SEMI-ANNUAL REPORT

SIGNATURE CIO ISLAMIC GROWTH FUND

For the first financial period from
22 December 2025 (Date of Launch)
to 30 April 2026

TA INVESTMENT

AN UNWAVERING COMMITMENT

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Signature CIO Islamic Growth Fund

(For the financial period ended 30 April 2026)

KEY PERFORMANCE DATA

	Since Fund Launch 22/12/2025 to 30/04/2026
PORTFOLIO COMPOSITION (% OF NAV)	
Islamic Collective Investment Scheme	95.30
Cash (Net of Liabilities)	4.70
Total Investment	**100.00**
PERFORMANCE DETAILS	
USD Class	
Total Net Asset Value (USD'000)	886
Units In Circulation (Units '000)	880
Net Asset Value Per Unit (USD)	1.0068
MYR Class	
Total Net Asset Value (USD'000)	8
Units In Circulation (Units '000)	32
Net Asset Value Per Unit (RM)	0.9792
AUD Hedged Class	
Total Net Asset Value (USD'000)	130
Units In Circulation (Units '000)	180
Net Asset Value Per Unit (AUD)	1.0082
MYR Hedged Class	
Total Net Asset Value (USD'000)	2,530
Units In Circulation (Units '000)	10,067
Net Asset Value Per Unit (RM)	0.9974
SGD Hedged Class	
Total Net Asset Value (USD'000)	301
Units In Circulation (Units '000)	386
Net Asset Value Per Unit (SGD)	0.9925
Total Expense Ratio (TER) (%) *	0.42
Portfolio Turnover Ratio (PTR) (times) *	0.69

** The current period under review is from 22 December 2025 to 30 April 2026, thus the TER & PTR are not comparable with the previous financial period.*

Signature CIO Islamic Growth Fund

(For the financial period ended 30 April 2026)

	Since Fund Launch 22/12/2025 to 30/04/2026
UNIT PRICES	
USD Class	
NAV Per Unit (USD)	1.0068
Highest NAV Per Unit for the Year (USD)	1.0122
Lowest NAV Per Unit for the Year (USD)	0.9177
MYR Class	
NAV Per Unit (RM)	0.9792
Highest NAV Per Unit for the Year (RM)	1.0009
Lowest NAV Per Unit for the Year (RM)	0.9055
AUD Hedged Class	
NAV Per Unit (AUD)	1.0082
Highest NAV Per Unit for the Year (AUD)	1.0210
Lowest NAV Per Unit for the Year (AUD)	0.9203
MYR Hedged Class	
NAV Per Unit (RM)	0.9974
Highest NAV Per Unit for the Year (RM)	1.0079
Lowest NAV Per Unit for the Year (RM)	0.9123
SGD Hedged Class	
NAV Per Unit (SGD)	0.9925
Highest NAV Per Unit for the Year (SGD)	1.0038
Lowest NAV Per Unit for the Year (SGD)	0.9089
TOTAL RETURN (%)	
USD Class	
Capital Return	0.68
Income Return	-
Total Return of Fund	0.68
MYR Class	
Capital Return	-2.08
Income Return	-
Total Return of Fund	-2.08

Signature CIO Islamic Growth Fund

(For the financial period ended 30 April 2026)

	Since Fund Launch 22/12/2025 to 30/04/2026
TOTAL RETURN (%)	
AUD Hedged Class	
Capital Return	0.82
Income Return	-
Total Return of Fund	0.82
MYR Hedged Class	
Capital Return	-0.26
Income Return	-
Total Return of Fund	-0.26
SGD Hedged Class	
Capital Return	-0.75
Income Return	-
Total Return of Fund	-0.75

	Fund
AVERAGE TOTAL RETURN (%)	
USD Class	
Period	
Since Fund Launch (22/12/2025 to 30/04/2026)	1.94
MYR Class	
Period	
Since Fund Launch (22/12/2025 to 30/04/2026)	-5.77
AUD Hedged Class	
Period	
Since Fund Launch (22/12/2025 to 30/04/2026)	2.34
MYR Hedged Class	
Period	
Since Fund Launch (22/12/2025 to 30/04/2026)	-0.73
SGD Hedged Class	
Period	
Since Fund Launch (22/12/2025 to 30/04/2026)	-2.11

ANNUAL TOTAL RETURN (%)

	Fund
USD Class	
Period	
Since Fund Launch (22/12/2025 to 30/04/2026)	0.68
MYR Class	
Period	
Since Fund Launch (22/12/2025 to 30/04/2026)	-2.08
AUD Hedged Class	
Period	
Since Fund Launch (22/12/2025 to 30/04/2026)	0.82
MYR Hedged Class	
Period	
Since Fund Launch (22/12/2025 to 30/04/2026)	-0.26
SGD Hedged Class	
Period	
Since Fund Launch (22/12/2025 to 30/04/2026)	-0.75

Source: Morningstar Direct for data of financial period from 22 December 2025 to 30 April 2026.

The starting NAV price of the period is extracted on the next day for Morningstar Direct.

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

The basis of calculating and assumption made in calculating the returns:

$$\textit{Percentage Growth} = \frac{N^1 - N^2}{N^2} \text{X } 100$$

N^1 = NAV on the end of the period

N^2 = NAV on the beginning of the period

$$\textit{* Average Total Return} = \frac{\textit{Total Sub Period Returns}}{\textit{Number of Sub Periods}}$$

$$\textit{**Annual Total Return} = (1 + \textit{Cumulative Return})^{N^3/N^4} - 1$$

N^3 = Number of periods per year

N^4 = Total number of periods

Factor in for unit split and distribution paid out (if any during the period)

Manager's Report

Signature CIO Islamic Growth Fund

Fund Category/Type	Feeder Fund (Islamic)
Fund Objective	The Fund seeks to achieve capital appreciation through investments in one Islamic collective investment scheme, which invests primarily in a diversified portfolio of Shariah-compliant opportunities across multiple asset classes. *Any material change to the investment objective of the Fund would require Unit Holder's approval.*
Performance Benchmark	The Fund adheres to the benchmark of the Target Fund for performance comparison. The Target Fund is not intended to be run on a benchmark basis and hence may invest globally after a review of value bye the Investment Manager and Equity Investment Advisor (in respect of the equity portfolio of the Target Fund). Any change of the Fund's benchmark will be updated on our website and/or the Fund's product highlights sheet.
Base Currency	US Dollar (USD)
Fund's Distribution Policy	Subject to availability of income, distribution is incidental. Distribution, if any, is at the Manager's discretion, taking into consideration the level of its realised income and/or realised gains, as well as the performance of the Fund. The Manager has the right to make provisions for reserves in respect of distribution of the Class. If the income available is too small or insignificant, any distribution may not be of benefit to the Unit Holders as the total cost to be incurred in any such distribution may be higher than the amount for distribution. The Manager has the discretion to decide on the amount to be distributed to the Unit Holders. Please note that if distribution is made, such distribution is not a forecast, indication or projection of the future performance of the Fund. For avoidance of doubt, any distribution will be rounded to two (2) decimal points (sen per Unit) based on the policy on rounding adjusting of the NAV per Unit of the Class.

Fund's Performance and Investment Strategies Employed

The Fund was managed within its investment objective over the financial period from its launch on 22 December 2025 to 30 April 2026.

USD Class

Over the financial period from its launch on 22 December 2025 to 30 April 2026, the USD Class of the Fund delivered a total return of 0.68%.

MYR Class

Over the financial period from its launch on 22 December 2025 to 30 April 2026, the MYR Class of the Fund delivered a total return of -2.08%.

AUD Hedged Class

Over the financial period from its launch on 22 December 2025 to 30 April 2026, the AUD Hedged Class of the Fund delivered a total return of 0.82%.

MYR Hedged Class

Over the financial period from its launch on 22 December 2025 to 30 April 2026, the MYR Hedged Class of the Fund delivered a total return of -0.26%.

SGD Hedged Class

Over the financial period from its launch on 22 December 2025 to 30 April 2026, the SGD Hedged Class of the Fund delivered a total return of -0.75%.

Securities Lending/ Repurchase Transaction

The Target Fund will not undertake any securities lending or repurchase transactions (collectively referred to as "securities financing transactions").

Cross Trade

There is no cross trade transaction during the financial period under review.

Analysis of Fund's Performance

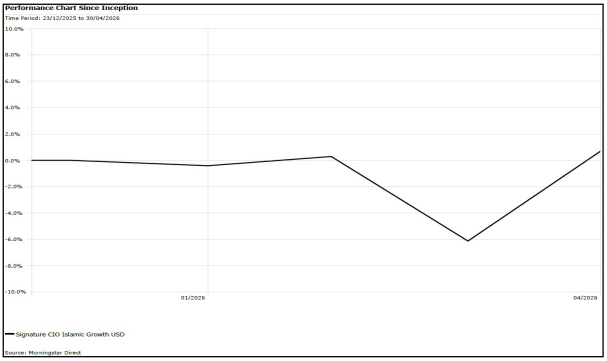
	Income Return (%)	Capital Return # (%)	Total Return (%)
USD Class	-	0.68	0.68
MYR Class	-	-2.08	-2.08
AUD Hedged Class	-	0.82	0.82

MYR Hedged Class	-	-0.26	-0.26
SGD Hedged Class	-	-0.75	-0.75

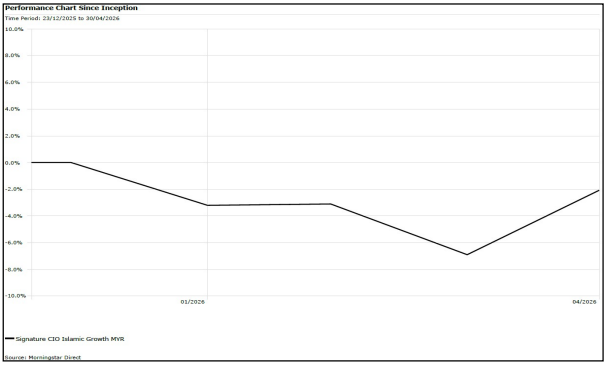
Capital Return components:

- ❖ Islamic Collective Investment Scheme
- ❖ Cash and cash equivalent

USD Class

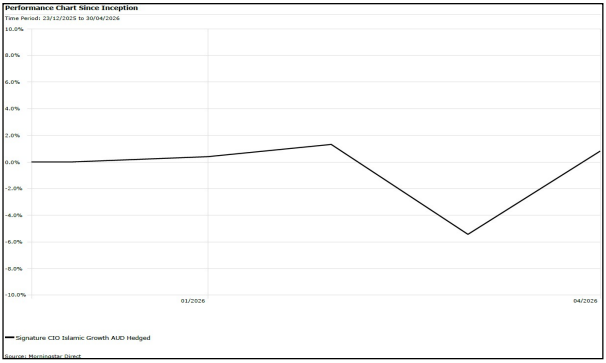


MYR Class

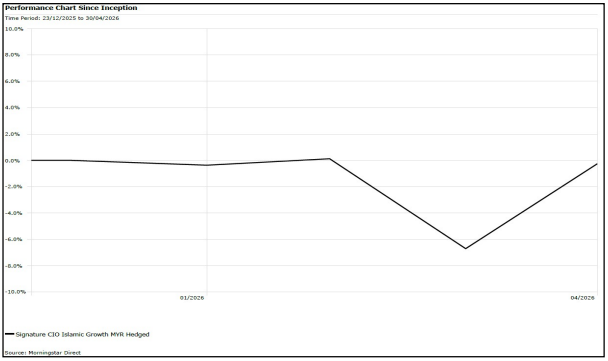


Source: Morningstar Direct
Past performance is not necessarily indicative of future performance.

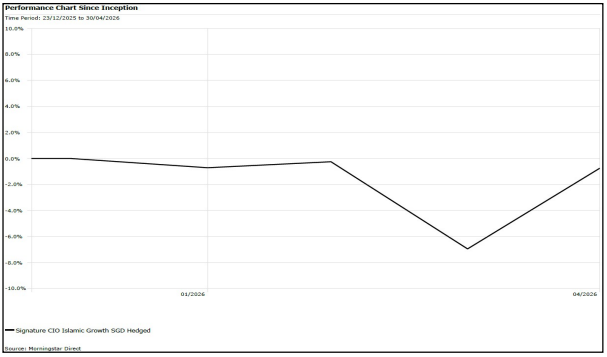
AUD Hedged Class



MYR Hedged Class



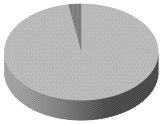
SGD Hedged Class



Source: Morningstar Direct
Past performance is not necessarily indicative of future performance.

Signature CIO Islamic Growth Fund

(For the financial period ended 30 April 2026)

Distribution/Unit Split	None were declared for the financial period under review ended 30 April 2026.		
Asset Allocation	**30/04/26**	**22/12/25**	
	Cash (Net of Liabilities) 4.70%  Islamic Collective Investment Scheme 95.30%	Not Available	
	The Fund was primarily invested in an Islamic Collective Investment Scheme (95.30%), with the remainder held in Cash (Net of Liabilities, "4.70%").		
Collective Investment Scheme		**30/04/26 % NAV**	**22/12/25 % NAV**
	Signature CIO Islamic Growth Fund	95.30	Nil
Top 5 Shariah-Compliant Stocks	**As at 30/04/2026**		**(%)**
	Nvidia Corp		6.10
	Alphabet Inc		6.02
	Apple Inc		5.35
	Microsoft Corp		4.85
	Broadcom Inc		2.74
	As at 22/12/2025		
	Nil		Nil

Source: Aditum Investment Management Limited, data as at 30 April 2026.
Past performance is not necessarily indicative of future performance. Unit prices and investment returns may go down, as well as up.

Market Review

During the period under review, global financial markets experienced elevated volatility driven by changing interest rate expectations, geopolitical tensions, and fluctuations in investor sentiment across both equity and fixed income markets. Equity markets experienced periods of sharp correction amid concerns around higher interest rates, geopolitical risks and tighter financial conditions. However, markets recovered strongly toward the end of the period, supported by easing geopolitical tensions, resilient corporate earnings, and continued strength in Artificial Intelligence (AI) and semiconductor-related themes.

The Target Fund's equity allocation remained focused on large-cap, high-quality global companies, particularly within technology, semiconductors, internet platforms and other growth-oriented sectors. Holdings in companies such as Alphabet, Nvidia, Taiwan Semiconductor, Samsung Electronics and Broadcom contributed positively during periods of market recovery, while exposure to defensive sectors and selected non-United States (US) markets also helped support diversification.

On the fixed income side, the Target Fund's portfolio maintained exposure to diversified sovereign, quasi-sovereign and corporate sukuks. Sukuk markets experienced volatility during the period, particularly in March 2026 following the escalation of geopolitical tensions related to the US-Iran conflict, which contributed to widening credit spreads and pressure on long-duration sovereign and Gulf Cooperation Council (GCC) real estate credits. Despite this, the sukuk allocation continued to provide diversification benefits, supported by attractive carry and selective exposure to high-quality GCC and emerging market issuers.

Gold exposure also played an important defensive role during the review period, helping offset periods of weakness in risk assets and reinforcing portfolio diversification during heightened market uncertainty.

Throughout the period, the Target Fund maintained a growth-oriented but diversified asset allocation, with equities generally representing approximately 73%–76% of assets, fixed income around 16%–18%, gold approximately 5%–7%, and the remainder held in cash and liquid instruments. The fixed income allocation maintained an attractive yield profile, with weighted average yield-to-maturity levels generally ranging between approximately 6% and 7%, while maintaining an average portfolio credit quality within the BBB/BBB- range. Overall, the Target Fund remained positioned to capture long-term growth opportunities while maintaining diversification across asset classes and regions.

Source: Aditum Investment Management Limited, as at 30 April 2026.
Note: Does not constitute a recommendation to buy, hold or sell any security.

Market Outlook And Investment Strategy

Looking ahead, market conditions are expected to remain influenced by inflation trends, interest rate expectations, geopolitical developments and the outlook for global economic

growth. While market volatility may persist, current conditions continue to provide selective opportunities across both global equities and sukuk markets.

Within equities, the Target Fund remains focused on high-quality global companies with strong earnings visibility, durable balance sheets and structural growth drivers, particularly within technology, semiconductors, communications, healthcare and industrial sectors. Continued investment related to AI and digital infrastructure is expected to remain supportive for selected growth-oriented sectors, although periods of volatility may continue amid evolving interest rate expectations.

Within fixed income, the Target Fund maintains a constructive outlook on GCC sovereign, quasi-sovereign, and corporate sukuk supported by attractive carry levels and relatively resilient regional fundamentals. The Target Fund's portfolio continues to emphasise diversification across geographies, sectors and duration profiles while maintaining a disciplined approach toward credit quality and liquidity management.

Gold exposure is expected to continue serving as a portfolio diversifier and defensive allocation during periods of market uncertainty and geopolitical volatility.

Overall, the Target Fund remains positioned to balance long-term capital appreciation with diversification and risk management through its allocation across global equities, sukuk, gold and cash.

Source: Aditum Investment Management Limited, as at 30 April 2026.
Note: Does not constitute a recommendation to buy, hold or sell any security.

Soft Commission

The Manager retains soft commissions received from brokers only if the goods and services are of demonstrable benefits to the Unitholders. The soft commission received include research and advisory services which are used to support the investment decision making process and are of demonstrable benefit to the Unitholders of the Fund and there was no churning of trades.

State Of Affairs Of The Fund

There has been neither significant changes to the state of affair of the Fund nor any circumstances that materially affect any interests of the Unitholders during the financial period under review.

TRUSTEE'S REPORT
TO THE UNIT HOLDERS OF SIGNATURE CIO ISLAMIC GROWTH FUND ("Fund")

We have acted as Trustee of the Fund for the financial period ended 30 April 2026 and we hereby confirm to the best of our knowledge, after having made all reasonable enquiries, **TA Investment 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 deed, securities laws and the Guidelines on Unit Trust Funds;

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 and on behalf of
SCBMB Trustee Berhad

Levina Lim
Trustee Services Manager

Kuala Lumpur, Malaysia
Date : 19 June 2026

Lee Kam Weng
Trustee Services Manager

Kuala Lumpur, Malaysia
Date : 19 June 2026

STATEMENT BY THE MANAGER

We, CHOO SWEE KEE and MOHAMMED A'REEFF BIN ABDUL KHALID, being two of the directors of TA INVESTMENT MANAGEMENT BERHAD, do hereby state that, in the opinion of the Manager, the accompanying unaudited financial statements set out on pages 16 to 30, are drawn up so as to give a true and fair view of the financial position of SIGNATURE CIO ISLAMIC GROWTH FUND as at 30 April 2026 and of its unaudited financial performance and unaudited cash flows for the financial period ended on that date in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards.

On behalf of the Manager,

CHOO SWEE KEE

MOHAMMED A'REEFF BIN ABDUL KHALID

Kuala Lumpur, Malaysia
Date : 19 June 2026

SHARIAH ADVISER'S REPORT
FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2026

TO THE UNITHOLDERS OF SIGNATURE CIO ISLAMIC GROWTH FUND ("FUND")

We hearby confirm the following:

We have acted as the Shariah Adviser of Signature CIO Islamic Growth Fund. Our responsibility is to ensure that the procedures and process employed by TA Investment Management Berhad and that the provisions of the Deed dated 21 October 2025 are in accordance with Shariah principles.

1 To the best of our knowledge, after having made all reasonable enquiries, TA Investment Management Berhad has operated and managed the Fund during the year covered by these financial statements in accordance with the Shariah principles and complied with the applicable guidelines, rulings or decisions issued by the Securities Commission Malaysia pertaining to Shariah matters; and

2 The asset of the Fund comprises of instruments that have been classified as Shariah compliant.

For and on behalf of **Amanie Advisors Sdn Bhd**,

Ahmad Anas Fadzil
Registered Shariah Officer

Date : 19 June 2026

UNAUDITED STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2026

	Note	22.12.2025 to 30.04.2026 USD
INCOME		
Net Income on:		
- financial assets at fair value through profit or loss ("FVTPL")	7	36,248
		36,248
EXPENSES		
Manager's fee	4	8,355
Trustee's fee	5	238
Auditors' remuneration		906
Tax agent's fee		340
Administrative fees and expenses		1,065
		10,904
Net income before tax		25,344
Less: Income tax expense	6	-
Net income after tax, representing total comprehensive income for the period		25,344
Net income after tax is made up of the following:		
Net realised loss		(28,568)
Net unrealised income		53,912
		25,344

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

UNAUDITED STATEMENT OF FINANCIAL POSITION
AS AT 30 APRIL 2026

	Note	30.04.2026 USD
ASSETS		
Shariah-compliant investments	7	3,673,787
Amount due from the Manager	9	69,030
Amount due from the stockbroker		69,327
Cash at banks		282,021
TOTAL ASSETS		4,094,165
LIABILITIES		
Amount due to the Manager	9	8,354
Amount due to the stockbroker		219,030
Amount due to Trustee		237
Derivative financial liabilities	8	9,393
Other payables and accruals		2,158
TOTAL LIABILITIES		239,172
NET ASSET VALUE ("NAV")		
Unitholder's capital	10 (a)	3,829,649
Retained earnings		25,344
NAV ATTRIBUTABLE TO UNITHOLDERS		3,854,993
TOTAL NAV AND LIABILITIES		4,094,165
REPRESENTED BY:		
NET ASSET VALUE OF OUTSTANDING UNITS		
USD Class		886,318
MYR Class		7,958
AUD Hedged Class		130,249
MYR Hedged Class		2,529,553
SGD Hedged Class		300,915
NET ASSET VALUE ("NAV") OF THE FUND		3,854,993

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

UNAUDITED STATEMENT OF FINANCIAL POSITION (CONT.)
AS AT 30 APRIL 2026

		30.04.2026 Units
NUMBER OF UNITS IN CIRCULATION		
USD Class		880,352
MYR Class		32,262
AUD Hedged Class		179,828
MYR Hedged Class		10,066,891
SGD Hedged Class		386,262

		30.04.2026 USD
NAV PER UNIT IN USD		
USD Class		1.0068
MYR Class		0.2467
AUD Hedged Class		0.7243
MYR Hedged Class		0.2513
SGD Hedged Class		0.7790

		30.04.2026
NAV PER UNIT IN RESPECTIVE CURRENCIES		
USD Class	USD	1.0068
MYR Class	MYR	0.9792
AUD Hedged Class	AUD	1.0082
MYR Hedged Class	MYR	0.9974
SGD Hedged Class	SGD	0.9925

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

UNAUDITED STATEMENT OF CHANGES IN NET ASSET VALUE
FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2026

	Unitholders' capital USD	Retained earnings Note 10(b) and (c) USD	Total NAV USD
At 22 December 2025	-	-	-
Creation of units	3,910,425	-	3,910,425
Cancellation of units	(80,776)	-	(80,776)
Increase in net assets attributable to unit holders during the financial period	-	25,344	25,344
At 30 April 2026	3,829,649	25,344	3,854,993

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

UNAUDITED STATEMENT OF CASH FLOWS
FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2026

	22.12.2025 to 30.04.2026 USD
CASH FLOWS FROM OPERATING AND INVESTING ACTIVITIES	
Purchases of Shariah-compliant investments	(3,478,443)
Payments for other fees and expenses	(155)
Net cash used in operating and investing activities	(3,478,598)
CASH FLOWS FROM FINANCING ACTIVITIES	
Cash received from units created	3,841,395
Cash paid for units cancelled	(80,776)
Net cash from financing activities	3,760,619
NET INCREASE IN CASH AND CASH EQUIVALENTS	282,021
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL PERIOD	-
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD	282,021
CASH AND CASH EQUIVALENTS COMPRISE:	
Cash at banks	282,021
Cash and cash equivalents	282,021

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

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

1. THE FUND, THE MANAGER AND THEIR PRINCIPAL ACTIVITIES

Signature CIO Islamic Growth Fund ("the Fund") was constituted pursuant to the execution of a Deed of Trust ("the Deed") dated 21 October 2025 between the Manager, TA Investment Management Berhad, and the Trustee, SCBMB Trustee Berhad.

The principal activity of the Fund is to invest in "Permitted Investments" as defined under Clause 7 of the Deed, which include collective investment schemes, money market instruments, deposits and derivatives instruments. The Fund commenced its operations on 22 December 2025 and will continue its operations until terminated by the Manager or the Trustee as provided under Clause 12 of the Deed.

The Manager, TA Investment Management Berhad, a company incorporated in Malaysia, is a wholly-owned subsidiary of TA Securities Holdings Berhad. Its ultimate holding company is TA Enterprise Berhad. The Manager's principal activities are the establishment and management of unit trust funds and fund management. The Manager is licensed to carry out dealing in securities and fund management activities under the Capital Markets and Services Act 2007.

2. BASIS OF PREPARATION

(a) Statement of Compliance

The financial statements of the Fund have been prepared in accordance with MFRS Accounting Standards as issued by the Malaysian Accounting Standards Board (“MFRS Accounting Standards”) and IFRS Accounting Standards as issued by the International Accounting Standards Board (“IFRS Accounting Standards”), collectively known as the "Standards" and the Guidelines on Unit Trust Funds.

The following are accounting standards, amendments and interpretations of the MFRS framework that have been issued by the Malaysian Accounting Standards Board (“MASB”) but have not been adopted by the Fund:

MFRSs, interpretations and amendments effective for annual periods beginning on or after 1 January 2025

- Amendments to MFRS 121, *The Effects of Changes in Foreign Exchange Rates – Lack of Exchangeability*

2. BASIS OF PREPARATION (CONTD.)

(a) Statement of Compliance (contd.)

MFRS Accounting Standards, interpretations and amendments effective for annual periods beginning on or after 1 January 2026

- Amendments to MFRS 9, *Financial Instruments* and MFRS 7, *Financial Instruments: Disclosures – Classification and Measurement of Financial Instruments*
- Amendments that are part of Annual Improvements – Volume 11:
  - Amendments to MFRS 1, *First-time Adoption of Malaysian Financial Reporting Standards*
  - Amendments to MFRS 7, *Financial Instruments: Disclosures*
  - Amendments to MFRS 9, *Financial Instruments*
  - Amendments to MFRS 10, *Consolidated Financial Statements*
  - Amendments to MFRS 107, *Statement of Cash Flows*
- Amendments to MFRS 9, Financial Instruments and MFRS 7, *Financial Instruments: Disclosures – Contracts Referencing Nature-dependent Electricity*

MFRS Accounting Standards, interpretations and amendments effective for annual periods beginning on or after 1 January 2027

- MFRS 18, *Presentation and Disclosure in Financial Statements*
- MFRS 19, *Subsidiaries without Public Accountability: Disclosures*

MFRSs, Interpretations and amendments effective for annual periods beginning on or after a date yet to be confirmed

- Amendments to MFRS 10, *Consolidated Financial Statements and MFRS 128, Investments in Associates and Joint Ventures – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*

The Fund plans to adopt the abovementioned accounting standards, interpretations and amendments:

- from the annual period beginning on 1 December 2025 for the amendments that are effective for annual periods beginning on or after 1 January 2025.

- from the annual period beginning on 1 December 2026 for the amendments that are effective for annual periods beginning on or after 1 January 2026, except for Amendments to MFRS 1 and MFRS 10 which are not applicable to the Fund.

- from the annual period beginning on 1 December 2027 for the accounting standards that are effective for annual periods beginning on or after 1 January 2027, except for MFRS 19 which is not applicable to the Fund.

The initial application of the abovementioned accounting standards, interpretations or amendments is not expected to have any material financial impact to the financial statements of the Fund.

2. BASIS OF PREPARATION (CONTD.)

(b) Basis of measurement

The financial statements of the Fund have been prepared on the historical cost basis except for financial assets at fair value through profit or loss ("FVTPL") which are measured at their fair value.

(c) Functional and presentation currency

The financial statements are presented in Ringgit Malaysia ("RM"), which is the Fund's functional currency.

(d) 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.

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.

3. MATERIAL ACCOUNTING POLICIES

(a) Material accounting policies information

The Fund adopted amendments to MFRS 101, *Presentation of Financial Statements* and MFRS Practice Statement 2 - *Disclosures of Accounting Policies* from 1 September 2023. The amendments require the disclosure of 'material', rather than 'significant', accounting policies. The amendments also provide guidance on the application of materiality to disclosure of accounting policies, assisting entities to provide useful, entity-specific accounting policy information that users need to understand other information in the financial statements.

Although the amendments did not result in any changes to the Fund's accounting policies, it impacted the accounting policy information disclosed in the financial statements. The material accounting policy information is disclosed in the respective notes to the financial statements where relevant.

(b) 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.

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

4. MANAGER'S FEE

The Manager's fee is computed on a daily basis at 1.70% of the NAV of the Fund, calculated and accrued on a daily basis, as agreed by the Trustee and the Manager.

5. TRUSTEE'S FEE

Trustee's fee is computed on a daily basis at 0.03% per annum of the NAV of the Fund, subject to minimum of RM18,000 per annum excluding foreign custodian fees and charges.

6. INCOME TAX EXPENSE

Income tax is calculated at the Malaysian statutory tax rate of 24% of the estimated assessable profit for the financial period.

The tax charges for the financial period is in relation to the taxable income earned by the Fund after deducting tax allowable expenses. In accordance with Schedule 6 of the Income Tax Act 1967, interest income earned by the Fund is exempted from Malaysian tax.

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

	22.12.2025 to 30.04.2026 USD
Net income before tax	25,344
Taxation at Malaysian statutory rate of 24%	6,083
Effects of interest and other income not subject to tax	(8,700)
Effects of expenses not deductible for tax purposes	2,617
Effects of tax withheld on income from other countries	-
Income tax expense for the financial period	-

7. SHARIAH-COMPLIANT INVESTMENTS

	30.04.2026 USD
Financial assets at FVTPL:	
Collective investment scheme outside Malaysia	3,673,787
Net income on financial assets at FVTPL comprises:	
Net realised loss on disposals	(17,664)
Net unrealised gain on changes in fair value	63,787
Net unrealised loss on foreign exchange	(482)
Net unrealised loss on forward currency contracts	(9,393)
	36,248

7. SHARIAH-COMPLIANT INVESTMENTS (CONTD.)

Financial assets at FVTPL as at 30 April 2026 are as detailed below:

Collective investment scheme outside Malaysia

Name of Collective Investment Scheme	Quantity Unit	Cost USD	Fair Value USD	% of NAV %
- Signature CIO Islamic - Growth Fund	35,926	3,610,000	3,673,787	95.30
Total Collective Investment Scheme Outside Malaysia	35,926	3,610,000	3,673,787	95.30
EXCESS OF FAIR VALUE OVER COST			**63,787**	

8. DERIVATIVE FINANCIAL LIABILITIES

As at the date of statement of financial position, there is 6 forward currency contracts outstanding. The notional principal amount of the outstanding forward currency contracts amounted to USD2,961,135.66 The forward currency contracts entered into during the financial period were for hedging against the currency exposure arising from the creation and cancellation of units denominated in foreign 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.

9. AMOUNT DUE FROM/(TO) THE MANAGER

Amount due from the Manager relates to amount receivable from the Manager arising from creation of units and rebate of Manager's fee at the end of the financial period. Amount due to the Manager relates to amount payable to the Manager arising from cancellation of units of and accruals for Manager's fee at the end of the financial period. The normal credit term for creation/cancellation of units is 7 days, the normal credit term for Manager's fee is 30 days and the rebate of Manager's fee is receivable on a monthly basis.

10. NET ASSET VALUE ATTRIBUTABLE TO UNITHOLDERS

	Note	30.04.2026 USD
Unitholders' capital	(a)	3,829,649
Retained earnings		
- Realised loss	(b)	(28,568)
- Unrealised reserve	(c)	53,912
		3,854,993

10. NET ASSET VALUE ATTRIBUTABLE TO UNITHOLDERS (CONTD.)

(a) Unitholders' capital

	30.04.2026 USD
At beginning of the financial period	-
Creation of units	3,910,425
Cancellation of units	(80,776)
At end of the financial period	3,829,649

The unitholders' capital of the Fund is classified as an equity instrument.

Distribution equalisation represents the average distributable amount included in the creation and cancellation prices of units. This amount is either refunded to unitholders by way of distribution and/or adjusted accordingly when units are cancelled.

(b) Realised loss

	30.04.2026 USD
At beginning of the financial period	-
Net realised loss for the financial period	(28,568)
At end of the financial period	(28,568)

The realised gains and losses on sale of investments are measured as the difference between the net disposal proceeds and the carrying amount of the investments. The carrying amount for determining the realised gains and losses on sale of investments is based on the weighted average cost method.

(c) Unrealised reserve

	30.04.2026 USD
At beginning of the financial period	-
Net unrealised income for the financial period	53,912
At end of the financial period	53,912

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 financial period.

10. NET ASSET VALUE ATTRIBUTABLE TO UNITHOLDERS (CONTD.)

(d) Units in circulation

	Units on 22.12.2025	Creation of units	Cancellation of units	Units on 30.04.2026
USD Class	-	880,352	-	880,352
MYR Class	-	32,262	-	32,262
AUD Hedged Class	-	179,828	-	179,828
MYR Hedged Class	-	10,413,270	(346,379)	10,066,891
SGD Hedged Class	-	386,262	-	386,262

11. TRANSACTIONS WITH DEALER

Details of the transactions with dealer during the financial period are as follow:

	01.03.2024 to 31.08.2024	
Name of broker	Value of trade USD	Percentage to total value of trade %
Aditum Investment Management Ltd	3,610,144	100.00

12. TOTAL EXPENSE AND PORTFOLIO TURNOVER RATIOS

(a) Total Expense Ratio

The total expense ratio for the financial period ended 30 April 2026 is 0.42%. This ratio represents total management expenses expressed as an annualised percentage of the Fund's average NAV, calculated on a daily basis.

(b) Portfolio Turnover Ratio

The portfolio turnover ratio for the financial period ended 30 April 2026 is 0.69 times. This ratio represents the average of the total acquisitions and disposals of the Fund for the financial period over the average NAV of the Fund for the financial period calculated on a daily basis.

13. SEGMENT INFORMATION

The Manager and Investment Committee of the Fund are responsible for allocating resources available to the Fund in accordance with the overall investment strategies as set out in the Investment Guidelines of the Fund. The Fund is organised into one main segment, which invest in quoted or listed equities and equity related instruments.The investment objective is to to achieve capital appreciation through investments in one Islamic collective investment scheme, which invests primarily in a diversified portfolio of Shariah-compliant opportunities across multiple asset classes.

14. FINANCIAL RISKS AND MANAGEMENT OBJECTIVES AND POLICIES

The Fund maintains investment portfolio in a variety of listed and unlisted financial instruments as dictated by its Deed and investment management strategy.

The Fund is exposed to a variety of risks including market risk (which includes interest rate risk and currency risk), credit risk and liquidity risk. Whilst these are the most important types of financial risks inherent in each type of financial instruments, the Manager and the Trustee would like to highlight that this list does not purport to constitute an exhaustive list of all the risks inherent in a investment in the Fund.

The Fund's objectives in managing risks are the creation and protection of unitholders' value. Risks are inherent in the Fund's activities, but they are managed through a process of ongoing identification, measurement and monitoring of risks. Financial risk management is also carried out through sound internal control systems and adherence to the investments restrictions as stipulated in the Trust Deed, the Securities Commission Malaysia's Guidelines on Unit Trust Funds and the Capital Markets and Services Act, 2007.

(a) Market Risk

Market risk arises when the value of securities fluctuate in response to the activities of individual companies, and general market or economic conditions. The market risk is managed through portfolio diversification and asset allocation whereby the securities exposure will be reduced in the event of anticipated market conditions.

(b) Interest Rate Risk

The risk refers to the exposure of the Fund's assets to movements in interest rates. In this regards, the Fund's exposure to the interest rate risk is mainly confined to deposit placement with financial institution.

Interest rate is a general economic indicator that will have an impact on the management of the fund regardless of whether it is a based fund or otherwise. The reason for this is because a high level of interest rates will inevitably effect corporate profits and this will have an impact on the value of equity and the demand for fixed income securities.

14. FINANCIAL RISKS AND MANAGEMENT OBJECTIVES AND POLICIES (CONTD.)

(c) Currency Risk

As the investments of the Fund may be denominated in currencies different from the Class currency, fluctuations of the exchange rates of foreign currencies against the USD may affect the value of the units of the Fund. To mitigate this risk, the Manager may from time to time employ currency hedging techniques to manage the impact of the exchange rate fluctuations on the Fund and/or for the purpose of efficient portfolio management.

(d) Credit Risk

Credit risk refers to the ability of issuers and counterparties to honour obligations to make timely payments on interest and principal and proceeds from realisation of investments. This is managed by the internal policy of setting a ceiling or limit to the exposure and also the constant process of credit evaluation to mitigate such risks to an acceptable level.

(e) Liquidity Risk

The Fund maintains sufficient level of liquid assets, after consultation with the Trustee, to meet anticipated payments and cancellation of units by unitholders. Liquid assets comprise cash, deposit with licensed institution and other instruments, which are capable of being converted into cash within 7 business days. The Fund's policy is to always maintain a prudent level of liquid assets so as to reduce the liquidity risk.

(f) Currency Risk

Currency risk is the risk that the value of financial instrument will fluctuate due to changes in foreign exchange rates. The Fund invests in Shariah-compliant securities and other Shariah-compliant investments that are denominated in currencies other than Ringgit Malaysia. Accordingly, the value of the Fund's assets may be affected favourably or unfavourable by fluctuations in currency rates and therefore the Fund will necessarily be subject to foreign exchange risks.

(g) Shariah Status Reclassification Risk

- Shariah-compliant equity securities

The risk refers to the risk that the currently held Shariah-compliant equity securities in the portfolio of the Fund may be reclassified as Shariah non-compliant in the periodic review of the securities by the Shariah Advisory Council of the Securities Commission (“SAC of the SC”), the Shariah Adviser or the Shariah Supervisory Boards of relevant Islamic indices. If this occurs, the Manager will take the necessary steps to dispose of such securities.

14. FINANCIAL RISKS AND MANAGEMENT OBJECTIVES AND POLICIES (CONTD.)

(g) Shariah Status Reclassification Risk (contd.)

- Shariah-compliant equity securities (contd.)

Opportunity loss could occur due to the restriction on the Fund to retain the excess capital gains derived from the disposal of the reclassified Shariah non-compliant securities. In such an event, the Fund is required:

(i) to dispose of such securities with immediate effect or within one (1) calendar month if the value of the securities exceeds or is equal to the investment cost on the effective date of reclassification of the list of Shariah-compliant securities ("Reclassification") by the SAC of the SC or date of review ("Review") by the Shariah Adviser or the Shariah Supervisory Boards of relevant Islamic indices. The Fund is allowed to keep dividends received and capital gains from the disposal of the securities up to the effective date of Reclassification or Review. However, any dividends received and excess capital gains from the disposal of the Shariah non-compliant securities after the effective date of Reclassification or Review should be channelled to *baitulmal* and/or charitable bodies advised by the Shariah Adviser;

(ii) to hold such securities if the value of the said securities is below the investment cost on the effective date of Reclassification or Review until the total subsequent dividends received (if any) and the market price of the securities is equal to the cost of investment at which time disposal has to take place within one (1) calendar month, excess capital gains (if any) from the disposal of the securities should be channelled to *baitulmal* and/or charitable bodies advised by the Shariah Adviser; or

(iii) to dispose of such securities at a price lower than the investment cost which will result in a decrease in the Fund's value.

15. COMPARATIVE FIGURES

The current period's figures and comparative figures are presented as follow:

- The Statement of Fund Financial Position and its relevant notes are as at 30 April 2026 respectively.

- The Statement of Comprehensive Income, Statement of Changes in Net Asset Value and Statement of Cash Flows and its relevant notes are for the period from 22 December 2025 to 30 April 2026.

16. UNAUDITED ACCOUNT

The financial accounts for the financial period ended 30 April 2026 are unaudited.

Corporate Information

Manager	TA Investment Management Berhad (Registration Number: 199501011387 (340588-T))
Registered Office	34th Floor, Menara TA One 22 Jalan P. Ramlee 50250 Kuala Lumpur
Board of Directors	En. Mohammed A'reeff Bin Abdul Khalid (Non-Independent / Non-Executive Director) Mr. Choo Swee Kee (Non-Independent / Non-Executive Director) Puan Zainab Binti Ahmad (Non-Independent / Non-Executive Director) Mr. Chew Chin Guan (Independent / Non-Executive Director) Mr. Ngiam Kee Tong (Independent / Non-Executive Director)
Investment Committee Members	Kaladher A/L Govindan (Non-Independent) Nor Aziah Binti Ab Halim (Non-Independent) – For Islamic Funds Only Dato' Tay Kian Chuan (Independent) Ngiam Kee Tong (Independent)
Trustee of the Fund	SCBMB Trustee Berhad (Registration Number: 201201021301 (1005793-T)) Level 25, Equatorial Plaza Jalan Sultan Ismail 50250 Kuala Lumpur
Auditor of the Manager and the Fund	KPMG PLT Chartered Accountants Level 10, KPMG Tower 8 First Avenue, Bandar Utama 47800 Petaling Jaya Selangor
Banker	Malayan Banking Bhd Ground Floor, Wisma Genting Jalan Sultan Ismail 50250 Kuala Lumpur
Shariah Adviser	Amanie Advisors Sdn Bhd (Registration Number: 200501007003 (684050-H)) Level 13A-2 Menara Tokio Marine Life 189, Jalan Tun Razak 50450 Kuala Lumpur
Secretary	Khoo Poh Kim @ Kimmy (LS0010314)

Corporate Information (cont'd)

Management Staff	**Tee Ling Ling** Chief Executive Officer	**Ch'ng Soon Kim** Compliance Officer
	Choo Swee Kee Chief Investment Officer	**Alicia Khor** Head of Operations
	Joey Pang Chief Marketing Officer	**Lee Shi Chuan** Head of IUTA
	Sammi Lim Shuey Shya Head of Product Research & Development	**Rachel Lew Yen Peng** Head of Corporate & Institutional Business
	Ranizaz Bin Mohd Razali Head of Agency	**Nor Yuhana Binti Mohd Kamal** Head of Marketing
	Lucy Magdalene Lourdes Head of Customer Service	
Investment Team	**Choo Swee Kee** Chief Investment Officer	**John Ng Jiunn Yuan** Head of Fixed Income
	Vivien Loh Jee Wae Head of Portfolio Mandates	**Mohammad Hafiz Bin Mahmud** Fund Manager
	Lam Chee Mun Fund Manager	**Mutiara Binti Zulkifli** Fund Manager
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Penang Business Centre	15-1-8, Bayan Point Medan Kampung Relau 11900 Pulau Pinang Tel: 04-645 9801 l Fax: 04-611 9805
Kota Kinabalu Business Centre	Unit 4-1-02, 1st Floor Block 4, Api-Api Centre Jalan Centre Point 88000 Kota Kinabalu, Sabah Tel: 088-268 023 l Fax: 088-248 463
Kuching Business Centre	2nd Floor, Lot 13008, SL26, Block 16 KCLD, Gala City Commercial Centre Jalan Tun Jugah, 93350 Kuching, Sarawak Tel: 082-265 979
Miri Business Centre	Lot 1251, 1st Floor Centrepoint Commercial Centre (Phase 1) Jalan Melayu 98000 Miri, Sarawak Tel: 085-430 415
Ipoh Business Centre	29A Jalan Niaga Simee Arena Niaga Simee 31400 Ipoh Perak Tel: 05-545 5222
Johor Bahru Business Centre	35-01, Jalan Molek 1/29 Taman Molek 81100 Johor Bahru Johor Tel: 07-361 1781

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