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MAYBANK CORPORATE MONEY MARKET-I FUND

Unaudited semi-annual report

For the financial period from 1 July 2025 to 31 December 2025

CORPORATE INFORMATION

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EXTERNAL INVESTMENT MANAGER ("EIM")

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TRUSTEE

AmanahRaya Trustees Berhad (200701008892) (766894-T)

Level 31 Vista Tower, The Intermark,

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SHARIAH ADVISER

Maybank Islamic Berhad (200701029411) (787435-M)

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MAYBANK CORPORATE MONEY MARKET-I FUND

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MAYBANK CORPORATE MONEY MARKET-I FUND

Manager's report

For the financial period from 1 July 2025 to 31 December 2025

A. Fund Information

1. Name of the Fund

Maybank Corporate Money Market-I Fund ("Fund")

2. Type of Fund

Income

3. Category of Fund

Islamic money market fund

4. Duration of the Fund

The Fund is an open-ended Fund.

5. Launch date

Class	Currency denomination	Launch date
A	Malaysian Ringgit (MYR)	6 July 2011
B	Malaysian Ringgit (MYR)	18 October 2020

6. Fund's investment objective

The Fund aims to provide investors with high-level liquidity and regular income stream to meet cash flow requirements based on Shariah principles while maintaining capital preservation*.

* Capital preservation does not signify that the capital/ principal invested is guaranteed/ protected by any party.

7. Fund's distribution policy

Income distribution will be on a monthly basis depending on the level of income (if any) the Fund generates as may be determined by the Manager in consultation with the Trustee.

8. Fund's performance benchmark

Maybank Islamic Overnight rate.

9. The Fund's asset allocation policy

The Fund will invest 100% in short term Islamic deposits and short term Islamic money market instruments.

Manager's report**For the financial period from 1 July 2025 to 31 December 2025 (cont'd)****A. Fund Information (cont'd)****10. Net income distribution for the financial period ended 31 December 2025**

The Fund distributed a net income of RM622,784 from Class A and RM364,484 from Class B to unitholders for the financial period from 1 July 2025 to 31 December 2025. Below is the impact of the distributions to the Fund's NAV:

Distribution date (ex-date)	Payment date	Before distribution RM	After distribution RM	Gross/ Net distribution sen	Changes %
Class A					
01.07.2025	04.07.2025	0.5306	0.5305	0.01	(0.02)
01.08.2025	06.08.2025	0.5321	0.5320	0.01	(0.02)
02.09.2025	08.09.2025	0.5336	0.5335	0.01	(0.02)
28.10.2025	31.10.2025	0.5359	0.5358	0.01	(0.02)
25.11.2025	28.11.2025	0.5371	0.5370	0.01	(0.02)
24.12.2025	30.12.2025	0.5384	0.5383	0.01	(0.02)
				<u>0.06</u>	
Class B					
01.07.2025	04.07.2025	1.0574	1.0573	0.01	(0.01)
01.08.2025	06.08.2025	1.0606	1.0605	0.01	(0.01)
02.09.2025	08.09.2025	1.0637	1.0636	0.01	(0.01)
28.10.2025	31.10.2025	1.0686	1.0685	0.01	(0.01)
25.11.2025	28.11.2025	1.0712	1.0711	0.01	(0.01)
24.12.2025	30.12.2025	1.0740	1.0739	0.01	(0.01)
				<u>0.06</u>	

The distributions to Class A and Class B unitholders are subject to 24% Malaysian withholding tax, effective 1 January 2022.

Manager's report**For the financial period from 1 July 2025 to 31 December 2025 (cont'd)****B. Performance Review****1. Key performance data of the Fund**

Category	31.12.2025	31.12.2024	30.06.2025
----------	------------	------------	------------

Portfolio

Shariah-compliant deposits (%)	99.28	99.47	99.06
Cash and other net assets (%)	0.72	0.53	0.94
Total (%)	100.00	100.00	100.00

Class A

NAV (RM'000)	511,776	576,601	469,837
Units in circulation ('000)	950,688	1,104,916	885,953
NAV per unit (RM)	0.5383	0.5219	0.5303
Highest NAV per unit (RM)	0.5383	0.5219	0.5303
Lowest NAV per unit (RM)	0.5303	0.5137	0.5137

Annual return (%) ⁽ⁱ⁾

- Capital growth (%)	1.51	1.38	3.01
- Income distribution (%)	0.13	0.39	0.50
Total return (%)	1.64	1.77	3.53
Benchmark	0.66	0.66	1.31

Net income distributed (RM)	622,784	3,443,363	4,041,944
Distribution dates (ex-dates)	Refer to Note 9 of the financial statements		
Gross/ Net distribution per unit (sen)	0.06	0.20	0.26

Class B

NAV (RM'000)	427,312	523,337	480,804
Units in circulation ('000)	397,888	503,803	454,968
NAV per unit (RM)	1.0739	1.0388	1.0568
Highest NAV per unit (RM)	1.0739	1.0388	1.0568
Lowest NAV per unit (RM)	1.0568	1.0218	1.0218

Manager's report

For the financial period from 1 July 2025 to 31 December 2025 (cont'd)

B. Performance Review

1. Key performance data of the Fund

Category	31.12.2025	31.12.2024	30.06.2025
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Class B (cont'd)

Annual return (%) ⁽¹⁾

- Capital growth (%)	1.62	1.45	3.20
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- Income distribution (%)	0.07	0.37	0.43
---------------------------	------	------	------

Total return (%)	1.68	1.82	3.65
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Benchmark	0.66	0.66	1.31
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Net income distributed (RM)	364,484	1,995,708	2,286,701
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Distribution dates (ex-dates)	Refer to Note 9 of the financial statements		
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Gross/ Net distribution per unit (sen)	0.06	0.38	0.44
--	------	------	------

Total Expense Ratio ("TER") (%) ⁽²⁾	0.11	0.11	0.23
--	------	------	------

Profit Turnover Ratio ("PTR") (%) ⁽³⁾	-	-	-
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Notes:

(1) Actual return of the Fund for the financial period/ year is computed based on the daily average NAV per unit, net of Manager's and Trustee's fees.

(2) The Fund's TER decreased to 0.11 due to decrease in expense for the current financial period.

(3) PTR is not applicable for this Fund as the Fund invested only in Shariah-compliant deposits during the period under review.

Investors are reminded that past performance of the Fund is not necessarily an indicative of its future performance and that unit prices and investment returns may fluctuate.

Manager's report

For the financial period from 1 July 2025 to 31 December 2025 (cont'd)

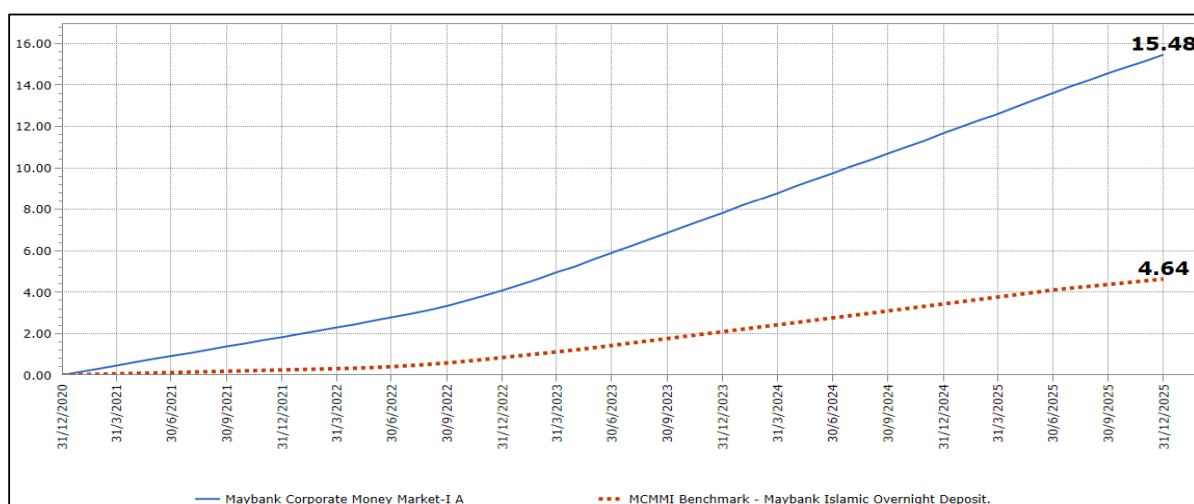
B. Performance Review (cont'd)

2. Performance of the Fund up to 31 December 2025

Class A

Category	6 months to 31.12.2025 %	1 year to 31.12.2025 %	3 years to 31.12.2025 %	5 years to 31.12.2025 %
Capital growth	1.51	3.14	5.20	7.53
Income distribution	0.13	0.25	5.46	7.39
Total return of the Fund	1.64	3.40	10.94	15.48
Benchmark	0.51	1.16	3.76	4.64
Average total return		3.40	3.52	2.92

Performance of the Fund for the financial period ended 31 December 2025



Source: Lipper, as at 31 December 2025

Manager's report

For the financial period from 1 July 2025 to 31 December 2025 (cont'd)

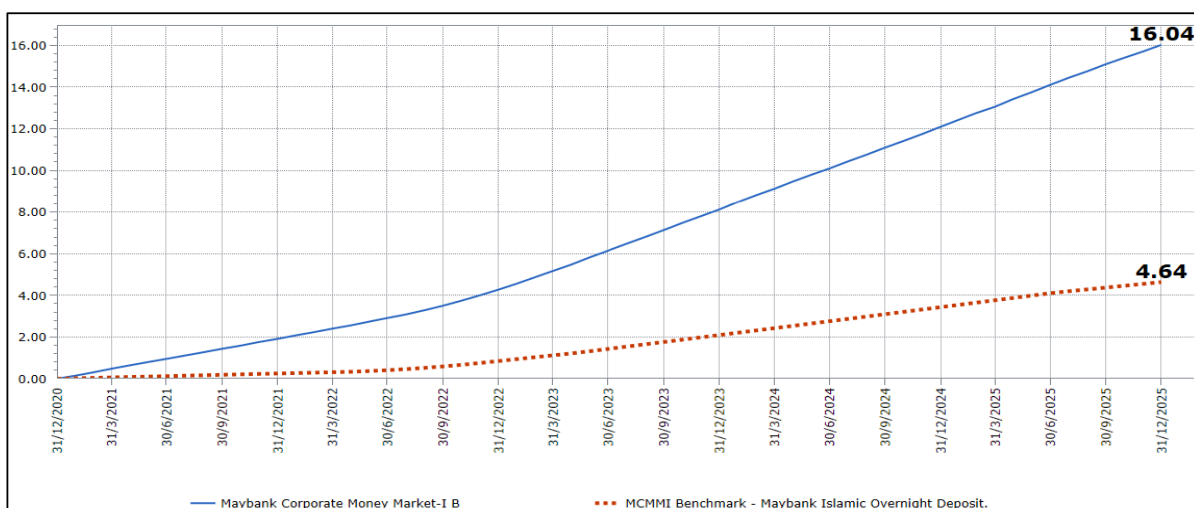
B. Performance Review (cont'd)

2. Performance of the Fund since inception to 31 December 2025 (cont'd)

Class B

Category	6 months to 31.12.2025 %	1 year to 31.12.2025 %	3 years to 31.12.2025 %	5 years to 31.12.2025 %
Capital growth	1.62	3.38	4.88	7.29
Income distribution	0.07	0.12	6.10	8.15
Total return of the Fund	1.68	3.51	11.28	16.04
Benchmark	0.51	1.16	3.76	4.64
Average total return		3.51	3.62	3.02

Performance of the Fund for the financial period ended 31 December 2025



Source: Lipper, as at 31 December 2025

The outperformance was mainly due to better returns from its deposits with selective financial institutions.

Manager's report**For the financial period from 1 July 2025 to 31 December 2025 (cont'd)****B. Performance Review (cont'd)****3. Annual total return of the Fund by Share Class****Class A**

For the financial period/ year	01.07.2025 to 31.12.2025 %	01.07.2024 to 30.06.2025 %	01.07.2023 to 30.06.2024 %	01.07.2022 to 30.06.2023 %	01.07.2021 to 30.06.2022 %
Capital growth	1.51	3.01	0.66	1.21	0.94
Income return	0.13	0.50	2.95	1.79	0.90
Total return	1.64	3.53	3.63	3.02	1.85
Benchmark	0.51	1.31	1.30	1.02	0.28

Class B

For the financial period/ year	01.07.2025 to 31.12.2025 %	01.07.2024 to 30.06.2025 %	01.07.2023 to 30.06.2024 %	01.07.2022 to 30.06.2023 %	01.07.2021 to 30.06.2022 %
Capital growth	1.62	3.20	0.59	0.74	0.97
Income return	0.07	0.43	3.12	2.38	0.96
Total return	1.68	3.65	3.73	3.14	1.94
Benchmark	0.51	1.31	1.30	1.02	0.28

4. Basis of calculation made in calculating the returns:

The performance figures are a comparison of the growth/ decline in NAV after taking into account all the distributions payable (if any) during the stipulated period.

An illustration of the above would be as follows:

Capital return = (NAV per unit end/ NAV per unit begin) - 1

Income return = Income distribution per unit/ NAV per unit ex-date

Total return = (1+Capital return) x (1+Income return) - 1

Manager's report

For the financial period from 1 July 2025 to 31 December 2025 (cont'd)

C. Market Review

Bank Negara Malaysia ("BNM") maintained the Overnight Policy Rate ("OPR") at 2.75% in its Monetary Policy Committee ("MPC") meeting in November 2025. BNM expects the growth momentum to be sustained by strong domestic demand. Key growth catalysts include employment, wage growth, income-related policy measures, continued high realization of approved investments, budget 2026 and ongoing implementation of national master plan initiatives and 13th Malaysia Plan.

D. Market Outlook and Strategies

BNM expects inflation for 2026 to remain contained amid moderate global cost conditions. Overall, the monetary policy statement signals stable OPR given the continued growth and price stability.

E. Investment Strategies

The Manager monitors the liquidity requirements closely in order to place money market deposits in appropriate tenures which will satisfy the liquidity requirements and also position of the Fund to capitalise on any profit rate movement. The Manager also actively looks for products from licensed financial institutions that provide better yields. Hence, the Manager has resorted to maintain the deposit placement up to nine (9) months and at the same time reserved cash in short-term tenure for liquidity requirement.

F. Soft Commissions and Rebates

The Manager and its delegates will not retain any form of soft commissions and rebates from or otherwise share in any commission with any broker in consideration for directing dealings in the investments of the Fund unless the soft commissions received are retained in the form of goods and services such as financial wire services and stock quotations system incidental to investment management of the Fund. All dealings with brokers are executed on best available terms.

During the financial period from 1 July 2025 to 31 December 2025, the Manager and its delegates did not receive any soft commissions and rebates from brokers or dealers but have retained soft commissions in the form of goods and services such as research materials and advisory services that assist in decision making process relating to the investment of the Fund (i.e. research materials, data and quotation services, computer hardware and software) incidental to the investment management of the Fund and investment advisory services which were of demonstrable benefits to the unitholders.

TRUSTEE'S REPORT

TO THE UNITHOLDERS OF

MAYBANK CORPORATE MONEY MARKET-I FUND

FOR THE FINANCIAL PERIOD FROM 1 JULY 2025 TO 31 DECEMBER 2025

We have acted as Trustee of Maybank Corporate Money Market-I Fund (the "Fund") for the financial period from 1 July 2025 to 31 December 2025. In our opinion and to the best of our knowledge, Maybank Asset Management Sdn Bhd, (the "Manager"), has operated and managed the Fund in accordance with the following:

- (a) Limitations imposed on the investment powers of the Manager and the Trustee under the Deeds, the Securities Commission Malaysia's Guidelines on Unit Trust Funds, the Capital Markets and Services Act 2007 ("CMSA") and other applicable laws;
- (b) Valuation/ Pricing is carried out in accordance with the Deeds and any regulatory requirements;
- (c) Creation and cancellation of units are carried out in accordance with the Deeds and relevant regulatory requirements; and
- (d) The distributions of income made by MAYBANK CORPORATE MONEY MARKET-I FUND as declared by the Manager is appropriate and reflects the investment objective of MAYBANK CORPORATE MONEY MARKET-I FUND.

Yours faithfully

AMANAHRAYA TRUSTEES BERHAD

ZAINUDIN BIN SUHAIMI

Chief Executive Officer

Kuala Lumpur, Malaysia

29 January 2026

STATEMENT BY MANAGER

TO THE UNITHOLDERS OF

MAYBANK CORPORATE MONEY MARKET-I FUND

FOR THE FINANCIAL PERIOD FROM 1 JULY 2025 TO 31 DECEMBER 2025

I, Muhammad Hishamudin Bin Hamzah, being the Director of Maybank Asset Management Sdn Bhd (the "Manager") do hereby state that, in the opinion of the Manager, the accompanying unaudited financial statements are drawn up in accordance with Malaysian Financial Reporting Standards 134 Interim Financial Reporting and International Accounting Standards 34 Interim Financial Reporting so as to give a true and fair view of the financial position of Maybank Corporate Money Market-I Fund as at 31 December 2025 and of its results, changes in net assets attributable to unitholders and cash flows for the financial period from 1 July 2025 to 31 December 2025 and comply with the requirements of the Deeds.

For and on behalf of the Manager

Muhammad Hishamudin Bin Hamzah

Director

Kuala Lumpur, Malaysia

29 January 2026

REPORT OF THE SHARIAH ADVISER

TO THE UNITHOLDERS OF

MAYBANK CORPORATE MONEY MARKET-I FUND

FOR THE FINANCIAL PERIOD FROM 1 JULY 2025 TO 31 DECEMBER 2025

We hereby confirm the following:

1. To the best of our knowledge, after having made all reasonable enquiries, Maybank Asset Management Sdn Bhd (the "Manager") has operated and managed the Fund during the period 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 instruments that have been classified as Shariah compliant.

For and on behalf of

Maybank Islamic Berhad

Dr. Akhtarzaite Binti Abdul Aziz

Chairman of the Shariah Committee of Maybank Islamic Berhad

Kuala Lumpur, Malaysia

26 February 2026

MAYBANK CORPORATE MONEY MARKET-I FUND

**UNAUDITED STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL PERIOD FROM 1 JULY 2025 TO 31 DECEMBER 2025**

		01.07.2025 to 31.12.2025 RM	01.07.2024 to 31.12.2024 RM
	Note		
INCOME			
Profit income from Shariah-compliant deposits		18,395,215	25,131,100
EXPENSES			
Manager's fee	3	1,027,999	1,406,938
Trustee's fee	4	101,877	118,068
Auditors' remuneration		4,674	4,674
Tax agent's fee		1,765	1,765
Shariah fees		4,537	4,537
Administrative expenses		31,859	2,432
		<u>1,172,711</u>	<u>1,538,414</u>
Net income before distribution and taxation		17,222,504	23,592,686
Distributions to unitholders			
Class A	9(a)	(622,784)	(3,443,363)
Class B	9(b)	(364,484)	(1,995,708)
Net income before taxation		<u>16,235,236</u>	<u>18,153,615</u>
Taxation	5	-	-
Net income after taxation, which is the total comprehensive income for the financial period		<u>16,235,236</u>	<u>18,153,615</u>
Net income after taxation is made up of the following:			
Net realised income		<u>16,235,236</u>	<u>18,153,615</u>

MAYBANK CORPORATE MONEY MARKET-I FUND

UNAUDITED STATEMENT OF COMPREHENSIVE INCOME

FOR THE FINANCIAL PERIOD FROM 1 JULY 2025 TO 31 DECEMBER 2025 (CONT'D)

		01.07.2025	01.07.2024
		to	to
		31.12.2025	31.12.2024
	Note	RM	RM
Distributions for the financial period:			
Class A			
Net distributions	9(a)	622,784	3,443,363
Gross/ Net distribution per unit (sen)	9(a)	0.06	0.20
Distribution dates (ex-dates)	9(a)	Please refer to Note 9	
Class B			
Net distributions	9(b)	364,484	1,995,708
Gross/ Net distribution per unit (sen)	9(b)	0.06	0.38
Distribution dates (ex-dates)	9(b)	Please refer to Note 9	

MAYBANK CORPORATE MONEY MARKET-I FUND**UNAUDITED STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2025**

		31.12.2025	30.06.2025
	Note	RM	RM
ASSETS			
Shariah-compliant deposits with licensed financial institutions	6	932,345,999	941,661,116
Profit income receivables		6,940,122	9,185,435
Cash at bank		1,378	1,587
TOTAL ASSETS		939,287,499	950,848,138
LIABILITIES			
Amount due to Manager	7	156,604	164,108
Amount due to Trustee	8	15,433	16,399
Other payables and accruals		28,272	26,828
TOTAL LIABILITIES		200,309	207,335
NET ASSET VALUE ("NAV") OF THE FUND			
ATTRIBUTABLE TO UNITHOLDERS OF THE FUND			
		939,087,190	950,640,803
NET ASSETS ATTRIBUTABLE TO UNITHOLDERS OF THE FUND COMPRISE:			
Unitholders' contribution	10(a)	791,988,526	819,777,375
Retained earnings	10(b)	147,098,664	130,863,428
		939,087,190	950,640,803

MAYBANK CORPORATE MONEY MARKET-I FUND

**UNAUDITED STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2025 (CONT'D)**

		31.12.2025	30.06.2025
	Note	RM	RM
NET ASSET VALUE			
- Class A		511,775,596	469,836,776
- Class B		427,311,594	480,804,027
		<u>939,087,190</u>	<u>950,640,803</u>
NUMBER OF UNITS IN CIRCULATION (UNITS)			
- Class A	10(a)	950,688,069	885,952,876
- Class B	10(b)	397,888,485	454,967,932
		<u>1,348,576,554</u>	<u>1,340,920,808</u>
NAV PER UNIT			
- Class A		0.5383	0.5303
- Class B		<u>1.0739</u>	<u>1.0568</u>

MAYBANK CORPORATE MONEY MARKET-I FUND

UNAUDITED STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNITHOLDERS OF THE FUND FOR THE FINANCIAL PERIOD FROM 1 JULY 2025 TO 31 DECEMBER 2025

	Unitholders' capital Note 10(a) RM	Retained earnings Note 10(b) RM	Net assets attributable to unitholders RM
At 1 July 2025	819,777,375	130,863,428	950,640,803
Total comprehensive income for the period	-	16,235,236	16,235,236
Creation of units	965,657,476	-	965,657,476
Reinvestment	642,461	-	642,461
Cancellation of units	(994,088,786)	-	(994,088,786)
At 31 December 2025	<u>791,988,526</u>	<u>147,098,664</u>	<u>939,087,190</u>
At 1 July 2024	1,356,637,317	95,840,165	1,452,477,482
Total comprehensive income for the period	-	18,153,615	18,153,615
Creation of units	643,033,714	-	643,033,714
Reinvestment	4,180,575	-	4,180,575
Cancellation of units	(1,017,908,076)	-	(1,017,908,076)
At 31 December 2024	<u>985,943,530</u>	<u>113,993,780</u>	<u>1,099,937,310</u>

MAYBANK CORPORATE MONEY MARKET-I FUND**UNAUDITED STATEMENT OF CASH FLOWS****FOR THE FINANCIAL PERIOD FROM 1 JULY 2025 TO 31 DECEMBER 2025**

	01.07.2025 to 31.12.2025 RM	01.07.2024 to 31.12.2024 RM
CASH FLOW FROM OPERATING AND INVESTING ACTIVITIES		
Placement in Shariah-compliant deposits		
with maturity more than 3 months	14,873,899	343,255,455
Profit from Islamic deposits received	20,640,528	28,493,490
Manager's fee paid	(1,035,503)	(1,471,930)
Trustee's fee paid	(102,843)	(120,477)
Taxation paid	(235,805)	(1,258,496)
Payment of other fees and expenses	(41,394)	(21,666)
Net cash generated from operating and investing activities	<u>34,098,882</u>	<u>368,876,376</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from creation of units	965,548,474	643,033,714
Payments for cancellation of units	(994,088,783)	(1,017,908,076)
Net cash used in financing activities	<u>(28,540,309)</u>	<u>(374,874,362)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS FINANCIAL PERIOD		
	5,558,573	(5,997,986)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL PERIOD		
	<u>217,698,804</u>	<u>169,276,117</u>
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD		
	<u>223,257,377</u>	<u>163,278,131</u>
Cash and cash equivalents comprise of:		
Cash at bank	1,378	164,143
Shariah-compliant deposits with licensed financial institutions with maturity of less than 3 months (Note 6)	223,255,999	163,113,988
	<u>223,257,377</u>	<u>163,278,131</u>

MAYBANK CORPORATE MONEY MARKET-I FUND

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD FROM 1 JULY 2025 TO 31 DECEMBER 2025

1. THE FUND, MANAGER AND THEIR PRINCIPAL ACTIVITIES

Maybank Corporate Money Market-I Fund ("the Fund") was constituted pursuant to the executed Deed dated 26 April 2011 and First Supplemental Deed dated 27 January 2016 between Amanah Mutual Berhad as the previous Manager and AmanahRaya Trustees Berhad as the Trustee. The Fund commenced operations on 6 July 2011 and will continue to be in operations until terminated by the Trustee as provided under the Deed. Effective 17 May 2018, the Manager was changed to Maybank Asset Management Sdn Bhd ("MAM"). The following supplemental deeds have been issued between MAM and the Trustee:

- Second Supplemental Deed dated 4 September 2018;
- Third Supplemental Deed dated 16 August 2019;
- Fourth supplemental deed dated 16 August 2021;
- Fifth supplemental deed dated 10 February 2022; and
- Sixth supplemental deed dated 25 August 2022.

The Deed and Supplemental Deeds are subsequently referred to as "Deeds".

As at the date of this report, the Fund has 2 classes of units – Class A and Class B. The Fund's objective is to provide investors with high-level liquidity and regular income stream to meet cash flow requirements based on Shariah principles while maintaining capital preservation.

The principal activity of the Fund is to invest in Islamic deposits and Islamic money market instruments. The Islamic money market instruments invested in or issuers of the Islamic money market instruments would have a minimum local credit rating of at least A3 (long-term rating)/P2 (short-term rating) by RAM or equivalent rating agencies.

The External Investment Manager of the Fund has been changed to Maybank Islamic Asset Management Sdn Bhd effective 15 August 2018.

MAM is a company incorporated in Malaysia. It is a holder of the Capital Markets Services Licence with fund management as its regulated activity under the Capital Markets and Services Act 2007 ("CMSA"). The principal place of business of MAM is at Level 12, Tower C Dataran Maybank, No. 1 Jalan Maarof, 59000 Kuala Lumpur, Malaysia. MAM is a subsidiary of Maybank Asset Management Group Berhad ("MAMG"), which in turn is a subsidiary of Malayan Banking Berhad ("MBB").

MAYBANK CORPORATE MONEY MARKET-I FUND

2. MATERIAL ACCOUNTING POLICY INFORMATION

2.1 Basis of preparation

The financial statements of the Fund have been prepared in accordance with Malaysian Financial Reporting Standards 134 *Interim Financial Reporting* ("MFRS134"), and International Accounting Standards 34 *Interim Financial Reporting*.

The Fund had adopted the MFRS, Amendments to Standards and Interpretations Committee ("IC") Interpretations which have become effective during the financial period from 1 July 2025 to 31 December 2025. The adoption of the new pronouncements did not result in any material impact to the financial statements.

The financial statements are prepared on a historical cost basis except as disclosed in the accounting policies in Note 2.3 to Note 2.14 to the financial statements.

The financial statements are presented in Ringgit Malaysia ("RM").

2.2 Standards and Amendments to Standards issued but not yet effective

The following are Standards, Amendments to Standards and Interpretations issued by the MASB, but not yet effective, up to the date of issuance of the Fund's financial statements. The Fund intends to adopt the relevant standards, if applicable, when they become effective.

Description	Effective for annual periods beginning on or after
Amendments to MFRS 12: <i>Lack of Exchangeability</i>	1 January 2025
Amendments to MFRS 9 and MFRS 7: <i>Amendments to the Classifications and Measurement of Financial Instruments</i>	1 January 2026
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>	1 January 2026
Amendments to MFRS 9: <i>Financial Instruments</i>	1 January 2026
Amendments to MFRS 10: <i>Consolidated Financial Statements</i>	1 January 2026
Amendments to MFRS 107: <i>Statement of Cash Flows</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 10 and MFRS 128: <i>Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i>	Deferred

2. MATERIAL ACCOUNTING POLICY INFORMATION

2.2 Standards and Amendments to Standards issued but not yet effective (cont'd)

Except for MFRS 18, the Fund expects that the adoption of the above Standards and Amendments to Standards will not have any material impact on the financial statements in the period of initial application. The Fund is currently in the process of assessing the potential effects of MFRS 18.

2.3 Financial instruments

Financial assets and liabilities are recognised when the Fund becomes a party to the contractual provision of the instrument.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets and financial liabilities at fair value through profit or loss are recognised immediately in profit or loss.

2.4 Financial assets

All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the market place.

All recognised financial assets are subsequently measured in their entirety at amortised cost or fair value, depending on the classification of the assets.

(i) Financial assets at amortised cost

The Fund classifies cash and cash equivalents and profit income receivables as financial assets at amortised cost.

These assets are subsequently measured using the effective profit rate ("EPR") method and are subject to impairment. The EPR is a method of calculating the amortised cost of the financial asset and of allocating and recognising the profit income in profit or loss over the relevant period.

Unless designated at FVTPL on initial recognition, debt instruments that meet the following conditions are subsequently measured at amortised cost less impairment loss:

2. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

2.4 Financial assets (cont'd)

(i) Financial assets at amortised cost (cont'd)

- the assets are held within a business model whose objectives is to hold assets in order to collect contractual cash flows; and
- the contractual terms of the instrument give rise on specified dates to cash flows that are solely payments of principal and profit on the principal amount outstanding.

Debt instruments that do not meet the criteria above are classified as either fair value through other comprehensive income ("FVTOCI") or FVTPL.

(ii) Impairment

Credit losses are recognised based on the Expected Credit Loss ("ECL") model. The Fund recognises loss allowances for ECL on financial instruments that are not measured at FVTPL. The impairment model does not apply to equity investments.

ECL are a probability-weighted estimate of credit losses. It is measured as follows:

- Financial assets that are not credit-impaired at the reporting date.
As the present value of all cash shortfalls (i.e. the difference between the cash flows due to the entity in accordance with the contract and the cash flows that the Fund expects to receive).
- Financial assets that are credit-impaired at the reporting date.
As the difference between the gross carrying amount and the present value of estimated future cash flows.

At each reporting date, the Fund assesses whether financial assets carried at amortised cost are credit-impaired. A financial asset is credit-impaired when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred.

Evidence that a financial asset is credit-impaired includes the following observable data:

- Significant financial difficulty of the issuer or counterparty;
- Significant downgrade in credit rating of the instrument by a rating agency;
- A breach of contract such as a default or past due event; or
- The disappearance of an active market for a security because of financial difficulties.

2. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

2.4 Financial assets (cont'd)

(ii) Impairment (cont'd)

For balances with short-term nature (e.g. profit income receivable), full impairment will be recognised on uncollected balances after the grace period.

(iii) Derecognition

The Fund derecognises a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. If the Fund neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Fund recognises its retained profit in the asset and an associated liability for amounts it may have to pay. If the Fund retains substantially all the risks and rewards of ownership of a transferred financial asset, the Fund continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

On derecognition of financial asset at amortised cost, gains and losses are recognised in profit or loss when the asset is derecognised, modified or impaired.

2.5 Financial liabilities

(i) Classification

Financial liabilities are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability. The Fund classifies amount due to Manager, amount due to Trustee and other payables and accruals as other financial liabilities.

(ii) Recognition and measurement

The Fund's financial liabilities are recognised initially at fair value plus directly attributable transaction costs and subsequently measured at amortised cost using the EPR method.

The EPR is a method of calculating the amortised cost of the financial liability and of allocating and recognising the profit expense in profit or loss over the relevant period.

2. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

2.5 Financial liabilities (cont'd)

(iii) Derecognition

The Fund derecognises financial liabilities when, and only when, the Fund's obligations are discharged, cancelled or expire. The difference between carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

2.6 Unitholders' contribution

The unitholders' contributions to the Fund are classified as liabilities under MFRS132 *Financial Instruments: Presentation*.

The outstanding units are carried at the redemption amount that is payable at each financial period if unitholder exercises the right to put the unit back to the Fund.

Units are created and cancelled at prices based on the Fund's NAV per unit at the time of creation or cancellation. The Fund's NAV per unit is calculated by dividing the net assets attributable to unitholders with the total number of outstanding units.

2.7 Distributions

Distribution is declared at the discretion of the Fund Manager based on the availability of distributable income. Distribution is either reinvested or paid in cash to the unitholders on the income payment date.

Any distribution to the Fund's unitholders is accounted for as a deduction in the statement of comprehensive income except where distribution is sourced out of distribution equalisation which is accounted for as a deduction from unitholders' capital. A proposed distribution is recognised as a liability in the financial period in which it is approved. Distribution is either reinvested or paid in cash to the unitholders on the income payment date. Reinvestment of units is based on the NAV per unit at the income reinvestment date (which is within 7 Business Days from the Ex-distribution Date).

2.8 Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and deposits with financial institutions with original maturity of three (3) months or less which have an insignificant risk of changes in value.

2. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

2.9 Revenue/ Income

Revenue/ Income is measured at the fair value of consideration received or receivable.

Profit income from Shariah-compliant deposits institutions is recognised on the accruals basis using the EPR method.

Other revenue/ income is generally recognised when the Fund satisfies a performance obligation by transferring a promised good or service or an asset to a customer. An asset is transferred when (or as) the customer obtains control of the asset.

2.10 Segment reporting

Operating segments are reported in a manner consistent with the internal reporting used by the chief operating decision-maker. The chief operating decision-maker is responsible for allocating resources and assessing performance of the operating segments.

2.11 Taxation

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 by 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 or directly in net asset value.

Current tax expense is determined according to Malaysian tax laws at the current rate based upon the taxable income earned during the financial period.

No deferred tax is recognised as there are no material temporary differences.

2.12 Fair value measurement

The Fund measures its investments at FVTPL at fair value at each reporting date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell or transfer the liability takes place either:

2. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

2.12 Fair value measurement (cont'd)

- (i) In the principal market for the asset or liability, or
- (ii) In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Fund.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

All assets for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- (i) Level 1: Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
- (ii) Level 2: Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
- (iii) Level 3: Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets that are recognised in the financial statements on a recurring basis, the Fund determines whether transfers have occurred between Levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting date.

2.13 Functional and presentation currency

The financial statements of the Fund are measured using the currency of the primary economic environment in which the Fund operates (the "functional currency"). The financial statements are presented in Ringgit Malaysia ("RM") which is also the Fund's functional currency.

2.14 Critical accounting estimates and judgements

The preparation of the Fund's financial statements requires the Manager to make judgements, 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 require a material adjustment to the carrying amount of the asset or liability in the future.

MAYBANK CORPORATE MONEY MARKET-I FUND

2. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

2.14 Critical accounting estimates and judgements (cont'd)

No major judgements 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/ year.

3. MANAGER'S FEE

The Manager's fee is computed daily before deducting Manager's fee and Trustee's fee based on the fee as follows:

Class	01.07.2025	01.07.2024
Class A	0.25% per annum ("p.a.")	0.25% p.a.
Class B	0.15% p.a.	0.15% p.a.

4. TRUSTEE'S FEE

Trustee fee is calculated on daily basis up to 0.02% (01.07.2024 to 31.12.2024: 0.02%) p.a. of the NAV of the Fund, (before deducting annual management fee and annual trustee fee for the day) accrued daily, subject to a minimum fee of RM18,000 (01.07.2024 to 31.12.2024: RM18,000) p.a..

5. TAXATION

	01.07.2025 to 31.12.2025 RM	01.07.2024 to 31.12.2024 RM
Current income tax expense	-	-

The tax charge 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, profit income earned by the Fund is exempted from tax.

MAYBANK CORPORATE MONEY MARKET-I FUND

5. TAXATION (CONT'D)

Income tax is calculated at the Malaysian statutory tax rate of 24% (01.07.2024 to 31.12.2024: 24%) of the estimated assessable income for the financial period. 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:

	01.07.2025 to 31.12.2025 RM	01.07.2024 to 31.12.2024 RM
Net income before taxation	16,235,236	18,153,615
Taxation at Malaysian statutory rate of 24% (01.07.2024 to 31.12.2024: 24%)	3,896,457	4,356,868
Income not subject to tax	(4,414,852)	(6,031,464)
Expenses not deductible for tax purposes	518,395	1,674,596
Tax expense for the financial period	-	-

6. SHARIAH-COMPLIANT DEPOSITS WITH LICENSED FINANCIAL INSTITUTIONS

	31.12.2025 RM	30.06.2025 RM
Shariah-compliant deposits with licensed financial institutions with maturity of:		
- less than 3 months	223,255,999	217,697,217
- more than 3 months	709,090,000	723,963,899
	932,345,999	941,661,116

The weighted average effective profit rates ("WAEPR") p.a. and the average remaining days to maturity of deposits as at the reporting date are as follows:

	31.12.2025		30.06.2025	
	WAEPR (% p.a.)	Average Remaining Maturity (Days)	WAEPR (% p.a.)	Average Remaining Maturity (Days)
Less than 3 months	3.60	32	3.34	55
More than 3 months	3.51	173	3.92	203

MAYBANK CORPORATE MONEY MARKET-I FUND

7. AMOUNT DUE TO MANAGER

	31.12.2025	30.06.2025
	RM	RM
Amount due to Manager:		
Manager's fee	156,604	164,108

The amount represents amount payable to the Manager arising from the accruals for Manager's fee at the end of the financial period/ year. The normal credit term for Manager's fee is 15 days (30.06.2025: 15 days).

8. AMOUNT DUE TO TRUSTEE

The amount due to Trustee relates to the amount payable to the Trustee arising from the accruals for Trustee's fee at the end of the financial period/ year. The normal credit term for Trustee fee is 15 days (30.06.2025: 15 days).

9. DISTRIBUTIONS

(a) Class A

	01.07.2025 to 31.12.2025		01.07.2024 to 31.12.2024	
	Total distribution RM	Composition of distribution in percentage %	Total distribution RM	Composition of distribution in percentage %
Source of distribution*				
- Income distribution	622,784	100.00	3,443,363	100.00
- Capital distribution	-	-	-	-
	622,784	100.00	3,443,363	100.00

MAYBANK CORPORATE MONEY MARKET-I FUND

9. DISTRIBUTIONS (CONT'D)

(a) Class A (cont'd)

Distribution dates (ex-dates)	Gross/ Net distribution (sen)
01.07.2025 to 31.12.2025	
1 July 2025	0.01
1 August 2025	0.01
2 September 2025	0.01
28 October 2025	0.01
25 November 2025	0.01
24 December 2025	0.01
	0.06
01.07.2024 to 31.12.2024	
1 July 2024	0.12
1 August 2024	0.04
2 September 2024	0.01
1 October 2024	0.01
1 November 2024	0.01
2 December 2024	0.01
	0.20

(b) Class B

	01.07.2025 to 31.12.2025		01.07.2024 to 31.12.2024	
	Total distribution RM	Composition of distribution in percentage %	Total distribution RM	Composition of distribution in percentage %
Source of distribution*				
- Income distribution	364,484	100.00	1,995,708	100.00
- Capital distribution	-	-	-	-
	364,484	100.00	1,995,708	100.00

MAYBANK CORPORATE MONEY MARKET-I FUND

9. DISTRIBUTIONS (CONT'D)

(b) Class B

Distribution dates (ex-dates)	Gross/ Net distribution (sen)
01.07.2025 to 31.12.2025	
1 July 2025	0.01
1 August 2025	0.01
2 September 2025	0.01
28 October 2025	0.01
25 November 2025	0.01
24 December 2025	0.01
	0.06
01.07.2024 to 31.12.2024	
1 July 2024	0.25
1 August 2024	0.08
2 September 2024	0.02
1 October 2024	0.01
1 November 2024	0.01
2 December 2024	0.01
	0.38

* Effective from the 1 March 2022, the Securities Commission Guidelines permit a fund to distribute out of income (which includes current year's realised income) or out of capital (which includes prior year's realised income).

10. NAV ATTRIBUTABLE TO UNITHOLDERS OF THE FUND

		31.12.2025	30.06.2025
	Note	RM	RM
Unitholders' contribution	(a)	791,988,526	819,777,375
Accumulated realised income	(b)	147,098,664	130,863,428
		939,087,190	950,640,803

MAYBANK CORPORATE MONEY MARKET-I FUND
10. NAV ATTRIBUTABLE TO UNITHOLDERS OF THE FUND (CONT'D)
(a) Unitholders' contribution

The units are distributed based on the following classes:

	31.12.2025		30.06.2025	
	Units	RM	Units	RM
(i) Class A	950,688,069	413,197,092	885,952,876	378,449,137
(ii) Class B	397,888,484	378,791,434	454,967,932	441,328,238
	<u>1,348,576,553</u>	<u>791,988,526</u>	<u>1,340,920,808</u>	<u>819,777,375</u>

(i) Class A

	01.07.2025		01.07.2024	
	to		to	
	31.12.2025		30.06.2025	
	Units	RM	Units	RM
As at the beginning of the financial period/ year	885,952,876	378,449,137	1,788,706,331	847,805,135
Creation of units	984,188,468	525,688,380	1,499,945,716	782,525,949
Reinvestment of units	757,017	404,549	6,044,136	3,120,834
Cancellation of units	(920,210,292)	(491,344,974)	(2,408,743,307)	(1,255,002,781)
As at the end of the financial period/ year	<u>950,688,069</u>	<u>413,197,092</u>	<u>885,952,876</u>	<u>378,449,137</u>

(ii) Class B

	01.07.2025		01.07.2024	
	to		to	
	31.12.2025		30.06.2025	
	Units	RM	Units	RM
As at the beginning of the financial period/ year	454,967,932	441,328,238	519,009,471	508,832,182
Creation of units	412,475,883	439,969,096	386,455,105	399,800,000
Reinvestment of units	223,312	237,912	1,692,668	1,737,893
Cancellation of units	(469,778,643)	(502,743,812)	(452,189,312)	(469,041,837)
As at the end of the financial period/ year	<u>397,888,484</u>	<u>378,791,434</u>	<u>454,967,932</u>	<u>441,328,238</u>

10. NAV ATTRIBUTABLE TO UNITHOLDERS OF THE FUND (CONT'D)**(a) Unitholders' contribution (cont'd)**

As of end of the financial period/ year, the total number and value of units held legally or beneficially by the Manager and a related party are as follows:

	31.12.2025		30.06.2025	
	No. of units	Valued at NAV RM	No. of units	Valued at NAV RM
The Manager (Class B)	1,099	1,180	1,098	1,160

The units are held beneficially by the Manager for booking purposes, and are within the prescribed limit allowed by the SC's Guidelines on Unit Trust Funds. Other than the above, there were no units held by the directors or parties related to the Manager.

(b) Accumulated realised income

	31.12.2025 RM	30.06.2025 RM
As at the beginning of the financial period/ year	130,863,428	95,840,165
Net realised income for the financial period/ year	16,235,236	35,023,263
As at the end of the financial period/ year	147,098,664	130,863,428

11. SIGNIFICANT RELATED PARTY TRANSACTION AND BALANCES

For the purpose of these financial statements, parties are considered to be related to the Fund or the Manager if the Fund or the Manager has the ability directly or indirectly, to control the party or exercise significant influence over the party in making financial and operating decision, or vice versa, or where the Fund or the Manager and the party are subject to common control or common significant influence. Related parties maybe individuals or other entities. In addition to the related party information disclosed elsewhere in the financial statements, the following is the significant related party transaction and balances of the Fund during the financial period.

The Manager is of the opinion that the transactions with the related parties have been entered into the normal course of the business and have been established on terms and conditions that are not materially different from that obtainable with unrelated parties.

MAYBANK CORPORATE MONEY MARKET-I FUND

11. SIGNIFICANT RELATED PARTY TRANSACTION AND BALANCES (CONT'D)

	01.07.2025 to 31.12.2025	01.07.2024 to 31.12.2024
	RM	RM
(i) Significant related party transactions		
Maybank Islamic Bhd ("MIB")*:		
Profit income	3,930,947	4,477,108
	31.12.2025	30.06.2025
	RM	RM
(ii) Significant related party balances		
MIB*:		
Shariah-compliant deposits	126,579,000	181,755,000
Profit income receivable	1,549,057	2,066,507
Cash at bank	1,378	1,587

* MIB is a subsidiary of MBB, the ultimate holding company of the Manager.

12. TRANSACTIONS WITH FINANCIAL INSTITUTIONS

Details of transaction, primarily deposits with licensed financial institutions are as follows:

	01.07.2025 to 31.12.2025	Percentage of total placements	01.07.2024 to 31.12.2024	Percentage of total placements
Financial institutions	Value of placement RM	%	Value of placement RM	%
Al Rajhi Bank & Investment Co. Bhd	14,693,858,274	79.32	1,821,096,248	10.80
Hong Leong Islamic Bank Bhd	1,559,090,053	8.42	7,490,850,156	44.42
MIB*	1,237,590,000	6.68	4,223,989,000	25.05
CIMB Islamic Bank Bhd	513,687,466	2.77	1,496,208,854	8.87
Public Islamic Bank Bhd	200,051,159	1.08	803,717,821	4.77
Bank Islam Malaysia Bhd	190,000,000	1.03	412,070,060	2.44
AmBank Islamic Bhd	130,131,000	0.70	75,989,000	0.45
RHB Islamic Bank Bhd	-	-	540,000,000	3.20
	18,524,407,952	100.00	16,863,921,139	100.00

* MIB is a subsidiary of MBB, the ultimate holding company of the Manager.

MAYBANK CORPORATE MONEY MARKET-I FUND

13. TOTAL EXPENSE RATIO ("TER")

TER is calculated based on the ratio of the total fees and recovered expenses for the period, to the average daily NAV of the Fund. For the financial period from 1 July 2025 to 31 December 2025, the TER of the Fund stood at 0.11% (01.07.2024 to 31.12.2024: 0.12%).

14. SEGMENT INFORMATION

The Portfolio Management Committee (the "PMC") of the Manager, being the chief operating decision-maker makes the strategic decisions on resources allocation of the Fund. The decisions are based on an integrated investment strategy to ensure the Fund achieves its targeted return with an acceptable level of risk within the portfolio.

The Fund will invest at least 90% of the Fund's NAV in Islamic deposits, Islamic money market instruments, and Sukuk with maturity of not more than 365 days and up to 10% of the Fund's NAV may be invested in Sukuk which have a remaining maturity period of more than 365 days but less than 732 days.

The remaining balance of the Fund's NAV will be invested in liquid assets. On this basis, the PMC considers the business of the Fund to have a single operating segment located in Malaysia. Asset allocation decisions are based on a single, integrated investments strategy and the Fund's performance is evaluated on an overall basis.

The internal reporting of the Fund's assets, liabilities and performance is prepared on a consistent basis with the measurement and recognition principles of MFRS and IFRS.

There were no changes in the reportable operating segments during the financial period.

15. UNITHOLDERS' CONTRIBUTION MANAGEMENT

The unitholders' contribution of the Fund can vary depending on the demand for redemptions and subscriptions to the Fund.

The Fund's objectives for managing unitholders' contribution are:

- (a) To invest in investments meeting the description, risk exposure and generate higher returns than the prescribed benchmark as indicated in its prospectus;
- (b) To achieve consistent returns while safeguarding capital by using various investment strategies;
- (c) To maintain sufficient liquidity to meet the expenses of the Fund, and to meet redemption requests as they arise; and
- (d) To maintain sufficient fund size to ensure that the operations of the Fund are cost-efficient.

No changes were made to the unitholders' contribution management objectives, policies or processes in the current financial period.