

Annual Report for

AmIslamic Global SRI

31 March 2026



TRUST DIRECTORY

Manager

AmFunds Management Berhad
9th & 10th Floor, Bangunan AmBank Group
55 Jalan Raja Chulan
50200 Kuala Lumpur

Investment Manager

Amlslamic Funds Management Sdn. Bhd.

Shariah Adviser

Amanie Advisors Sdn Bhd

Trustee

HSBC (Malaysia) Trustee Berhad

Auditors and Reporting Accountants

Ernst & Young PLT

Taxation Adviser

Deloitte Malaysia Tax Services Sdn. Bhd.
(formerly known as Deloitte Tax Services Sdn. Bhd.)

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MANAGER’S REPORT

Dear Unitholders,

We are pleased to present you the Manager’s report and the audited accounts of Amlslamic Global SRI (“Fund”) for the financial year ended 31 March 2026.

Salient Information of the Fund

Name	Amlslamic Global SRI (“Fund”)
Category/ Type	Equity (Shariah-compliant) / Income
Objective	<p>The Fund aims to provide total return that outperforms its benchmark over medium to long-term* by investing in Shariah-compliant equities of companies incorporated and/or primarily listed in developed countries.</p> <p><i>Notes:</i> <i>Any material change to the investment objective of the Fund would require Unit Holders’ approval.</i> <i>* Medium to long-term refers to an investment horizon of at least three (3) years.</i></p>
Duration	The Fund was established on 5 September 2018 and shall exist for as long as it appears to the Manager and the Trustee that it is in the interests of the unitholders for it to continue. In some circumstances, the unitholders can resolve at a meeting to terminate the Fund.
Performance Benchmark	<p>MSCI World Islamic Index (net of tax). (Available at www.aminvest.com)</p> <p><i>Note: The MSCI World Islamic Index is only used as a reference for investment performance comparison purpose. The risk profile of the Fund is not the same as the risk profile of the MSCI World Islamic Index.</i></p> <p><i>Source: MSCI. The MSCI information may only be used for your internal use, may not be reproduced or disseminated in any form and may not be used as a basis for or a component of any financial instruments or products or indices. None of the MSCI information is intended to constitute investment advice or a recommendation to make (or refrain from making) any kind of investment decision and may not be relied on as such. Historical data and analysis should not be taken as an indication or guarantee of any future performance analysis, forecast or prediction. The MSCI information is provided on an “as is” basis and the user of this information assumes the entire risk of any use made of this information. MSCI, each of its affiliates and each other person involved in or related to compiling, computing or creating any MSCI information (collectively, the “MSCI Parties”) expressly disclaims all warranties (including, without limitation, any warranties of originality, accuracy, completeness, timeliness, non-infringement, merchantability and fitness for a particular purpose) with respect to this information. Without limiting any of the foregoing, in no event shall any MSCI Party have any liability for any direct, indirect, special, incidental, punitive, consequential (including, without limitation, lost profits) or any other damages. (www.msci.com).</i></p>
Income Distribution Policy	<p>RM Class Subject to availability of income, distribution will be paid at least semi-annually and can be in the form of cash or units.</p>

USD Class - R

Subject to availability of income, distribution will be paid at least semi-annually and will be reinvested into the Class.

Notes:

- Income distribution amount (if any) for each of the Classes could be different subject to the sole discretion of the Manager.
- For RM Class only, if income distribution earned does not exceed RM500, it will be automatically reinvested.

Fund Performance Data

Portfolio Composition	Details of portfolio composition of the Fund as at 31 March are as follows:			
		As at 31 March		
		2026 %	2025 %	2024 %
	Consumer discretionary	2.33	3.45	3.56
	Consumer staples	24.39	29.04	30.72
	Energy	3.29	2.82	2.11
	Health care	33.62	31.56	31.61
	Industrials	7.62	4.24	3.73
	Information technology	2.33	2.20	2.62
	Materials	3.74	4.61	4.72
	Real estate	1.59	2.06	2.12
	Telecommunication services	2.46	3.26	2.64
	Utilities	13.12	10.87	11.03
Money market deposits and cash equivalents	5.51	5.89	5.14	
Total	100.00	100.00	100.00	
	<i>Note: The abovementioned percentages are calculated based on total net asset value.</i>			
Performance Details	Performance details of the Fund for the financial years ended 31 March are as follows:			
		FYE 2026	FYE 2025	FYE 2024
	Net asset value (USD)			
	-RM Class	1,391,883	1,299,534	1,280,213
	-USD Class - R	548	510	499
	Units in circulation			
	-RM Class	5,404,939	5,385,989	5,334,761
	-USD Class - R	487	487	487
	Net asset value per unit in USD			
	-RM Class	0.2575	0.2413	0.2400
	-USD Class - R	1.1249	1.0470	1.0248
	Net asset value per unit in respective currencies			
	-RM Class (RM)	1.0422	1.0703	1.1334
-USD Class - R (USD)	1.1249	1.0470	1.0248	

	FYE 2026	FYE 2025	FYE 2024
Highest net asset value per unit in respective currencies			
-RM Class (RM)	1.1054	1.1664	1.1357
-USD Class - R (USD)	1.2179	1.1408	1.0536
Lowest net asset value per unit in respective currencies			
-RM Class (RM)	1.0026	1.0342	1.0188
-USD Class - R (USD)	0.9764	0.9843	0.9094
Benchmark performance (%)			
-RM Class	13.66	-9.54	27.77
-USD Class - R	24.48	-3.63	19.32
Total return (%) ⁽¹⁾			
-RM Class	-3.13	-3.25	8.00
-USD Class - R	6.36	3.31	1.24
- Capital growth (%)			
-RM Class	-3.63	-4.50	7.81
-USD Class - R	6.36	3.31	1.24
- Income distribution (%)			
-RM Class	0.50	1.25	0.19
Gross distribution per unit in respective currencies			
-RM Class (RM sen)	0.5299	1.4202	0.2711
Net distribution per unit in respective currencies			
-RM Class (RM sen)	0.5299	1.4202	0.2000
Total expense ratio (%) ⁽²⁾	3.00	2.72	2.85
Portfolio turnover ratio (times) ⁽³⁾	0.55	0.51	0.60

Note:

- (1) Total return is the actual return of the Fund for the respective financial years computed based on the net asset value per unit and net of all fees. Total return is calculated based on the published NAV/unit (last business day).
- (2) Total expense ratio ("TER") is calculated based on the total fees and expenses incurred by the Fund divided by the average fund size calculated on a daily basis. The TER increased by 0.28% as compared to 2.72% per annum for the financial year ended 31 March 2025 mainly due to increase in expenses.
- (3) Portfolio turnover ratio ("PTR") is calculated based on the average of the total acquisitions and total disposals of investment securities of the Fund divided by the average fund size calculated on a daily basis. The increase in the PTR for 2026 and decrease in 2025 were due mainly to investing activities.

Average Total Return (as at 31 March 2026)

	Amlslamic Global SRI ^(a) %	Benchmark ^(b) %
One year		
- RM Class	-3.13	13.66
- USD Class - R	6.36	24.48
Three years		
- RM Class	0.41	9.51
- USD Class - R	3.61	12.69
Five years		
- RM Class	-0.41	9.07
- USD Class - R	0.30	9.58
Since launch (5 September 2018)		
- RM Class	1.15	9.08
- USD Class - R	1.57	9.44

Annual Total Return

Financial Years Ended (31 March)	Amlslamic Global SRI ^(a) %	Benchmark ^(b) %
2026		
- RM Class	-3.13	13.66
- USD Class - R	6.36	24.48
2025		
- RM Class	-3.25	-9.54
- USD Class - R	3.31	-3.63
2024		
- RM Class	8.00	27.77
- USD Class - R	1.24	19.32
2023		
- RM Class	-2.72	2.75
- USD Class - R	-7.02	-1.93
2022		
- RM Class	-0.53	14.37
- USD Class - R	-1.87	12.59

(a) Source: Novagni Analytics and Advisory Sdn. Bhd.

(b) MSCI World Islamic Index (net of tax). (Available at www.aminvest.com)

The Fund performance is calculated based on the net asset value per unit of the Fund. Average total return of the Fund and its benchmark for a year is computed based on the absolute return for that period annualised over one year.

Note: Past performance is not necessarily indicative of future performance and that unit prices and investment returns may go down, as well as up.

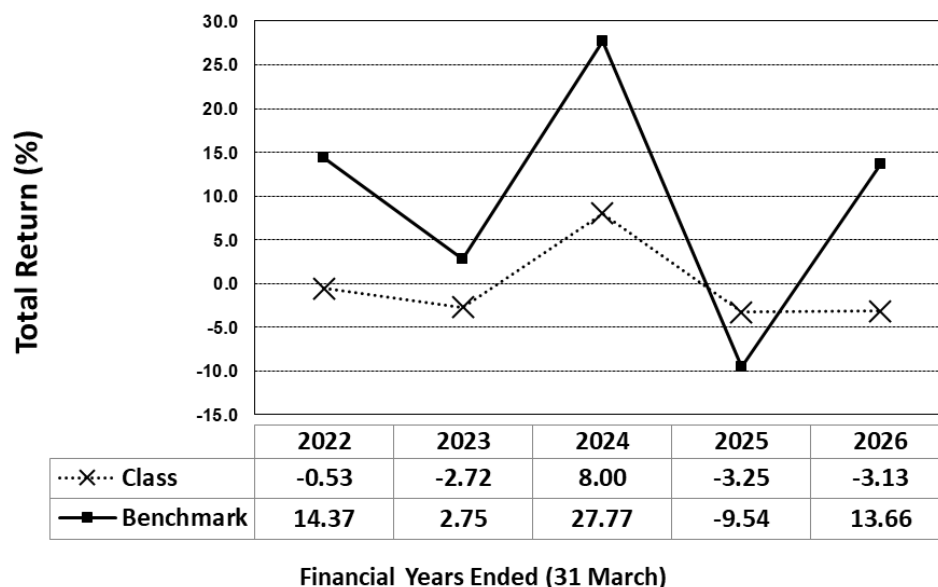
Fund PerformanceRM Class

For the financial year under review, the Fund registered a negative return of 3.13% comprising of negative 3.63% capital and 0.50% income distribution.

Thus, the Fund's negative return of 3.13% has underperformed the benchmark's return of 13.66% by 16.79%.

As compared with the financial year ended 31 March 2025, the net asset value ("NAV") per unit of the Fund decreased by 2.63% from RM1.0703 to RM1.0422, while units in circulation increased by 0.35% from 5,385,989 units to 5,404,939 units.

The following line chart shows comparison between the annual performances of Amlslamic Global SRI (RM Class) and its benchmark for the financial years ended 31 March.



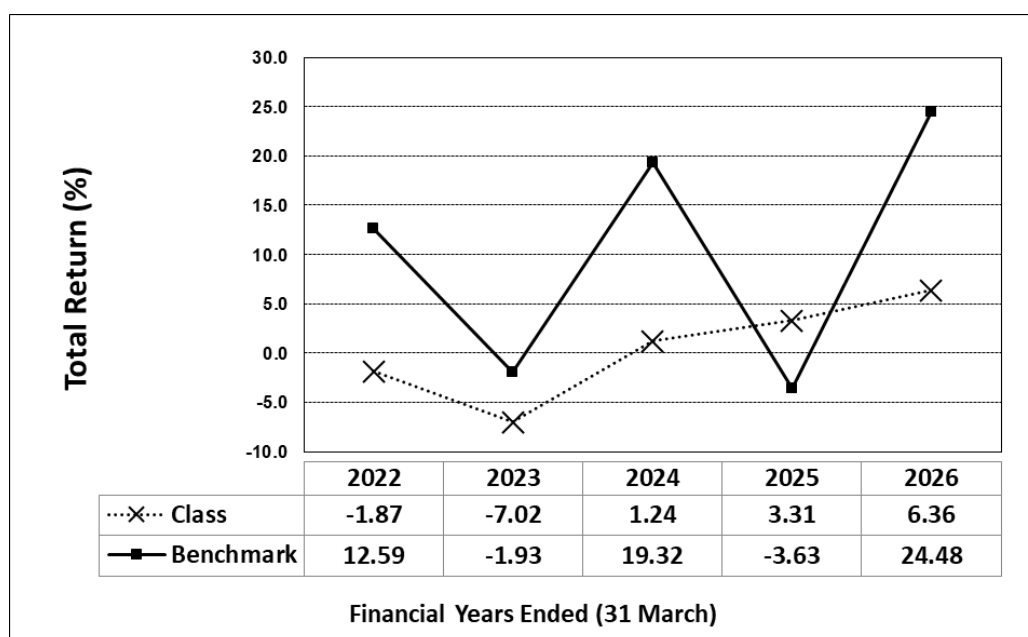
USD Class - R

For the financial year under review, the Fund registered a return of 6.36% which is entirely capital growth in nature.

Thus, the Fund's return of 6.36% has underperformed the benchmark's return of 24.48% by 18.12%.

As compared with the financial year ended 31 March 2025, the net asset value ("NAV") per unit of the Fund increased by 7.44% from USD1.0470 to USD1.1249, while units in circulation remain unchanged at 487 units.

The following line chart shows comparison between the annual performances of Amlslamic Global SRI (USD Class - R) and its benchmark for the financial years ended 31 March.



Note: Past performance is not necessarily indicative of future performance and that unit prices and investment returns may go down, as well as up.

<p>Strategies and Policies Employed</p>	<p>The Fund followed a rule-based investment strategy, focusing on Shariah-compliant equities in the MSCI World Islamic Index. The Fund also incorporated the principle of environmental, social and governance (“ESG”) in securities selection through MSCI ESG Ratings*. Through MSCI ESG Ratings, companies with poor performance on ESG topics were excluded.</p> <p>* MSCI ESG ratings methodology is available at https://www.msci.com/documents/1296102/34424357/MSCI+ESG+Ratings+Methodology.pdf</p> <p>The investable universe of the Fund comprised Shariah-compliant equities in the index that meets the ESG factors ascribed (“Investable Universe”). At least two-thirds (2/3) of the Fund’s NAV are maintained in Shariah-compliant securities or Shariah-compliant instruments that are subjected to sustainability considerations (“Minimum Asset Allocation”) at all times.</p> <p>The portfolio construction rules of the Fund involve segregating the portfolio into two (2) sub-portfolios of:</p> <ol style="list-style-type: none"> 1) Shariah-compliant stocks in defensive sectors (e.g. utilities, telecommunication, healthcare, etc) from the Investable Universe; and 2) All Shariah-compliant stocks from the Investable Universe weighted by volatility in inverse order i.e. the lower the volatility the higher the weight of the equities. <p>These two (2) sub-portfolios are then combined to form the total portfolio, with small positions which render transaction costs uneconomical being filtered out.</p>																																																				
<p>Portfolio Structure</p>	<p>The table below is the asset allocation of the Fund as at 31 March 2026 and 31 March 2025.</p> <table border="1" data-bbox="395 1160 1449 1715"> <thead> <tr> <th></th> <th style="text-align: center;">As at 31.03.2026 %</th> <th style="text-align: center;">As at 31.03.2025 %</th> <th style="text-align: center;">Changes %</th> </tr> </thead> <tbody> <tr> <td>Consumer discretionary</td> <td style="text-align: center;">2.33</td> <td style="text-align: center;">3.45</td> <td style="text-align: center;">-1.12</td> </tr> <tr> <td>Consumer staples</td> <td style="text-align: center;">24.39</td> <td style="text-align: center;">29.04</td> <td style="text-align: center;">-4.65</td> </tr> <tr> <td>Energy</td> <td style="text-align: center;">3.29</td> <td style="text-align: center;">2.82</td> <td style="text-align: center;">0.47</td> </tr> <tr> <td>Health care</td> <td style="text-align: center;">33.62</td> <td style="text-align: center;">31.56</td> <td style="text-align: center;">2.06</td> </tr> <tr> <td>Industrials</td> <td style="text-align: center;">7.62</td> <td style="text-align: center;">4.24</td> <td style="text-align: center;">3.38</td> </tr> <tr> <td>Information technology</td> <td style="text-align: center;">2.33</td> <td style="text-align: center;">2.20</td> <td style="text-align: center;">0.13</td> </tr> <tr> <td>Materials</td> <td style="text-align: center;">3.74</td> <td style="text-align: center;">4.61</td> <td style="text-align: center;">-0.87</td> </tr> <tr> <td>Real estate</td> <td style="text-align: center;">1.59</td> <td style="text-align: center;">2.06</td> <td style="text-align: center;">-0.47</td> </tr> <tr> <td>Telecommunication services</td> <td style="text-align: center;">2.46</td> <td style="text-align: center;">3.26</td> <td style="text-align: center;">-0.80</td> </tr> <tr> <td>Utilities</td> <td style="text-align: center;">13.12</td> <td style="text-align: center;">10.87</td> <td style="text-align: center;">2.25</td> </tr> <tr> <td>Money market deposits and cash equivalents</td> <td style="text-align: center;">5.51</td> <td style="text-align: center;">5.89</td> <td style="text-align: center;">-0.38</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">100.00</td> <td style="text-align: center;">100.00</td> <td></td> </tr> </tbody> </table> <p>As at 31 March 2026, the Fund invested 94.49% in equities and 5.51% in money market deposits and cash equivalent.</p>		As at 31.03.2026 %	As at 31.03.2025 %	Changes %	Consumer discretionary	2.33	3.45	-1.12	Consumer staples	24.39	29.04	-4.65	Energy	3.29	2.82	0.47	Health care	33.62	31.56	2.06	Industrials	7.62	4.24	3.38	Information technology	2.33	2.20	0.13	Materials	3.74	4.61	-0.87	Real estate	1.59	2.06	-0.47	Telecommunication services	2.46	3.26	-0.80	Utilities	13.12	10.87	2.25	Money market deposits and cash equivalents	5.51	5.89	-0.38	Total	100.00	100.00	
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<p>Securities Lending / Repurchase Transactions</p>	<p>The Fund has not undertaken any securities lending or repurchase transactions (collectively referred to as “securities financing transactions”).</p>																																																				

Cross Trades	There were no cross trades undertaken during the financial year under review.								
Distribution/ Unit splits	<p>During the financial year under review, the Fund declared distribution, detailed as follows:</p> <p><u>RM Class</u></p> <table border="1" data-bbox="400 387 1469 524"> <thead> <tr> <th data-bbox="400 387 619 488">Date of distribution</th> <th data-bbox="619 387 906 488">Distribution per unit RM (sen)</th> <th data-bbox="906 387 1193 488">NAV per unit Cum-Distribution (RM)</th> <th data-bbox="1193 387 1469 488">NAV per unit Ex-Distribution (RM)</th> </tr> </thead> <tbody> <tr> <td data-bbox="400 488 619 524">13-Nov-25</td> <td data-bbox="619 488 906 524">0.5299</td> <td data-bbox="906 488 1193 524">1.0742</td> <td data-bbox="1193 488 1469 524">1.0689</td> </tr> </tbody> </table> <p>There is no unit split declared for the financial year under review.</p>	Date of distribution	Distribution per unit RM (sen)	NAV per unit Cum-Distribution (RM)	NAV per unit Ex-Distribution (RM)	13-Nov-25	0.5299	1.0742	1.0689
Date of distribution	Distribution per unit RM (sen)	NAV per unit Cum-Distribution (RM)	NAV per unit Ex-Distribution (RM)						
13-Nov-25	0.5299	1.0742	1.0689						
State of Affairs	There has been neither significant change to the state of affairs of the Fund nor any circumstances that materially affect any interests of the unitholders during the financial year under review.								
Rebates and Soft Commission	<p>During the year, the management company received soft commissions by virtue of transactions conducted for the Fund, in the form of research services, systems and services relating to performance measurement of portfolios and subscription fees for fund's benchmark indices. All of these assist in the investment decision making process which are of demonstrable benefit to unitholders of the Fund.</p> <p>The company has soft commission arrangement with a total of 12 brokers, who execute trades for the Fund and other funds or investments managed by the company. The soft commission received would be in the form of research services, systems and services relating to performance measurement of portfolios and/or subscription fees for fund's benchmark indices. All of these assist in the investment decision making process which are of demonstrable benefit to unitholders of the Fund and other funds or investments managed by the company.</p> <p>Soft commissions received were for the benefit of the Fund and there was no churning of trades.</p>								
Market Review	<p>The global equity market started the year under review on a weak note on rising United States (US) inflation data and concern on the impending tariffs imposed by the US. The market stabilized in April, and rebounded in May and June, boosted by a calmer geopolitical scenario following a cease-fire between Israel and Iran, hopes that the US will reach trade agreements that result in lower tariffs, and optimism that the Federal Reserve (Fed) could cut interest rates in the coming months. The rally extended to July to October, driven by strong earnings reports and optimism around Artificial Intelligence (AI) leaders like Nvidia. Market sentiment was further boosted by a hawkish rate cut from the Fed lowering the federal funds rate by 25bps to a target range of 3.75% to 4.00% in October. However, in November markets corrected amid concerns over an AI-driven tech bubble leading to a sharp cooldown in mega cap technology names.</p> <p>Subsequently in December, the market rebounded amid positive performance in Europe and Asia equities due to relative valuations were favourable compared to US markets. The rally continued until February and then took a dive with the outbreak of the Iran war and surging oil prices reigniting fears of stagflation. That, in turn, pushed markets to rethink the Fed's path toward fewer rate cuts and tighter policy, raising borrowing costs and weighing on stocks.</p> <p>MSCI World Islamic Index closed at 2,317.01 points registering a gain of +24.48% (+13.66% in Ringgit terms) over the financial year under review.</p>								

Market Outlook	<p>The regional markets will remain volatile as the Middle East conflict prolongs, and inflationary pressure grows. While we adopt a short-term defensive stance, we remain cautiously optimistic on risk assets and view drawdowns as opportunities to gradually accumulate. The current US-Israel vs Iran war will have investors and capital allocators reassess investment destinations, especially by geography, which should have Asia and ASEAN benefitting as monies are diverted from the Middle East and even away from the USA. We favour Asia especially North Asia - Taiwan, Korea and China driven by Technology especially AI and its adoption. Specifically for China, we are positive on their new 5-year plan.</p> <p>Within ASEAN, besides Malaysia we also prefer Singapore due to its solid fundamentals with strong fiscal buffers, a stable government with consistent policies and strong rule of law. US equity exposure especially in AI and AI adopters is also favoured as the US remains one of the most innovative countries in the world.</p>
A statement that the fund has complied with Guidelines on Sustainable And Responsible Investment Funds during the reporting period	<p>For the financial year under review, the Fund has complied with the requirements of the Guidelines on Sustainable and Responsible Investment Funds (“SRI”).</p>
Descriptions on sustainability considerations that have been adopted in the policies and strategies employed	<p>The Fund incorporates the principle of ESG in securities selection through MSCI ESG Ratings.</p> <p>The MSCI ESG Ratings methodology is available at https://www.msci.com/documents/1296102/34424357/MSCI+ESG+Ratings+Methodology.pdf</p> <p>For Islamic liquid assets, Investment Manager will carry out ESG evaluation of the corporate issuer and depository financial institutions on the sustainability considerations. The general considerations of ESG factors considered under each of the ESG pillars may include, but are not limited to the following:–</p> <ul style="list-style-type: none"> • Environment <ul style="list-style-type: none"> 1. Climate change and biodiversity 2. Pollution and natural resources 3. Waste management • Social <ul style="list-style-type: none"> 1. Responsibility towards customers – 2. Labour standards 3. Health and safety • Governance <ul style="list-style-type: none"> 1. Corporate governance 2. Risk management 3. Corruption/Mismanagement

Descriptions of the SRI Fund's policies and strategies achieved during the reporting period which must include, but are not limited to the following (a-g) :-	
(a) A review on sustainability considerations of the SRI Fund's portfolio	For the financial year under review, the Fund has incorporated sustainability considerations in securities selection through MSCI ESG Ratings. Through MSCI ESG Ratings, companies with poor performance on ESG topics are excluded.
(b) The proportion of underlying investments that are consistent with the SRI Fund's policies and strategies	For the financial year under review, the Fund has invested at least two-thirds (2/3) of the Fund's NAV in Shariah-compliant securities that are subjected to sustainability considerations adopted by the Fund.
(c) Where the SRI Fund's underlying investments are inconsistent with its policies and strategies, descriptions on steps undertaken to rectify the inconsistency	<p>Not applicable since the fund's underlying investments are consistent with its policies and strategies. That said, if the Fund's investments become inconsistent with its investment policy and principal strategies of ESG factors, the Manager will dispose of and/or replace the investment(s) within seven (7) Business Days from the date of the breach. The seven (7) Business Days period may be extended to three (3) months if it is in the best interest of Unit Holders and the Trustee's consent is obtained. However, any breach as a result of any:-</p> <ul style="list-style-type: none"> i. appreciation or depreciation in value of the Fund's investments; or ii. repurchase of Units or payment made out of the Fund, <p>need not be reported to the SC and must be rectified as soon as practicable within three (3) months from the date of the breach. The three (3)-month period may be extended if it is in the best interest of Unit Holders and the Trustee's consent is obtained. Such extension must be subject to at least a monthly review by the Trustee.</p>
(d) Actions taken in achieving the SRI Fund's policies and strategies	The Manager continuously monitor and if required, rebalance the investments to ensure that at least two-thirds (2/3) of the NAV of the Fund are maintained in Shariah compliant securities that are in line with the sustainability considerations adopted by the Fund.
(e) A comparison of the SRI Fund's performance against the designated reference benchmark (if available)	Not applicable since the fund does not have a designated SRI benchmark.

<p>(f) Descriptions on sustainability risk considerations and the inclusion of such risks in the SRI Fund's investment decision making process</p>	<p><u>Sustainability and Responsible Investment and Impact Risk</u></p> <p>As the Fund has an intention to generate positive sustainable and responsible impact alongside a financial return ("impact"), the investor must be able to accept temporary capital losses due to the potentially restricted number of companies that the Fund can invest in due to those companies which may not meet the sustainability considerations requirement and, consequently, should view investment in the Fund as a long-term investment.</p> <p>The Fund may seek to exclude holdings deemed inconsistent with the sustainability considerations. As a result, the investments of the Fund will be more limited than other funds that do not apply sustainability considerations. The Fund may be precluded from purchasing, or required to sell, certain investments that are inconsistent with its investment policy and sustainability considerations which might otherwise be advantageous to hold. The incorporation of sustainability considerations could result in performance that is better or worse than the performance of the other funds depending on the performance of the excluded investments and the investments included in place of such excluded investments.</p> <p>This risk is mitigated via the investment policy and principal strategy of the Fund which involves segregation of the portfolios into two (2) sub-portfolios which consist of Shariah-compliant stocks in defensive sectors and all Shariah-compliant stocks from the Investable Universe weighted by volatility in inverse order. In times of actual or anticipated heightened market weaknesses, the Manager may increase the Fund's allocation to lower risk assets.</p> <p><u>Greenwashing Risk</u></p> <p>Greenwashing is defined as making false, misleading or unsubstantiated claims in relation to ESG credential of an investment product. The Fund may inadvertently invest into such products, without prior knowledge of the fraudulent claims. As greenwashing could result in reputational risk, regulatory fines, and/or withdrawal of the products, there could be a negative impact on the value of the Fund.</p> <p>In mitigating the greenwashing risk, the ESG score assigned to the securities by the service provider are reviewed by the Manager periodically, at least once a year. The Manager may use the ESG scores from other service providers for comparison and assessment, to identify potential inconsistencies. For Islamic liquid assets, the ESG score prescribed to the corporate issuers and depository financial institutions are reviewed and approved by the appropriate approving authorities internally, and updated periodically i.e. at least once a year.</p>
<p>(g) Any other information, considered necessary and relevant by the issuer</p>	<p>No additional information deemed necessary to be disclosed.</p>

(h) Where the SRI Fund has provided previous periodic reviews, a comparison between the current and at least the previous reporting period.	For the current reporting period and the previous reporting period, the Fund has complied with the requirements of the Guidelines on Sustainable and Responsible Investment Funds by investing at least two-thirds (2/3) of the NAV of the Fund in Shariah compliant securities that are in line with the sustainability considerations adopted by the Fund.
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Kuala Lumpur, Malaysia
AmFunds Management Berhad

19 May 2026

Independent auditors' report to the unit holders of Amlslamic Global SRI

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Amlslamic Global SRI (the "Fund"), which comprise the statement of financial position of the Fund as at 31 March 2026, and statement of comprehensive income, statement of changes in net assets attributable to unit holders and statement of cash flows of the Fund for the financial year then ended, and notes to the financial statements, including material accounting policy information, as set out on pages 16 to 55.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Fund as at 31 March 2026, and of its financial performance and cash flows for the financial year then ended in accordance with MFRS Accounting Standards and IFRS Accounting Standards.

Basis for opinion

We conducted our audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing. Our responsibilities under those standards are further described in the *Auditors' responsibilities for the audit of the financial statements* section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence and other ethical responsibilities

We are independent of the Fund in accordance with the By-Laws (on Professional Ethics, Conduct and Practice) of the Malaysian Institute of Accountants ("By-Laws") and the International Code of Ethics for Professional Accountants (including International Independence Standards) ("IESBA Code"), and we have fulfilled our other ethical responsibilities in accordance with the By-Laws and the IESBA Code.

Information other than the financial statements and auditors' report thereon

The Manager of the Fund (the "Manager") is responsible for the other information. The other information comprises the information included in the annual report of the Fund, but does not include the financial statements of the Fund and our auditors' report thereon.

Our opinion on the financial statements of the Fund does not cover the other information and we do not express any form of assurance conclusion thereon.

Independent auditors' report to the unit holders of Amlslamic Global SRI (cont'd.)

Information other than the financial statements and auditors' report thereon (cont'd.)

In connection with our audit of the financial statements of the Fund, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements of the Fund or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Manager and Trustee for the financial statements

The Manager is responsible for the preparation of financial statements of the Fund that give a true and fair view in accordance with MFRS Accounting Standards and IFRS Accounting Standards. The Manager is also responsible for such internal control as the Manager determines is necessary to enable the preparation of financial statements of the Fund that are free from material misstatement, whether due to fraud or error.

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

The Trustee is responsible for overseeing the Fund's financial reporting process. The Trustee is also responsible for ensuring that the Manager maintains proper accounting and other records as are necessary to enable true and fair presentation of these financial statements.

Auditors' responsibilities for the audit of the financial statements

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

**Independent auditors' report to the unit holders of
Amlslamic Global SRI (cont'd.)**

Auditors' responsibilities for the audit of the financial statements (cont'd.)

As part of an audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements of the Fund, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Manager.
- Conclude on the appropriateness of the Manager's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements of the Fund or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements of the Fund, including the disclosures, and whether the financial statements of the Fund represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Manager regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Independent auditors' report to the unit holders of
Amlslamic Global SRI (cont'd.)**

Other matters

This report is made solely to the unit holders of the Fund, as a body, in accordance with the Guidelines on Unit Trust Funds issued by the Securities Commission Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.

Ernst & Young PLT
202006000003 (LLP0022760-LCA) & AF 0039
Chartered Accountants

Ng Sue Ean
No. 03276/07/2026 J
Chartered Accountant

Kuala Lumpur, Malaysia
19 May 2026

Amlslamic Global SRI

**STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2026**

	Note	2026 USD	2025 USD
ASSETS			
Shariah-compliant investments	4	1,315,663	1,223,532
Dividend receivables		3,545	3,903
Tax recoverable		3,981	5,990
Cash at banks		74,929	73,061
TOTAL ASSETS		<u>1,398,118</u>	<u>1,306,486</u>
LIABILITIES			
Amount due to Manager	5	2,368	2,142
Amount due to Trustee	6	60	56
Sundry payables and accruals		3,259	4,244
TOTAL LIABILITIES (EXCLUDING NET ASSETS ATTRIBUTABLE TO UNIT HOLDERS)		<u>5,687</u>	<u>6,442</u>
NET ASSET VALUE (“NAV”) OF THE FUND ATTRIBUTABLE TO UNIT HOLDERS	8	<u>1,392,431</u>	<u>1,300,044</u>
NET ASSETS ATTRIBUTABLE TO UNIT HOLDERS OF THE FUND COMPRISE:			
Unit holders’ contribution	8(a)(b)	1,273,616	1,268,774
Retained earnings	8(c)(d)	118,815	31,270
		<u>1,392,431</u>	<u>1,300,044</u>
NET ASSET VALUE			
- RM Class		1,391,883	1,299,534
- USD Class - R		548	510
		<u>1,392,431</u>	<u>1,300,044</u>
UNITS IN CIRCULATION			
- RM Class	8(a)	5,404,939	5,385,989
- USD Class - R	8(b)	487	487
NAV PER UNIT IN USD			
- RM Class		0.2575	0.2413
- USD Class - R		1.1249	1.0470
NAV PER UNIT IN RESPECTIVE CURRENCIES			
- RM Class (RM)		1.0422	1.0703
- USD Class - R (USD)		1.1249	1.0470

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

Amlslamic Global SRI

STATEMENT OF COMPREHENSIVE INCOME FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

	Note	2026 USD	2025 USD
SHARIAH-COMPLIANT INVESTMENT INCOME			
Dividend income		35,787	34,366
Profit income		62	1,087
Other income		8	43
Net gains from Shariah-compliant investments:			
– Financial assets at fair value through profit or loss (“FVTPL”)	7	108,580	30,973
Other net realised gain/(loss) on foreign currency exchange		354	(917)
Other net unrealised gains on foreign currency exchange		135	249
		<u>144,926</u>	<u>65,801</u>
EXPENDITURE			
Management fee	5	(24,832)	(23,673)
Trustee’s fee	6	(690)	(657)
Audit fee		(1,646)	(1,979)
Tax agent’s fee		(1,371)	(1,102)
Brokerage and other transaction fees		(2,869)	(2,061)
Custodian’s fee		(8,122)	(6,238)
Other expenses		(4,698)	(2,080)
		<u>(44,228)</u>	<u>(37,790)</u>
Net income before finance cost and taxation		100,698	28,011
Finance cost - distribution to unit holders			
– RM Class		(6,904)	(17,010)
		<u>(6,904)</u>	<u>(17,010)</u>
Net income before taxation		93,794	11,001
Taxation	10	(6,249)	(3,720)
Net income after taxation, representing total comprehensive income for the financial year		<u>87,545</u>	<u>7,281</u>
Total comprehensive income comprises the following:			
Realised income/(loss)		22,734	(2,507)
Unrealised gains		64,811	9,788
		<u>87,545</u>	<u>7,281</u>

Amlslamic Global SRI

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026 (CONT'D.)**

	Note	2026 USD	2025 USD
Distribution for the financial year			
Net distribution	11	<u>6,904</u>	<u>17,010</u>
Gross distribution per unit in RM			
– RM Class (RM sen)	11	<u>0.5299</u>	<u>1.4202</u>
Net distribution per unit in RM			
– RM Class (RM sen)	11	<u>0.5299</u>	<u>1.4202</u>

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

Amlslamic Global SRI

STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNIT HOLDERS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

	Note	Unit holders' contribution USD	Retained earnings USD	Total USD
At 1 April 2025		1,268,774	31,270	1,300,044
Total comprehensive income for the financial year		-	87,545	87,545
Creation of units				
– RM Class	8(a)	76,286	-	76,286
Reinvestment of distribution				
– RM Class	8(a)	6,904	-	6,904
Cancellation of units				
– RM Class	8(a)	(78,348)	-	(78,348)
Balance at 31 March 2026		<u>1,273,616</u>	<u>118,815</u>	<u>1,392,431</u>
At 1 April 2024		1,256,723	23,989	1,280,712
Total comprehensive income for the financial year		-	7,281	7,281
Creation of units				
– RM Class	8(a)	25,521	-	25,521
Reinvestment of distribution				
– RM Class	8(a)	17,010	-	17,010
Cancellation of units				
– RM Class	8(a)	(30,480)	-	(30,480)
Balance at 31 March 2025		<u>1,268,774</u>	<u>31,270</u>	<u>1,300,044</u>

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

Amlslamic Global SRI

STATEMENT OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

	2026	2025
	USD	USD
CASH FLOWS FROM OPERATING AND INVESTING ACTIVITIES		
Proceeds from sale of Shariah-compliant investments	766,353	682,370
Purchases of Shariah-compliant investments	(749,799)	(661,487)
Capital repayments received	250	632
Dividends received	29,883	28,784
Profit received	62	1,087
Other income received	8	43
Management fee paid	(24,606)	(23,591)
Trustee's fee paid	(686)	(655)
Tax agent's fee paid	(2,478)	-
Tax refund/(paid)	2,009	(3,138)
Custodian's fee paid	(8,122)	(6,238)
Payments for other expenses	(8,944)	(6,232)
Net cash generated from operating and investing activities	<u>3,930</u>	<u>11,575</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from creation of units	76,286	25,521
Payments for cancellation of units	(78,348)	(30,480)
Net cash used in financing activities	<u>(2,062)</u>	<u>(4,959)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	1,868	6,616
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL YEAR	<u>73,061</u>	<u>66,445</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR	<u>74,929</u>	<u>73,061</u>
Cash and cash equivalents comprise:		
Cash at banks	<u>74,929</u>	<u>73,061</u>

Amlslamic Global SRI

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

1. GENERAL INFORMATION

Amlslamic Global SRI (the “Fund”) was established pursuant to a Deed dated 21 June 2018 as amended by Deeds supplemental thereto (the “Deeds”), between AmFunds Management Berhad as the Manager, HSBC (Malaysia) Trustee Berhad as the Trustee and all unit holders.

The Fund aims to provide total return that outperforms its benchmark over medium to long term by investing in Shariah-compliant equities of companies incorporated and/or primarily listed in developed countries. As provided in the Deeds, the financial year shall end on 31 March and the units of the Fund for RM class, USD Class - I and USD Class - R were first offered for sale on 5 September 2018. The USD Class - I was terminated on 30 September 2019.

The financial statements were authorised for issue by the Manager on 19 May 2026.

2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

The financial statements of the Fund have been prepared on a historical cost basis, except as otherwise stated in the accounting policies and comply with MFRS Accounting Standards as issued by the Malaysian Accounting Standards Board (“MASB”) and IFRS Accounting Standards.

Standards effective during the financial year

The adoption of the following amendments to MFRS Accounting Standards which became effective during the financial year did not have any material financial impact to the financial statements.

Description	Effective for financial periods beginning on or after
Amendments to MFRS 121 <i>The Effects of Changes in Foreign Exchange Rates: Lack of Exchangeability</i>	1 January 2025

Standards issued but not yet effective

The new and amended standards that have been issued but not yet effective up to the date of issuance of the Fund’s financial statements are disclosed below. The Fund intends to adopt these new pronouncements, if applicable, when they become effective.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026**

2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS (CONT'D.)

Standards issued but not yet effective (cont'd.)

Description	Effective for financial periods beginning on or after
Amendments to MFRS 9 <i>Financial Instruments</i> and MFRS 7 <i>Financial Instruments: Disclosures: Amendments to the Classifications and Measurement of Financial Instruments</i>	1 January 2026
Amendments that are part of Annual Improvements - Volume 11: Amendments to MFRS 1 <i>First-time Adoption of Malaysian Financial Reporting Standards</i>	1 January 2026
Amendments to MFRS 7 <i>Financial Instruments: Disclosures</i>	
Amendments to MFRS 9 <i>Financial Instruments</i>	
Amendments to MFRS 10 <i>Consolidated Financial Statements*</i>	
Amendments to MFRS 107 <i>Statement of Cash Flows</i>	
Amendments to MFRS 9 and MFRS 7 <i>Contracts Referencing Nature-dependent Electricity*</i>	1 January 2026
MFRS 18 <i>Presentation and Disclosure in Financial Statements</i>	1 January 2027
MFRS 19 <i>Subsidiaries without Public Accountability: Disclosures*</i>	1 January 2027
Amendments to MFRS 121: <i>The Effects of Changes in Foreign Exchange Rates - Translation to a Hyperinflationary Presentation Currency</i>	1 January 2027
Amendments to MFRS 10 and MFRS 128: <i>Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*</i>	Deferred

* These MFRS Accounting Standards and Amendments to MFRS Accounting Standards are not relevant to the Fund.

3. MATERIAL ACCOUNTING POLICY INFORMATION

3.1 Income recognition

Income is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the income can be reliably measured. Income is measured at the fair value of consideration received or receivable.

(i) Dividend income

Dividend income is recognised when the Fund's right to receive the payment is established.

(ii) Profit income

Profit income is recognised on an accrual basis using the effective profit method.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026**

3. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D.)

3.1 Income recognition (cont'd.)

- (iii) Gain or loss on disposal of Shariah-compliant investments

On disposal of Shariah-compliant investments, the net realised gain or loss on disposal is measured as the difference between the net disposal proceeds and the carrying amount of the Shariah-compliant investments. The net realised gain or loss is recognised in profit or loss.

3.2 Income tax

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the tax authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted at the reporting date.

Current taxes are recognised in profit or loss except to the extent that the tax relates to items recognised outside profit or loss, either in other comprehensive income ("OCI") or directly in equity.

3.3 Functional and presentation currency

Functional currency is the currency of the primary economic environment in which the Fund operates that most faithfully represents the economic effects of the underlying transactions. The functional currency of the Fund is United States Dollar ("USD") which reflects the currency in which the Fund competes for funds, issues and redeems units. The Fund has also adopted USD as its presentation currency.

3.4 Foreign currency transactions

Transactions in currencies other than the Fund's functional currency (foreign currencies) are recorded in the functional currency using exchange rates prevailing at the transaction dates. At each reporting date, foreign currency monetary items are translated into USD at exchange rates ruling at the reporting date. All exchange gains or losses are recognised in profit or loss.

3.5 Statement of cash flows

The Fund adopts the direct method in the preparation of the statement of cash flows.

Cash and cash equivalents are short-term, highly liquid Shariah-compliant investments that are readily convertible to cash with insignificant risk of changes in value.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026**

3. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D.)

3.6 Unit holders' contribution

The unit holders' contribution of the Fund is classified as liabilities under the requirements of MFRS 132 *Financial Instruments: Presentation* ("MFRS 132").

Under MFRS 132, a unit trust fund with one common class of unit holders is classified as equity as it meets the requirement of having identical features. In a multi-unit class fund, if any one class (or a group of classes) can be differentiated in terms of their features, then all the classes will be classified as liabilities.

The Fund issues cancellable units in two classes. Details are disclosed in Note 8.

3.7 Distribution

Distribution is at the discretion of the Manager. A distribution to the Fund's unit holders is accounted for as a deduction from realised income and recognised in the statement of comprehensive income, as the unit holders' contribution are classified as financial liability as per Note 3.6. Realised income is the income earned from dividend income, profit income, other income and net gain on disposal of Shariah-compliant investments after deducting expenses and taxation. A proposed distribution is recognised as a liability in the period in which it is approved. Distribution is either reinvested or paid in cash to the unit holders on the distribution payment date. Reinvestment of units is based on the NAV per unit on the distribution payment date, which is also the time of creation.

3.8 Financial instruments – initial recognition and measurement

(i) Initial recognition

Financial assets and financial liabilities are recognised when the Fund becomes a party to the contractual provisions of the instrument. Regular way purchases and sales of financial assets are recognised using trade date accounting or settlement date accounting. The method used is applied consistently for all purchases and sales of financial assets that belong to the same category of financial assets.

(ii) Initial measurement

All financial assets are recognised initially at fair value, in the case of financial assets not recorded at FVTPL, transaction costs that are attributable to the acquisition of the financial assets. All financial liabilities are recognised initially at fair value and, in the case of financial liabilities not recorded at FVTPL, net of directly attributable transaction costs.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026**

3. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D.)

3.8 Financial instruments – initial recognition and measurement (cont'd.)

(iii) “Day 1” profit or loss

At initial measurement, if the transaction price differs from the fair value, the Fund immediately recognises the difference between the transaction price and fair value (a “Day 1” profit or loss) in profit or loss provided that fair value is evidenced by a quoted price in an active market for an identical asset or liability (i.e. Level 1 input) or based on a valuation technique that uses only data from observable markets. In all other cases, the difference between the transaction price and model value is recognised in profit or loss on a systematic and rational basis that reflects the nature of the instrument over its tenure.

3.9 Financial assets

Classification and measurement

The classification of financial assets depends on the Fund’s business model of managing the financial assets in order to generate cash flows (“business model test”) and the contractual cash flow characteristics of the financial instruments (“SPPP test”). The business model test determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both and the assessment is performed on a portfolio basis. The SPPP test determines whether the contractual cash flows are solely for payments of principal and profit and the assessment is performed on a financial instrument basis.

The Fund may classify its financial assets under the following categories:

Financial assets at amortised cost

A financial asset is measured at amortised cost if it is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows and its contractual terms give rise on specified dates to cash flows that are solely payments of principal and profit on the principal amount outstanding. Financial assets include in this category are Shariah-compliant deposits with licensed financial institutions, cash at banks, amount due from Manager, amount due from Target Fund Manager, amount due from brokers, dividend/distribution receivables and other receivables.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026**

3. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D.)

3.9 Financial assets (cont'd.)

Classification and measurement (cont'd.)

The Fund may classify its financial assets under the following categories: (cont'd.)

Financial assets at fair value through other comprehensive income ("FVOCI")

A financial asset is measured at FVOCI if its business model is both to hold the asset to collect contractual cash flows and to sell the financial assets. In addition, the contractual terms of the financial assets give rise on specified dates to cash flows that are solely payments of principal and profit on the outstanding principal.

These Shariah-compliant investments are initially recorded at fair value and transaction costs are expensed in the profit or loss. Subsequent to initial recognition, these Shariah-compliant investments are remeasured at fair value. All fair value adjustments are initially recognised through OCI. Debt instruments at FVOCI are subject to impairment assessment.

Financial assets at FVTPL

Any financial assets that are not measured at amortised cost or FVOCI are measured at FVTPL. Subsequent to initial recognition, financial assets at FVTPL are measured at fair value. Changes in the fair value of those financial instruments are recorded in "Net gain or loss on financial assets at FVTPL". Dividend revenue and Profit earned elements of such instruments are recorded separately in "Dividend income" and "Profit income" respectively. Exchange differences on financial assets at FVTPL are recognised separately in profit or loss but are included in net gain or net loss on changes in fair value of financial assets at FVTPL.

Instruments that qualify for amortised cost or FVOCI may be irrevocably designated as FVTPL, if doing so eliminates or significantly reduces a measurement or recognition inconsistency. Equity instruments are normally measured at FVTPL, nevertheless, the Fund is allowed to irrevocably designate equity instruments that are not held for trading as FVOCI, with no subsequent reclassification of gains or losses to profit or loss.

The Fund subsequently measures its Shariah-compliant investments at FVTPL. Dividend revenue and profit earned whilst holding the Shariah-compliant investments are recognised in profit or loss when the right to receive the payment has been established. Gains and losses on the Shariah-compliant investments, realised and unrealised, are included in profit or loss.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026**

3. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D.)

3.10 Financial liabilities – classification and subsequent measurement

Financial liabilities issued by the Fund are classified as financial liabilities at amortised cost, where the substance of the contractual arrangement results in the Fund having an obligation either to deliver cash or another financial asset to the holders. After initial measurement, financial liabilities are subsequently measured at amortised cost using the effective profit method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective profit rate.

3.11 Derecognition of financial instruments

(i) Derecognition of financial asset

A financial asset (or, where applicable a part of a financial asset or part of a group of similar financial assets) is derecognised when:

- the rights to receive cash flows from the asset have expired, or
- the Fund has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a “pass-through” arrangement; and either:
 - the Fund has transferred substantially all the risks and rewards of the asset, or
 - the Fund has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

For Shariah-compliant investments classified as FVOCI - debt instruments, the cumulative fair value change recognised in OCI is recycled to profit or loss.

(ii) Derecognition of financial liability

A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expired. Gains and losses are recognised in profit or loss when the liabilities are recognised, and through the amortisation process.

(iii) Capital repayment received

Capital repayment received are cash received by the Fund as a result of capital reduction, a corporate action executed by a REIT entities in which the Fund is holding units of shares as its investments. A capital reduction is made out of an entity's contributed share capital. The shareholders will receive a return of capital and the cost of the shareholder's investments are reduced accordingly by the amount of capital returned.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026**

3. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D.)

3.12 Financial instruments – expected credit losses (“ECL”)

The Fund assesses the ECL associated with its financial assets at amortised cost using simplified approach. Therefore, the Fund does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECL at each reporting date. The ECL in respect of financial assets at amortised cost, if any, is recognised in profit or loss.

Financial assets together with the associated allowance are written off when it has exhausted all practical recovery efforts and there is no realistic prospect of future recovery. The Fund may also write-off financial assets that are still subject to enforcement activity when there is no reasonable expectation of full recovery. If a write-off is later recovered, the recovery is credited to profit or loss.

3.13 Determination of fair value

For the Shariah-compliant investments in local quoted equity securities, fair value is determined based on the closing price quoted on Bursa Malaysia Berhad. For Shariah-compliant investments in foreign listed securities, which are quoted in the respective stock exchanges, fair value will be determined based on the published market price quoted by the respective stock exchanges at the end of each business day. Purchased cost is the quoted price that the Fund paid when buying its Shariah-compliant investments. The difference between the purchased cost and fair value is treated as unrealised gain or loss and is recognised in profit or loss.

3.14 Classification of realised and unrealised gains and losses

Unrealised gains and losses comprise changes in the fair value of financial instruments for the period and from reversal of prior period's unrealised gains and losses for financial instruments which were realised (i.e. sold, redeemed or matured) during the reporting year.

Realised gains and losses on disposals of financial instruments classified at FVTPL are calculated using the weighted average method. They represent the difference between an instrument's initial carrying amount and disposal amount.

3.15 Significant accounting estimates and judgments

The preparation of the Fund's financial statements requires the Manager to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the reporting date. However, uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amount of the asset or liability in the future.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026**

3. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D.)

3.15 Significant accounting estimates and judgments (cont'd.)

The Fund classifies its Shariah-compliant investments as financial assets at FVTPL as the Fund may sell its Shariah-compliant investments in the short-term for profit-taking or to meet unit holders' cancellation of units.

No major judgments have been made by the Manager in applying the Fund's accounting policies. There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

4. SHARIAH-COMPLIANT INVESTMENTS

	2026	2025
	USD	USD
Financial assets at FVTPL		
Quoted Shariah-compliant equity securities:		
Australia	56,245	42,119
Austria	22,875	10,039
Belgium	11,315	31,625
Canada	15,573	15,528
Denmark	9,579	-
Finland	46,200	20,613
France	121,051	124,257
Germany	100,860	94,003
Hong Kong	46,340	55,779
Ireland	21,413	-
Japan	295,936	274,077
Netherlands	15,367	17,954
New Zealand	29,269	29,042
Norway	32,406	36,398
Singapore	23,759	20,672
Spain	32,827	5,823
Sweden	44,610	36,501
Switzerland	113,063	124,782
United Kingdom	83,852	84,272
United States	193,123	200,048
	<u>1,315,663</u>	<u>1,223,532</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

4. SHARIAH-COMPLIANT INVESTMENTS (CONT'D.)

Details of Shariah-compliant investments as at 31 March 2026 are as follows:

Name of company	Number of shares	Fair value USD	Purchased cost USD	Fair value as a percentage of NAV %
Quoted Shariah-compliant equity securities				
Australia				
Health care				
Cochlear Limited	87	10,075	16,137	0.72
Sigma Healthcare Limited	5,590	10,144	10,212	0.73
Sonic Healthcare Limited	1,046	14,648	23,906	1.05
	<u>6,723</u>	<u>34,867</u>	<u>50,255</u>	<u>2.50</u>
Real estate				
Stockland Corporation Ltd.	1,576	4,651	4,659	0.34
Utilities				
Origin Energy Limited	1,973	16,727	9,880	1.20
Total in Australia	<u>10,272</u>	<u>56,245</u>	<u>64,794</u>	<u>4.04</u>
Austria				
Energy				
OMV Aktiengesellschaft	94	6,843	5,042	0.49
Utilities				
Verbund AG	212	16,032	15,736	1.15
Total in Austria	<u>306</u>	<u>22,875</u>	<u>20,778</u>	<u>1.64</u>
Belgium				
Health care				
UCB	38	11,315	4,255	0.81
Total in Belgium	<u>38</u>	<u>11,315</u>	<u>4,255</u>	<u>0.81</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026**

4. SHARIAH-COMPLIANT INVESTMENTS (CONT'D.)

Details of Shariah-compliant investments as at 31 March 2026 are as follows: (cont'd.)

Name of company	Number of shares	Fair value USD	Purchased cost USD	Fair value as a percentage of NAV %
Quoted Shariah-compliant equity securities (cont'd.)				
Canada				
Consumer staples				
Saputo Inc.	500	15,573	12,302	1.12
Total in Canada	500	15,573	12,302	1.12
Denmark				
Health care				
Novo Nordisk A/S	269	9,579	15,676	0.69
Total in Denmark	269	9,579	15,676	0.69
Finland				
Consumer staples				
Beiersdorf AG	165	14,555	17,562	1.05
Health care				
Orion Oyj	125	10,036	9,027	0.72
Industrials				
Kone Corporation	81	5,111	5,237	0.37
Materials				
UPM-Kymmene Oyj	176	5,433	5,367	0.39
Utilities				
Fortum Oyj	439	11,065	8,163	0.79
Total in Finland	986	46,200	45,356	3.32

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NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

4. SHARIAH-COMPLIANT INVESTMENTS (CONT'D.)

Details of Shariah-compliant investments as at 31 March 2026 are as follows: (cont'd.)

Name of company	Number of shares	Fair value USD	Purchased cost USD	Fair value as a percentage of NAV %
Quoted Shariah-compliant equity securities (cont'd.)				
France				
Consumer discretionary				
Michelin SCA	159	5,346	4,891	0.38
Consumer staples				
L'Oreal S.A.	35	14,085	10,134	1.01
Health care				
bioMerieux S.A.	151	15,967	18,103	1.15
EssilorLuxottica S.A.	68	15,541	12,761	1.12
Ipsen S.A.	92	16,998	10,219	1.22
Sanofi S.A.	167	15,913	15,145	1.14
	478	64,419	56,228	4.63
Industrials				
Bouygues S.A.	107	6,090	4,691	0.44
Vinci S.A.	42	6,209	4,783	0.44
	149	12,299	9,474	0.88
Materials				
L'Air Liquide S.A.	36	7,378	5,397	0.53
Utilities				
Engie S.A.	549	17,524	8,589	1.26
Total in France	1,406	121,051	94,713	8.69

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NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

4. SHARIAH-COMPLIANT INVESTMENTS (CONT'D.)

Details of Shariah-compliant investments as at 31 March 2026 are as follows: (cont'd.)

Name of company	Number of shares	Fair value USD	Purchased cost USD	Fair value as a percentage of NAV %
Quoted Shariah-compliant equity securities (cont'd.)				
Germany				
Consumer staples				
Henkel AG & Co. KGaA	242	17,227	22,607	1.24
Energy				
ENI S.P.A.	338	9,675	4,909	0.70
TotalEnergies SE	87	8,108	5,031	0.58
	425	17,783	9,940	1.28
Health care				
MERCK KGaA	84	10,411	10,838	0.75
Qiagen N.V.	374	14,969	17,120	1.07
	458	25,380	27,958	1.82
Industrials				
Brenntag SE	95	6,268	5,142	0.45
GEA Group Aktiengesellschaft	90	6,345	3,380	0.45
	185	12,613	8,522	0.90
Information technology				
SAP SE	28	4,738	6,655	0.34
Telecommunication services				
Scout24 SE	69	5,246	5,172	0.38
Utilities				
RWE Aktiengesellschaft	269	17,873	11,086	1.28
Total in Germany	1,676	100,860	91,940	7.24

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NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

4. SHARIAH-COMPLIANT INVESTMENTS (CONT'D.)

Details of Shariah-compliant investments as at 31 March 2026 are as follows: (cont'd.)

Name of company	Number of shares	Fair value USD	Purchased cost USD	Fair value as a percentage of NAV %
Quoted Shariah-compliant equity securities (cont'd.)				
Hong Kong				
Industrials				
MTR Corporation Limited	1,500	6,119	6,973	0.44
Real estate				
Link Real Estate Investment Trust	1,200	5,513	5,465	0.40
Utilities				
CK Infrastructure Holdings Limited	2,000	15,957	14,045	1.14
CLP Holdings Limited	2,000	18,751	18,696	1.35
	4,000	34,708	32,741	2.49
Total in Hong Kong	6,700	46,340	45,179	3.33
Ireland				
Consumer staples				
Kerry Group Public Limited Company	210	16,546	19,198	1.19
Industrials				
Ryanair Holdings Public Limited Company	177	4,867	5,463	0.35
Total in Ireland	387	21,413	24,661	1.54
Japan				
Consumer discretionary				
Bridgestone Corporation	300	6,161	6,803	0.44
Denso Corporation	400	4,897	5,222	0.35
Isuzu Motors Limited	300	4,189	3,749	0.30
	1,000	15,247	15,774	1.09

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NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

4. SHARIAH-COMPLIANT INVESTMENTS (CONT'D.)

Details of Shariah-compliant investments as at 31 March 2026 are as follows: (cont'd.)

Name of company	Number of shares	Fair value USD	Purchased cost USD	Fair value as a percentage of NAV %
Quoted Shariah-compliant equity securities (cont'd.)				
Japan (cont'd.)				
Consumer staples				
Kao Corporation	400	15,534	19,445	1.12
MatsukiyoCocokara & Co.	900	14,291	15,170	1.03
Shiseido Co., Limited	700	14,037	18,814	1.01
Suntory Beverage & Food Limited	600	16,924	20,478	1.21
Tsuruha Holdings Inc.	700	10,915	10,084	0.78
Unicharm Corporation	2,700	15,793	17,624	1.13
	<u>6,000</u>	<u>87,494</u>	<u>101,615</u>	<u>6.28</u>
Health care				
Astellas Pharma Inc.	1,200	19,002	12,763	1.36
Daiichi Sankyo Co., Limited	600	10,432	13,518	0.75
Eisai Co., Ltd.	300	9,186	8,537	0.66
Kyowa Kirin Co., Ltd.	700	11,344	11,985	0.81
M3, Inc.	1,000	10,092	12,998	0.73
Olympus Corporation	1,200	11,228	14,102	0.81
Otsuka Holdings Co., Ltd.	200	13,842	8,058	0.99
Systemex Corporation	1,100	9,463	15,631	0.68
Terumo Corporation	1,300	17,227	20,919	1.24
	<u>7,600</u>	<u>111,816</u>	<u>118,511</u>	<u>8.03</u>
Industrials				
AGC Inc.	200	6,912	6,560	0.50
Dai Nippon Printing Co., Ltd.	300	5,332	5,476	0.38
Mitsubishi Corporation	200	6,685	3,603	0.48
Sekisui Chemical Co., Ltd.	400	6,554	5,959	0.47
	<u>1,100</u>	<u>25,483</u>	<u>21,598</u>	<u>1.83</u>
Information technology				
Canon Inc.	200	5,478	5,078	0.40
Fujifilm Holdings Corporation	300	5,594	6,398	0.40
Kyocera Corporation	400	5,979	5,236	0.43
Shimadzu Corporation	200	4,638	5,006	0.33
	<u>1,100</u>	<u>21,689</u>	<u>21,718</u>	<u>1.56</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

4. SHARIAH-COMPLIANT INVESTMENTS (CONT'D.)

Details of Shariah-compliant investments as at 31 March 2026 are as follows: (cont'd.)

Name of company	Number of shares	Fair value USD	Purchased cost USD	Fair value as a percentage of NAV %
Quoted Shariah-compliant equity securities (cont'd.)				
Japan (cont'd.)				
Materials				
Asahi Kasei Corporation	600	5,692	3,781	0.41
Toray Industries, Inc.	800	5,534	4,364	0.40
	<u>1,400</u>	<u>11,226</u>	<u>8,145</u>	<u>0.81</u>
Real estate				
Daito Trust Construction Co.,Ltd.	300	6,936	6,095	0.50
Utilities				
Osaka Gas Co., Ltd.	400	16,045	7,105	1.15
Total in Japan	<u>18,900</u>	<u>295,936</u>	<u>300,561</u>	<u>21.25</u>
Netherlands				
Consumer staples				
JDE Peet's N.V.	419	15,367	13,838	1.10
Total in Netherlands	<u>419</u>	<u>15,367</u>	<u>13,838</u>	<u>1.10</u>
New Zealand				
Health care				
Fisher & Paykel Healthcare Corporation Limited	713	15,203	14,228	1.09
Utilities				
Meridian Energy Limited	4,460	14,066	13,920	1.01
Total in New Zealand	<u>5,173</u>	<u>29,269</u>	<u>28,148</u>	<u>2.10</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

4. SHARIAH-COMPLIANT INVESTMENTS (CONT'D.)

Details of Shariah-compliant investments as at 31 March 2026 are as follows: (cont'd.)

Name of company	Number of shares	Fair value USD	Purchased cost USD	Fair value as a percentage of NAV %
Quoted Shariah-compliant equity securities (cont'd.)				
Norway				
Consumer staples				
Mowi ASA	716	16,147	17,120	1.16
Orkla ASA	1,301	16,259	10,583	1.17
	<u>2,017</u>	<u>32,406</u>	<u>27,703</u>	<u>2.33</u>
Total in Norway	<u>2,017</u>	<u>32,406</u>	<u>27,703</u>	<u>2.33</u>
Singapore				
Industrials				
Singapore Airlines Limited	1,200	6,141	6,144	0.44
Telecommunication services				
Singapore Telecommunications Limited	4,600	17,618	9,192	1.27
Total in Singapore	<u>5,800</u>	<u>23,759</u>	<u>15,336</u>	<u>1.71</u>
Spain				
Consumer discretionary				
Amadeus IT Group, S.A.	93	5,215	7,181	0.38
Energy				
Repsol S.A.	228	6,416	3,265	0.46
Utilities				
Endesa, Sociedad Anonima	510	21,196	15,859	1.52
Total in Spain	<u>831</u>	<u>32,827</u>	<u>26,305</u>	<u>2.36</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

4. SHARIAH-COMPLIANT INVESTMENTS (CONT'D.)

Details of Shariah-compliant investments as at 31 March 2026 are as follows: (cont'd.)

Name of company	Number of shares	Fair value USD	Purchased cost USD	Fair value as a percentage of NAV %
Quoted Shariah-compliant equity securities (cont'd.)				
Sweden				
Consumer staples				
Essity Aktiebolag (Publ)	568	14,485	15,278	1.04
Health care				
Swedish Orphan Biovitrum AB (publ)	249	10,253	6,774	0.74
Industrials				
Investmentaktiebolaget Latour	207	4,371	5,307	0.32
Skanska AB	190	5,039	5,420	0.36
	397	9,410	10,727	0.68
Materials				
Holmen AB	163	5,767	6,095	0.41
Svenska Cellulosa AB	411	4,695	5,335	0.34
	574	10,462	11,430	0.75
Total in Sweden	1,788	44,610	44,209	3.21
Switzerland				
Health care				
Alcon Inc.	202	14,894	13,824	1.07
Galderma Group Ltd.	56	10,689	5,623	0.77
Lonza Group Ltd.	16	10,050	6,921	0.72
Novartis AG	116	17,444	9,058	1.25
Sandoz Group Ltd.	129	9,910	4,084	0.71
Straumann Holding Ltd.	88	8,978	10,764	0.65
	607	71,965	50,274	5.17

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026**

4. SHARIAH-COMPLIANT INVESTMENTS (CONT'D.)

Details of Shariah-compliant investments as at 31 March 2026 are as follows: (cont'd.)

Name of company	Number of shares	Fair value USD	Purchased cost USD	Fair value as a percentage of NAV %
Quoted Shariah-compliant equity securities (cont'd.)				
Switzerland (cont'd.)				
Industrials				
ABB Ltd.	65	5,115	1,304	0.37
Schindler Holding Ltd.	20	6,480	7,208	0.46
	<u>85</u>	<u>11,595</u>	<u>8,512</u>	<u>0.83</u>
Materials				
EMS-Chemie Holding AG	9	6,971	6,499	0.50
Holcim Group (f.k.a LafargeHolcim Ltd)	60	4,846	2,050	0.35
	<u>69</u>	<u>11,817</u>	<u>8,549</u>	<u>0.85</u>
Utilities				
BKW S.A.	91	17,686	13,227	1.27
Total in Switzerland	<u>852</u>	<u>113,063</u>	<u>80,562</u>	<u>8.12</u>
United Kingdom				
Consumer discretionary				
Pearson Plc	508	6,629	7,059	0.48
Consumer staples				
Associated British Foods Plc	617	15,268	15,465	1.10
Energy				
BP Plc	837	6,692	5,355	0.48
Shell Plc	171	8,080	5,333	0.58
	<u>1,008</u>	<u>14,772</u>	<u>10,688</u>	<u>1.06</u>
Health care				
Haleon Plc	3,643	17,957	16,483	1.29
Industrials				
Smiths Group Plc	205	6,164	4,220	0.44

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NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

4. SHARIAH-COMPLIANT INVESTMENTS (CONT'D.)

Details of Shariah-compliant investments as at 31 March 2026 are as follows: (cont'd.)

Name of company	Number of shares	Fair value USD	Purchased cost USD	Fair value as a percentage of NAV %
Quoted Shariah-compliant equity securities (cont'd.)				
United Kingdom (cont'd.)				
Information technology				
Halma Public Limited Company	121	6,067	5,361	0.43
Materials				
RIO Tinto Plc	63	5,769	4,170	0.41
Telecommunication services				
Auto Trader Group Plc	831	5,145	7,892	0.37
Informa Plc	617	6,081	5,815	0.44
	<u>1,448</u>	<u>11,226</u>	<u>13,707</u>	<u>0.81</u>
Total in United Kingdom	7,613	83,852	77,153	6.02
United States				
Consumer staples				
The Archer-Daniels-Midland Company	200	14,538	12,365	1.04
Church & Dwight Co., Inc.	200	18,664	20,998	1.34
Keurig Dr Pepper Inc.	600	15,798	20,187	1.14
Mondelez International, Inc.	300	17,292	21,158	1.24
Monster Beverage Corporation	200	14,492	12,710	1.04
The Kraft Heinz Company	700	15,743	23,935	1.13
	<u>2,200</u>	<u>96,527</u>	<u>111,353</u>	<u>6.93</u>
Health care				
Abbott Laboratories	200	20,534	22,260	1.47
Hologic, Inc.	200	15,118	12,940	1.09
Medtronic Public Limited Company	200	17,330	20,986	1.24
The Cooper Companies, Inc.	200	14,300	15,200	1.03
Zimmer Biomet Holdings, Inc.	200	18,084	21,783	1.30
	<u>1,000</u>	<u>85,366</u>	<u>93,169</u>	<u>6.13</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

4. SHARIAH-COMPLIANT INVESTMENTS (CONT'D.)

Details of Shariah-compliant investments as at 31 March 2026 are as follows: (cont'd.)

Name of company	Number of shares	Fair value USD	Purchased cost USD	Fair value as a percentage of NAV %
Quoted Shariah-compliant equity securities (cont'd.)				
United States (cont'd.)				
Industrials				
Alfa Laval AB	119	6,344	5,210	0.46
Real estate				
Weyerhaeuser Company	200	4,886	5,335	0.35
Total in United States	3,519	193,123	215,067	13.87
Total financial assets at FVTPL	69,452	1,315,663	1,248,536	94.49
Excess of fair value over purchased cost		67,127		

5. AMOUNT DUE TO MANAGER

	2026 USD	2025 USD
Due to Manager		
Management fee payable	2,368	2,142

Management fee is at a rate of 1.80% (2025: 1.80%) per annum for RM Class and USD Class - R on the NAV of the Fund, calculated on a daily basis.

The normal credit period in the current and previous financial years for management fee payable is one month.

6. AMOUNT DUE TO TRUSTEE

Trustee's fee is at a rate of 0.05% (2025: 0.05%) per annum for RM Class and USD Class - R on the NAV of the Fund, calculated on a daily basis.

The normal credit period in the current and previous financial years for Trustee's fee payable is one month.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

7. NET GAINS FROM SHARIAH-COMPLIANT INVESTMENTS

	2026 USD	2025 USD
Net gains on financial assets at FVTPL comprised:		
– Net realised gains on sale of Shariah-compliant investments	38,889	39,503
– Net realised gain/(loss) on foreign currency exchange	5,015	(18,069)
– Net unrealised gain/(loss) on changes in fair value of Shariah-compliant investments	45,707	(13,126)
– Net unrealised gains on foreign currency fluctuation of Shariah-compliant investments denominated in foreign currency	18,969	22,665
	<u>108,580</u>	<u>30,973</u>

8. NAV ATTRIBUTABLE TO UNIT HOLDERS

Total NAV attributable to unit holders is represented by:

	Note	2026 USD	2025 USD
Unit holders' contribution			
– RM Class	(a)	1,271,791	1,266,949
– USD Class-R	(b)	1,825	1,825
Retained earnings			
– Realised income	(c)	51,531	28,797
– Unrealised gains	(d)	67,284	2,473
		<u>1,392,431</u>	<u>1,300,044</u>

The Fund issues cancellable units in two classes as detailed below:

Classes of units	Currency denomination	Categories of investors	Distribution policy
RM Class	RM	Retail investors	Paid at least twice a year and can be in the form of cash or units.
USD Class-R	USD	Retail investors	Paid at least twice a year and will be reinvested into the class.

The different charges and features of each class are as follows:

- (i) Initial price
- (ii) Minimum initial investment
- (iii) Distribution

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026**

8. NAV ATTRIBUTABLE TO UNIT HOLDERS (CONT'D.)

(a) Unit holders' contribution/Units in circulation – RM Class

	2026		2025	
	Number of units	USD	Number of units	USD
At beginning of the financial year	5,385,989	1,266,949	5,334,761	1,254,898
Creation during the financial year	303,267	76,286	104,321	25,521
Reinvestment of distribution	26,649	6,904	70,762	17,010
Cancellation during the financial year	(310,966)	(78,348)	(123,855)	(30,480)
At end of the financial year	<u>5,404,939</u>	<u>1,271,791</u>	<u>5,385,989</u>	<u>1,266,949</u>

(b) Unit holders' contribution/Units in circulation – USD Class - R

	2026		2025	
	Number of units	USD	Number of units	USD
At beginning of the financial year	487	1,825	487	1,825
At end of the financial year	<u>487</u>	<u>1,825</u>	<u>487</u>	<u>1,825</u>

(c) Realised

	2026 USD	2025 USD
At beginning of the financial year	28,797	31,304
Realised income for the financial year	29,638	14,503
Finance cost - distribution to unit holders (Note 11)	(6,904)	(17,010)
Net realised income/(loss) for the financial year	<u>22,734</u>	<u>(2,507)</u>
At end of the financial year	<u>51,531</u>	<u>28,797</u>

(d) Unrealised

	2026 USD	2025 USD
At beginning of the financial year	2,473	(7,315)
Net unrealised gains for the financial year	64,811	9,788
At end of the financial year	<u>67,284</u>	<u>2,473</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

9. SIGNIFICANT RELATED PARTIES TRANSACTIONS AND BALANCES

The related parties and their relationships with the Fund are as follows:

<u>Related parties</u>	<u>Relationships</u>
AmFunds Management Berhad	The Manager
AmInvestment Bank Berhad	Holding company of the Manager
AMMB Holdings Berhad (“AMMB”)	Ultimate holding company of the Manager
Subsidiaries and associates of AMMB as disclosed in its financial statements	Subsidiaries and associate companies of the ultimate holding company of the Manager

	2026		2025	
	Number of units	USD	Number of units	USD
The Manager*				
– USD Class - R	487	548	487	510

* The Manager is the legal and beneficial owner of the units as at 31 March 2026 and 31 March 2025.

There are no units held by any other related party as at 31 March 2026 and 31 March 2025.

10. TAXATION

	2026 USD	2025 USD
Local tax		
– over provision in previous financial year	-	(1,474)
Foreign tax	6,249	5,194
	<u>6,249</u>	<u>3,720</u>

Income tax payable is calculated on Shariah-compliant investments income less deduction for permitted expenses as provided under Section 63B of the Income Tax Act, 1967.

Pursuant to the Finance Act 2021, income derived by a resident person from sources outside Malaysia and received in Malaysia from 1 January 2022 will no longer be exempted from tax. Foreign-sourced income (“FSI”) received in Malaysia will be taxed at the prevailing tax rate(s) of the taxpayer and based on applicable tax rules. Bilateral or unilateral tax credits may be allowed if the same income has suffered foreign tax, and where relevant conditions are met.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

10. TAXATION (CONT'D.)

Based on the Income Tax (Unit Trust in relation to Income Received in Malaysia from Outside Malaysia) (Exemption) Order 2024, a qualifying unit trust is exempted from the payment of income tax in respect of the gross income from all sources of income under Section 4 of the Act which is received in Malaysia from outside Malaysia between 1 January 2024 to 31 December 2026.

The taxation charged for the financial year is related to withholding tax derived from countries including Australia, Austria, Belgium, Canada, Denmark, France, Germany, Finland, Ireland, Italy, Japan, Netherlands, New Zealand, Norway, Spain, Sweden, Switzerland, United Kingdom and United States calculated at the rates prevailing in these countries.

A reconciliation of income tax expense applicable to net income before taxation at the statutory income tax rate to income tax expense at the effective income tax rate of the Fund is as follows:

	2026	2025
	USD	USD
Net income before taxation	<u>93,794</u>	<u>11,001</u>
Taxation at Malaysian statutory rate of 24% (2025: 24%)	22,511	2,640
Tax effects of:		
Income not subject to taxation	(28,534)	(18,305)
Loss not allowed for tax deduction	-	7,706
Restriction on tax deductible expenses for unit trust fund	5,720	5,542
Non-permitted expenses for tax purposes	5,916	6,995
Permitted expenses not used and not available for future financial years	636	616
Over provision in previous financial year	<u>-</u>	<u>(1,474)</u>
Tax expense for the financial year	<u>6,249</u>	<u>3,720</u>

11. DISTRIBUTION

Details of distribution to unit holders for the current and previous financial years are as follows:

Financial year ended 31 March 2026

Distribution Ex-date	Gross distribution per unit RM (sen)	Net distribution per unit RM (sen)	Total distribution USD
13 November 2025	<u>0.5299</u>	<u>0.5299</u>	<u>6,904</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

11. DISTRIBUTION (CONT'D.)

Details of distribution to unit holders for the current and previous financial years are as follows: (cont'd.)

Financial year ended 31 March 2025

Distribution Ex-date	Gross distribution per unit RM (sen)	Net distribution per unit RM (sen)	Total distribution USD
26 November 2024	1.4202	1.4202	17,010

Gross distribution per unit is derived from gross realised income less expenses divided by the number of units in circulation, while net distribution per unit is derived from gross realised income less expenses and taxation divided by the number of units in circulation.

The distribution during the current financial year was sourced from realised income. There was no distribution out of capital.

12. TOTAL EXPENSE RATIO ("TER")

The Fund's TER is as follows:

	2026 % p.a.	2025 % p.a.
Management fee	1.80	1.80
Trustee's fee	0.05	0.05
Fund's other expenses	1.15	0.87
Total TER	3.00	2.72

The TER of the Fund is the ratio of the sum of fees and expenses incurred by the Fund to the average NAV of the Fund calculated on a daily basis.

13. PORTFOLIO TURNOVER RATIO ("PTR")

The PTR of the Fund, which is the ratio of average total acquisitions and disposals of Shariah-compliant investments to the average NAV of the Fund calculated on a daily basis is 0.55 times (2025: 0.51 times).

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NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

14. SEGMENTAL REPORTING

In accordance with the objective of the Fund, substantially all of the Fund's Shariah-compliant investments are made in the form of quoted Shariah-compliant equity securities. The Manager is of the opinion that the risk and rewards from these Shariah-compliant investments are not individually or segmentally distinct.

15. TRANSACTIONS WITH BROKERS

Details of transactions with brokers for the financial year ended 31 March 2026 are as follows:

	Transactions value		Brokerage fee, stamp duty and clearing fee	
	USD	%	USD	%
Daiwa Capital Markets Hong Kong Ltd.	347,518	22.93	712	24.81
State Street Global Markets, LLC	343,088	22.63	229	7.99
State Street Bank and Trust Company	283,554	18.71	392	13.66
BNP Paribas Securities Services SCA	229,683	15.15	691	24.09
Instinet Europe Limited	193,974	12.80	615	21.42
Instinet Clearing Services, Inc. (Jersey City)	44,969	2.97	18	0.63
Instinet Pacific Limited (Hong Kong)	43,444	2.86	136	4.73
Instinet Australia Pty Ltd.	22,874	1.51	57	1.99
Instinet Singapore Services Pte. Ltd.	6,693	0.44	19	0.68
Total	<u>1,515,797</u>	<u>100.00</u>	<u>2,869</u>	<u>100.00</u>

The Manager is of the opinion that the above transactions have been entered in the normal course of business and have been established under terms that are no less favourable than those arranged with independent third parties.

The above transactions are in respect of quoted Shariah-compliant equity securities.

16. FINANCIAL INSTRUMENTS

(a) Classification of financial instruments

The accounting policies in Note 3 describe how the classes of financial instruments are measured, and how income and expenses, including fair value gains and losses, are recognised. The following table analyses the financial assets and financial liabilities of the Fund in the statement of financial position by the class of financial instrument to which they are assigned, and therefore by the measurement basis.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

16. FINANCIAL INSTRUMENTS (CONT'D.)

(a) Classification of financial instruments (cont'd.)

	Financial assets at FVTPL USD	Financial assets at amortised cost USD	Financial liabilities at amortised cost USD	Total USD
2026				
Financial assets				
Shariah-compliant investments	1,315,663	-	-	1,315,663
Dividend receivables	-	3,545	-	3,545
Cash at banks	-	74,929	-	74,929
Total financial assets	1,315,663	78,474	-	1,394,137
Financial liabilities				
Amount due to Manager	-	-	2,368	2,368
Amount due to Trustee	-	-	60	60
Total financial liabilities	-	-	2,428	2,428
2025				
Financial assets				
Shariah-compliant investments	1,223,532	-	-	1,223,532
Dividend receivables	-	3,903	-	3,903
Cash at banks	-	73,061	-	73,061
Total financial assets	1,223,532	76,964	-	1,300,496
Financial liabilities				
Amount due to Manager	-	-	2,142	2,142
Amount due to Trustee	-	-	56	56
Total financial liabilities	-	-	2,198	2,198
			Income, expenses, gains and losses	
			2026	2025
			USD	USD
Income, of which derived from:				
– Dividend income from financial assets at FVTPL			35,787	34,366
– Profit income from financial assets at amortised cost			62	1,087
– Other income			8	43
Net gains from financial assets at FVTPL			108,580	30,973
Other net realised gain/(loss) on foreign currency exchange			354	(917)
Other net unrealised gains on foreign currency exchange			135	249

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026**

16. FINANCIAL INSTRUMENTS (CONT'D.)

(b) Financial instruments that are carried at fair value

The Fund's financial assets and liabilities are carried at fair value.

The Fund uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:

- Level 1: quoted (unadjusted) prices in active markets for identical assets or liabilities;
- Level 2: other techniques for which all inputs which have a significant effect on the recorded fair value are observable; either directly or indirectly; or
- Level 3: techniques which use inputs which have a significant effect on the recorded fair value that are not based on observable market data.

The following table shows an analysis of financial instruments recorded at fair value by the level of the fair value hierarchy:

	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
2026				
Financial assets at FVTPL	1,315,663	-	-	1,315,663
2025				
Financial assets at FVTPL	1,223,532	-	-	1,223,532

(c) Financial instruments that are not carried at fair value and whose carrying amounts are reasonable approximation of fair value

The following are classes of financial instruments that are not carried at fair value and whose carrying amounts are reasonable approximation of fair value due to their short period to maturity or short credit period:

- Dividend receivables
- Cash at banks
- Amount due to Manager
- Amount due to Trustee

There are no financial instruments which are not carried at fair value and whose carrying amounts are not reasonable approximation of their respective fair value.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026**

17. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The Fund is exposed to a variety of risks that include market risk, credit risk, liquidity risk, single issuer risk, regulatory risk, country risk, management risk, non-compliance risk and Shariah non-compliance risk.

Risk management is carried out by closely monitoring, measuring and mitigating the above said risks, careful selection of Shariah-compliant investments coupled with stringent compliance to Shariah-compliant investments restrictions as stipulated by the Capital Markets and Services Act 2007, Securities Commission Malaysia’s Guidelines on Unit Trust Funds, Securities Commission Malaysia’s Guidelines on Islamic Capital Market Products and Services, and the Deeds as the backbone of risk management of the Fund.

(a) Market risk

The Fund’s principal exposure to market risk arises primarily due to changes in the market environment, global economic and geo-political developments.

The Fund’s market risk is affected primarily by the following risks:

(i) Price risk

Price risk refers to the uncertainty of an investment’s future prices. In the event of adverse price movements, the Fund might endure potential loss on its Shariah-compliant equity investments. In managing price risk, the Manager actively monitors the performance and risk profile of the investment portfolio.

The result below summarised the price risk sensitivity of the Fund’s NAV due to movements of price by -5.00% and +5.00% respectively:

Percentage movements in price by:	Sensitivity of the Fund’s NAV	
	2026 USD	2025 USD
-5.00%	(65,783)	(61,177)
+5.00%	<u>65,783</u>	<u>61,177</u>

(ii) Currency risk

Currency risk is associated with the Fund’s financial assets and financial liabilities that are denominated in currencies other than the Fund’s functional currency. Currency risk refers to the potential loss the Fund might face due to unfavorable fluctuations of currencies other than the Fund’s functional currency against the Fund’s functional currency.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026**

17. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONT'D.)

(a) Market risk (cont'd.)

(ii) Currency risk (cont'd.)

The result below summarised the currency risk sensitivity of the Fund's NAV due to appreciation/depreciation of the Fund's functional currency against currencies other than the Fund's functional currency.

Percentage movements in currencies other than the Fund's functional currency:	Sensitivity of the Fund's NAV	
	2026 USD	2025 USD
-5.00%	(56,833)	(51,586)
+5.00%	56,833	51,586
	<u>56,833</u>	<u>51,586</u>

The net unhedged financial assets of the Fund that are not denominated in Fund's functional currency are as follows:

Financial assets denominated in	2026		2025	
	USD equivalent	% of NAV	USD equivalent	% of NAV
Australian Dollar				
Shariah-compliant investments	56,245	4.04	42,119	3.24
Dividend receivables	129	0.01	-	-
	<u>56,374</u>	<u>4.05</u>	<u>42,119</u>	<u>3.24</u>
British Pound Sterling				
Shariah-compliant investments	83,852	6.02	84,272	6.48
Dividend receivables	259	0.02	338	0.03
	<u>84,111</u>	<u>6.04</u>	<u>84,610</u>	<u>6.51</u>
Canadian Dollar				
Shariah-compliant investments	15,573	1.12	15,528	1.19
Danish Krone				
Shariah-compliant investments	9,579	0.69	-	-

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NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

17. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONT'D.)

(a) Market risk (cont'd.)

(ii) Currency risk (cont'd.)

The net unhedged financial assets of the Fund that are not denominated in Fund's functional currency are as follows: (cont'd.)

Financial assets denominated in	2026		2025	
	USD equivalent	% of NAV	USD equivalent	% of NAV
Euro Dollar				
Shariah-compliant investments	371,908	26.70	304,314	23.41
Dividend receivables	193	0.02	210	0.02
Cash at banks	827	0.06	6	_*
	<u>372,928</u>	<u>26.78</u>	<u>304,530</u>	<u>23.43</u>
Hong Kong Dollar				
Shariah-compliant investments	<u>46,340</u>	<u>3.33</u>	<u>55,779</u>	<u>4.29</u>
Japanese Yen				
Shariah-compliant investments	295,936	21.25	274,077	21.08
Dividend receivables	1,855	0.14	2,409	0.19
Cash at banks	-	-	307	0.02
	<u>297,791</u>	<u>21.39</u>	<u>276,793</u>	<u>21.29</u>
New Zealand Dollar				
Shariah-compliant investments	29,269	2.10	29,042	2.23
Dividend receivables	-	-	-	-
	<u>29,269</u>	<u>2.10</u>	<u>29,042</u>	<u>2.23</u>
Norwegian Krone				
Shariah-compliant investments	<u>32,406</u>	<u>2.33</u>	<u>36,398</u>	<u>2.80</u>
Ringgit Malaysia				
Cash at banks	<u>3,737</u>	<u>0.27</u>	<u>4,382</u>	<u>0.34</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026**

17. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONT'D.)

(a) Market risk (cont'd.)

(ii) Currency risk (cont'd.)

The net unhedged financial assets of the Fund that are not denominated in Fund's functional currency are as follows: (cont'd.)

Financial assets denominated in	2026		2025	
	USD equivalent	% of NAV	USD equivalent	% of NAV
Singapore Dollar				
Shariah-compliant investments	23,759	1.71	20,672	1.59
Swedish Krona				
Shariah-compliant investments	50,954	3.67	36,501	2.81
Dividend receivables	775	0.05	467	0.04
	<u>51,729</u>	<u>3.72</u>	<u>36,968</u>	<u>2.85</u>
Swiss Franc				
Shariah-compliant investments	113,063	8.12	124,782	9.60
Dividend receivables	-	-	111	0.01
	<u>113,063</u>	<u>8.12</u>	<u>124,893</u>	<u>9.61</u>

* represents less than 0.01%.

(b) Credit risk

Credit risk is the risk that the counterparty to a financial instrument will cause a financial loss to the Fund by failing to discharge an obligation. Credit risk applies to Islamic short-term deposits and dividend receivables. The issuer of such instruments may not be able to fulfill the required profit payments or repay the principal invested or amount owing. These risks may cause the Fund's Shariah-compliant investments to fluctuate in value.

Cash at banks are held for liquidity purposes and are not exposed to significant credit risk.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026**

17. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONT'D.)

(c) Liquidity risk

Liquidity risk is defined as the risk that the Fund will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial assets. Exposure to liquidity risk arises because of the possibility that the Fund could be required to pay its financial liabilities or redeem its units earlier than expected. This is also the risk of the Fund experiencing large redemptions, when the Investment Manager could be forced to sell large volumes of its holdings at unfavorable prices to meet redemption requirements.

The Fund maintains sufficient level of liquid assets, after consultation with the Trustee, to meet anticipated payments and cancellations of units by unit holders. Liquid assets comprise of cash at banks, Shariah-compliant deposits with licensed financial institutions and other instruments, which are capable of being converted into cash within 5 to 7 days. The Fund's policy is to always maintain a prudent level of liquid assets so as to reduce liquidity risk.

The Fund's financial liabilities have contractual maturities of not more than six months.

(d) Single issuer risk

Internal policy restricts the Fund from investing in securities issued by any issuer of not more than a certain percentage of its NAV. Under such restriction, the risk exposure to the securities of any single issuer is diversified and managed based on internal/external ratings.

(e) Regulatory risk

Any changes in national policies and regulations may have effects on the capital market and the NAV of the Fund.

(f) Country risk

The risk of price fluctuation in foreign securities may arise due to political, financial and economic events in foreign countries. If this occurs, there is possibility that the NAV of the Fund may be adversely affected.

(g) Management risk

Poor management of the Fund may cause considerable losses to the Fund that in turn may affect the NAV of the Fund.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026**

17. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONT'D.)

(h) Non-compliance risk

This is the risk of the Manager or the Trustee not complying with their respective internal policies, the Deeds, securities laws or guidelines issued by the regulators relevant to each party, which may adversely affect the performance of the Fund.

(i) Shariah non-compliance risk

This is the risk of the Fund not conforming to Shariah Investment Guidelines. The Shariah Adviser for the Fund would be responsible for ensuring that the Fund is managed and administered in accordance with Shariah Investment Guidelines. Note that as the Fund can only invest in Shariah-compliant instruments, non-compliance may adversely affect the NAV of the Fund when the rectification of non-compliance results in losses.

When an investment (i.e. equity security) of the Fund is reclassified of non-compliance (i.e. disposal of the Shariah non-compliant investment) will be assumed by the Fund. Losses could occur if the Shariah non-compliant investment is at a price lower than the initial purchase price of the previously Shariah-compliant investment.

18. CAPITAL MANAGEMENT

The capital of the Fund can vary depending on the demand for creation and cancellation of units to the Fund.

The Fund's objectives for managing capital are:

- (a) To invest in Shariah-compliant investments meeting the description, risk exposure and expected return indicated in its Prospectus;
- (b) To maintain sufficient liquidity to meet the expenses of the Fund, and to meet cancellation requests as they arise; and
- (c) To maintain sufficient fund size to make the operations of the Fund cost-efficient.

No changes were made to the capital management objectives, policies or processes during the current and previous financial years.

Amlslamic Global SRI

STATEMENT BY THE MANAGER

I, Wong Weng Tuck, being the Director of and on behalf of the Board of Directors of AmFunds Management Berhad (the “Manager”), do hereby state that, in the opinion of the Manager, the accompanying financial statements are drawn up in accordance with MFRS Accounting Standards and IFRS Accounting Standards so as to give a true and fair view of the financial position of Amlslamic Global SRI (the “Fund”) as at 31 March 2026 and of the comprehensive income, the changes in net assets attributable to unit holders and cash flows for the financial year then ended.

For and on behalf of the Manager

WONG WENG TUCK

Executive Director

Kuala Lumpur, Malaysia

19 May 2026

TRUSTEE'S REPORT

TO THE UNIT HOLDERS OF AMISLAMIC GLOBAL SRI ("Fund")

We have acted as Trustee of the Fund for the financial year ended 31 March 2026 and we hereby confirm to the best of our knowledge, after having made all reasonable enquiries, AmFunds Management Berhad has operated and managed the Fund during the year covered by these financial statements in accordance with the following:

1. Limitations imposed on the investment powers of the Management Company under the Deeds, securities laws and the Guidelines on Unit Trust Funds;
2. Valuation and pricing is carried out in accordance with the Deeds; and
3. Any creation and cancellation of units are carried out in accordance with the Deeds and any regulatory requirements.

We are of the opinion that the distribution of income by the Fund is appropriate and reflects the investment objective of the Fund.

For HSBC (Malaysia) Trustee Berhad

Lee Cincee
Associate Director, Trustee and Fiduciary Services

Kuala Lumpur
19 May 2026

SHARIAH ADVISER'S REPORT FOR ISLAMIC UNIT TRUST FUND

To the unit holders of AmIslamic Global SRI ("Fund"),

We hereby confirm the following:

1. To the best of our knowledge, after having made all reasonable enquiries, AmFunds Management Berhad has operated and managed the Fund during the period covered by these financial statements in accordance with the Shariah principles and requirements and complied with the applicable guidelines, rulings or decisions issued by the Securities Commission Malaysia pertaining to Shariah matters: and
2. The assets of the Fund comprise instruments that have been classified as Shariah-compliant.

For Amanie Advisors Sdn Bhd

Ahmad Anas Fadzil
Registered Shariah Officer
Date: 19 May 2026

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*For enquiries about this or any of the other Funds offered by AmFunds Management Berhad
Please call 2032 2888 between 8.45 a.m. to 5.45 p.m. (Monday to Thursday),
Friday (8.45 a.m. to 5.00 p.m.)*

