

Annual Report for

AmTech Nasdaq-100 Fund *(formerly known as AmTech & Innovation Fund)*

30 June 2026



TRUST DIRECTORY

Manager

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

Trustee

Deutsche Trustees Malaysia 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 Unit holders,

We are pleased to present you the Manager's report and the audited accounts of AmTech Nasdaq-100 Fund (*formerly known as AmTech & Innovation Fund*) ("Fund") for the financial period from 28 April 2025 (date of launch) to 30 June 2026.

Salient Information of the Fund

Name	AmTech Nasdaq-100 Fund (<i>formerly known as AmTech & Innovation Fund</i>) ("Fund")
Category/ Type	Wholesale (feeder fund) / Growth
Name of Target Fund	Invesco NASDAQ 100 ETF
Objective	The Fund seeks to provide capital growth by investing in one (1) collective investment scheme, which is an exchange-traded fund. <i>Note: Any material change to the investment objective of the Fund would require unit holders' approval.</i>
Duration	The Fund was established on 28 April 2025 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	Nasdaq-100 Index (in USD) (available at www.nasdaq.com) <i>Note: The performance benchmark does not imply that the risk profile of the Fund is the same as the risk profile of the performance benchmark. Sophisticated Investors of the Fund will assume a higher risk compared to the performance benchmark. Hence, the returns of the Fund may be potentially higher due to the higher risk faced by the investors.</i> <i>The Fund is not sponsored, endorsed, sold or promoted by Nasdaq, Inc. or its affiliates (Nasdaq, with its affiliates, are referred to as the "Corporations"). The Corporations have not passed on the legality or suitability of, or the accuracy or adequacy of descriptions and disclosures relating to, the Fund. The Corporations make no representation or warranty, express or implied to the Unit Holders of the Fund or any member of the public regarding the advisability of investing in securities generally or in the Fund particularly, or the ability of the Nasdaq-100 Index to track general stock market performance. The Corporations' only relationship to AFM ("Licensee") is in the licensing of the Nasdaq®, Nasdaq-100 Index trade/service marks, and certain trade names of the Corporations and the use of the Nasdaq-100 Index which is determined, composed and calculated by Nasdaq without regard to Licensee or the Fund. Nasdaq has no obligation to take the needs of the Licensee or the Fund into consideration in determining, composing or calculating the Nasdaq-100 Index. The Corporations are not responsible for and have not participated in the determination of the timing of, prices at, or quantities of the Fund to be issued or in the determination or calculation of the equation by which the Fund is to be converted into cash. The Corporations have no liability in connection with the administration, marketing or trading of the Fund.</i>

	THE CORPORATIONS DO NOT GUARANTEE THE ACCURACY AND/OR UNINTERRUPTED CALCULATION OF NASDAQ-100 INDEX OR ANY DATA INCLUDED THEREIN. THE CORPORATIONS MAKE NO WARRANTY, EXPRESS OR IMPLIED, AS TO RESULTS TO BE OBTAINED BY LICENSEE, THE FUND, OR ANY OTHER PERSON OR ENTITY FROM THE USE OF THE NASDAQ-100 INDEX OR ANY DATA INCLUDED THEREIN. THE CORPORATIONS MAKE NO EXPRESS OR IMPLIED WARRANTIES, AND EXPRESSLY DISCLAIM ALL WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE OR USE WITH RESPECT TO THE NASDAQ-100 INDEX OR ANY DATA INCLUDED THEREIN. WITHOUT LIMITING ANY OF THE FOREGOING, IN NO EVENT SHALL THE CORPORATIONS HAVE ANY LIABILITY FOR ANY LOST PROFITS OR SPECIAL, INCIDENTAL, PUNITIVE, INDIRECT, OR CONSEQUENTIAL DAMAGES, EVEN IF NOTIFIED OF THE POSSIBILITY OF SUCH DAMAGES.																																																													
Income Distribution Policy	Subject to the availability of income, distribution (if any) is incidental. <i>Note: The Manager reserves the right to vary the frequency and/or amount of distribution for each of the Classes.</i>																																																													
Breakdown of Unit Holdings by Size	For the financial period under review, the size of the Fund for AUD-Hedged Class stood at 3,386,695 units, for RM Class stood at 6,912,647 units, for RM-Hedged Class stood at 27,134,246 units and for USD Class stood at 1,103,126 units. <u>AUD-Hedged Class</u> <table> <tr> <th rowspan="2">Size of holding</th><th colspan="2">As at 30 June 2026</th></tr> <tr> <th>No of units held</th><th>Number of unitholders</th></tr> <tr> <td>5,000 and below</td><td>-</td><td>-</td></tr> <tr> <td>5,001-10,000</td><td>-</td><td>-</td></tr> <tr> <td>10,001-50,000</td><td>54,753</td><td>2</td></tr> <tr> <td>50,001-500,000</td><td>-</td><td>-</td></tr> <tr> <td>500,001 and above</td><td>3,331,942</td><td>1</td></tr> </table> <u>RM Class</u> <table> <tr> <th rowspan="2">Size of holding</th><th colspan="2">As at 30 June 2026</th></tr> <tr> <th>No of units held</th><th>Number of unitholders</th></tr> <tr> <td>5,000 and below</td><td>-</td><td>-</td></tr> <tr> <td>5,001-10,000</td><td>-</td><td>-</td></tr> <tr> <td>10,001-50,000</td><td>-</td><td>-</td></tr> <tr> <td>50,001-500,000</td><td>87,846</td><td>1</td></tr> <tr> <td>500,001 and above</td><td>6,824,801</td><td>3</td></tr> </table> <u>RM-Hedged Class</u> <table> <tr> <th rowspan="2">Size of holding</th><th colspan="2">As at 30 June 2026</th></tr> <tr> <th>No of units held</th><th>Number of unitholders</th></tr> <tr> <td>5,000 and below</td><td>3,872</td><td>1</td></tr> <tr> <td>5,001-10,000</td><td>-</td><td>-</td></tr> <tr> <td>10,001-50,000</td><td>-</td><td>-</td></tr> <tr> <td>50,001-500,000</td><td>270,572</td><td>2</td></tr> <tr> <td>500,001 and above</td><td>26,859,802</td><td>4</td></tr> </table>		Size of holding	As at 30 June 2026		No of units held	Number of unitholders	5,000 and below	-	-	5,001-10,000	-	-	10,001-50,000	54,753	2	50,001-500,000	-	-	500,001 and above	3,331,942	1	Size of holding	As at 30 June 2026		No of units held	Number of unitholders	5,000 and below	-	-	5,001-10,000	-	-	10,001-50,000	-	-	50,001-500,000	87,846	1	500,001 and above	6,824,801	3	Size of holding	As at 30 June 2026		No of units held	Number of unitholders	5,000 and below	3,872	1	5,001-10,000	-	-	10,001-50,000	-	-	50,001-500,000	270,572	2	500,001 and above	26,859,802	4
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	USD Class	
	Size of holding	As at 30 June 2026
		No of units held Number of unitholders
	5,000 and below	877 1
	5,001-10,000	- -
	10,001-50,000	18,699 1
	50,001-500,000	301,908 1
	500,001 and above	781,642 1

Fund Performance Data

Portfolio Composition	Details of portfolio composition of the Fund as at 30 June 2026 are as follows:	
		As at 30.06.2026 %
	Foreign Collective Investment Scheme	92.72
	Forward contracts	0.77
	Money market deposits and cash equivalents	6.51
	Total	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 period ended 30 June 2026 are as follows:	
		FPE 30.06.2026
	Net asset value (USD)	
	- AUD-Hedged Class ⁽⁴⁾	2,666,294
	- RM Class	2,198,476
	- RM-Hedged Class	8,709,130
	- USD Class	1,493,625
	Units in circulation	
	- AUD-Hedged Class ⁽⁴⁾	3,386,695
	- RM Class	6,912,647
	- RM-Hedged Class	27,134,246
	- USD Class	1,103,126
	Net asset value per unit in USD	
	- AUD-Hedged Class ⁽⁴⁾	0.7873
	- RM Class	0.3180
	- RM-Hedged Class	0.3210
	- USD Class	1.3540
	Net asset value per unit in respective currencies	
	- AUD-Hedged Class (AUD) ⁽⁴⁾	1.1370
	- RM Class (RM)	1.2982
	- RM-Hedged Class (RM)	1.3102
	- USD Class (USD)	1.3540
	Highest net asset value per unit in respective currencies	
	- AUD-Hedged Class (AUD) ⁽⁴⁾	1.1619
	- RM Class (RM)	1.3230
	- RM-Hedged Class (RM)	1.3466
	- USD Class (USD)	1.3865

	FPE 30.06.2026
Lowest net asset value per unit in respective currencies	
- AUD-Hedged Class (AUD) ⁽⁴⁾	0.8851
- RM Class (RM)	0.9886
- RM-Hedged Class (RM)	1.0000
- USD Class (USD)	0.9994
Benchmark performance (%)	
- AUD-Hedged Class ⁽⁴⁾	15.64
- RM Class	45.80
- RM-Hedged Class	45.80
- USD Class	55.84
Total return (%) ⁽¹⁾	
- AUD-Hedged Class ⁽⁴⁾	13.70
- RM Class	29.82
- RM-Hedged Class	31.02
- USD Class	35.40
- Capital growth (%)	
- AUD-Hedged Class ⁽⁴⁾	13.70
- RM Class	29.82
- RM-Hedged Class	31.02
- USD Class	35.40
Total expense ratio (%) ⁽²⁾	1.42
Portfolio turnover ratio (times) ⁽³⁾	2.36

Note:

- (1) Total return is the actual return of the Fund for the financial period 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.
- (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.
- (4) AUD-Hedged Class was launched on 16 December 2025.

Average Total Return (as at 30 June 2026)

	AmTech Nasdaq- 100 Fund ^(a) %	Benchmark ^(b) %
One year		
- RM Class	24.90	29.44
- RM-Hedged Class	24.60	29.44
- USD Class	28.46	33.50
Since launch		
- AUD-Hedged Class (16 December 2025)	27.03	31.07
- RM Class (28 April 2025)	24.95	37.93
- RM-Hedged Class (28 April 2025)	25.93	37.93
- USD Class (28 April 2025)	29.52	45.99

	Annual Total Return		
	Financial Period Ended (30 June)	AmTech Nasdaq- 100 Fund^(a) %	Benchmark^(b) %
	2026		
	- AUD-Hedged Class ^(c)	13.70	15.64
	- RM Class ^(d)	29.82	45.80
	- RM-Hedged Class ^(d)	31.02	45.80
	- USD Class ^(d)	35.40	55.84
	(a) Source: Novagni Analytics and Advisory Sdn. Bhd. (b) Nasdaq-100 Index (in USD). (Available at www.aminvest.com) (c) Total actual return for the financial period from 16 December 2025 (date of launch) to 30 June 2026. (d) Total actual return for the financial period from 28 April 2025 (date of launch) to 30 June 2026. 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 period 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 Performance	<u>AUD-Hedged Class</u> For the financial period under review, the Fund registered a return of 13.70% which is entirely capital growth in nature. Thus, the Fund's return of 13.70% has underperformed the benchmark's return of 15.64% by 1.94%. As at 30 June 2026, the net asset value ("NAV") per unit of the Fund is AUD1.1370, and units in circulation is 3,386,695 units. <u>RM Class</u> For the financial period under review, the Fund registered a return of 29.82% which is entirely capital growth in nature. Thus, the Fund's return of 29.82% has underperformed the benchmark's return of 45.80% by 15.98%. As at 30 June 2026, the net asset value ("NAV") per unit of the Fund is RM1.2982, and units in circulation is 6,912,647 units. <u>RM-Hedged Class</u> For the financial period under review, the Fund registered a return of 31.02% which is entirely capital growth in nature. Thus, the Fund's return of 31.02% has underperformed the benchmark's return of 45.80% by 14.78%. As at 30 June 2026, the net asset value ("NAV") per unit of the Fund is RM1.3102, and units in circulation is 27,134,246 units.		

	USD Class For the financial period under review, the Fund registered a return of 35.40% which is entirely capital growth in nature. Thus, the Fund's return of 35.40% has underperformed the benchmark's return of 55.84% by 20.44%. As at 30 June 2026, the net asset value ("NAV") per unit of the Fund is USD1.3540, and units in circulation is 1,103,126 units. Note: Past performance is not necessarily indicative of future performance and that unit prices and investment returns may go down, as well as up.																					
Performance of the Target Fund	Fund Performance Review of the Target Fund – Invesco NASDAQ 100 ETF (the "Target Fund") For the period 28 April 2025 to 30 June 2026, the Invesco NASDAQ 100 ETF (QQQM US) performed a total return of +56.84% cumulatively and +46.88% on an annualized basis. The ETF has performed in line with its index benchmark, the NASDAQ 100 Total Return Index with a low tracking error of 0.009%. <table><tr><th>Metric</th><th>NASDAQ 100 Total Return Index</th><th>Invesco NASDAQ 100 ETF (QQQM US)</th></tr><tr><td>Cumulative Return</td><td>57.13%</td><td>56.84%</td></tr><tr><td>Annualized Return</td><td>47.12%</td><td>46.88%</td></tr><tr><td>Annualized Volatility</td><td>17.92%</td><td>17.91%</td></tr><tr><td>Annualized Tracking Error</td><td>-</td><td>0.009%</td></tr><tr><td>12m Tracking Difference</td><td>-</td><td>-0.21%</td></tr><tr><td>Management Fee</td><td>-</td><td>0.15%</td></tr></table> <i>Source: Invesco and Bloomberg using ETF NAV in USD as a total return and a daily time series, assuming 252 trading days in a year. Historical returns do not guarantee future results. Illustrative purposes only.</i>	Metric	NASDAQ 100 Total Return Index	Invesco NASDAQ 100 ETF (QQQM US)	Cumulative Return	57.13%	56.84%	Annualized Return	47.12%	46.88%	Annualized Volatility	17.92%	17.91%	Annualized Tracking Error	-	0.009%	12m Tracking Difference	-	-0.21%	Management Fee	-	0.15%
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Management Fee	-	0.15%																				
Has the Fund achieved its objective?	The Fund has achieved its objective by investing in one (1) collective investment scheme, which is an exchange-traded fund.																					
Strategies and Policies Employed	Strategies and Policies employed by Target Fund The Invesco NASDAQ 100 ETF (Fund) is based on the NASDAQ-100 Index (Index). The Target Fund will invest at least 90% of its total assets in the securities that comprise the Index. The Index includes securities of 100 of the largest domestic and international nonfinancial companies listed on Nasdaq. The Target Fund and Index are rebalanced quarterly and reconstituted annually. The Invesco NASDAQ 100 ETF is designed for investors seeking exposure to US large-cap growth stocks in the Nasdaq-100 Index, which contains some of the world's most innovative companies. The Target Fund has exposure to technology stocks as well as stocks from other sectors, including consumer discretionary, health care, and industrials; holds companies adapting to a rapidly changing world by developing new technologies and groundbreaking solutions; and provides access to innovative large- and mega-cap companies listed on the NASDAQ Stock Market. <i>Source: Invesco's NASDAQ 100 ETF</i>																					

	Strategies and Policies of the Fund The Fund seeks to achieve its investment objective by investing a minimum of 85% of the Fund's Net Asset Value ("NAV") in the Target Fund, while the balance of the Fund's NAV will be invested in deposits and money market instruments for liquidity purposes and/or derivative for hedging purposes. This implies that the Fund has a passive strategy. The Fund will not be adopting any temporary defensive strategies in response to market conditions. All investment decisions are left with the fund manager of the Target Fund. Please refer to "Risk of a Passive Strategy" and "Risk of not Meeting the Fund's Investment Objective" under Risk Factors chapter for more details. The Manager may, in consultation with the Trustee and with the approval of the Unit Holders, terminate the Fund or replace the Target Fund with another fund that has similar objective, if in the Manager's opinion, the Target Fund no longer meets the Fund's investment objective. The Fund may utilise derivative instruments including but not limited to options, futures contracts, forward contracts and swaps for hedging purposes, where appropriate. <i>Note: A replacement of this Target Fund would require unit holder's prior approval.</i>										
Portfolio Structure	The table below is the asset allocation of the Fund as at 30 June 2026. <table border="1" data-bbox="323 958 1469 1200"> <thead> <tr> <th></th><th>As at 30.06.2026 %</th></tr> </thead> <tbody> <tr> <td>Foreign Collective Investment Scheme</td><td>92.72</td></tr> <tr> <td>Forward contracts</td><td>0.77</td></tr> <tr> <td>Money market deposits and cash equivalents</td><td>6.51</td></tr> <tr> <td>Total</td><td>100.00</td></tr> </tbody> </table> For the financial period under review, the Fund has invested 92.72% of its NAV in the foreign Collective Investment Scheme, 0.77% in forward contracts and the balance of 6.51% in money market deposits and cash equivalents.		As at 30.06.2026 %	Foreign Collective Investment Scheme	92.72	Forward contracts	0.77	Money market deposits and cash equivalents	6.51	Total	100.00
	As at 30.06.2026 %										
Foreign Collective Investment Scheme	92.72										
Forward contracts	0.77										
Money market deposits and cash equivalents	6.51										
Total	100.00										
Cross Trades	There were no cross trades undertaken during the financial period under review.										
Distribution/ Unit Splits	There is no distribution and unit split declared for the financial period under review.										
State of Affairs	There has been neither significant changes to the state of affairs of the Fund nor any circumstances that materially affect any interests of the unitholders during the financial period under review.										
Rebates and Soft Commission	During the period, 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. 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. Soft commissions received were for the benefit of the Fund and there was no churning of trades.
Market Review	The period April 2025 to June 2026 was characterized by continued leadership from US innovation-driven companies, although the path was increasingly volatile during 2026. Following strong gains through 2025 and into early 2026, investors began reassessing the beneficiaries of artificial intelligence spending, leading to greater differentiation across the technology sector. While software and some hyperscale technology names experienced periods of weakness, underlying demand for semiconductors, data center infrastructure and AI-enabling hardware remained robust. Corporate earnings from many Nasdaq-100 constituents continued to demonstrate resilience, supported by ongoing investment in AI infrastructure and digital transformation. Market sentiment was challenged during the first half of 2026 by geopolitical developments in the Middle East and disruption to energy markets. The escalation of conflict around the Strait of Hormuz contributed to higher market volatility, elevated oil prices and concerns about inflation and monetary policy. Against this backdrop, the Nasdaq-100 experienced periods of weakness, particularly in February and March, as investors rotated away from large-cap growth stocks and debated the sustainability of AI-related earnings expectations. However, earnings growth across the index remained generally strong, and by mid-year markets began to stabilize as conditions in the Middle East improved and fears of a prolonged energy shock receded. June marked a notable improvement in market conditions. Progress toward a US-Iran framework agreement and the gradual recovery of shipping activity through the Strait of Hormuz helped ease inflation concerns and support risk appetite. Market leadership broadened beyond a narrow group of mega-cap technology names, with a larger proportion of US equities participating in the rally. Importantly for Nasdaq-100 investors, the AI investment theme remained intact, although market participants increasingly focused on tangible beneficiaries such as semiconductor, memory and infrastructure providers rather than simply rewarding all technology-related companies. <i>Source: Invesco and Bloomberg.</i>
Market Outlook	Our base case remains constructive toward US equities and innovation-oriented companies, supported by resilient economic activity, healthy corporate balance sheets and ongoing investment in AI infrastructure. We believe that a global growth acceleration story once envisaged for first half 2026 has been delayed rather than derailed by the geopolitical and energy-related shocks experienced during the first half of 2026. Corporate earnings growth, particularly among technology and AI-related businesses, has remained resilient, while demand for semiconductors, computing power, data center infrastructure and related hardware continues to benefit from the ongoing build-out of AI capabilities. While the market remains sensitive to inflation and interest-rate expectations, Invesco's strategists believe central banks are likely to remain cautious rather than aggressively tighten policy. Although markets briefly moved toward pricing additional US rate hikes during mid-2026, inflation expectations moderated as energy prices retreated from their highs. We expect economic resilience, stable labour markets and easing geopolitical pressures to support risk assets over time. Importantly, we note that equity markets have continued to deliver positive returns despite considerable uncertainty, highlighting the underlying strength of both corporate fundamentals and investor demand for

growth-oriented assets.

From a thematic perspective, AI remains one of the most significant long-term drivers of market performance. We continue to favour companies positioned to benefit from the physical build-out of AI infrastructure, including semiconductor manufacturers, hardware providers and data-center-related businesses.

As economic conditions normalize and geopolitical tensions moderate, broader participation across equity markets could complement the continued growth of leading innovation companies. While volatility should be expected, particularly around monetary policy and earnings expectations, we think the longer-term backdrop for innovative US companies, such as those seen in the Nasdaq-100, remains favorable.

Source: Invesco's Strategy and Insights team.

Kuala Lumpur, Malaysia
AmFunds Management Berhad

14 August 2026

**Independent auditors' report to the unit holders of
AmTech Nasdaq-100 Fund
(formerly known as AmTech & Innovation Fund)**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of AmTech Nasdaq-100 Fund (*formerly known as AmTech & Innovation Fund*) (the "Fund"), which comprise the statement of financial position of the Fund as at 30 June 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 period from 28 April 2025 (date of launch) to 30 June 2026, and notes to the financial statements, including material accounting policy information, as set out on pages 14 to 41.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Fund as at 30 June 2026, and of its financial performance and cash flows for the financial period from 28 April 2025 (date of launch) to 30 June 2026 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
AmTech Nasdaq-100 Fund
(formerly known as AmTech & Innovation Fund) (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
AmTech Nasdaq-100 Fund
(formerly known as AmTech & Innovation Fund) (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
AmTech Nasdaq-100 Fund
(formerly known as AmTech & Innovation Fund) (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 Unlisted Capital Market Products under the Lodge and Launch Framework 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. 03276/07/2028 J
Chartered Accountant

Kuala Lumpur, Malaysia
14 August 2026

AmTech Nasdaq-100 Fund
(formerly known as AmTech & Innovation Fund)

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	Note	2026 USD
ASSETS		
Investment	4	13,969,947
Derivative assets	5	120,975
Amount due from Manager	6(a)	482,293
Cash at banks		966,966
TOTAL ASSETS		15,540,181
LIABILITIES		
Derivative liabilities	5	4,251
Amount due to Manager	6(b)	90,707
Amount due to broker	7	372,875
Amount due to Trustee	8	326
Sundry payables and accruals		4,497
TOTAL LIABILITIES (EXCLUDING NET ASSETS ATTRIBUTABLE TO UNIT HOLDERS)		472,656
NET ASSET VALUE ("NAV") OF THE FUND ATTRIBUTABLE TO UNIT HOLDERS	10	15,067,525
NET ASSETS ATTRIBUTABLE TO UNIT HOLDERS OF THE FUND COMPRISE:		
Unit holders' contribution	10(a)(b)(c)(d)	10,378,273
Retained earnings	10(e)(f)	4,689,252
		15,067,525
NET ASSET VALUE		
– AUD-Hedged Class		2,666,294
– RM Class		2,198,476
– RM-Hedged Class		8,709,130
– USD Class		1,493,625
		15,067,525
UNITS IN CIRCULATION		
– AUD-Hedged Class	10(a)	3,386,695
– RM Class	10(b)	6,912,647
– RM-Hedged Class	10(c)	27,134,246
– USD Class	10(d)	1,103,126

AmTech Nasdaq-100 Fund
(formerly known as AmTech & Innovation Fund)

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026 (CONT'D.)

2026

NAV PER UNIT IN USD

– AUD-Hedged Class	0.7873
– RM Class	0.3180
– RM-Hedged Class	0.3210
– USD Class	1.3540

NAV PER UNIT IN RESPECTIVE CURRENCIES

– AUD-Hedged Class (AUD)	1.1370
– RM Class (RM)	1.2982
– RM-Hedged Class (RM)	1.3102
– USD Class (USD)	1.3540

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

AmTech Nasdaq-100 Fund
(formerly known as AmTech & Innovation Fund)

STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL PERIOD FROM 28 APRIL 2025 (DATE OF LAUNCH) TO
30 JUNE 2026

	Note	28.04.2025 to 30.06.2026 USD
INVESTMENT INCOME		
Distribution income		83,012
Interest income		7,751
Net gain from investment:		
– Financial assets at fair value through profit or loss (“FVTPL”)	9	4,825,981
Other net realised gain on foreign currency exchange		15,453
Other net unrealised loss on foreign currency exchange		(956)
		<u>4,931,241</u>
EXPENDITURE		
Management fee	6	(175,433)
Trustee’s fee	8	(4,941)
Audit fee		(2,342)
Tax agent’s fee		(1,031)
Custodian’s fee		(2,979)
Brokerage and other transaction fees		(19,026)
Other expenses		(11,333)
		<u>(217,085)</u>
Net income before taxation		4,714,156
Taxation	12	<u>(24,904)</u>
Net income after taxation, representing total comprehensive income for the financial period		<u>4,689,252</u>
Total comprehensive income comprises the following:		
Realised income		2,751,661
Unrealised gain		1,937,591
		<u>4,689,252</u>

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

AmTech Nasdaq-100 Fund
(formerly known as AmTech & Innovation Fund)

**STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNIT HOLDERS
FOR THE FINANCIAL PERIOD FROM 28 APRIL 2025 (DATE OF LAUNCH) TO
30 JUNE 2026**

	Note	Unit holders' contribution USD	Retained earnings USD	Total USD
At date of launch, 28 April 2025		-	-	-
Total comprehensive income for the financial period		-	4,689,252	4,689,252
Creation of units				
– AUD-Hedged Class	10(a)	3,284,827	-	3,284,827
– RM Class	10(b)	13,516,406	-	13,516,406
– RM-Hedged Class	10(c)	31,444,834	-	31,444,834
– USD Class	10(d)	4,337,175	-	4,337,175
Cancellation of units				
– AUD-Hedged Class	10(a)	(686,548)	-	(686,548)
– RM Class	10(b)	(12,101,150)	-	(12,101,150)
– RM-Hedged Class	10(c)	(26,311,181)	-	(26,311,181)
– USD Class	10(d)	(3,106,090)	-	(3,106,090)
Balance at 30 June 2026		<u>10,378,273</u>	<u>4,689,252</u>	<u>15,067,525</u>

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

AmTech Nasdaq-100 Fund
(formerly known as AmTech & Innovation Fund)

STATEMENT OF CASH FLOWS
FOR THE FINANCIAL PERIOD FROM 28 APRIL 2025 (DATE OF LAUNCH) TO
30 JUNE 2026

28.04.2025 to
30.06.2026
USD

**CASH FLOWS FROM OPERATING AND
INVESTING ACTIVITIES**

Proceeds from sale of investment	28,154,074
Purchases of investment	(37,324,709)
Net settlement from derivative contracts	298,272
Distribution received	58,108
Interest received	7,751
Management fee paid	(162,017)
Trustee's fee paid	(4,615)
Payments for other expenses	(32,214)
Net cash used in operating and investing activities	<u>(9,005,350)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds from creation of units	52,100,066
Payments for cancellation of units	<u>(42,127,750)</u>
Net cash generated from financing activities	<u>9,972,316</u>

NET INCREASE IN CASH AND CASH EQUIVALENTS	966,966
CASH AND CASH EQUIVALENTS AT DATE OF LAUNCH	<u>-</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD	<u>966,966</u>

Cash and cash equivalents comprise:	
Cash at banks	<u>966,966</u>

AmTech Nasdaq-100 Fund
(formerly known as AmTech & Innovation Fund)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD FROM 28 APRIL 2025 (DATE OF LAUNCH) TO
30 JUNE 2026

1. GENERAL INFORMATION

AmTech Nasdaq-100 Fund (*formerly known as AmTech & Innovation Fund*) (the “Fund”) was established pursuant to a Deed dated 28 March 2025 as amended by the Deeds supplemental thereto (the “Deeds”), between AmFunds Management Berhad as the Manager, Deutsche Trustees Malaysia Berhad as the Trustee and all unit holders. By the First Supplementary Information Memorandum dated 16 December 2025, the Fund changed its name from AmTech & Innovation Fund to AmTech Nasdaq-100 Fund.

The Fund seeks to provide capital growth by investing in Invesco NASDAQ 100 ETF (“Target Fund”), which is a separate unit trust fund managed by Invesco Ltd. (“Target Fund Manager”). Being a feeder fund, a minimum of 85% of the Fund’s NAV will be invested in the Target Fund, while the balance of the Fund’s NAV will be invested in deposits and money market instruments for liquidity purposes and/or derivative for hedging purposes. As provided in the Deeds, the financial year shall end on 30 June and the units in the Fund were first offered for sale on 28 April 2025.

The financial statements were authorised for issue by the Manager on 14 August 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 period

The adoption of the following amendments to MFRS Accounting Standards which became effective during the financial period 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.

AmTech Nasdaq-100 Fund
(formerly known as AmTech & Innovation Fund)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD FROM 28 APRIL 2025 (DATE OF LAUNCH) TO
30 JUNE 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 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.

These pronouncements are not expected to have any material impact on the financial statements of the Fund upon their initial application, other than MFRS 18. The Fund is currently assessing the impact of adopting MFRS 18.

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) Distribution income

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

AmTech Nasdaq-100 Fund
(formerly known as AmTech & Innovation Fund)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD FROM 28 APRIL 2025 (DATE OF LAUNCH) TO
30 JUNE 2026

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

3.1 Income recognition (cont'd.)

(ii) Interest income

Interest income is recognised on an accrual basis using the effective interest method.

(iii) Gain or loss on disposal of investment

On disposal of investment, the net realised gain or loss on disposal is measured as the difference between the net disposal proceeds and the carrying amount of the investment. 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 investment that is readily convertible to cash with insignificant risk of changes in value.

AmTech Nasdaq-100 Fund
(formerly known as AmTech & Innovation Fund)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD FROM 28 APRIL 2025 (DATE OF LAUNCH) TO
30 JUNE 2026

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

3.6 Unit holders' contribution

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

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 four classes. Details are disclosed in Note 10.

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 is classified as financial liability as per Note 3.6. Realised income is the income earned from distribution income, interest income and net gain on disposal of investment 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 PERIOD FROM 28 APRIL 2025 (DATE OF LAUNCH) TO
30 JUNE 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 (“SPPI 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 SPPI test determines whether the contractual cash flows are solely for payments of principal and interest 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 interest on the principal amount outstanding. Financial assets include in this category are deposits with licensed financial institutions, cash at banks, amount due from Manager, amount due from Target Fund Manager, amount due from brokers/financial institutions, dividend/distribution receivables and other receivables.

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 interest on the outstanding principal.

AmTech Nasdaq-100 Fund
(formerly known as AmTech & Innovation Fund)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD FROM 28 APRIL 2025 (DATE OF LAUNCH) TO
30 JUNE 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") (cont'd.)

These investments are initially recorded at fair value and transaction costs are expensed in the profit or loss. Subsequent to initial recognition, these 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". Distribution revenue and interest earned elements of such instruments are recorded separately in "Distribution income" and "Interest income" respectively. Exchange differences on financial assets at FVTPL are not 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 investment at FVTPL. Distribution earned whilst holding the investment are recognised in profit or loss when the right to receive the payment has been established. Gains and losses on the investment, realised and unrealised, are included in profit or loss.

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 interest 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 interest rate.

AmTech Nasdaq-100 Fund
(formerly known as AmTech & Innovation Fund)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD FROM 28 APRIL 2025 (DATE OF LAUNCH) TO
30 JUNE 2026

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

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 investment 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.

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.

AmTech Nasdaq-100 Fund
(formerly known as AmTech & Innovation Fund)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD FROM 28 APRIL 2025 (DATE OF LAUNCH) TO
30 JUNE 2026

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

3.13 Determination of fair value

For the investment in foreign Collective Investment Scheme ("CIS"), which is quoted in the respective stock exchange, fair value will be determined based on the published market price quoted by the respective exchange at the end of each business day. Purchased cost is the price that the Fund paid when buying its investment. The difference between purchased cost and fair value is treated as unrealised gain or loss and is recognised in profit or loss.

The fair value of foreign exchange - forward contracts is calculated by making reference to prevailing forward exchange rates for contracts with similar maturity profiles in the market. Derivatives are carried as assets when the fair value is positive and as liabilities when the fair value is negative.

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 period.

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.

The Fund classifies its investment as financial assets at FVTPL as the Fund may sell its investment 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 period.

AmTech Nasdaq-100 Fund
(formerly known as AmTech & Innovation Fund)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD FROM 28 APRIL 2025 (DATE OF LAUNCH) TO
30 JUNE 2026

4. INVESTMENT

2026
USD

Financial asset at FVTPL

At cost:

Foreign CIS	<u>12,148,124</u>
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At fair value:

Foreign CIS	<u>13,969,947</u>
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Details of investment are as follows:

Foreign CIS	Number of units	Fair value USD	Purchased cost USD	Fair value as a percentage of NAV %
30.06.2026				
Invesco NASDAQ 100 ETF ("Target Fund")	<u>46,110</u>	<u>13,969,947</u>	<u>12,148,124</u>	<u>92.72</u>
Excess of fair value over purchased cost		<u>1,821,823</u>		

5. DERIVATIVE INSTRUMENTS

Derivative instruments comprise forward currency contracts. The forward currency contracts entered into during the financial period were for hedging against the currencies exposure arising mainly from creation and cancellation of units in foreign currencies that are not denominated in the Fund's functional currency. As the Fund has not adopted hedge accounting during the financial period, the change in the fair value of the forward currency contract is recognised immediately in the statement of comprehensive income.

2026
USD

Fair value

Derivative assets	120,975
Derivative liabilities	4,251

AmTech Nasdaq-100 Fund
(formerly known as AmTech & Innovation Fund)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD FROM 28 APRIL 2025 (DATE OF LAUNCH) TO
30 JUNE 2026

5. DERIVATIVE INSTRUMENTS (CONT'D.)

The table below shows the fair value of derivative financial instruments, recorded as assets (being derivatives which are in a net gain position) or liabilities (being derivatives which are in a net loss position), together with their notional amounts. The notional amount, recorded gross, is the amount of a derivative's underlying asset, foreign exchange currency and is the basis upon which changes in the value of derivatives are measured. The notional amounts indicate the volume of transactions outstanding at the end of the financial period.

Maturity date	Counterparty	Notional amount AUD	Fair value of derivative assets/ (liability) USD	Fair value as a percentage of NAV %
Australian Dollar				
31.07.2026	Deutsche Bank (Malaysia) Berhad	146,307	232	-*
31.07.2026	Deutsche Bank (Malaysia) Berhad	3,673,995	6,143	0.04
31.07.2026	Deutsche Bank (Malaysia) Berhad	66,401	(165)	-*

Maturity date	Counterparty	Notional amount RM	Fair value of derivative asset/ (liabilities) USD	Fair value as a percentage of NAV %
Ringgit Malaysia				
31.07.2026	Deutsche Bank (Malaysia) Berhad	815,552	(23)	-*
31.07.2026	Deutsche Bank (Malaysia) Berhad	34,796,968	114,600	0.76
31.07.2026	Deutsche Bank (Malaysia) Berhad	657,867	(789)	(0.01)
31.07.2026	Deutsche Bank (Malaysia) Berhad	1,336,104	(3,274)	(0.02)

* represents less than 0.01%.

AmTech Nasdaq-100 Fund
(formerly known as AmTech & Innovation Fund)

NOTES TO THE FINANCIAL STATEMENTS
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6. AMOUNT DUE FROM/TO MANAGER

	Note	2026 USD
(a) Due from Manager		
Creation of units	(i)	<u>482,293</u>
(b) Due to Manager		
Cancellation of units	(ii)	77,291
Management fee payable	(iii)	<u>13,416</u>
		<u>90,707</u>

(i) This represents amount receivable from the Manager for units created.

(ii) This represents amount payable to the Manager for units cancelled.

The normal credit period in the current financial period for creation and cancellation of units is three business days.

(iii) As the Fund is investing in the Target Fund, the management fee is charged as follows:

**28.04.2025 to
30.06.2026
% p.a.**

Management fee charged by the Target Fund Manager, on the NAV of the Target Fund	0.15
Management fee charged by the Manager, on the NAV of investment in the Target Fund (Note a)	1.05
Management fee charged by the Manager, on the remaining NAV of the Fund (Note a)	1.20

Note a) The management fee is charged on 1.05% of the NAV of investment in the Target Fund and 1.20% on the remaining NAV of the Fund.

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

7. AMOUNT DUE TO BROKER

The amount due to broker arose from the purchase of investment. The settlement period is within two business days from the transaction date.

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8. AMOUNT DUE TO TRUSTEE

Trustee's fee is at a rate of 0.03% per annum on the NAV of the Fund, calculated on a daily basis.

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

9. NET GAIN FROM INVESTMENT

28.04.2025 to
30.06.2026
USD

Net gain on financial assets at FVTPL comprised:

– Net realised gain on sale of investment	2,589,162
– Net realised gain on settlement of derivative contracts	298,272
– Net unrealised gain on changes in fair value of investment	1,821,823
– Net unrealised gain from revaluation of derivative contracts	116,724
	<u>4,825,981</u>

10. NAV ATTRIBUTABLE TO UNIT HOLDERS

Total NAV attributable to unit holders is represented by:

	Note	2026 USD
Unit holders' contribution		
– AUD-Hedged Class	(a)	2,598,279
– RM Class	(b)	1,415,256
– RM-Hedged Class	(c)	5,133,653
– USD Class	(d)	1,231,085
Retained earnings		
– Realised income	(e)	2,751,661
– Unrealised gain	(f)	1,937,591
		<u>15,067,525</u>

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

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

Classes of units	Currency denomination	Categories of investors	Distribution policy
AUD-Hedged Class	AUD	Sophisticated	Incidental
RM Class	RM	Sophisticated	Incidental
RM-Hedged Class	RM	Sophisticated	Incidental
USD Class	USD	Sophisticated	Incidental

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

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

(a) Unit holders' contribution/Units in circulation – AUD-Hedged Class

	2026	
	Number of	USD
	units	
At date of launch	-	-
Creation during the financial period	4,295,676	3,284,827
Cancellation during the financial period	(908,981)	(686,548)
At end of the financial period	<u>3,386,695</u>	<u>2,598,279</u>

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

	2026	
	Number of	USD
	units	
At date of launch	-	-
Creation during the financial period	52,675,483	13,516,406
Cancellation during the financial period	(45,762,836)	(12,101,150)
At end of the financial period	<u>6,912,647</u>	<u>1,415,256</u>

(c) Unit holders' contribution/Units in circulation – RM-Hedged Class

	2026	
	Number of	USD
	units	
At date of launch	-	-
Creation during the financial period	118,730,622	31,444,834
Cancellation during the financial period	(91,596,376)	(26,311,181)
At end of the financial period	<u>27,134,246</u>	<u>5,133,653</u>

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

(d) Unit holders' contribution/Units in circulation – USD Class

	2026	
	Number of	USD
	units	
At date of launch	-	-
Creation during the financial period	3,806,664	4,337,175
Cancellation during the financial period	(2,703,538)	(3,106,090)
At end of the financial period	<u>1,103,126</u>	<u>1,231,085</u>

(c) Realised

	2026
	USD
At date of launch	-
Net realised income for the financial period	<u>2,751,661</u>
At end of the financial period	<u>2,751,661</u>

(d) Unrealised

	2026
	USD
At date of launch	-
Net unrealised gain for the financial period	<u>1,937,591</u>
At end of the financial period	<u>1,937,591</u>

11. SIGNIFICANT RELATED PARTIES TRANSACTIONS AND BALANCES

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

Related parties

AmFunds Management Berhad
AmInvestment Bank Berhad
AMMB Holdings Berhad ("AMMB")
Subsidiaries and associates of AMMB
as disclosed in its financial statements

Relationships

The Manager
Holding company of the Manager
Ultimate holding company of the Manager
Subsidiaries and associate companies of
the ultimate holding company of the
Manager

There are no units held by the Manager or any other related party as at 30 June 2026.

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12. TAXATION

28.04.2025 to
30.06.2026
USD

Foreign tax	<u>24,904</u>
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Income tax payable is calculated on investment income less deduction for permitted expenses as provided under Section 63B of the Income Tax Act, 1967.

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 period is related to withholding tax derived from United States calculated at the rate prevailing in the country.

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:

28.04.2025 to
30.06.2026
USD

Net income before taxation	<u>4,714,156</u>
Taxation at Malaysian statutory rate of 24%	1,131,397
Tax effects of:	
Income not subject to taxation	(1,158,823)
Loss not allowed for tax deduction	229
Restriction on tax deductible expenses	38,399
Non-permitted expenses for tax purposes	9,435
Permitted expenses not used and not available for future financial periods	<u>4,267</u>
Tax expense for the financial period	<u>24,904</u>

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13. TOTAL EXPENSE RATIO (“TER”)

The Fund’s TER is as follows:

	28.04.2025 to 30.06.2026 % p.a.
Management fee	1.25
Trustee’s fee	0.03
Fund’s other expenses	0.14
Total TER	<u>1.42</u>

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.

14. PORTFOLIO TURNOVER RATIO (“PTR”)

The PTR of the Fund, which is the ratio of average total acquisitions and disposals of investment to the average NAV of the Fund calculated on a daily basis is 2.36 times.

15. SEGMENTAL REPORTING

As stated in Note 1, the Fund is a feeder fund whereby a minimum of 85% of the Fund’s NAV will be invested in the Target Fund.

As the Fund operates substantially as a feeder fund which invests primarily in the Target Fund, it is not possible or meaningful to classify its investment by separate business or geographical segments.

16. TRANSACTIONS WITH BROKERS

Details of transactions with brokers for the financial period ended 30 June 2026 are as follows:

	Transactions value		Brokerage fee, stamp duty and clearing fee	
	USD	%	USD	%
Instinet Clearing Services				
Jersey City	29,921,534	45.45	3,700	19.45
CLSA	27,989,690	42.51	3,440	18.08
Daiwa Capital Markets				
Hong Kong Ltd.	7,924,981	12.04	11,887	62.47
	<u>65,836,205</u>	<u>100.00</u>	<u>19,027</u>	<u>100.00</u>

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16. TRANSACTIONS WITH BROKERS (CONT'D.)

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 investment in foreign CIS.

17. 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.

	Financial assets/ liability at FVTPL USD	Financial assets at amortised cost USD	Financial liabilities at amortised cost USD	Total USD
2026				
Financial assets				
Investment	13,969,947	-	-	13,969,947
Derivative assets	120,975	-	-	120,975
Amount due from Manager	-	482,293	-	482,293
Cash at banks	-	966,966	-	966,966
Total financial assets	14,090,922	1,449,259	-	15,540,181
Financial liabilities				
Derivative liabilities	4,251	-	-	4,251
Amount due to Manager	-	-	90,707	90,707
Amount due to broker	-	-	372,875	372,875
Amount due to Trustee	-	-	326	326
Total financial liabilities	4,251	-	463,908	468,159

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17. FINANCIAL INSTRUMENTS (CONT'D.)

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

	Income, expenses, gains and losses 28.04.2025 to 30.06.2026 USD
Income, of which derived from:	
– Distribution income from financial assets at FVTPL	83,012
– Interest income from financial assets at amortised cost	7,751
Net gain from financial assets at FVTPL	4,825,981
Other net realised gain on foreign currency exchange	15,453
Other net unrealised loss on foreign currency exchange	<u>(956)</u>

(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:				
– Investment	13,969,947	-	-	13,969,947
– Derivative assets	-	120,975	-	120,975
	<u>13,969,947</u>	<u>120,975</u>	<u>-</u>	<u>14,090,922</u>
Financial liability at FVTPL:				
– Derivative liabilities	-	4,251	-	4,251

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17. FINANCIAL INSTRUMENTS (CONT'D.)

(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:

- Amount due from/to Manager
- Cash at banks
- Amount due to broker
- 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.

18. 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 and non-compliance risk.

Risk management is carried out by closely monitoring, measuring and mitigating the above said risks, careful selection of investment coupled with stringent compliance to investment restrictions as stipulated by the Capital Markets and Services Act 2007, Securities Commission Malaysia's Guidelines on Unlisted Capital Market Products under the Lodge and Launch Framework 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 investment in the Target Fund. In managing price risk, the Manager actively monitors the performance and risk profile of the investment portfolio.

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

(a) Market risk (cont'd.)

(i) Price risk (cont'd.)

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
-5.00%	(698,497)	
+5.00%	698,497	

(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.

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
-5.00%	(42,525)	
+5.00%	42,525	

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

Financial assets/(liability) denominated in	2026	
	USD equivalent	% of NAV
Australian Dollar		
Amount due from Manager	6,850	0.05
Cash at banks	83,449	0.55
Amount due to Manager	(5,381)	(0.04)
	84,918	0.56

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

(a) Market risk (cont'd.)

(ii) Currency risk (cont'd.)

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

	2026	
Financial assets/(liability) denominated in	USD equivalent	% of NAV
Ringgit Malaysia		
Amount due from Manager	475,443	3.16
Cash at banks	362,039	2.40
Amount due to Manager	(71,910)	(0.48)
	<u>765,572</u>	<u>5.08</u>

(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 derivative assets and liabilities. The issuer of such instruments may not be able to fulfill the required interest payments or repay the principal invested or amount owing. These risks may cause the Fund's investment to fluctuate in value.

The Fund, as a feeder fund, invests significantly all its assets in the Target Fund. The Target Fund manages the risk by setting internal counterparty limits and undertaking internal credit evaluation to minimise such risk.

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

(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.

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

(c) Liquidity risk (cont'd.)

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, 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

The Fund, as a feeder fund, invests significantly all its assets in the Target Fund. The Target Fund is restricted from investing in securities issued by any issuer in excess of a certain percentage of its NAV. Under such restriction, the risk exposure to the securities of any single issuer is diversified and managed by the Target Fund Manager 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 a 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.

(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.

The specific risks associated to the Target Fund include market risk, securities risk, emerging market risk, settlement and credit risks, regulatory and accounting standards risks, political risk, custody risk and liquidity risk.

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19. 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 investment meeting the description, risk exposure and expected return indicated in its Information Memorandum;
- (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 financial period.

20. COMPARATIVES

There are no comparatives as this is the Fund's first audited financial statements since its date of launch.

AmTech Nasdaq-100 Fund
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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 AmTech Nasdaq-100 Fund (*formerly known as AmTech & Innovation Fund*) (the “Fund”) as at 30 June 2026 and of the comprehensive income, the changes in net assets attributable to unit holders and cash flows for the financial period from 28 April 2025 (date of launch) to 30 June 2026.

For and on behalf of the Manager

WONG WENG TUCK
Executive Director

Kuala Lumpur, Malaysia
14 August 2026

TRUSTEE'S REPORT

TO THE UNIT HOLDERS OF AMTECH NASDAQ-100 FUND (FORMERLY KNOWN AS AMTECH & INNOVATION FUND) ("Fund")

We have acted as Trustee of the Fund for the financial period from 28 April 2025 (date of launch) to 30 June 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 period 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 Unlisted Capital Market Products under the Lodge and Launch Framework;
2. Valuation and pricing is carried out in accordance with the deed; and
3. Any creation and cancellation of units are carried out in accordance with the deed and any regulatory requirement.

For Deutsche Trustees Malaysia Berhad

Ng Hon Leong
Head, Fund Operations

Sylvia Beh
Chief Executive Officer

Kuala Lumpur
14 August 2026

DIRECTORY

Head Office 9th & 10th Floor, Bangunan AmBank Group
55, Jalan Raja Chulan, 50200 Kuala Lumpur
Tel: (03) 2032 2888 Facsimile: (03) 2031 5210
Email: enquiries@aminvest.com

Postal Address AmFunds Management Berhad
P.O Box 13611, 50816 Kuala Lumpur

*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.)*

