companies, and it is evident in most of the portfolio companies, particularly in the consumer internet space. We believe this trend is going to continue.
- We believe the portfolio companies are well-positioned to deliver earnings growth significantly above market averages over the mid-to-long term. This confidence stems from their disruptive business models, dynamic leadership teams and ability to adapt quickly to changing market realities.

#### Attribution analysis (based on strategy)

UINV vs. Nifty 500_6M		Analytics based on the Attribution for the period ending Apr 2026					
Sr No	Security Name	Avg_Scheme_Wgt	Sch_Security_Ret	Avg_Index_Wgt	Ind_Security_Ret	Avg_Active_Weight	Sec Sel
<b>TOP CONTRIBUTORS</b>							
1	MTAR Technologies Ltd.	4.52%	136.93%	0.00%	0.00%	4.52%	4.25%
2	HDFC Bank Limited	0.00%	0.00%	7.16%	-26.97%	-7.16%	1.11%
3	Acutaas Chemicals Ltd	2.79%	40.88%	0.01%	1.43%	2.78%	0.93%
4	PRAJ Industries Limited	2.57%	12.96%	0.02%	-11.94%	2.55%	0.67%
5	FSN E-Commerce Ventures Ltd.	4.65%	-0.04%	0.18%	-0.04%	4.47%	0.46%
6	ITC Limited	0.00%	0.00%	1.71%	-28.45%	-1.71%	0.36%
7	Infosys Limited	0.00%	0.00%	2.66%	-25.46%	-2.66%	0.33%
8	Indian Rupee	3.41%	-4.03%	0.00%	0.00%	3.41%	0.20%
9	Nazara Technologies Ltd.	3.19%	-7.52%	0.00%	0.00%	3.19%	0.17%
10	Tata Consultancy Services Limited	0.00%	0.00%	1.52%	-23.00%	-1.52%	0.17%
<b>BOTTOM CONTRIBUTORS</b>							
1	Info Edge India Ltd.	8.52%	-33.81%	0.24%	-33.81%	8.28%	-1.99%
2	Awfis Space Solutions Limited	3.08%	-45.08%	0.00%	0.00%	3.08%	-1.69%
3	Newgen Software Technologies Limited	2.92%	-51.61%	0.02%	-51.61%	2.90%	-1.56%
4	C.E. Info Systems Ltd.	2.71%	-52.68%	0.01%	-52.68%	2.70%	-1.52%
5	Affle 3i Limited	5.80%	-30.84%	0.05%	-30.84%	5.75%	-1.32%
6	KPIT Technologies Limited	3.83%	-39.00%	0.08%	-39.00%	3.74%	-1.21%
7	Eternal Limited	8.74%	-27.36%	0.99%	-27.36%	7.74%	-1.17%
8	Yatra Online Limited	3.43%	-32.29%	0.00%	0.00%	3.43%	-0.74%
9	Latent View Analytics Limited	2.63%	-39.04%	0.01%	-39.04%	2.61%	-0.68%
10	Swiggy Limited	2.19%	-38.31%	0.20%	-38.31%	1.99%	-0.58%

# UTI GOLDFINCH FUNDS PLC

Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026

## STATEMENT OF FINANCIAL POSITION

AS AT 30 APRIL 2026

	Notes	UTI India Dynamic Equity Fund USD	UTI India Balanced Fund <sup>(a)</sup> USD	UTI India Sovereign Bond UCITS ETF USD	UTI India Innovation Fund USD	Total USD
<b>Assets</b>						
Cash and cash equivalents	4	18,996,966	144,205	21,285	1,046,514	20,208,970
Financial assets at fair value through profit or loss:						
Transferable securities	9	529,556,721	–	19,179,520	34,296,697	583,032,938
Financial Derivative Instrument	9	–	–	5,061	–	5,061
Subscriptions receivable		8,484,204	–	–	–	8,484,204
Receivable for investments sold		165,109	–	–	–	165,109
Dividend receivable		26,920	–	–	–	26,920
Interest receivable		–	–	263,669	–	263,669
Rebate receivables		–	–	25,778	–	25,778
<b>Total Assets</b>		<b>557,229,920</b>	<b>144,205</b>	<b>19,495,313</b>	<b>35,343,211</b>	<b>612,212,649</b>
<b>Liabilities</b>						
Fund assets payable	4	–	(8,960)	–	(338)	(9,298)
Outstanding fund assets cash balances	4	(1,470)	–	–	–	(1,470)
Investment management fee payable	8(a)	(2,127,167)	(22,080)	(3,063)	(108,841)	(2,261,151)
Redemptions payable		(1,402,858)	–	–	–	(1,402,858)
Provision for unrealised capital gains tax	2,7,10	(16,504,098)	–	–	(4,189)	(16,508,287)
Audit fee payable		(7,685)	–	(6,695)	(1,586)	(15,966)
Directors' fee payable	8(b)	(2,481)	(53)	(335)	(755)	(3,624)
Depository fee payable		(95,651)	–	(4,229)	(6,333)	(106,213)
Administration and advisory fees payable		(67,975)	–	(37,672)	(31,928)	(137,575)
Professional fee payable		(56,162)	(6,410)	–	–	(62,572)
Transfer agency fee payable		(34,455)	(3,605)	–	(4,201)	(42,261)
Financial regulatory fee payable		–	(182)	(2,109)	(1,732)	(4,023)
Management fee payable	8(b)	(566)	–	(482)	(116)	(1,164)
Miscellaneous fee payable	6	(50,077)	(102,915)	(6,589)	(8,243)	(167,824)
<b>Total Liabilities (excluding net assets attributable to holders of redeemable participating shares)</b>		<b>(20,350,645)</b>	<b>(144,205)</b>	<b>(61,174)</b>	<b>(168,262)</b>	<b>(20,724,286)</b>
<b>Net assets attributable to holders of redeemable participating shares</b>	2	<b>536,879,275</b>	<b>–</b>	<b>19,434,139</b>	<b>35,174,949</b>	<b>591,488,363</b>

<sup>(a)</sup> UTI India Balanced Fund terminated on 30 December 2025.

The accompanying notes form an integral part of the financial statements.

# UTI GOLDFINCH FUNDS PLC

Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026

## STATEMENT OF FINANCIAL POSITION (continued)

AS AT 31 OCTOBER 2025

	Notes	UTI India Dynamic Equity Fund USD	UTI India Balanced Fund USD	UTI India Sovereign Bond UCITS ETF USD	UTI India Innovation Fund USD	Total USD
<b>Assets</b>						
Cash and cash equivalents	4	33,784,304	155,981	6,095	2,112,798	36,059,178
Financial assets at fair value through profit or loss:						
Transferable securities	9	868,469,037	6,301,134	19,815,412	54,065,153	948,650,736
Subscriptions receivable		5,474,321	–	–	23,135	5,497,456
Receivable for investments sold		–	18,920	6,004,122	–	6,023,042
Dividend receivable		375,134	1,596	–	2,115	378,845
Interest receivable		–	17,236	250,077	–	267,313
Other receivables		4,586	6,045	50,715	1,530	62,876
Rebate receivables		–	–	53,449	–	53,449
<b>Total Assets</b>		<b>908,107,382</b>	<b>6,500,912</b>	<b>26,179,870</b>	<b>56,204,731</b>	<b>996,992,895</b>
<b>Liabilities</b>						
Fund assets payable	4	(500)	(17,338)	–	–	(17,838)
Distribution payable		–	(63,778)	–	–	(63,778)
Investment management fee payable	8(a)	(2,422,416)	(34,929)	(3,742)	(165,362)	(2,626,449)
Redemptions payable		(5,384,078)	(11,472)	–	(106,449)	(5,501,999)
Payable for investments purchased		(179,965)	–	(6,009,431)	–	(6,189,396)
Provision for unrealised capital gains tax	2,7,10	(42,451,242)	(175,351)	–	(1,627,547)	(44,254,140)
Audit fee payable		(35,671)	(18,402)	(35,565)	(14,354)	(103,992)
Directors' fee payable	8(b)	(3,071)	(225)	(401)	(562)	(4,259)
Depository fee payable		(117,275)	–	(10,287)	(5,879)	(133,441)
Administration and advisory fees payable		(53,196)	(30,690)	(32,952)	(33,908)	(150,746)
Professional fee payable		(4,595)	–	–	–	(4,595)
Transfer agency fee payable		(37,705)	(16,807)	(324)	(5,037)	(59,873)
Financial regulatory fee payable		(12,188)	(499)	(1,464)	(888)	(15,039)
Management fee payable	8(b)	(9,432)	(69)	(480)	(849)	(10,830)
Miscellaneous fee payable	6	(74,490)	(10,054)	(31,696)	(6,213)	(122,453)
<b>Total Liabilities (excluding net assets attributable to holders of redeemable participating shares)</b>		<b>(50,785,824)</b>	<b>(379,614)</b>	<b>(6,126,342)</b>	<b>(1,967,048)</b>	<b>(59,258,828)</b>
<b>Net assets attributable to holders of redeemable participating shares</b>	2	<b>857,321,558</b>	<b>6,121,298</b>	<b>20,053,528</b>	<b>54,237,683</b>	<b>937,734,067</b>

The accompanying notes form an integral part of the financial statements.

# UTI GOLDFINCH FUNDS PLC

## Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026

### STATEMENT OF COMPREHENSIVE INCOME

FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2026

	Notes	UTI India Dynamic Equity Fund USD	UTI India Balanced Fund <sup>(a)</sup> USD	UTI India Sovereign Bond UCITS ETF USD	UTI India Innovation Fund USD	Total USD
<b>Income</b>						
Dividend income		818,262	2,657	16	25,037	845,972
Interest income		–	23,584	646,258	–	669,842
<i>Realised and unrealised gain/(loss) on financial assets and liabilities at fair value through profit or loss</i>						
Net realised gain/(loss) on investments		65,271,082	641,686	(87,421)	6,028,904	71,854,251
Net realised (loss) on foreign currency		(46,009,606)	(260,196)	(739,269)	(1,152,148)	(48,161,219)
Total realised gain/(loss)		19,261,476	381,490	(826,690)	4,876,756	23,693,032
Movement in net unrealised (loss) on investments		(168,370,374)	(721,093)	(452,607)	(11,735,355)	(181,279,429)
Movement in net unrealised gain/(loss) on foreign currency		292,044	199,294	(594,166)	(1,744,284)	(1,847,112)
Total net movement in unrealised (loss)		(168,078,330)	(521,799)	(1,046,773)	(13,479,639)	(183,126,541)
Other income		3,120	–	9,995	–	13,115
Rebate income		–	–	130,900	–	130,900
<b>Net investment loss</b>		<b>(147,995,472)</b>	<b>(114,068)</b>	<b>(1,086,294)</b>	<b>(8,577,846)</b>	<b>(157,773,680)</b>
<b>Expenses</b>						
Investment management fee	8 (b)	(3,434,965)	(12,899)	(19,711)	(184,003)	(3,651,578)
Depositary fee		(314,642)	(24,844)	(15,545)	(25,613)	(380,644)
Professional fee		(87,377)	(12,125)	(22,696)	(3,160)	(125,358)
Administration and advisory fee		(264,716)	(29,606)	(64,805)	(55,906)	(415,033)
Transfer agency fee		(113,950)	(2,716)	(9,918)	(21,671)	(148,255)
Audit fee		(28,612)	(7,598)	(28,612)	(12,879)	(77,701)
Management fee	8 (b)	(58,558)	(13)	(1,480)	(3,125)	(63,176)
Directors' fee	8 (b)	(21,586)	–	(496)	(1,268)	(23,350)
Financial regulatory fee		(22,645)	–	(644)	(843)	(24,132)
Miscellaneous fee	6	(128,636)	(140,271)	(5,670)	(4,730)	(279,307)
<b>Total operating expenses</b>		<b>(4,475,687)</b>	<b>(230,072)</b>	<b>(169,577)</b>	<b>(313,198)</b>	<b>(5,188,534)</b>
<b>Operating (loss)</b>		<b>(152,471,159)</b>	<b>(344,140)</b>	<b>(1,255,871)</b>	<b>(8,891,044)</b>	<b>(162,962,214)</b>
<b>Finance costs</b>						
Income distribution	3	(43,415)	–	–	(1,344)	(44,759)
<b>Operating (loss) for the financial period before taxation</b>		<b>(152,514,574)</b>	<b>(344,140)</b>	<b>(1,255,871)</b>	<b>(8,892,388)</b>	<b>(163,006,973)</b>
<b>Taxation</b>						
Withholding tax on dividend	7	(209,899)	(257)	–	(5,208)	(215,364)
Tax on interest	7	–	–	(73,900)	–	(73,900)
Capital gains tax - realised	7	(6,811,674)	(155,339)	–	(782,792)	(7,749,805)
Movement in unrealised capital gains tax income	7	25,947,144	175,351	–	1,623,358	27,745,853
<b>Net (decrease) in net assets attributable to holders of redeemable participating shares resulting from operations</b>		<b>(133,589,003)</b>	<b>(324,385)</b>	<b>(1,329,771)</b>	<b>(8,057,030)</b>	<b>(143,300,189)</b>

<sup>(a)</sup> UTI India Balanced Fund terminated on 30 December 2025.

All amounts arose from continuing operations. There were no recognised gains or losses other than those dealt with in the Statement of Comprehensive Income. The accompanying notes form an integral part of the financial statements.

# UTI GOLDFINCH FUNDS PLC

## Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026

### STATEMENT OF COMPREHENSIVE INCOME (continued)

FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2025

	Notes	UTI India Dynamic Equity Fund USD	UTI India Balanced Fund USD	UTI India Sovereign Bond UCITS ETF USD	UTI India Innovation Fund USD	Total USD
<b>Income</b>						
Dividend income		1,057,745	11,474	–	17,621	1,086,840
Interest income		–	191,483	686,401	–	877,884
<i>Realised and unrealised gain/(loss) on financial assets and liabilities at fair value through profit or loss</i>						
Net realised gain/(loss) on investments		31,889,864	1,197,014	210,668	(320,176)	32,977,370
Net realised (loss) on foreign currency		(22,931,479)	(160,939)	(357,478)	(233,502)	(23,683,398)
Total realised gain/(loss)		8,958,385	1,036,075	(146,810)	(553,678)	9,293,972
Movement in net unrealised (loss)/gain on investments		(40,531,722)	(1,107,347)	350,687	(5,314,043)	(46,602,425)
Movement in net unrealised gain/(loss) on foreign currency		11,927,964	46,674	142,835	(156,619)	11,960,854
Total net movement in unrealised (loss)/gain		(28,603,758)	(1,060,673)	493,522	(5,470,662)	(34,641,571)
Other income		25,131	20,285	30,797	2,133	78,346
Rebate income		–	–	112,239	–	112,239
<b>Net investment (loss)/income</b>		<b>(18,562,497)</b>	<b>198,644</b>	<b>1,176,149</b>	<b>(6,004,586)</b>	<b>(23,192,290)</b>
<b>Expenses</b>						
Investment management fee	8 (b)	(3,974,744)	(98,958)	(20,186)	(219,752)	(4,313,640)
Depositary fee		(351,603)	(44,658)	(18,595)	(26,305)	(441,161)
Professional fee		(74,309)	(1,690)	(1,802)	(2,320)	(80,121)
Administration and advisory fee		(265,207)	(107,005)	(63,770)	(51,710)	(487,692)
Transfer agency fee		(102,219)	(30,801)	(472)	(21,142)	(154,634)
Audit fee		(10,899)	(18,125)	(38,181)	(29,857)	(97,062)
Management fee	8 (b)	(64,844)	(1,064)	(1,502)	(3,383)	(70,793)
Directors' fee	8 (b)	(33,465)	(480)	(418)	(1,011)	(35,374)
Financial regulatory fee		(18,011)	(634)	(612)	(784)	(20,041)
Miscellaneous fee	6	(106,132)	(6,111)	(5,929)	(5,517)	(123,689)
<b>Total operating expenses</b>		<b>(5,001,433)</b>	<b>(309,526)</b>	<b>(151,467)</b>	<b>(361,781)</b>	<b>(5,824,207)</b>
<b>Operating (loss)/gain</b>		<b>(23,563,930)</b>	<b>(110,882)</b>	<b>1,024,682</b>	<b>(6,366,367)</b>	<b>(29,016,497)</b>
<b>Finance costs</b>						
Income distribution	3	(231,587)	(192,134)	–	(1,468)	(425,189)
<b>Operating (loss)/gain for the financial period before taxation</b>		<b>(23,795,517)</b>	<b>(303,016)</b>	<b>1,024,682</b>	<b>(6,367,835)</b>	<b>(29,441,686)</b>
<b>Taxation</b>						
Withholding tax on dividend	7	(263,060)	(1,469)	–	(3,665)	(268,194)
Tax on interest	7	–	–	(57,563)	–	(57,563)
Capital gains tax - realised	7	(6,815,256)	(197,503)	–	(3,688)	(7,016,447)
Movement in unrealised capital gains tax income	7	10,084,246	168,700	–	869,383	11,122,329
<b>Net (decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations</b>		<b>(20,789,587)</b>	<b>(333,288)</b>	<b>967,119</b>	<b>(5,505,805)</b>	<b>(25,661,561)</b>

All amounts arose from continuing operations. There were no recognised gains or losses other than those dealt with in the Statement of Comprehensive Income. The accompanying notes form an integral part of the financial statements.

# UTI GOLDFINCH FUNDS PLC

Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026

## STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO HOLDERS OF REDEEMABLE PARTICIPATING SHARES

FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2026

	Notes	UTI India Dynamic Equity Fund USD	UTI India Balanced Fund <sup>(a)</sup> USD	UTI India Sovereign Bond UCITS ETF USD	UTI India Innovation Fund USD	Total USD
<b>Net assets attributable to holders of redeemable participating shares at the beginning of the financial period</b>		857,321,558	6,121,298	20,053,528	54,237,683	937,734,067
<b>Operating activities</b>						
Net (decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		(133,589,003)	(324,385)	(1,329,771)	(8,057,030)	(143,300,189)
<b>Share transactions</b>						
Proceeds from redeemable participating shares issued	5	184,548,562	38,468	710,382	770,021	186,067,433
Payments for redeemable participating shares redeemed	5	(371,401,842)	(5,835,381)	–	(11,775,725)	(389,012,948)
<b>Net (decrease)/increase from share transactions</b>		(186,853,280)	(5,796,913)	710,382	(11,005,704)	(202,945,515)
<b>Net assets attributable to holders of redeemable participating shares at the end of financial period</b>		<b>536,879,275</b>	<b>–</b>	<b>19,434,139</b>	<b>35,174,949</b>	<b>591,488,363</b>

<sup>(a)</sup> UTI India Balanced Fund terminated on 30 December 2025.  
The accompanying notes form an integral part of the financial statements.

FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2025

	Notes	UTI India Dynamic Equity Fund USD	UTI India Balanced Fund <sup>(a)</sup> USD	UTI India Sovereign Bond UCITS ETF USD	UTI India Innovation Fund USD	Total USD
<b>Net assets attributable to holders of redeemable participating shares at the beginning of the financial period</b>		939,923,029	16,642,561	16,399,815	47,471,791	1,020,437,196
<b>Operating activities</b>						
Net (decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations		(20,789,587)	(333,288)	967,119	(5,505,805)	(25,661,561)
<b>Share transactions</b>						
Proceeds from redeemable participating shares issued	5	180,736,368	87,415	8,632,497	13,849,045	203,305,325
Payments for redeemable participating shares redeemed	5	(224,735,716)	(7,057,083)	(5,569,032)	(2,517,834)	(239,879,665)
<b>Net (decrease)/increase from share transactions</b>		(43,999,348)	(6,969,668)	3,063,465	11,331,211	(36,574,340)
<b>Net assets attributable to holders of redeemable participating shares at the end of financial period</b>		<b>875,134,094</b>	<b>9,339,605</b>	<b>20,430,399</b>	<b>53,297,197</b>	<b>958,201,295</b>

The accompanying notes form an integral part of the financial statements.

# UTI GOLDFINCH FUNDS PLC

Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026

## STATEMENT OF CASH FLOWS

FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2026

	UTI India Dynamic Equity Fund USD	UTI India Balanced Fund <sup>(a)</sup> USD	UTI India Sovereign Bond UCITS ETF USD	UTI India Innovation Fund USD	Total USD
<b>Cash flows used in operating activities</b>					
(Decrease) in net assets attributable to holders of redeemable participating shares resulting from operations	(133,589,005)	(324,385)	(1,329,771)	(8,057,030)	(143,300,191)
Movement in financial assets at fair value through profit or loss	338,912,316	6,301,134	630,831	19,768,456	365,612,737
Movement in receivables	187,690	43,797	6,068,915	3,645	6,304,047
Movement in payables	(26,453,958)	(160,159)	(6,065,168)	(1,692,338)	(34,371,623)
Finance costs - income distribution	43,415	–	–	1,344	44,759
<b>Net cash provided by/(used in) operating activities</b>	<b>179,100,458</b>	<b>5,860,387</b>	<b>(695,193)</b>	<b>10,024,077</b>	<b>194,289,729</b>
<b>Cash flow from financing activities</b>					
Proceeds from redeemable participating shares issued*	181,538,679	38,468	710,382	793,156	183,080,685
Payment for redeemable participating shares redeemed	(375,383,062)	(5,846,853)	–	(11,882,173)	(393,112,088)
Distributions paid to shareholders*	(43,415)	(63,778)	–	(1,344)	(108,537)
<b>Net cash (used in)/provided by financing activities</b>	<b>(193,887,798)</b>	<b>(5,872,163)</b>	<b>710,382</b>	<b>(11,090,361)</b>	<b>(210,139,940)</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(14,787,340)</b>	<b>(11,776)</b>	<b>15,189</b>	<b>(1,066,284)</b>	<b>(15,850,211)</b>
<b>Reconciliation of cash movement during the financial period</b>					
Cash and cash equivalents at the start of the financial period	33,784,304	155,981	6,095	2,112,798	36,059,178
<b>Cash and cash equivalents at the end of the financial period</b>	<b>18,996,966</b>	<b>144,205</b>	<b>21,285</b>	<b>1,046,514</b>	<b>20,208,970</b>
<b>Supplementary information</b>					
Interest received	–	40,820	632,665	–	673,485
Dividend received	1,166,476	4,253	16	27,152	1,197,897
Taxes paid	(7,021,573)	(155,596)	(73,900)	(788,000)	(8,039,069)

<sup>(a)</sup> UTI India Balanced Fund terminated on 30 December 2025.

\* Excludes non-cash transactions relating to reinvestment of dividends effective during the period.

# UTI GOLDFINCH FUNDS PLC

Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026

## STATEMENT OF CASH FLOWS (continued)

FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2025

	UTI India Dynamic Equity Fund USD	UTI India Balanced Fund USD	UTI India Sovereign Bond UCITS ETF USD	UTI India Innovation Fund USD	Total USD
<b>Cash flows used in operating activities</b>					
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations	(20,789,587)	(333,288)	967,119	(5,505,805)	(25,661,561)
Movement in financial assets at fair value through profit or loss	77,080,151	8,428,626	(3,972,936)	(3,398,922)	78,136,919
Movement in receivables	419,083	100,946	(2,075,427)	(75,656)	(1,631,054)
Movement in payables	(9,152,988)	(136,360)	2,020,339	(900,524)	(8,221,766)
Finance costs - income distribution	231,587	192,134	–	1,468	425,189
<b>Net cash provided by/(used in) operating activities</b>	<b>47,788,246</b>	<b>8,252,058</b>	<b>(3,060,905)</b>	<b>(9,879,439)</b>	<b>43,047,727</b>
<b>Cash flow from financing activities</b>					
Proceeds from redeemable participating shares issued*	178,849,480	87,415	8,632,497	13,869,045	201,438,437
Payment for redeemable participating shares redeemed	(225,060,301)	(8,309,891)	(5,569,032)	(2,517,834)	(241,457,058)
Distributions paid to shareholders*	(231,587)	(244,367)	–	(1,468)	(477,422)
<b>Net cash (used in)/provided by financing activities</b>	<b>(46,442,408)</b>	<b>(8,466,843)</b>	<b>3,063,465</b>	<b>11,349,743</b>	<b>(40,496,043)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>1,345,838</b>	<b>(214,785)</b>	<b>2,560</b>	<b>1,470,304</b>	<b>2,551,684</b>
<b>Reconciliation of cash movement during the financial period</b>					
Cash and cash equivalents at the start of the financial period	37,291,158	736,916	17,068	3,026,343	41,071,485
<b>Cash and cash equivalents at the end of the financial period</b>	<b>38,636,996</b>	<b>522,131</b>	<b>19,628</b>	<b>4,496,647</b>	<b>43,675,402</b>
<b>Supplementary information</b>					
Interest received	–	290,512	647,703	–	938,215
Dividend received	1,445,522	14,698	–	25,067	1,485,287
Taxes paid	(7,078,316)	(198,972)	(57,563)	(7,353)	(7,342,204)

\* Excludes non-cash transactions relating to reinvestment of dividends effective during the period.

# UTI GOLDFINCH FUNDS PLC

Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026

## SCHEDULE OF INVESTMENTS AS AT 30 APRIL 2026

### UTI INDIA DYNAMIC EQUITY FUND

Holdings	Fair Value USD	% of Net Assets
<b>Investment in transferable securities</b>		
<b>Equities 98.64% (2025: 101.30%)</b>		
<b>India 98.64% (2025: 101.30%)</b>		
11,015 3M India	3,851,395	0.72
303,275 Aavas Financiers	4,396,684	0.82
348,121 Affle 3i	5,196,698	0.97
313,129 Ajanta Pharma	9,280,627	1.73
230,738 Asian Paints	5,922,410	1.10
627,517 Astral	10,079,084	1.88
531,855 AU Small Finance Bank	5,673,550	1.06
450,674 Avenue Supermarts	21,700,832	4.04
3,533,259 Bajaj Finance	34,761,969	6.47
1,074,211 Berger Paints India	5,336,197	0.99
882,527 Bharti Airtel	17,484,095	3.26
635,792 CG Power & Industrial Solutions	5,429,775	1.01
387,914 Clean Science & Technology	3,336,070	0.62
1,256,618 Coforge	15,779,289	2.94
483,287 Cohance Lifesciences	2,452,259	0.46
100,287 Divi's Laboratories	6,847,220	1.28
143,984 Dixon Technologies India	16,881,872	3.14
599,822 Dr Lal PathLabs	8,610,805	1.60
162,323 Eicher Motors	12,116,519	2.26
216,847 Eris Lifesciences	3,012,102	0.56
11,918,493 Eternal	30,914,366	5.76
183,933 Gland Pharma	3,381,314	0.63
800,015 Global Health Ltd/India	9,385,076	1.75
327,201 Grindwell Norton	5,414,179	1.01
438,576 Havells India	5,713,023	1.06
3,636,634 HDFC Bank	29,467,100	5.49
2,567,487 ICICI Bank	34,059,512	6.34
175,308 IndiaMart InterMesh	3,872,168	0.72
1,675,799 Info Edge India	17,118,161	3.19
88,145 Infosys	1,093,783	0.20
288,395 Ipca Laboratories	4,635,791	0.86
754,970 Jubilant Foodworks	3,793,951	0.71
4,880,927 Kotak Mahindra Bank	19,644,023	3.66
321,050 LTM	14,392,928	2.68
367,616 Mahindra & Mahindra	11,956,251	2.23
731,309 Marico	5,951,027	1.11
85,453 Maruti Suzuki India	11,946,073	2.23
305,108 Metro Brands	3,276,837	0.61
8,304,756 Motherson Sumi Wiring India	3,535,086	0.66
417,300 Nestle India	6,391,075	1.19
8,428 Page Industries	3,255,252	0.61
321,689 Persistent Systems	16,213,126	3.02
174,210 PI Industries	5,587,855	1.04
405,595 Pidilite Industries	5,858,759	1.09
332,423 Poly Medicure	5,277,897	0.98
121,320 Polycab India	10,331,642	1.92
393,612 Rossari Biotech	1,979,465	0.37
90,384 Schaeffler India	3,914,567	0.73
332,071 Sheela Foam	1,774,928	0.33
16,750 Shree Cement	4,255,296	0.79
535,117 Syngene International	2,627,598	0.49
480,523 Titan Co	22,125,489	4.12
167,028 Torrent Pharmaceuticals	7,339,803	1.37
304,795 Trent	13,264,160	2.47

# UTI GOLDFINCH FUNDS PLC

Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026

## SCHEDULE OF INVESTMENTS AS AT 30 APRIL 2026 (continued)

### UTI INDIA DYNAMIC EQUITY FUND (continued)

<b>Holdings</b>	<b>Fair Value USD</b>	<b>% of Net Assets</b>
<b>Investment in transferable securities (continued)</b>		
<b>Equities 98.64% (2025: 101.30%) (continued)</b>		
<b>India 98.64% (2025: 101.30%) (continued)</b>		
449,886 United Foodbrands	1,659,708	0.31
	<b>529,556,721</b>	<b>98.64</b>
<b>Total investments in transferable securities</b>	<b>529,556,721</b>	<b>98.64</b>
<b>Total investments</b>	<b>529,556,721</b>	<b>98.64</b>
Cash and cash equivalents	18,996,966	3.54
Other net liabilities	(11,674,412)	(2.18)
<b>Total net assets attributable to holders of redeemable participating shares</b>	<b>536,879,275</b>	<b>100.00</b>
	<b>Fair Value USD</b>	<b>% of Total Assets</b>
<b>Analysis of total assets</b>		
Transferable securities admitted to an official stock exchange	529,556,721	95.03
Cash and cash equivalents	18,996,966	3.41
Other current assets	8,676,233	1.56
<b>Total</b>	<b>557,229,920</b>	<b>100.00</b>

# UTI GOLDFINCH FUNDS PLC

Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026

## SCHEDULE OF INVESTMENTS AS AT 30 APRIL 2026 (continued)

### UTI INDIA SOVEREIGN BOND UCITS ETF

Holdings	Coupon Rate	Maturity Date	Fair Value USD	% of Net Assets
<b>Government Bonds 98.61% (2025: 98.81%)</b>				
<b>India 98.61% (2025: 98.81%)</b>				
106,000,000	6.01	21/07/2030	1,091,106	5.61
125,100,000	6.28	14/07/2032	1,276,715	6.57
29,000,000	6.36	16/02/2031	300,294	1.55
191,500,000	6.48	06/10/2035	1,938,041	9.97
60,900,000	6.54	17/01/2032	627,873	3.23
28,000,000	6.68	27/01/2033	290,255	1.49
34,800,000	6.75	23/12/2029	370,324	1.91
23,600,000	6.79	30/12/2031	246,795	1.27
129,300,000	6.79	07/10/2034	1,336,839	6.88
13,400,000	6.99	15/12/2051	131,145	0.67
27,900,000	7.02	18/06/2031	294,306	1.51
35,300,000	7.04	03/06/2029	379,392	1.95
100,000	7.10	18/04/2029	1,071	0.01
176,100,000	7.10	08/04/2034	1,858,442	9.56
40,400,000	7.17	17/04/2030	434,514	2.24
174,500,000	7.18	14/08/2033	1,853,273	9.54
181,000,000	7.18	24/07/2037	1,908,899	9.82
67,400,000	7.26	14/01/2029	724,755	3.73
3,800,000	7.26	22/08/2032	40,568	0.21
173,000,000	7.26	06/02/2033	1,845,405	9.50
2,200,000	7.30	19/06/2053	22,243	0.11
28,500,000	7.32	13/11/2030	307,478	1.58
145,000,000	7.36	12/09/2052	1,478,599	7.61
30,000,000	7.37	23/10/2028	323,119	1.66
4,000,000	7.38	20/06/2027	42,715	0.22
3,700,000	7.54	23/05/2036	40,338	0.21
			<b>19,164,504</b>	<b>98.61</b>
<b>Investment Funds 0.08% (2025: -%)</b>				
<b>Ireland 0.08% (2025: -%)</b>				
15,016			15,016	0.08
			<b>15,016</b>	<b>0.08</b>
<b>Total investments in transferable securities</b>			<b>19,179,520</b>	<b>98.69</b>
<b>Description</b>	<b>Maturity Date</b>	<b>Unrealised Gain</b>	<b>% of Net Assets</b>	
<b>Forward Currency Contracts 0.03% (2025: -%)</b>				
Buy USD 497,736; Sell INR 47,000,000	29/05/2026	5,061	0.03	
		5,061	0.03	
<b>Total investments</b>			<b>19,184,581</b>	<b>98.72</b>
Cash and cash equivalents		21,285	0.11	
Other net assets		228,273	1.17	
<b>Total net assets attributable to holders of redeemable participating shares</b>			<b>19,434,139</b>	<b>100.00</b>
<b>Analysis of total assets</b>			<b>Fair Value USD</b>	<b>% of Total Assets</b>
Transferable securities admitted to an official stock exchange			19,179,520	98.38
Financial Derivative Instrument			5,061	0.03
Cash and cash equivalents			21,285	0.11
Other current assets			289,447	1.48
<b>Total</b>			<b>19,495,313</b>	<b>100.00</b>

# UTI GOLDFINCH FUNDS PLC

Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026

## SCHEDULE OF INVESTMENTS AS AT 30 APRIL 2026 (continued)

### UTI INDIA INNOVATION FUND

Holdings	Fair Value USD	% of Net Assets
<b>Investment in transferable securities</b>		
<b>Equities 97.50% (2025: 99.68%)</b>		
<b>India 97.50% (2025: 99.68%)</b>		
50,051 Acutaas Chemicals	1,363,292	3.88
127,903 Affle 3i	1,909,317	5.43
245,070 Awfis Space Solutions	904,286	2.57
68,199 CE Info Systems	658,588	1.87
130,587 Clean Science & Technology	1,123,051	3.19
302,605 Delhivery	1,483,982	4.22
1,148,899 Eternal	2,980,031	8.48
34,608 Fractal Analytics	340,146	0.97
485,206 FSN E-Commerce Ventures	1,348,863	3.83
72,435 Gravita India	1,239,725	3.52
119,967 Happiest Minds Technologies	469,977	1.34
57,382 IndiaMart InterMesh	1,267,442	3.60
278,349 Info Edge India	2,843,314	8.08
145,099 KPIT Technologies	1,156,443	3.29
12,211 L&T Technology Services	464,948	1.32
221,669 Latent View Analytics	680,452	1.93
87,013 Meesho	176,451	0.50
41,347 MTAR Technologies	2,803,308	7.97
336,386 Nazara Technologies	930,908	2.65
187,837 Newgen Software Technologies	997,485	2.84
160,395 One 97 Communications	1,845,489	5.25
84,131 PB Fintech	1,471,880	4.18
292,223 Praj Industries	1,252,957	3.56
232,036 Rategain Travel Technologies	1,468,161	4.17
1,957,723 Suzlon Energy	1,142,508	3.25
218,218 Swiggy	619,335	1.76
248,897 Urban Co	396,351	1.13
864,495 Yatra Online	958,007	2.72
	<b>34,296,697</b>	<b>97.50</b>
<b>Total investments in transferable securities</b>	<b>34,296,697</b>	<b>97.50</b>
<b>Total investments</b>	<b>34,296,697</b>	<b>97.50</b>
Cash and cash equivalents	1,046,514	2.98
Other net liabilities	(168,262)	(0.48)
<b>Total net assets attributable to holders of redeemable participating shares</b>	<b>35,174,949</b>	<b>100.00</b>
	<b>Fair Value USD</b>	<b>% of Total Assets</b>
<b>Analysis of total assets</b>		
Transferable securities admitted to an official stock exchange	34,296,697	97.04
Cash and cash equivalents	1,046,514	2.96
Other current assets	-	-
<b>Total</b>	<b>35,343,211</b>	<b>100.00</b>

# UTI GOLDFINCH FUNDS PLC

## Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026

### NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2026

#### 1. BASIS OF PREPARATION

##### Statement of compliance

These condensed interim financial statements of the Company for the financial period ended 30 April 2026 have been prepared in accordance with IAS34 'Interim Financial Reporting'. The condensed interim financial statements should be read in conjunction with the audited financial statements for the financial year ended 31 October 2025, which have been prepared in accordance with International Financial Reporting Standards ("IFRS") as adopted by the European Union ("EU"), interpretations adopted by the International Accounting Standards Board ("IASB"), the provisions of the Companies Act 2014, the UCITS Regulations and the Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2019, as amended, (the "UCITS Regulations").

The accounting policies applied are consistent with those of the annual financial statements for the financial year ended 31 October 2025. All references to net assets throughout this document refer to net assets attributable to holders of Redeemable Participating Shares unless otherwise stated.

#### 2. NET ASSET VALUE

##### NET ASSET VALUE FOR SHAREHOLDER DEALING/PROSPECTUS#

##### UTI India Dynamic Equity Fund

	30 April 2026	31 October 2025	31 October 2024
<b>USD Institutional Accumulating</b>			
Net Asset Value USD	284,648,733	421,540,208	598,108,075
Number of Shares in Issue	14,265,051	17,448,730	24,289,748
Net Asset Value per Share	19.95	24.16	24.62
<b>USD Retail Accumulating</b>			
Net Asset Value USD	38,294,619	55,014,294	63,846,572
Number of Shares in Issue	2,114,207	2,497,472	2,818,150
Net Asset Value per Share	18.11	22.03	22.66
<b>EUR Institutional Accumulating</b>			
Net Asset Value EUR	123,987,850	189,057,314	161,243,646
Number of Shares in Issue	6,388,601	7,944,342	6,224,004
Net Asset Value per Share	19.41	23.80	25.91
<b>EUR Retail Accumulating</b>			
Net Asset Value EUR	11,441,242	25,218,055	24,975,335
Number of Shares in Issue	672,701	1,203,750	1,085,271
Net Asset Value per Share	17.01	20.95	23.01
<b>GBP RDR Accumulating</b>			
Net Asset Value GBP	5,510,880	8,152,531	13,972,598
Number of Shares in Issue	331,117	392,655	653,357
Net Asset Value per Share	16.64	20.76	21.39
<b>USD RDR Accumulating</b>			
Net Asset Value USD	38,686,032	102,131,486	30,299,447
Number of Shares in Issue	2,274,843	4,960,279	1,443,841
Net Asset Value per Share	17.01	20.59	20.99
<b>USD RDR II Distributing</b>			
Net Asset Value USD	2,260,205	20,411,744	42,886,453
Number of Shares in Issue	155,045	1,145,923	2,344,833
Net Asset Value per Share	14.58	17.81	18.29
<b>GBP RDR II Accumulating</b>			
Net Asset Value GBP	2,755,860	7,608,758	9,026,986
Number of Shares in Issue	201,583	446,258	514,117
Net Asset Value per Share	13.67	17.05	17.56
<b>EUR RDR Accumulating</b>			
Net Asset Value EUR	15,100,532	24,637,175	9,115,169
Number of Shares in Issue	1,191,744	1,585,690	538,938
Net Asset Value per Share	12.67	15.54	16.91
<b>GBP RDR II Distributing</b>			
Net Asset Value GBP	562,591	1,714,950	2,089,528
Number of Shares in Issue	41,085	99,396	116,710
Net Asset Value per Share	13.69	17.25	17.90
<b>SGD Retail Accumulating</b>			
Net Asset Value SGD	1,526,456	1,780,099	2,109,982
Number of Shares in Issue	201,232	189,249	214,072
Net Asset Value per Share	7.59	9.41	9.86

# Refer to reconciliation of net asset value for dealing to net asset value for financial statement purposes on pages 29 to 34.

# UTI GOLDFINCH FUNDS PLC

Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026

## NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2026 (continued)

### 2. NET ASSET VALUE (continued)

#### NET ASSET VALUE FOR SHAREHOLDER DEALING/PROSPECTUS<sup>#</sup> (continued)

UTI India Balanced Fund <sup>(a)</sup>	30 April 2026	31 October 2025	31 October 2024
<b>USD Institutional Distributing<sup>(1)</sup></b>			
Net Asset Value USD	–	3,020,015	3,483,156
Number of Shares in Issue	–	307,882	326,870
Net Asset Value per Share	–	9.81	10.66
<b>USD Retail Distributing<sup>(1)</sup></b>			
Net Asset Value USD	–	5,666	167,201
Number of Shares in Issue	–	690	18,406
Net Asset Value per Share	–	8.21	9.08
<b>Class C USD Accumulating<sup>(1)</sup></b>			
Net Asset Value USD	–	1,153,022	2,665,652
Number of Shares in Issue	–	89,075	196,347
Net Asset Value per Share	–	12.94	13.58
<b>Class C USD Distributing<sup>(1)</sup></b>			
Net Asset Value USD	–	1,578,055	8,239,142
Number of Shares in Issue	–	165,074	782,975
Net Asset Value per Share	–	9.56	10.52
<b>USD Institutional Accumulating<sup>(2)</sup></b>			
Net Asset Value USD	–	–	1,825,059
Number of Shares in Issue	–	–	161,556
Net Asset Value per Share	–	–	11.30
<b>USD Retail Accumulating<sup>(1)</sup></b>			
Net Asset Value USD	–	82,123	95,079
Number of Shares in Issue	–	8,355	9,251
Net Asset Value per Share	–	9.83	10.28
<b>EUR Retail Distributing<sup>(1)</sup></b>			
Net Asset Value EUR	–	395,737	467,684
Number of Shares in Issue	–	50,000	50,000
Net Asset Value per Share	–	7.91	9.35

<sup>(a)</sup> UTI India Balanced Fund terminated on 30 December 2025.

<sup>(1)</sup> Share Class fully redeemed on 30 December 2025.

<sup>(2)</sup> Share Class fully redeemed on 21 February 2025.

#### UTI India Sovereign Bond UCITS ETF

	30 April 2026	31 October 2025	31 October 2024
<b>Class A USD Accumulating</b>			
Net Asset Value USD	18,936,096	20,053,528	16,399,815
Number of Shares in Issue	1,926,631	1,906,631	1,586,631
Net Asset Value per Share	9.83	10.52	10.34
<b>Class A USD Accumulating Hedged<sup>(3)</sup></b>			
Net Asset Value USD	498,043	–	–
Number of Shares in Issue	50,000	–	–
Net Asset Value per Share	9.96	–	–

<sup>(3)</sup> Share class launched on 23 March 2026.

<sup>#</sup> Refer to reconciliation of net asset value for dealing to net asset value for financial statement purposes on pages 29 to 34.

# UTI GOLDFINCH FUNDS PLC

Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026

## NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2026 (continued)

### 2. NET ASSET VALUE (continued)

#### NET ASSET VALUE FOR SHAREHOLDER DEALING/PROSPECTUS<sup>#</sup> (continued)

##### UTI India Innovation Fund

	30 April 2026	31 October 2025	31 October 2024
<b>Class C USD Accumulating</b>			
Net Asset Value USD	1,058,713	1,507,254	2,613,522
Number of Shares in Issue	104,834	119,433	190,667
Net Asset Value per Share	10.10	12.62	13.71
<b>Class C USD Distributing</b>			
Net Asset Value USD	962,223	1,204,019	1,113,574
Number of Shares in Issue	95,990	95,990	81,550
Net Asset Value per Share	10.02	12.54	13.66
<b>USD Institutional Accumulating</b>			
Net Asset Value USD	28,889,740	46,327,584	39,419,128
Number of Shares in Issue	2,739,109	3,536,006	2,803,656
Net Asset Value per Share	10.55	13.10	14.06
<b>USD Retail Accumulating</b>			
Net Asset Value USD	1,716,034	2,246,771	2,425,494
Number of Shares in Issue	167,958	176,238	175,699
Net Asset Value per Share	10.22	12.75	13.80
<b>EUR Institutional Accumulating</b>			
Net Asset Value EUR	2,180,091	3,967,308	3,390,767
Number of Shares in Issue	227,300	328,780	245,032
Net Asset Value per Share	9.59	12.07	13.84

<sup>#</sup> Refer to reconciliation of net asset value for dealing to net asset value for financial statement purposes on pages 29 to 34.

#### RECONCILIATION OF TOTAL NET ASSET VALUE

	UTI India Dynamic Equity Fund	UTI India Balanced Fund <sup>(a)</sup>	UTI India Sovereign Bond UCITS ETF	UTI India Innovation Fund	Total
<b>As at 30 April 2026</b>					
Total NAV for financial statements	536,879,275	–	19,434,139	35,174,949	591,488,363
Add back long term capital gains tax accrual adjustment	16,504,098	–	–	4,189	16,508,287
Add back prepaid organisation costs adjustment	–	–	5,305	1,658	6,963
Deduct rebate	–	–	(5,305)	–	(5,305)
Total NAV for shareholder dealing/prospectus	553,383,373	–	19,434,139	35,180,796	607,998,308

	UTI India Dynamic Equity Fund	UTI India Balanced Fund	UTI India Sovereign Bond UCITS ETF	UTI India Innovation Fund	Total
<b>As at 31 October 2025</b>					
Total NAV for financial statements	857,321,558	6,121,298	20,053,528	54,237,683	937,734,067
Add back long term capital gains tax accrual adjustment	42,451,242	175,351	–	1,627,547	44,254,140
Add back prepaid organisation costs adjustment	–	–	13,235	9,588	22,823
Deduct rebate	–	–	(13,235)	–	(13,235)
Total NAV for shareholder dealing/prospectus	899,772,800	6,296,649	20,053,528	55,874,818	981,997,795

<sup>(a)</sup> UTI India Balanced Fund terminated on 30 December 2025.

# UTI GOLDFINCH FUNDS PLC

Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026

## NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2026 (continued)

### 2. NET ASSET VALUE (continued)

#### RECONCILIATION OF TOTAL NET ASSET VALUE (continued)

##### UTI India Dynamic Equity

A reconciliation of Net Asset Value per these financial statements to the last dealing Net Asset Value as at 30 April 2026 is presented below.

	Total Net Asset Value for financial statement purposes	Long term CGT and organisation costs adjustments	Total Net Asset Value for shareholder dealing/prospectus
<b>USD Institutional Accumulating</b>			
Net Asset Value USD	276,160,675	8,488,058	284,648,733
Net Asset Value per Share	19.36	0.59	19.95
<b>USD Retail Accumulating</b>			
Net Asset Value USD	37,152,535	1,142,084	38,294,619
Net Asset Value per Share	17.57	0.54	18.11
<b>EUR Institutional Accumulating</b>			
Net Asset Value EUR	120,289,906	3,697,944	123,987,850
Net Asset Value per Share	18.83	0.58	19.41
<b>EUR Retail Accumulating</b>			
Net Asset Value EUR	11,100,327	340,915	11,441,242
Net Asset Value per Share	16.50	0.51	17.01
<b>GBP RDR Accumulating</b>			
Net Asset Value GBP	5,346,181	164,699	5,510,880
Net Asset Value per Share	16.15	0.49	16.64
<b>USD RDR Accumulating</b>			
Net Asset Value USD	37,532,396	1,153,636	38,686,032
Net Asset Value per Share	16.50	0.51	17.01
<b>USD RDR II Distributing</b>			
Net Asset Value USD	2,192,538	67,667	2,260,205
Net Asset Value per Share	14.14	0.44	14.58
<b>GBP RDR II Accumulating</b>			
Net Asset Value GBP	2,674,121	81,739	2,755,860
Net Asset Value per Share	13.27	0.40	13.67
<b>EUR RDR Accumulating</b>			
Net Asset Value EUR	14,649,735	450,797	15,100,532
Net Asset Value per Share	12.29	0.38	12.67
<b>GBP RDR II Distributing</b>			
Net Asset Value GBP	545,511	17,080	562,591
Net Asset Value per Share	13.28	0.41	13.69
<b>SGD Retail Accumulating</b>			
Net Asset Value SGD	1,480,133	46,323	1,526,456
Net Asset Value per Share	7.36	0.23	7.59

# UTI GOLDFINCH FUNDS PLC

Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026

## NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2026 (continued)

### 2. NET ASSET VALUE (continued)

#### RECONCILIATION OF TOTAL NET ASSET VALUE (continued)

##### UTI India Dynamic Equity (continued)

A reconciliation of Net Asset Value per these financial statements to the last dealing Net Asset Value as at 31 October 2025 is presented below.

	Total Net Asset Value for financial statement purposes	Long term CGT and organisation costs adjustments	Total Net Asset Value for shareholder dealing/prospectus
<b>USD Institutional Accumulating</b>			
Net Asset Value USD	401,651,959	19,888,249	421,540,208
Net Asset Value per Share	23.02	1.14	24.16
<b>USD Retail Accumulating</b>			
Net Asset Value USD	52,418,722	2,595,572	55,014,294
Net Asset Value per Share	20.99	1.04	22.03
<b>EUR Institutional Accumulating</b>			
Net Asset Value EUR	180,137,598	8,919,716	189,057,314
Net Asset Value per Share	22.67	1.13	23.80
<b>EUR Retail Accumulating</b>			
Net Asset Value EUR	24,028,268	1,189,787	25,218,055
Net Asset Value per Share	19.96	0.99	20.95
<b>GBP RDR Accumulating</b>			
Net Asset Value GBP	7,767,895	384,636	8,152,531
Net Asset Value per Share	19.78	0.98	20.76
<b>USD RDR Accumulating</b>			
Net Asset Value USD	97,312,926	4,818,560	102,131,486
Net Asset Value per Share	19.62	0.97	20.59
<b>USD RDR II Distributing</b>			
Net Asset Value USD	19,448,719	963,025	20,411,744
Net Asset Value per Share	16.97	0.84	17.81
<b>GBP RDR II Accumulating</b>			
Net Asset Value GBP	7,249,777	358,981	7,608,758
Net Asset Value per Share	16.25	0.80	17.05
<b>EUR RDR Accumulating</b>			
Net Asset Value EUR	23,474,794	1,162,381	24,637,175
Net Asset Value per Share	14.80	0.74	15.54
<b>GBP RDR II Distributing</b>			
Net Asset Value GBP	1,634,039	80,911	1,714,950
Net Asset Value per Share	16.44	0.81	17.25
<b>SGD Retail Accumulating</b>			
Net Asset Value SGD	1,696,114	83,985	1,780,099
Net Asset Value per Share	8.96	0.45	9.41

# UTI GOLDFINCH FUNDS PLC

Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026

## NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2026 (continued)

### 2. NET ASSET VALUE (continued)

#### RECONCILIATION OF TOTAL NET ASSET VALUE (continued)

##### UTI India Balanced Fund<sup>(a)</sup>

A reconciliation of Net Asset Value per these financial statements to the last dealing Net Asset Value as at 30 April 2026 is presented below.

	Total Net Asset Value for financial statement purposes	Long term CGT and organisation costs adjustments	Total Net Asset Value for shareholder dealing/prospectus
<b>USD Institutional Distributing<sup>(1)</sup></b>			
Net Asset Value USD	–	–	–
Net Asset Value per Share	–	–	–
<b>USD Retail Distributing<sup>(1)</sup></b>			
Net Asset Value USD	–	–	–
Net Asset Value per Share	–	–	–
<b>Class C USD Accumulating<sup>(1)</sup></b>			
Net Asset Value USD	–	–	–
Net Asset Value per Share	–	–	–
<b>Class C USD Distributing<sup>(1)</sup></b>			
Net Asset Value USD	–	–	–
Net Asset Value per Share	–	–	–
<b>USD Retail Accumulating<sup>(1)</sup></b>			
Net Asset Value USD	–	–	–
Net Asset Value per Share	–	–	–
<b>EUR Retail Distributing<sup>(1)</sup></b>			
Net Asset Value EUR	–	–	–
Net Asset Value per Share	–	–	–

A reconciliation of Net Asset Value per these financial statements to the last dealing Net Asset Value as at 31 October 2025 is presented below.

	Total Net Asset Value for financial statement purposes	Long term CGT and organisation costs adjustments	Total Net Asset Value for shareholder dealing/prospectus
<b>USD Institutional Distributing</b>			
Net Asset Value USD	2,935,913	84,102	3,020,015
Net Asset Value per Share	9.54	0.27	9.81
<b>USD Retail Distributing</b>			
Net Asset Value USD	5,508	158	5,666
Net Asset Value per Share	7.98	0.23	8.21
<b>Class C USD Accumulating</b>			
Net Asset Value USD	1,120,912	32,110	1,153,022
Net Asset Value per Share	12.58	0.36	12.94
<b>Class C USD Distributing</b>			
Net Asset Value USD	1,534,109	43,946	1,578,055
Net Asset Value per Share	9.29	0.27	9.56
<b>USD Retail Accumulating</b>			
Net Asset Value USD	79,836	2,287	82,123
Net Asset Value per Share	9.56	0.27	9.83
<b>EUR Retail Distributing</b>			
Net Asset Value EUR	384,716	11,021	395,737
Net Asset Value per Share	7.69	0.22	7.91

<sup>(a)</sup> UTI India Balanced Fund terminated on 30 December 2025.

<sup>(1)</sup> Share Class fully redeemed on 30 December 2025.

# UTI GOLDFINCH FUNDS PLC

Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026

## NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2026 (continued)

### 2. NET ASSET VALUE (continued)

#### RECONCILIATION OF TOTAL NET ASSET VALUE (continued)

##### UTI India Sovereign Bond UCITS ETF

A reconciliation of Net Asset Value per these financial statements to the last dealing Net Asset Value as at 30 April 2026 is presented below.

	Total Net Asset Value for financial statement purposes	Long term CGT and organisation costs adjustments	Total Net Asset Value for shareholder dealing/prospectus
<b>Class A USD Accumulating</b>			
Net Asset Value USD	18,936,096	–	18,936,096
Net Asset Value per Share	9.83	–	9.83
<b>Class A USD Accumulating Hedged<sup>(3)</sup></b>			
Net Asset Value USD	498,043	–	498,043
Net Asset Value per Share	9.96	–	9.96

A reconciliation of Net Asset Value per these financial statements to the last dealing Net Asset Value as at 31 October 2025 is presented below.

	Total Net Asset Value for financial statement purposes	Long term CGT and organisation costs adjustments	Total Net Asset Value for shareholder dealing/prospectus
<b>Class A USD Accumulating</b>			
Net Asset Value USD	20,053,528	–	20,053,528
Net Asset Value per Share	10.52	–	10.52

<sup>(3)</sup> Share class launched on 23 March 2026.

##### UTI India Innovation Fund

A reconciliation of Net Asset Value per these financial statements to the last dealing Net Asset Value as at 30 April 2026 is presented below.

	Total Net Asset Value for financial statement purposes	Long term CGT and organisation costs adjustments	Total Net Asset Value for shareholder dealing/prospectus
<b>Class C USD Accumulating</b>			
Net Asset Value USD	1,058,537	176	1,058,713
Net Asset Value per Share	10.10	–	10.10
<b>Class C USD Distributing</b>			
Net Asset Value USD	962,063	160	962,223
Net Asset Value per Share	10.02	–	10.02
<b>USD Institutional Accumulating</b>			
Net Asset Value USD	28,884,938	4,802	28,889,740
Net Asset Value per Share	10.55	–	10.55
<b>USD Retail Accumulating</b>			
Net Asset Value USD	1,715,749	285	1,716,034
Net Asset Value per Share	10.22	–	10.22
<b>EUR Institutional Accumulating</b>			
Net Asset Value EUR	2,179,729	362	2,180,091
Net Asset Value per Share	9.59	–	9.59

# UTI GOLDFINCH FUNDS PLC

Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026

## NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2026 (continued)

### 2. NET ASSET VALUE (continued)

#### RECONCILIATION OF TOTAL NET ASSET VALUE (continued)

##### UTI India Innovation Fund (continued)

A reconciliation of Net Asset Value per these financial statements to the last dealing Net Asset Value as at 31 October 2025 is presented below.

	Total Net Asset Value for financial statement purposes	Long term CGT and organisation costs adjustments	Total Net Asset Value for shareholder dealing/prospectus
<b>Class C USD Accumulating</b>			
Net Asset Value USD	1,463,073	44,181	1,507,254
Net Asset Value per Share	12.25	0.37	12.62
<b>Class C USD Distributing</b>			
Net Asset Value USD	1,168,727	35,292	1,204,019
Net Asset Value per Share	12.18	0.36	12.54
<b>USD Institutional Accumulating</b>			
Net Asset Value USD	44,969,621	1,357,963	46,327,584
Net Asset Value per Share	12.72	0.38	13.10
<b>USD Retail Accumulating</b>			
Net Asset Value USD	2,180,913	65,858	2,246,771
Net Asset Value per Share	12.37	0.38	12.75
<b>EUR Institutional Accumulating</b>			
Net Asset Value EUR	3,851,604	115,704	3,967,308
Net Asset Value per Share	11.71	0.36	12.07

The difference arises as a result of the accrual for incremental long-term Indian capital gains tax payable at the year end. Refer to Note 7 for further detail.

### 3. DISTRIBUTIONS

The Directors are entitled to declare and pay dividends for shares in the Company. The Directors intend to declare and pay dividends on a quarterly or semi-annual basis to Distributing shares. Any dividend will be declared on the last Business Day in January, April, July and in October in each financial period or on such other date as may be determined by the Directors or such other frequency as the Directors consider appropriate. The Company may commence declaring and the payment of dividends for the relevant Class twelve months following the date of the closing of the Initial Offer Period for that Class. The Directors may also determine if and to what extent dividends paid include realised capital gains and/or are paid out of capital attributable to the relevant Class. Dividends declared will be paid in cash and payment will be made to the relevant shareholders' pre-designated bank accounts, net of bank charges. Distributions to the shareholders are recognised in the Statement of Comprehensive Incomes finance costs.

The Company declared a distribution of US\$43,415 (30 April 2025: US\$231,587) from the UTI India Dynamic Equity Fund, US\$Nil (30 April 2025: US\$192,134) from the UTI India Balanced Fund and US\$1,344 (30 April 2025: US\$1,468) from the UTI India Innovation Fund during the financial period ended 30 April 2026. The distributions per share for the financial period ended 30 April 2026 and 30 April 2025 are as follows:

#### UTI India Dynamic Equity Fund

##### 30 April 2026

Ex Date	Class USD RDR II Distributing	Class GBP RDR II Distributing	Pay Out Date
31 January 2026	\$0.1500	£0.1500	25 February 2026

##### 30 April 2025

Ex Date	Class USD RDR II Distributing	Class GBP RDR II Distributing	Pay Out Date
31 January 2025	\$0.1000	£0.1000	24 February 2025

# UTI GOLDFINCH FUNDS PLC

Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026

## NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2026 (continued)

### 3. DISTRIBUTIONS (continued)

#### UTI India Balanced Fund<sup>(a)</sup>

##### 30 April 2026

Ex Date	Class USD Institutional Distributing <sup>(1)</sup>	Class USD Retail Distributing <sup>(1)</sup>	Class C USD Distributing <sup>(1)</sup>	Class EUR Retail Distributing <sup>(1)</sup>	Pay Out Date
31 January 2026	–	–	–	–	25 February 2026

##### 30 April 2025

Ex Date	Class USD Institutional Distributing	Class USD Retail Distributing	Class C USD Distributing	Class EUR Retail Distributing	Pay Out Date
31 January 2025	\$0.1200	\$0.1200	\$0.1200	€0.1200	24 February 2025
30 April 2025	\$0.1200	\$0.1200	\$0.1200	€0.1200	23 May 2025

<sup>(a)</sup> UTI India Balanced Fund terminated on 30 December 2025.

<sup>(1)</sup> Share Class fully redeemed on 30 December 2025.

#### UTI India Innovation Fund

##### 30 April 2026

Ex Date	Class C USD Distributing	Pay Out Date
31 January 2026	\$0.0140	25 February 2026

##### 30 April 2025

Ex Date	Class C USD Distributing	Pay Out Date
31 January 2025	\$0.0180	24 February 2025

### 4. CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise current deposits with banks. The counterparty for cash and cash equivalent including overnight deposits as at 30 April 2026 and 31 October 2025 was Citi Depository Services Ireland DAC. The credit rating of Citi Depository Services Ireland DAC was A+ at 30 April 2026 (31 October 2025: A+).

Cash account arrangements have been put in place in respect of the Fund, as a consequence of the introduction of requirements relating to the subscription and redemption collection accounts pursuant to the Central Bank of Ireland (Supervision and Enforcement) Act 2013 (Section 48 (i)) Investor Money Regulations 2015 for Fund Service Providers (the ‘Investor Money Regulations’). These cash accounts, held with a third party banking entity for collection of subscriptions, payment of redemptions and distributions for the Fund are deemed assets of the Fund. As of the financial period ended 30 April 2026, the balance on these cash accounts is US\$10,768 (31 October 2025: US\$17,838), they are recorded as Fund assets payable US\$9,298 (31 October 2025: US\$17,838), and outstanding fund assets cash balances US\$1,470 (31 October 2025: US\$Nil), in the Statement of Financial Position.

### 5. SUBSCRIBER AND REDEEMABLE PARTICIPATING SHARES

The authorised share capital of the Company is 300,000 redeemable non-participating shares of no par value and 500,000,000,000 participating shares of no par value. Non-participating shares do not entitle the holders thereof to any dividend and on a winding up entitle the holders thereof to receive the amount paid up thereon but do not otherwise entitle them to participate in the assets of the Company. The Directors have the power to allot shares up to the authorised share capital of the Company.

There are two issued Founder Shares in the Company. The Founder Shares each have full and equal voting rights. In addition, the Founder Shares have exclusive voting rights in relation to the appointment of Directors, the alteration of the Company’s share capital, the winding up of the Company, and amendments to the Memorandum and Articles of Association of the Company, except insofar as the same involves a variation of the class rights or a change to the investment objectives, policies or restrictions of the Company.

The Founder Shares are held by UTI International (Singapore) Private Limited and UTI International Limited.

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2026 (continued)

### 5. SUBSCRIBER AND REDEEMABLE PARTICIPATING SHARES (continued)

The Fund's shares are classified as liabilities in accordance with IAS 32. This liability is measured at the amount which the Fund is obligated to pay upon redemption, which is based on the trading net asset value calculated in accordance with the prospectus.

The issued share capital of the Funds in shares is as follows:

#### UTI India Dynamic Equity Fund

##### For the financial period ended 30 April 2026

	At 31 October 2025	Shares issued	Shares redeemed	At 30 April 2026
USD Institutional Accumulating	17,448,730	5,145,152	(8,328,831)	14,265,051
USD Retail Accumulating	2,497,472	169,413	(552,678)	2,114,207
EUR Institutional Accumulating	7,944,342	2,722,052	(4,277,793)	6,388,601
EUR Retail Accumulating	1,203,750	77,512	(608,561)	672,701
GBP RDR Accumulating	392,655	85,895	(147,433)	331,117
USD RDR Accumulating	4,960,279	553,131	(3,238,567)	2,274,843
USD RDR II Distributing	1,145,923	1,729	(992,607)	155,045
GBP RDR II Accumulating	446,258	10,683	(255,358)	201,583
EUR RDR Accumulating	1,585,690	519,031	(912,977)	1,191,744
GBP RDR II Distributing	99,396	–	(58,311)	41,085
SGD Retail Accumulating	189,249	37,303	(25,320)	201,232
<b>Total</b>	<b>37,913,744</b>	<b>9,321,901</b>	<b>(19,398,436)</b>	<b>27,837,209</b>

##### For the financial year ended 31 October 2025

	At 31 October 2024	Shares issued	Shares redeemed	At 31 October 2025
USD Institutional Accumulating	24,289,748	1,066,914	(7,907,932)	17,448,730
USD Retail Accumulating	2,818,150	395,485	(716,163)	2,497,472
EUR Institutional Accumulating	6,224,004	5,204,134	(3,483,796)	7,944,342
EUR Retail Accumulating	1,085,271	602,845	(484,366)	1,203,750
GBP RDR Accumulating	653,357	100,416	(361,118)	392,655
USD RDR Accumulating	1,443,841	4,161,883	(645,445)	4,960,279
USD RDR II Distributing	2,344,833	151,518	(1,350,428)	1,145,923
GBP RDR II Accumulating	514,117	114,618	(182,477)	446,258
EUR RDR Accumulating	538,938	1,395,356	(348,604)	1,585,690
GBP RDR II Distributing	116,710	1,137	(18,451)	99,396
SGD Retail Accumulating	214,072	73,738	(98,561)	189,249
<b>Total</b>	<b>40,243,041</b>	<b>13,268,044</b>	<b>(15,597,341)</b>	<b>37,913,744</b>

#### UTI India Balanced Fund<sup>(a)</sup>

##### For the financial period ended 30 April 2026

	At 31 October 2025	Shares issued	Shares redeemed	At 30 April 2026
USD Institutional Distributing <sup>(1)</sup>	307,882	3,775	(311,657)	–
USD Retail Distributing <sup>(1)</sup>	690	1	(691)	–
Class C USD Accumulating <sup>(1)</sup>	89,075	–	(89,075)	–
Class C USD Distributing <sup>(1)</sup>	165,074	159	(165,233)	–
USD Institutional Accumulating <sup>(2)</sup>	–	–	–	–
USD Retail Accumulating <sup>(1)</sup>	8,355	–	(8,355)	–
EUR Retail Distributing <sup>(1)</sup>	50,000	–	(50,000)	–
<b>Total</b>	<b>621,076</b>	<b>3,935</b>	<b>(625,011)</b>	<b>–</b>

##### For the financial year ended 31 October 2025

	At 31 October 2024	Shares issued	Shares redeemed	At 31 October 2025
USD Institutional Distributing	326,870	14,388	(33,376)	307,882
USD Retail Distributing	18,406	174	(17,890)	690
Class C USD Accumulating	196,347	3,005	(110,277)	89,075
Class C USD Distributing	782,975	932	(618,833)	165,074
USD Institutional Accumulating <sup>(2)</sup>	161,556	–	(161,556)	–
USD Retail Accumulating	9,251	632	(1,528)	8,355
EUR Retail Distributing	50,000	–	–	50,000
<b>Total</b>	<b>1,545,405</b>	<b>19,131</b>	<b>(943,460)</b>	<b>621,076</b>

<sup>(a)</sup> UTI India Balanced Fund terminated on 30 December 2025.

<sup>(1)</sup> Share Class fully redeemed on 30 December 2025.

<sup>(2)</sup> Share Class fully redeemed on 21 February 2025.

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2026 (continued)

### 5. SUBSCRIBER AND REDEEMABLE PARTICIPATING SHARES (continued)

#### UTI India Sovereign Bond UCITS ETF

For the financial period ended 30 April 2026

	At 31 October 2025	Shares issued	Shares redeemed	At 30 April 2026
Class A USD Accumulating	1,906,631	20,000	–	1,926,631
Class A USD Accumulating Hedged <sup>(3)</sup>	–	50,000	–	50,000
<b>Total</b>	<b>1,906,631</b>	<b>70,000</b>	<b>–</b>	<b>1,976,631</b>

For the financial year ended 31 October 2025

	At 31 October 2024	Shares issued	Shares redeemed	At 31 October 2025
Class A USD Accumulating	1,586,631	860,000	(540,000)	1,906,631
<b>Total</b>	<b>1,586,631</b>	<b>860,000</b>	<b>(540,000)</b>	<b>1,906,631</b>

<sup>(3)</sup> Share class launched on 23 March 2026.

#### UTI India Innovation Fund

For the financial period ended 30 April 2026

	At 31 October 2025	Shares issued	Shares redeemed	At 30 April 2026
Class C USD Accumulating	119,433	–	(14,599)	104,834
Class C USD Distributing	95,990	–	–	95,990
USD Institutional Accumulating	3,536,006	62,551	(859,448)	2,739,109
USD Retail Accumulating	176,238	5,148	(13,428)	167,958
EUR Institutional Accumulating	328,780	–	(101,480)	227,300
<b>Total</b>	<b>4,256,447</b>	<b>67,699</b>	<b>(988,955)</b>	<b>3,335,191</b>

For the financial year ended 31 October 2025

	At 31 October 2024	Shares issued	Shares redeemed	At 31 October 2025
Class C USD Accumulating	190,667	1,199	(72,433)	119,433
Class C USD Distributing	81,550	14,440	–	95,990
USD Institutional Accumulating	2,803,656	1,145,663	(413,313)	3,536,006
USD Retail Accumulating	175,699	10,894	(10,355)	176,238
EUR Institutional Accumulating	245,032	84,118	(370)	328,780
<b>Total</b>	<b>3,496,604</b>	<b>1,256,314</b>	<b>(496,471)</b>	<b>4,256,447</b>

#### Capital management

As a result of the ability to issue, repurchase and resell shares, the capital of the Company, which is redeemable participating shares, can vary depending on the demand for redemptions and subscriptions to the Company. The Company has no legal restrictions on the issue, repurchase or resale of redeemable shares beyond those included in the Company's constitution.

The Company's objectives for managing capital are:

- To invest the capital in investments meeting the description, risk exposure and expected return indicated in its prospectus,
- To achieve consistent returns while safeguarding capital by investing in diversified portfolio, by participating in derivative and other capital markets and by using various investment strategies and hedging techniques,
- To maintain sufficient liquidity to meet the expenses of the Company, and to meet redemption requests as they arise, and
- To maintain sufficient size to make the operations of the Company cost-efficient.

### 6. FEES

#### Miscellaneous Fees

During the financial period ended 30 April 2026, miscellaneous fees presented in Statement of Comprehensive Income amounted to US\$279,307 (30 April 2025: US\$123,689). Miscellaneous fee payable as at the financial period ended 30 April 2026 amounted to US\$167,824 (31 October 2025: US\$122,453).

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2026 (continued)

### 6. FEES (continued)

#### Miscellaneous Fees (continued)

A breakdown of miscellaneous fees in Statement of Comprehensive Income for the financial period ended 30 April 2026 and year ended 31 October 2025 are as follows:

30 April 2026	UTI India	UTI India	UTI India	UTI India	Total
	Dynamic Equity Fund	Balanced Fund <sup>(a)</sup>	Sovereign Bond UCITS ETF	Innovation Fund	
	USD	USD	USD	USD	USD
KIID fee	19,247	–	757	2,066	22,070
Bank Charges	6,137	101	163	184	6,585
Service Admin Fee	56,864	214	–	–	57,078
Other Expenses	4,959	135,462	4,750	2,480	147,651
Paying Agent Fee	20,501	4,432	–	–	24,933
Registration Fee	20,928	62	–	–	20,990

  

30 April 2025	UTI India	UTI India	UTI India	UTI India	Total
	Dynamic Equity Fund	Balanced Fund	Sovereign Bond UCITS ETF	Innovation Fund	
	USD	USD	USD	USD	USD
KIID fee	9,449	3,507	545	2,856	16,357
Bank Charges	5,405	267	178	167	6,017
Service Admin Fee	68,883	–	–	–	68,883
Other Expenses	4,987	2,290	5,206	2,494	14,977
Paying Agent Fee	12,507	47	–	–	12,554
Registration Fee	4,901	–	–	–	4,901

<sup>(a)</sup> UTI India Balanced Fund terminated on 30 December 2025.

A breakdown of miscellaneous fee payable in Statement of Financial Position for the financial period ended 30 April 2026 and year ended 31 October 2025 are as follows:

30 April 2026	UTI India	UTI India	UTI India	UTI India	Total
	Dynamic Equity Fund	Balanced Fund <sup>(a)</sup>	Sovereign Bond UCITS ETF	Innovation Fund	
	USD	USD	USD	USD	USD
KIID fee	(12,381)	–	(2,506)	(4,868)	(19,755)
Other Expenses	(37,696)	(102,915)	(4,083)	(3,375)	(148,069)

  

31 October 2025	UTI India	UTI India	UTI India	UTI India	Total
	Dynamic Equity Fund	Balanced Fund	Sovereign Bond UCITS ETF	Innovation Fund	
	USD	USD	USD	USD	USD
KIID fee	(9,117)	(3,758)	(1,748)	–	(14,623)
Service Admin Fee	(35,484)	(453)	(828)	(1,209)	(37,974)
Other Expenses	(269)	(5,843)	(29,120)	(3,656)	(38,888)
Paying Agent Fee	(26,742)	–	–	–	(26,742)
Registration Fee	(2,878)	–	–	–	(4,226)

<sup>(a)</sup> UTI India Balanced Fund terminated on 30 December 2025.

### 7. TAXATION

Under current law and practice, the Company qualifies as an investment undertaking as defined in Section 739B of the Taxes Consolidation Act, 1997, as amended. On that basis, it is not chargeable to Irish tax on its income or capital gains. However, Irish tax can arise on the happening of a “chargeable event” in the Company. A chargeable event includes any distribution payments to shareholders or any encashment, redemption, cancellation or transfer of shares and the holding of shares at the end of each eight year period beginning with the acquisition of such shares.

# UTI GOLDFINCH FUNDS PLC

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2026 (continued)

### 7. TAXATION (continued)

No Irish tax will arise in respect of chargeable events in respect of:

- (a) A Shareholder who is neither Irish resident nor ordinarily resident in Ireland for tax purposes, at the time of the chargeable event, provided appropriate valid declarations in accordance with the provisions of the Taxes Consolidation Act, 1997, as amended, are held by the Company or the Company has been authorised by the Irish Revenue to make gross payments in the absence of appropriate declarations; and
- (b) certain exempted Irish tax resident shareholders who have provided the Company with the necessary signed statutory declarations.

Dividends, interest and capital gains (if any) received on investments made by the Company may be subject to taxes imposed by the country from which the investment income/gains are received and such taxes may not be recoverable by the Company or its shareholders.

On 1 April 2018, India introduced a taxation regime for long-term capital gains. As a result of this, the Funds introduced an accrual for incremental long-term Indian capital gains earned since 1 April 2018. The accrual for the unrealised capital gains tax is not included in the NAV for dealing purposes, please refer to note 2 of the financial statements for details.

For the financial period ended 30 April 2026, the Company recognised Capital Gains Taxes on realised positions of US\$7,749,805 (30 April 2025: US\$7,016,447) and recognised a provision for unrealised long-term capital gains of US\$16,508,287 (30 April 2025: US\$31,916,565). The Company also incurred withholding tax on dividends of US\$215,364 (30 April 2025: US\$268,194) and tax on interest of US\$73,900 (30 April 2025: 57,563) of which US\$72,541 was paid (30 April 2025: US\$53,693).

### 8. TRANSACTIONS WITH RELATED PARTIES AND CONNECTED PERSONS

IFRS (IAS 24 - Related Party Disclosures) requires the disclosure of information relating to material transactions with parties who are deemed to be related to the reporting entity. A related party transaction is a transfer of resources, services or obligations between a reporting entity and a related party, regardless of whether a price is charged.

In the opinion of the Directors, the Manager, Investment Manager and Distributor are related corporations of the Company, and therefore related parties under IFRS.

#### (a) Entities with significant influence over the Company

UTI Asset Management Company Limited (the "Investment Advisor") has been appointed as Investment Advisor of the Company. The Investment Advisor fees will be paid out of the fees of the Investment Manager.

The Company has delegated responsibility for the investment and re-investment of the Company's assets to the Investment Manager, UTI International (Singapore) Private Limited. During the financial period ended 30 April 2026, US\$3,651,578 fees were incurred (30 April 2025: US\$4,313,640) and US\$2,261,151 was payable to the Investment Manager at the financial period end (31 October 2025: US\$2,970,169). The Investment Manager paid organisational expenses on behalf of the Company amounting to US\$Nil (31 October 2025: US\$Nil), which were subsequently reimbursed. During the financial period ended 30 April 2026, the Investment Manager reimbursed fund expenses related to UTI India Sovereign Bond UCITS ETF amounting to US\$130,900 (30 April 2025: US\$112,239) and US\$25,778 (31 October 2025: US\$53,449), was receivable from the Investment Manager at the financial period end which is presented as rebate receivable in the Statement of Financial Position.

The Investment Manager holds total shares of 74,314 (31 October 2025: 74,314) of UTI India Dynamic Equity Fund with a value of US\$1,482,564 (31 October 2025: US\$1,795,424), total shares of Nil (31 October 2025: 307,882) of UTI India Balanced Fund with a value of US\$Nil (31 October 2025: US\$3,020,319), total shares of 335,497 (31 October 2025: 335,496) of UTI India Innovation Fund with a value of US\$3,539,493 (31 October 2025: US\$4,395,004) and total shares of 276,630 (31 October 2025: 276,630) of UTI India Sovereign Bond UCITS ETF with a value of US\$2,718,886 (31 October 2025: US\$2,909,539).

There were no employees of the Company during the financial period under review (31 October 2025: Nil).

# UTI GOLDFINCH FUNDS PLC

## Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026

### NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2026 (continued)

#### 8. TRANSACTIONS WITH RELATED PARTIES AND CONNECTED PERSONS (continued)

##### (b) Key management personnel of the Company

The Directors' fees relating to emoluments for the financial period are disclosed in the Statement of Comprehensive Income. During the financial period ended 30 April 2026, US\$23,350 was incurred (30 April 2025: US\$35,374) and US\$3,624 was payable at the financial period end (31 October 2025: US\$4,259).

Praveen Jagwani, a director of the Company, is an employee of the parent company of the Investment Manager and Distributor, held 13,461 (31 October 2025: 13,461) shares in UTI India Dynamic Equity Fund during the financial period ended 30 April 2025, with a value of US\$268,556 (31 October 2025: US\$325,228).

Waystone Management Company (IE) Limited, appointed as Manager of the Company on 26 November 2021, is a related party. During the financial period ended 30 April 2026, fees of US\$63,176 (31 October 2025: US\$145,183) were incurred and US\$1,164 (31 October 2025: US\$10,830) was payable to the Manager at the financial period end.

The following tables details the number of shareholders with significant holdings of at least 20 percent of the Company and the aggregate value and percentage of that holding.

##### (c) Significant Shareholders

###### 30 April 2026

Fund	Number of Shareholders	Value of Holding USD	Holding % of Fund
UTI India Dynamic Equity Fund	–	–	–
UTI India Balanced Fund <sup>(a)</sup>	–	–	–
UTI India Innovation Fund	2	24,688,785	70.19%
UTI India Sovereign Bond UCITS ETF	1	14,174,306	72.96%

###### 31 October 2025

Fund	Number of Shareholders	Value of Holding USD	Holding % of Fund
UTI India Dynamic Equity Fund	–	–	–
UTI India Balanced Fund	1	3,020,012	49.57%
UTI India Innovation Fund	2	30,787,060	55.21%
UTI India Sovereign Bond UCITS ETF	1	15,168,235	76.44%

<sup>(a)</sup> UTI India Balanced Fund terminated on 30 December 2025.

UTI Investment Management Company (Mauritius) Limited, a wholly owned subsidiary of UTI International Limited holds 101,420 (31 October 2025: 101,420) shares of the UTI India Dynamic Equity Fund with a value of US\$2,023,329 as at financial period ended 30 April 2026 (31 October 2025: US\$2,450,307).

UTI Rainbow Fund Limited, managed by UTI Investment Management Company (Mauritius) Limited, holds 1,510,091 (31 October 2025: 1,564,521) shares of the UTI India Dynamic Equity Fund with a value of US\$30,126,315 as at financial period ended 30 April 2026 (31 October 2025: US\$37,798,821).

UTI International Limited, a facilities agent for the Company, holds 1,209,869 (31 October 2025: 1,209,869) shares of the UTI India Dynamic Equity Fund with a value of US\$24,136,887 as at financial period ended 30 April 2026 (31 October 2025: US\$29,230,439), total shares of 1,171,490 (31 October 2025: 1,171,490) of UTI India Innovation Fund with a value of US\$12,359,220 (31 October 2025: US\$15,346,525) and total shares of 1,492,149 (31 October 2025: 1,442,149) of UTI India Sovereign Bond UCITS ETF Fund with a value of US\$14,672,351 (31 October 2025: US\$15,168,235).

##### Dealings with Connected Persons

Regulation 43 of the Central Bank UCITS Regulations “restrictions of transactions with connected persons” states that “a responsible person shall ensure that any transaction between a UCITS and a connected person is conducted a) at arm’s length; and b) in the best interest of the unitholders of the UCITS”.

As required under UCITS Regulation 81(4), the Directors, as responsible persons are satisfied that there are in place arrangements, evidenced by written procedures, to ensure that the obligations that are prescribed by UCITS Regulation 43(1) are applied to all transactions with a connected person; and all transactions with a connected person that were entered into during the financial year to which the report relates complied with the obligations that are prescribed by UCITS Regulation 43(1).

# UTI GOLDFINCH FUNDS PLC

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2026 (continued)

### 9. FAIR VALUE HIERARCHY

This requires the Company to classify fair value measurements using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. The three levels of the fair value hierarchy are described below:

- Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2: Prices determined using significant observable inputs. Observable inputs are inputs that reflect the assumptions market participants would use in pricing a security and are developed based on market data obtained from sources independent of the reporting entity (including quoted prices for similar investments, interest rates, prepayment speeds, credit risk, etc.).
- Level 3: Prices determined using significant unobservable inputs. In situations where quoted prices or observable inputs are unavailable or deemed less relevant (for example, when there is little or no market activity for an investment at the end of the financial year), unobservable inputs are inputs that reflect the reporting entity's own assumptions about the factors market participants would use in pricing the security and would be based on the best information available under the circumstances.

The inputs or methodology used for valuing securities are not necessarily an indication of the risk associated with investing in those securities. The level in the fair value hierarchy within which the fair value measurement is categorised in its entirety is determined on the basis of the lowest level input that is significant to the fair value measurement in its entirety. For this purpose, the significance of an input is assessed against the fair value measurement in its entirety.

Assessing the significance of a particular input to the fair value measurement in its entirety requires judgement, considering factors specific to the asset or liability. The determination of what constitutes "observable" requires significant judgement. The Directors consider observable data to be that market data that is readily available, regularly distributed or updated, reliable and verifiable, not proprietary, and provided by independent sources that are actively involved in the relevant market.

Other than financial assets at fair value through profit or loss and financial liabilities at fair value through profit or loss, all other financial instruments not measured at fair value through profit or loss, are short-term financial assets and financial liabilities whose carrying amounts approximate fair value.

The following table summarise the Company's financial assets by class within the fair value hierarchy at 30 April 2026:

<b>UTI India Dynamic Equity Fund</b>	<b>Level 1 USD</b>	<b>Level 2 USD</b>	<b>Level 3 USD</b>	<b>Total USD</b>
<b>Financial asset at fair value through profit or loss:</b>				
Equities	529,556,721	–	–	529,556,721
Total financial asset at fair value through profit or loss	<b>529,556,721</b>	–	–	<b>529,556,721</b>
<b>UTI India Sovereign Bond UCITS ETF</b>	<b>Level 1 USD</b>	<b>Level 2 USD</b>	<b>Level 3 USD</b>	<b>Total USD</b>
<b>Financial asset at fair value through profit or loss:</b>				
Government bonds	–	19,164,504	–	19,164,504
Investment funds	15,016	–	–	15,016
Forward Currency Contracts	–	5,061	–	5,061
Total financial asset at fair value through profit or loss	<b>15,016</b>	<b>19,169,565</b>	–	<b>19,184,581</b>

# UTI GOLDFINCH FUNDS PLC

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2026 (continued)

### 9. FAIR VALUE HIERARCHY (continued)

UTI India Innovation Fund	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
<b>Financial asset at fair value through profit or loss:</b>				
Equities	34,296,697	–	–	34,296,697
Total financial asset at fair value through profit or loss	<b>34,296,697</b>	–	–	<b>34,296,697</b>

The following table summarise the Company's financial assets by class within the fair value hierarchy at 31 October 2025:

UTI India Dynamic Equity Fund	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
<b>Financial asset at fair value through profit or loss:</b>				
Equities	868,469,037	–	–	868,469,037
Total financial asset at fair value through profit or loss	<b>868,469,037</b>	–	–	<b>868,469,037</b>

UTI India Balanced Fund	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
<b>Financial asset at fair value through profit or loss:</b>				
Equities	3,522,936	–	–	3,522,936
Government bonds	–	2,227,009	–	2,227,009
Corporate bonds	–	501,179	–	501,179
Investment funds	50,010	–	–	50,010
Total financial asset at fair value through profit or loss	<b>3,572,946</b>	<b>2,728,188</b>	–	<b>6,301,134</b>

UTI India Sovereign Bond UCITS ETF	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
<b>Financial asset at fair value through profit or loss:</b>				
Government bonds	–	19,815,412	–	19,815,412
Total financial asset at fair value through profit or loss	–	<b>19,815,412</b>	–	<b>19,815,412</b>

UTI India Innovation Fund	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
<b>Financial asset at fair value through profit or loss:</b>				
Equities	54,065,153	–	–	54,065,153
Total financial asset at fair value through profit or loss	<b>54,065,153</b>	–	–	<b>54,065,153</b>

The fair value of financial assets approximates their carrying value. Investments whose values are based on quoted market prices in active markets are classified within Level 1. The Company invests in corporate and government bonds. In the absence of a quoted price in an active market, they are valued using observable inputs such as recently executed transaction prices in securities of the issuer or comparable issuers and yield curves. Adjustments are made to the valuations when necessary to recognise differences in the instruments terms. To the extent that the significant inputs are observable, the company categorises these investments as Level 2. There were no Level 3 securities held by the Company during the financial period ended 30 April 2026 and during the financial year ended 31 October 2025.

Transfers between levels are deemed to have occurred when the pricing source for a particular security has changed which triggers a change in level as defined under IFRS 7. There were no transfers between Levels 1, 2 or 3 during the financial period ended 30 April 2026 and 31 October 2025.

# UTI GOLDFINCH FUNDS PLC

Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026

## NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2026 (continued)

### 10. PROVISION

The following table summarises the movement in the Company's provision for unrealised capital gains tax during the financial period ended 30 April 2026:

	Balance at the beginning of the financial period	Movement in the provision during the period	Balance at the end of the financial period
<b>30 April 2026</b>	<b>USD</b>	<b>USD</b>	<b>USD</b>
UTI India Dynamic Equity Fund	42,451,242	(25,947,144)	16,504,098
UTI India Balanced Fund <sup>(a)</sup>	175,351	(175,351)	–
UTI India Sovereign Bond UCITS ETF	–	–	–
UTI India Innovation Fund	1,627,547	(1,623,358)	4,189
	44,254,140	(27,745,853)	16,508,287

The following table summarises the movement in the Company's provision for unrealised capital gains tax during the financial period ended 30 April 2025:

	Balance at the beginning of the financial period	Movement in the provision during the period	Balance at the end of the financial period
<b>30 April 2025</b>	<b>USD</b>	<b>USD</b>	<b>USD</b>
UTI India Dynamic Equity Fund	40,955,643	(10,084,246)	30,871,397
UTI India Balanced Fund <sup>(a)</sup>	339,154	(168,700)	170,454
UTI India Sovereign Bond UCITS ETF	–	–	–
UTI India Innovation Fund	1,744,097	(869,383)	874,714
	43,038,894	(11,122,329)	31,916,565

<sup>(a)</sup> UTI India Balanced Fund terminated on 30 December 2025.

### 11. EFFICIENT PORTFOLIO MANAGEMENT

The Fund may, on behalf of each Sub-Fund, subject to the requirements of the Central Bank engage in techniques and instruments relating to transferable securities and Money Market Instruments for efficient portfolio management purposes. Efficient portfolio management transactions relating to the assets of the Fund may be entered into by the Investment Manager with one of the following aims: i) the reduction or stabilisation of risk; ii) the reduction of cost with no increase or a minimal increase in risk; iii) the generation of additional capital or income for the Sub-Fund with a level of risk consistent with the risk profile of the Sub-Fund and the diversification requirements in accordance with the Central Bank UCITS Regulations and as disclosed in Appendix I to the Prospectus. Such techniques and instruments may include foreign exchange transactions which alter the currency characteristics of transferable securities held by the Sub-Fund, further details of which will be set out in the Supplement.

If the Investment Manager determines, at its discretion, to conduct currency hedging transactions in respect of a Class, details as to how such transactions have been utilised will be disclosed in the periodic reports of the Fund. If the Investment Manager determines not to conduct currency hedging transactions in respect of a Class, currency conversions for subscriptions, redemptions and distributions will be conducted at prevailing spot currency exchange rates and consequently the value of Shares in the unhedged currency Class will be subject to exchange rate risk in relation to the Base Currency.

### 12. SOFT COMMISSION AND DIRECT BROKERAGE ARRANGEMENTS

No soft commission and direct brokerage arrangements were entered into during the financial period ended 30 April 2026 and 31 October 2025.

### 13. EXCHANGE RATES

The following exchange rates were used to convert the instruments and other assets and liabilities denominated in currencies other than the base currency at 30 April 2026, 31 October 2025 and 30 April 2025:

	30 April 2026	31 October 2025	30 April 2025
	USD	USD	USD
Euro	0.854	0.864	0.880
Indian Rupee	95.238	88.723	85.056
Pound Sterling	0.739	0.762	0.749
Singapore Dollar	1.276	1.301	1.306

# UTI GOLDFINCH FUNDS PLC

Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026

## NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2026 (continued)

### 14. CONTINGENT LIABILITY

There were no contingent liabilities at 30 April 2026 and 31 October 2025.

### 15. COMMITTED DEALS

There were no committed deals at 30 April 2026 and 31 October 2025.

### 16. SIGNIFICANT EVENTS DURING THE FINANCIAL PERIOD

Class A USD Accumulating Hedged was launched on 23 March 2026 in UTI India Sovereign Bond UCITS ETF fund.

UTI India Sovereign Bond UCITS ETF implemented a change in its pricing source, transitioning from the NSE to FTSE, with effect from January 2026.

UTI India Balanced Fund was terminated and below share classes were redeemed on 30 December 2025.

USD Institutional Distributing  
USD Retail Distributing  
Class C USD Accumulating  
Class C USD Distributing  
USD Retail Accumulating  
EUR Retail Distributing

The company issued an updated Supplement for UTI India Sovereign Bond UCITS ETF on 19 November 2025.

There were no other significant events affecting the Company during the financial period that require amendment to or disclosure in the financial statements.

### 17. SIGNIFICANT EVENTS SINCE THE FINANCIAL PERIOD END

There have been no significant events since the financial period end.

### 18. APPROVAL OF THE FINANCIAL STATEMENTS

The Directors approved the financial statements on 24 June 2026.

# UTI GOLDFINCH FUNDS PLC

Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026

## APPENDIX 1 - SUPPLEMENTARY INFORMATION

### INFORMATION FOR INVESTORS IN NORWAY AND SWITZERLAND

Following a guideline from the Swiss Funds Association (the “SFA”) dated 27 July 2004, the Investment Manager is required to supply performance data in conformity with these guidelines. This data can be found below:

#### Total Expense Ratio<sup>(1)</sup>

	30 April 2026 Total Expense Ratio	30 April 2025 Total Expense Ratio
<b>UTI India Dynamic Equity Fund</b>		
USD Institutional Accumulating	1.07%	1.02%
USD Retail Accumulating	1.97%	1.92%
EUR Institutional Accumulating	1.07%	1.03%
EUR Retail Accumulating	1.96%	1.93%
GBP RDR Accumulating	1.07%	1.02%
USD RDR Accumulating	1.06%	1.03%
USD RDR II Distributing	1.01%	1.01%
GBP RDR II Accumulating	1.01%	1.01%
EUR RDR Accumulating	1.07%	1.03%
GBP RDR II Distributing	1.02%	1.01%
SGD Retail Accumulating	1.97%	1.92%
<b>UTI India Balanced Fund<sup>(4)</sup></b>		
USD Institutional Distributing <sup>(2)</sup>	–	4.24%
USD Retail Distributing <sup>(2)</sup>	–	5.15%
Class C USD Accumulating <sup>(2)</sup>	–	5.40%
Class C USD Distributing <sup>(2)</sup>	–	5.28%
USD Retail Accumulating <sup>(2)</sup>	–	5.14%
EUR Retail Distributing <sup>(2)</sup>	–	5.16%
<b>UTI India Sovereign Bond UCITS ETF</b>		
Class A USD Accumulating	0.30%	0.31%
Class A USD Accumulating Hedged <sup>(3)</sup>	0.33%	–
<b>UTI India Innovation Fund</b>		
Class C USD Accumulating	2.69%	2.63%
Class C USD Distributing	2.69%	2.63%
USD Institutional Accumulating	1.48%	1.42%
USD Retail Accumulating	2.39%	2.33%
EUR Institutional Accumulating	1.47%	1.43%

<sup>(1)</sup>The Total Expense Ratio does not include foreign exchange gains or losses, front or back end loads arising from the purchase or sale of other schemes and tax deducted at source or arising out of income received.

<sup>(2)</sup>Share Class fully redeemed on 30 December 2025.

<sup>(3)</sup>Share class launched on 23 March 2026.

<sup>(4)</sup>UTI India Balanced Fund terminated on 30 December 2025.

# UTI GOLDFINCH FUNDS PLC

Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026

## APPENDIX 1 - SUPPLEMENTARY INFORMATION (continued)

### INFORMATION FOR INVESTORS IN NORWAY AND SWITZERLAND (continued)

#### Performance Data as of 30 April 2026

	Inception Date	Currency	YTD	1 Year	3 Years (Annualised)	5 Years (Annualised)	Since Inception (Annualised)
<b>UTI India Dynamic Equity Fund</b>							
USD Institutional Accumulating	15 Jul 2015	USD	(14.40)	(16.37)	2.75	0.83	6.61
USD Retail Accumulating	15 Jul 2015	USD	(14.65)	(17.12)	1.83	(0.07)	5.65
EUR Institutional Accumulating	24 Jul 2015	EUR	(14.16)	(18.90)	0.57	1.46	6.35
EUR Retail Accumulating	29 Aug 2016	EUR	(14.42)	(19.63)	(0.33)	0.55	5.64
GBP RDR Accumulating	14 Mar 2017	GBP	(14.86)	(17.43)	(0.01)	1.40	5.74
USD RDR Accumulating	06 Jun 2017	USD	(14.40)	(16.37)	2.75	0.83	6.14
USD RDR II Distributing	10 Oct 2019	USD	(14.38)	(16.34)	2.60	0.75	6.48
GBP RDR II Accumulating	01 Nov 2019	GBP	(14.84)	(17.40)	0.01	1.43	4.93
EUR RDR Accumulating	31 Jan 2020	EUR	(14.16)	(18.90)	0.57	1.46	3.86
GBP RDR II Distributing	20 Jul 2020	GBP	(14.84)	(17.40)	(0.17)	1.32	6.26
SGD Retail Accumulating	20 Sep 2021	SGD	(15.29)	(19.06)	0.25	N.A	(5.82)
<b>UTI India Balanced Fund<sup>(a)</sup></b>							
USD Institutional Distributing <sup>(1)</sup>	27 Apr 2018	USD	N.A	N.A	N.A	N.A	N.A
USD Retail Distributing <sup>(1)</sup>	25 May 2018	USD	N.A	N.A	N.A	N.A	N.A
Class C USD Accumulating <sup>(1)</sup>	28 Nov 2018	USD	N.A	N.A	N.A	N.A	N.A
Class C USD Distributing <sup>(1)</sup>	28 Nov 2018	USD	N.A	N.A	N.A	N.A	N.A
USD Institutional Accumulating <sup>(2)</sup>	30 Jul 2019	USD	N.A	N.A	N.A	N.A	N.A
USD Retail Accumulating <sup>(1)</sup>	18 Jul 2019	USD	N.A	N.A	N.A	N.A	N.A
EUR Retail Distributing <sup>(1)</sup>	09 Nov 2021	EUR	N.A	N.A	N.A	N.A	N.A
<b>UTI India Sovereign Bond UCITS ETF</b>							
Class A USD Accumulating	01 Nov 2021	USD	(5.63)	(9.24)	0.78	N.A	(0.38)
Class A USD Accumulating Hedged <sup>(3)</sup>	23 Mar 2026	USD	N.A	N.A	N.A	N.A	(0.39)
<b>UTI India Innovation Fund</b>							
Class C USD Accumulating	21 Jun 2022	USD	(14.46)	(14.40)	1.36	N.A	0.26
Class C USD Distributing	20 Jun 2022	USD	(14.46)	(14.39)	1.47	N.A	0.28
USD Institutional Accumulating	16 Jun 2022	USD	(14.12)	(13.36)	2.59	N.A	1.38
USD Retail Accumulating	21 Jun 2022	USD	(14.37)	(14.14)	1.67	N.A	0.56
EUR Institutional Accumulating	18 Nov 2022	EUR	(13.89)	(15.98)	0.41	N.A	(1.20)

<sup>(1)</sup> Share Class fully redeemed on 30 December 2025.

<sup>(2)</sup> Share Class fully redeemed on 21 February 2025.

<sup>(3)</sup> Share class launched on 23 March 2026.

<sup>(a)</sup> UTI India Balanced Fund terminated on 30 December 2025.

# **UTI GOLDFINCH FUNDS PLC**

**Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026**

## **APPENDIX 2 - SECURITIES FINANCING TRANSACTIONS REGULATIONS (SFTR)**

Securities Financing Transactions (“SFTs”), broadly speaking, are any transaction where securities are used to borrow cash, or vice versa. Practically, this mostly includes repurchase agreements (repos or reverse repos), securities lending activities, total return swaps and sell/buy-back transactions. In each of these, ownership of the securities temporarily changes in return for cash temporarily changing ownership. At the end of an SFT, the change of ownership reverts, and both counterparties are left with what they possessed originally, plus or minus a small fee depending on the purpose of the transaction. In this regard, they act like collateralised loans.

Regulation (EU) 2015/2365 of the European Parliament increases the transparency of SFTs and specifically, within Article 13 of that regulation, requires managers to inform investors on the use made of SFTs and total return swaps (which have similar characteristics) in the semi-annual and annual reports of the Company.

During the financial period ended 30 April 2026, the Company did not enter into any transaction that requires disclosure under the Securities Financing Transaction Regulation.

# UTI GOLDFINCH FUNDS PLC

Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026

## APPENDIX 3 - SCHEDULE OF PORTFOLIO CHANGES FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2026

### UTI INDIA DYNAMIC EQUITY FUND

Listed below are the largest cumulative investment purchases and sales during the financial period ended 30 April 2026 in excess of 1% of total purchases and in excess of 1% of total sales. At a minimum the largest 20 purchases and 20 sales must be given or all purchases and sales if less than 20.

<b>Portfolio Securities</b>	<b>Acquisition Cost USD</b>
Eternal	7,871,267
HDFC Bank	7,782,562
ICICI Bank	6,863,380
Bajaj Finance	5,844,145
Dixon Technologies India	5,750,385
Mahindra & Mahindra	5,594,258
Coforge	4,858,174
Bharti Airtel	4,144,137
Titan Co	3,767,322
Info Edge India	3,631,782
Kotak Mahindra Bank	3,346,802
Affle 3i	3,271,428
Persistent Systems	3,045,453
LTM	2,759,811
Global Health Ltd/India	2,426,127
Avenue Supermarts	2,373,951
Maruti Suzuki India	2,344,387
Trent	2,219,163
Dr Lal PathLabs	2,136,817
Polycab India	1,758,740
Eicher Motors	1,714,525
Page Industries	1,544,955
Astral	1,396,451
Ajanta Pharma	1,223,172
Divi's Laboratories	1,185,623

# UTI GOLDFINCH FUNDS PLC

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## APPENDIX 3 - SCHEDULE OF PORTFOLIO CHANGES FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2026 (continued) UTI INDIA DYNAMIC EQUITY FUND (continued)

Portfolio Securities	Disposal Proceeds
	USD
ICICI Bank	20,491,184
HDFC Bank	19,529,661
Bajaj Finance	18,710,091
Infosys	17,767,365
Eternal	12,868,404
Kotak Mahindra Bank	11,556,939
Titan Co	11,453,578
Avenue Supermarts	10,597,192
Persistent Systems	9,727,849
Info Edge India	8,771,466
Bharti Airtel	8,516,849
Astral	8,043,985
LTM	7,910,319
Trent	6,405,258
Dixon Technologies India	6,105,735
Eicher Motors	5,853,891
Coforge	5,549,927
Maruti Suzuki India	5,498,309
Ajanta Pharma	5,397,336
Polycab India	4,627,130
Nestle India	4,340,158
Dr Lal PathLabs	4,310,800
Page Industries	4,225,050
Global Health Ltd/India	4,220,572
Schaeffler India	4,160,289
Asian Paints	3,997,691
Motherson Sumi Wiring India	3,678,969
Ipca Laboratories	3,507,502
PI Industries	3,373,804
Torrent Pharmaceuticals	3,372,887
Marico	3,364,663
Berger Paints India	3,168,866
Shree Cement	3,143,894
Havells India	3,000,179

A copy of the list of changes in the portfolio during the financial period may be obtained free of charge from the Company's Administrator.

# UTI GOLDFINCH FUNDS PLC

Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026

## APPENDIX 3 - SCHEDULE OF PORTFOLIO CHANGES FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2026 (continued) UTI INDIA BALANCED FUND\*

Listed below are the all cumulative investment purchases and sales during the financial period ended 30 April 2026 in excess of 1% of total purchases and in excess of 1% of total sales. At a minimum the largest 20 purchases and 20 sales must be given or all purchases and sales if less than 20.

Portfolio Securities	Maturity Date	Quantity	Acquisition Cost
			USD
Goldman Sachs plc - USD Treasury Liquid Reserves Fund		765,080	765,080
India Government Bond 6.33%	05/05/2035	60,000,000	659,235
Affle 3i		203	4,055
Eternal		1,039	3,589
Global Health Ltd/India		102	1,361
Dixon Technologies India		4	710
Mahindra & Mahindra		8	335

Portfolio Securities	Maturity Date	Quantity	Disposal Proceeds
			USD
Goldman Sachs plc - USD Treasury Liquid Reserves Fund		815,090	815,090
India Government Bond 6.33%	05/05/2035	60,000,000	660,725
India Government Bond 7.10%	08/04/2034	50,000,000	585,598
India Government Bond 6.79%	07/10/2034	50,000,000	570,621
India Government Bond 6.48%	06/10/2035	50,000,000	560,687
Export-Import Bank of India 5.50%	18/01/2033	250,000	266,816
REC 5.63%	11/04/2028	250,000	259,114
Indian Railway Finance Corp 3.84%	13/12/2027	250,000	247,757
State Bank of India/London 2.49%	26/01/2027	250,000	247,513
HDFC Bank		20,092	221,650
Bajaj Finance		19,725	220,241
ICICI Bank		14,243	214,697
Eternal		58,187	181,957
Kotak Mahindra Bank		5,538	133,155
Info Edge India		8,803	132,969
Persistent Systems		1,794	129,250
LTM		1,764	120,736
Titan Co		2,603	113,272
Avenue Supermarts		2,589	110,738
Coforge		5,515	110,669
Bharti Airtel		4,497	106,617
Dixon Technologies India		624	90,376
Infosys		4,752	87,376
Maruti Suzuki India		434	80,295
Trent		1,649	77,371

\* UTI India Balanced Fund terminated on 30 December 2025.

A copy of the list of changes in the portfolio during the financial period may be obtained free of charge from the Company's Administrator.

# UTI GOLDFINCH FUNDS PLC

Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026

## APPENDIX 3 - SCHEDULE OF PORTFOLIO CHANGES FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2026 (continued)

### UTI INDIA SOVEREIGN BOND UCITS ETF

Listed below are all cumulative investment purchases and sales during the financial period ended 30 April 2026 in excess of 1% of total purchases and in excess of 1% of total sales. At a minimum the largest 20 purchases and 20 sales must be given or all purchases and sales if less than 20.

Portfolio Securities	Maturity Date	Quantity	Acquisition Cost
			USD
India Government Bond 7.18%	24/07/2037	187,700,000	2,134,845
India Government Bond 7.26%	02/06/2033	174,700,000	2,015,323
India Government Bond 7.36%	09/12/2052	145,000,000	1,629,947
India Government Bond 6.28%	14/07/2032	127,000,000	1,396,194
India Government Bond 7.10%	04/08/2034	92,000,000	1,053,667
India Government Bond 7.18%	14/08/2033	91,600,000	1,052,028
India Government Bond 6.01%	21/07/2030	75,600,000	800,169
India Government Bond 7.26%	14/01/2029	67,400,000	774,657
India Government Bond 6.54%	17/01/2032	62,500,000	697,990
India Government Bond 6.48%	10/06/2035	66,200,000	685,561
India Government Bond 7.37%	23/10/2028	53,900,000	606,835
India Government Bond 7.17%	17/04/2030	41,300,000	475,336
India Government Bond 7.04%	06/03/2029	35,300,000	404,871
India Government Bond 6.75%	23/12/2029	34,800,000	395,509
India Government Bond 7.32%	13/11/2030	29,400,000	340,432
India Government Bond 7.02%	18/06/2031	29,400,000	334,579
India Government Bond 6.36%	16/02/2031	29,000,000	303,723
India Government Bond 6.68%	27/01/2033	28,000,000	291,832
India Government Bond 6.79%	30/12/2031	25,300,000	286,530
India Government Bond 6.33%	05/05/2035	19,600,000	214,415

Portfolio Securities	Maturity Date	Quantity	Disposal Proceeds
			USD
India Government Bond 6.33%	05/05/2035	457,800,000	4,985,265
India Government Bond 6.79%	10/07/2034	313,700,000	3,571,825
India Government Bond 6.48%	10/06/2035	317,400,000	3,556,977
India Government Bond 6.01%	21/07/2030	145,700,000	1,641,385
India Government Bond 7.06%	04/10/2028	90,500,000	1,033,837
India Government Bond 7.37%	23/10/2028	23,900,000	273,132
India Government Bond 7.18%	24/07/2037	6,700,000	74,440
India Government Bond 6.28%	14/07/2032	1,900,000	21,046
India Government Bond 7.10%	04/08/2034	1,800,000	20,855
India Government Bond 7.26%	02/06/2033	1,700,000	19,672
India Government Bond 7.18%	14/08/2033	1,700,000	19,529
India Government Bond 6.79%	30/12/2031	1,700,000	19,189
India Government Bond 6.54%	17/01/2032	1,600,000	17,999
India Government Bond 7.02%	18/06/2031	1,500,000	17,155
India Government Bond 7.26%	22/08/2032	1,000,000	11,390
India Government Bond 7.32%	13/11/2030	900,000	10,488
India Government Bond 7.17%	17/04/2030	900,000	10,473
India Government Bond 7.54%	23/05/2036	700,000	8,271
India Government Bond 7.41%	19/12/2036	700,000	8,151
India Government Bond 7.30%	19/06/2053	300,000	3,256

A copy of the list of changes in the portfolio during the financial period may be obtained free of charge from the Company's Administrator.

# UTI GOLDFINCH FUNDS PLC

Condensed Interim Report and Unaudited Financial Statements for the financial period ended 30 April 2026

## APPENDIX 3 - SCHEDULE OF PORTFOLIO CHANGES FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2026 (continued) UTI INDIA INNOVATION FUND

Listed below are all cumulative investment purchases and sales during the financial period ended 30 April 2026 in excess of 1% of total purchases and in excess of 1% of total sales. At a minimum the largest 20 purchases and 20 sales must be given or all purchases and sales if less than 20.

<b>Portfolio Securities</b>	<b>Acquisition Cost USD</b>
Eternal	1,202,564
One 97 Communications	785,421
Info Edge India	691,563
Fractal Analytics	335,571
MTAR Technologies	330,390
Newgen Software Technologies	221,837
L&T Technology Services	216,435
PB Fintech	202,011
Affle 3i	179,246
Meesho	165,561
Latent View Analytics	125,387
Acutaas Chemicals	119,911
Urban Co	111,939
KPIT Technologies	109,692
Yatra Online	57,211

<b>Portfolio Securities</b>	<b>Disposal Proceeds USD</b>
PB Fintech	2,451,466
Eternal	1,833,940
FSN E-Commerce Ventures	1,531,386
Info Edge India	1,306,602
MTAR Technologies	1,108,484
Borosil Renewables	898,279
Nazara Technologies	791,062
One 97 Communications	681,526
Affle 3i	678,117
Latent View Analytics	627,110
IndiaMart InterMesh	570,999
KPIT Technologies	522,947
Acutaas Chemicals	502,820
Gravita India	499,594
Yatra Online	337,294
Swiggy	319,218
Delhivery	291,042
L&T Technology Services	264,240
CE Info Systems	260,521
Suzlon Energy	233,965
Clean Science & Technology	177,613

A copy of the list of changes in the portfolio during the financial period may be obtained free of charge from the Company's Administrator.