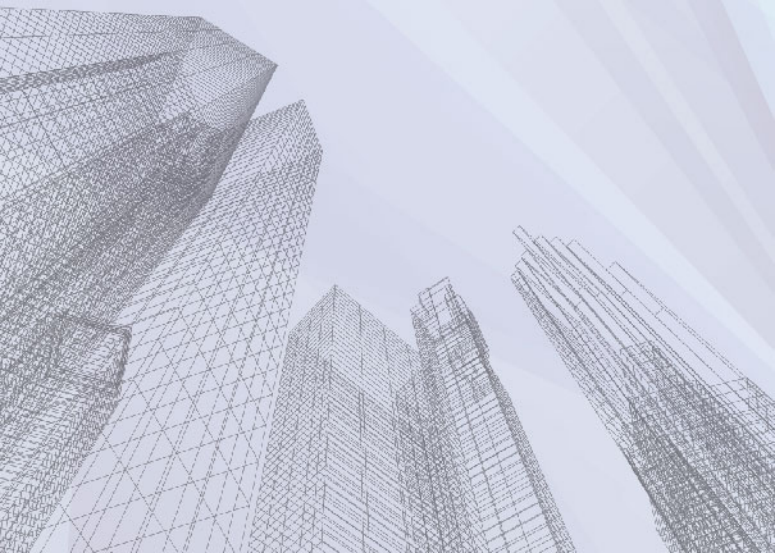




Amanah Hartanah Bumiputera

Laporan Setengah Tahun 2024

Bagi tempoh kewangan dari
1 Oktober 2023 ke 31 Mac 2024



Kandungan

(i) - (xvi)

Laporan Pengurus

1

Laporan Pemegang Amanah

2

Penyata Pengurus

3

Laporan Panel Penasihat Syariah

4 - 7

Laporan Juruaudit Bebas

8

Penyata Pendapatan Komprehensif

9

Penyata Kedudukan Kewangan

10

Penyata Perubahan Aset Bersih
yang boleh Diagihkan kepada
Pemegang Unit

11

Penyata Aliran tunai

12 - 31

Nota-nota kepada Penyata Kewangan

LAPORAN PENGURUS BAGI TEMPOH KEWANGAN DARI 1 OKTOBER 2023 KE 31 MAC 2024

A. Maklumat Dana

1. **Nama Dana**
Amanah Hartanah Bumiputera ("Dana")
2. **Jenis Dana**
Pendapatan
3. **Kategori Dana**
Aset-aset yang disokong hartanah (unit amanah)
4. **Tempoh Dana**
Dana terbuka iaitu tanpa tempoh terhad.
5. **Tarikh pelancaran Dana**
29 November 2010
6. **Harga seunit Dana**
Harga seunit telah ditetapkan pada Ringgit Malaysia ("RM") 1.00.
7. **Objektif pelaburan Dana**
Objektif pelaburan Dana adalah untuk memberikan aliran pendapatan yang tetap dan konsisten sementara mempertahankan modal pelaburan para pemegang unit. Mana-mana perubahan ketara pada matlamat pelaburan Dana memerlukan kelulusan para pemegang unit.

Walaupun Aset Hartanah dimiliki oleh Dana secara benefisial, ia tidak menikmati apa-apa keuntungan modal atau kerugian akibat naik atau susut nilai yang berkenaan dengan Aset Hartanah menurut Aku janji Jual dan Aku janji Beli kecuali dimana hak Penaja untuk membeli balik pemunyaan benefisial Aset Hartanah pada Harga Terlaksana terlucut mengikut syarat-syarat Dokumen Urus Niaga. Makanya, dengan pulangan pelaburan Pemegang-pemegang Unit dalam Dana terhad pada pendapatan dari sewa pajakan yang diterima oleh Dana mengikut Perjanjian Pajak dan pendapatan dari lain-lain pelaburan.

8. **Dasar Pengagihan Dana**
Agihan boleh dibuat daripada pendapatan Dana, menurut budi bicara Maybank Asset Management Sdn Bhd ("Pengurus") melalui rundingan dengan pihak Pelaburan Hartanah Berhad ("Penaja"), setiap setengah tahun atau pada masa lain yang ditentukan menurut budi bicara tunggal Pengurus, tertakluk kepada kelulusan AmanahRaya Trustee Berhad ("Pemegang Amanah").

Memandangkan zakat adalah perbelanjaan Dana yang dibenarkan, Dana membayar zakat bagi pihak pemegang unit. Berikutan itu, agihan pendapatan yang diterima oleh pemegang unit adalah jumlah yang bersih selepas ditolak zakat.

**LAPORAN PENGURUS BAGI TEMPOH KEWANGAN DARI
1 OKTOBER 2023 KE 31 MAC 2024 (SAMB.)**

A. Maklumat Dana (samb.)

9. Tanda aras prestasi Dana
Simpanan Tetap Islamik-i 12 bulan di Maybank Islamic Berhad.

10. Apakah polisi pelaburan dan strategi pelaburan utama Dana?
Dana berusaha mencapai objektifnya melalui pelaburan sehingga 100% dari nilai aset bersih pada kos ("VOF") dalam pemunyaan benefisial hartanah di Malaysia melalui Penaja, atau anggota-anggota gabungannya khususnya dalam hartanah komersial meliputi tetapi tidak terhad kepada bangunan pejabat, kompleks membeli-belah, pusat komersial, logistik dan kompleks perindustrian. Dana juga turut melabur dalam instrumen pasaran wang patuh Syariah dan instrumen-instrumen setara serta memiliki pegangan tunai bagi memenuhi keperluan berkaitan dengannya.

Strategi peruntukan aset Dana adalah seperti berikut:

Pelaburan	Had-had
Pelaburan dalam pemunyaan benefisial hartanah di Malaysia yang patuh Syariah	34% hingga 100% daripada VOF Dana boleh dilaburkan dalam pemunyaan benefisial hartanah di Malaysia
Wang tunai dan mana-mana instrumen pasaran wang patuh Syariah	0% hingga 66% daripada VOF Dana boleh dilaburkan dalam tunai atau mana-mana instrumen pasaran wang yang mematuhi Syariah

11. Agihan bersih Dana bagi tempoh kewangan dari 1 Oktober 2023 ke 31 Mac 2024

Dana telah mengagihkan jumlah pendapatan bersih sebanyak RM102,089,589 kepada pemegang unit bagi tempoh kewangan dari 1 Oktober 2023 ke 31 Mac 2024.

Maklumat terperinci bagi pengagihan yang dibuat pada tempoh kewangan semasa adalah seperti berikut:

Tarikh agihan	Agihan kasar/ bersih seunit (sen)	Jumlah agihan (RM)	Agihan bonus (Nota) (sen)
31 Mac 2024	2.20	102,089,589	0.30

Nota:
Penaja mengumumkan pengagihan bonus sebanyak 0.30 sen seunit pada 31 Mac 2024 bagi 500,000 unit pertama yang dipegang oleh setiap pemegang unit. Tiada impak kewangan kepada Dana disebabkan Penaja membuat pembayaran pengagihan bonus secara terus kepada para pemegang unit.

Pengagihan yang diumumkan pada tempoh kewangan semasa tidak mempunyai impak kepada VOF Dana kerana harga seunit VOF Dana ditetapkan pada RM1.00.

LAPORAN PENGURUS BAGI TEMPOH KEWANGAN DARI
1 OKTOBER 2023 KE 31 MAC 2024 (SAMB.)

B. Penilaian prestasi Dana

1. Data utama prestasi Dana

Kategori	01.10.2023 hingga 31.03.2024	01.10.2022 hingga 31.03.2023	01.10.2022 hingga 30.09.2023
Komposisi portfolio			
- Aset-aset pajakan (%)	95.29	99.26	99.34
- Tunai dan aset-aset lain (bersih) (%)	4.71	0.74	0.66
Jumlah (%)	100.00	100.00	100.00
VOF (RM '000)	5,006,644	4,655,355	4,651,688
Unit dalam edaran (unit '000)	5,000,000	4,650,000	4,650,000
VOF seunit (RM)	1.00	1.00	1.00
Pulangan tahunan (%)⁽¹⁾			
- Pertumbuhan modal (%)	-	-	-
- Agihan pendapatan (%)	2.20	2.20	4.45
Jumlah pulangan (%)	2.20	2.20	4.45
Penanda aras prestasi (%)	1.39	1.39	2.85
Tarikh agihan			
Setengah tahun	31.03.2024	31.03.2023	31.03.2022
Akhir	-	-	30.09.2022
Agihan kasar/bersih seunit (sen)			
Setengah tahun	2.20	2.20	2.20
Akhir	-	-	2.25
Jumlah	2.20⁽²⁾	0.30	4.55
Nisbah Belanja Pengurusan ("NBP") (%)	0.22	0.26	0.50
Nisbah Pusing Ganti Portfolio ("NPGP") ⁽³⁾	-	-	-

Nota:

- (1) Pulangan sebenar Dana adalah berdasarkan pengagihan pendapatan yang dibuat pada setiap tempoh kewangan dan dikira berdasarkan VOF harian setiap unit, selepas ditolak yuran Pengurus dan Pemegang Amanah.
- (2) Penaja mengumumkan pengagihan bonus diisytiharkan pada 31 Mac 2024 bagi 500,000 unit pertama yang dipegang oleh setiap pemegang unit. Tiada impak kewangan kepada Dana disebabkan Penaja membuat pembayaran pengagihan bonus secara terus kepada para pemegang unit.
- (3) Memandangkan dana ini dilaburkan dalam pemunyaan benefisial aset pajakan, NPGP Dana tidak diterima pakai.

LAPORAN PENGURUS BAGI TEMPOH KEWANGAN DARI 1 OKTOBER 2023 KE 31 MAC 2024 (SAMB.)

B. Penilaian prestasi Dana (samb.)

2. Prestasi Dana setakat 31 Mac 2024

Kategori	6 bulan hingga 31.03.2024 %	1 tahun hingga 31.03.2024 %	3 tahun hingga 31.03.2024 %	5 tahun hingga 31.03.2024 %
Pertumbuhan modal	-	-	-	-
Agihan pendapatan	2.20	4.45	13.13	23.13
Jumlah pulangan Dana	2.20	4.45	13.13	23.13
Penanda aras prestasi	1.39	2.84	7.34	12.82
Purata jumlah pulangan	-	4.45	4.38	4.43

3. Jumlah pulangan tahunan Dana

Kategori	01.10.2023 hingga 31.03.2024	01.10.2022 hingga 30.09.2023	01.10.2021 hingga 30.09.2022	01.10.2020 hingga 30.09.2021	01.10.2019 hingga 30.09.2020
Jumlah pulangan tahunan (%)	2.20	4.45	4.33	4.30	4.55
Penanda aras prestasi (%)	1.39	2.85	2.01	1.85	2.54

Para pelabur dinasihatkan bahawa prestasi lampau Dana tidak semestinya menggambarkan prestasi masa depan Dana. Harga unit dan pulangan pelaburan mungkin mengalami kenaikan atau penurunan.

4. Asas pengiraan pulangan

Angka prestasi adalah perbandingan pertumbuhan/penurunan VOF setelah mengambil kira semua agihan yang perlu dibayar dalam tempoh yang ditetapkan.

Ilustrasi bagi asas pengiraan pulangan adalah seperti berikut:

$$\begin{aligned}
 \text{Pulangan modal} &= \text{VOF akhir seunit} / \text{VOF mula seunit} - 1 \\
 \text{Pulangan pendapatan} &= \text{Agihan pendapatan seunit} / \text{VOF seunit pada tarikh agihan} \\
 \text{Jumlah pulangan} &= (1 + \text{Pulangan modal}) \times (1 + \text{Pulangan pendapatan}) - 1
 \end{aligned}$$

C. Gambaran Keseluruhan Pasaran, Kajian dan Tinjauan Ekonomi

Dalam tempoh kajian tersebut, para pelabur di seluruh dunia secara umumnya mempercayai bahawa data ekonomi Amerika Syarikat ("AS") menunjukkan bahawa negara mempunyai prestasi yang berdaya sekali gus meningkatkan kemungkinan tidak berlakunya penurunan secara mendadak berbanding jangkaan yang dibuat sebelumnya. Selain itu, tindakan agresif Rizab Persekutuan AS ("Fed") untuk mengurangkan kadar faedah juga menyebabkan pasaran meningkat lebih tinggi pada suku pertama 2024. Prestasi pasaran ekuiti negara-negara maju juga sangat baik Nasdaq, Standard dan Poor's 500 ("S&P500") dan Dow Jones masing-

LAPORAN PENGURUS BAGI TEMPOH KEWANGAN DARI 1 OKTOBER 2023 KE 31 MAC 2024 (SAMB.)

C. Gambaran Keseluruhan Pasaran (samb.)

masing menokok sebanyak 23.91%, 22.53% dan 18.80%. Pasaran Eropah turut memperlihatkan prestasi yang positif, dengan Stoxx 50 bertambah sebanyak 21.77% dan Dax Jerman meningkat 20.19%. Asia Utara pula mencatatkan prestasi bercampur, dengan Jepun, Taiwan, dan India masing-masing meningkat 26.72%, 24.10%, dan 13.69%, manakala Hong Kong dan China mencatatkan pulangan negatif masing-masing sebanyak -7.12% dan -10.49%.

Dalam tempoh kajian, negara-negara ASEAN secara umumnya mencatat peningkatan, apabila Thailand, Filipina, Malaysia, dan Indonesia menerajui kenaikan tersebut dengan masing-masing meraih keuntungan sebanyak 9.21%, 7.86%, dan 5.03%. Ketika prestasi Singapura meningkat sedikit sebanyak 0.21%, Thailand menunjukkan prestasi yang sebaliknya apabila pasaran negara itu jatuh sebanyak -6.35%. Di peringkat domestik, Indeks Syariah FBM Emas Syariah meningkat 7.07% dalam tempoh 6 bulan berakhir pada 31 Mac 2024.

Pada tahun 2024, pertumbuhan global dijangka terus meningkat, terutamanya didorong oleh prestasi ekonomi AS yang lebih kukuh. Pelabur masih optimis bahawa Rizab Persekutuan dapat mencegah berlakunya kejatuhan yang mendadak. Walaupun jualan runcit di AS kekal lemah, pertumbuhan peluang pekerjaan terus memberangsangkan. Eropah juga menunjukkan tanda-tanda pertumbuhan ekonomi yang stabil. Pertumbuhan ekonomi Malaysia pula dijangka mengalami pertumbuhan lebih perlahan, sebahagiannya disebabkan oleh penurunan kesan asas yang rendah dan kelemahan ekonomi China. Bank Negara Malaysia ("BNM") percaya Malaysia mampu mencapai pertumbuhan antara 4.00% hingga 5.00% pada tahun 2024, didorong oleh perbelanjaan isi rumah, peningkatan pelaburan dalam projek-projek jangka panjang (berbilang tahun) yang sedang dilaksanakan dan juga pelan induk negara. Ini juga termasuk pemulihan perdagangan global di tengah-tengah kitaran teknologi serta pemulihan dalam sektor pelancongan.

Jawatankuasa Pasaran Terbuka Persekutuan ("FOMC") telah membuat keputusan untuk mengekalkan kadar faedah dalam mesyuarat yang diadakan pada bulan Mac 2024. Walaupun berdepan dengan kadar inflasi yang lebih tinggi daripada yang dijangkakan baru-baru ini, Rizab Persekutuan bertindak mengekalkan unjuran tiga potongan kadar faedah pada tahun 2024. Walau bagaimanapun, dengan meningkatnya konflik antara Iran dan Israel yang berlarutan sejak sekian lama, terdapat kemungkinan kadar inflasi menjadi lebih tinggi disebabkan kenaikan harga bahan api, kos perkapalan dan premium insurans. Dengan data inflasi AS sudah pun lebih tinggi berbanding jangkaan awal dalam tahun kajian ini, kemungkinan berlakunya pemotongan kadar faedah AS semakin tipis. Malah,

LAPORAN PENGURUS BAGI TEMPOH KEWANGAN DARI 1 OKTOBER 2023 KE 31 MAC 2024 (SAMB.)

C. Gambaran Keseluruhan Pasaran (samb.)

para penggubal dasar AS baru-baru ini telah mengisyaratkan bahawa pemotongan dijangka akan berlaku lebih lewat daripada yang dijangkakan. Bagi kadar dasar semalaman ("OPR") Malaysia, kami menetapkan sasaran untuk mengekalkan kadar itu pada 3.00% pada akhir hujung tahun 2024. Di sebalik perkembangan ini, Akaun Pelaburan Am-i Maybank Islamic Berhad bagi tempoh 12 bulan mencatatkan pulangan sebanyak 2.20%.

D. Kajian dan Tinjauan Pasaran Hartanah Komersial

Pemintaan ruang pejabat di Selangor adalah lebih tinggi berbanding di Kuala Lumpur terutamanya di kawasan-kawasan yang terpencil (decentralised) tetapi mudah diakses oleh sistem pengangkutan. Pertumbuhan dalam aktiviti pajakan terus dipacu oleh jumlah bilangan penyewa yang lebih besar, kadar dan pakej sewaan yang menarik serta jalinan rangkaian pengangkutan kereta api yang bertambah baik di lokasi-lokasi tersebut. Daripada segi perkembangan pasaran, ruang kerja bersama terus mendapat permintaan kerana fleksibiliti yang ditawarkan kepada syarikat-syarikat untuk disesuaikan dengan kadar pertumbuhan dan keperluan mereka. Sementara itu, penawaran di kawasan bandar raya Kuala Lumpur terus meningkat, yang memungkinkan wujud ancaman terhadap jangkaan peluang pemulihan yang sederhana.

Bagi pasaran runcit, kami percaya keadaannya kekal terus mencabar meskipun jualan runcit dan sentimen pengguna kembali meningkat dengan ketara, berikutan terdapat kenaikan kos sara hidup. Kenaikan yang berlaku baru-baru ini dalam cukai jualan dan perkhidmatan ("SST") dari 6.00% kepada 8.00%, pengenalan cukai barangan mewah serta penyusunan semula subsidi tenaga elektrik akan terus menjejaskan sentimen pengguna. Peningkatan kos kekal menjadi kebimbangan utama bukan hanya dalam kalangan pengguna tetapi juga pemilik-pemilik perniagaan runcit yang berdepan cabaran kenaikan kos operasi. Selain itu, pasca COVID-19 menyaksikan kebanyakan syarikat dengan pantas beralih ke platform dalam talian, sehingga menyebabkan tahap keyakinan pengunjung mungkin tidak tampak berbanding ketika kegiatan beli-belah secara fizikal. Selain itu, potensi peningkatan yang lebih baik dalam sektor pelancongan domestik mampu menampai sebahagian kekurangan perbelanjaan dalam negara dan memberikan sejumlah sokongan kepada pasaran hartanah runcit di Malaysia.

Sementara itu, perniagaan ruang perindustrian kekal stabil dengan terdapatnya permintaan yang dinamik dan kecukupan bekalan. Dari sudut makro, tindakan kerajaan melaksanakan pelbagai inisiatif ekonomi seperti Pelan Hala Tuju Peralihan Tenaga Kebangsaan ("NETR"), serta Zon Ekonomi Khas yang berpotensi ("SZE") di

LAPORAN PENGURUS BAGI TEMPOH KEWANGAN DARI
1 OKTOBER 2023 KE 31 MAC 2024 (SAMB.)

D. Kajian dan Tinjauan Pasaran Hartanah Komersial (samb.)

Johor dan projek-projek besar seperti LRT3, LRT Pulau Pinang, LRT Johor, MRT3, dan terutamanya projek kereta api berkelajuan tinggi akan terus menyokong aktiviti-aktiviti perindustrian di Malaysia. Lembah Klang terus menunjukkan momentum pertumbuhan yang positif sementara Johor dan Pulau Pinang juga kekal menjadi tumpuan. Pembukaan semula pasaran China pada akhir tahun 2022 dan peningkatan perdagangan e-dagang global bermakna permintaan terhadap ruang logistik dan gudang dijangka terus kukuh. Sejak kebelakangan ini, pembangunan pusat data di Malaysia juga mencatatkan pertumbuhan yang pesat disebabkan oleh ketersediaan tanah dan tenaga boleh diperbaharui serta sokongan yang baik dari Kerajaan. Walaupun Cyberjaya sentiasa dianggap sebagai pelopor dalam pembangunan pusat data Malaysia, Johor juga menunjukkan pertumbuhan yang pesat berikutan pembekuan pembangunan pusat data di Singapura.

E. Perubahan Penting dalam Hal Ehwal Dana

Selepas penerbitan Prospektus bertarikh 1 Disember 2020, Prospektus Tambahan Pertama bertarikh 30 November 2022 dan Prospektus Tambahan Kedua bertarikh 15 November 2023, Prospektus Tambahan Ketiga bertarikh 18 Januari 2024 telah dikeluarkan dan dipinda seperti berikut:

NO	PROPEKTUS PRINSIPAL (UTAMA)	PROSPEKTUS TAMBAHAN KETIGA
1.	<p>Bab 1 - Takrifan, "Empire Shopping Gallery"</p> <p>Empire Shopping Gallery : Bangunan komersial yang dikenali sebagai Empire Shopping Gallery terdiri daripada:-</p> <p>i. Podium niaga 5-tingkat yang terdiri daripada lebih kurang 213 kedai niaga ("Podium") dan petak No. 26 (sebelum ini dikenali sebagai petak 27) di Aras Bawah (Lower Ground) Podium;</p> <p>ii. Tingkat atas (upper ground), aras lantai (ground level) dan 4 aras medan letak kereta bawah tanah, yang terdiri daripada sekurang-kurangnya 1414 ruang letak kereta, akses-akses jalan yang berkaitan dan laluan kenderaan yang terletak di bawah Podium;</p> <p>iii. 12 petak small office home office di tingkat 2 bangunan yang dikenali sebagai "Bangunan B" yang terdiri daripada petak-petak B-02-09, B-02-10, B-02-11, B-02-12, B-02-13, B-02-13A, B-02-15, B-02-16, B-02-17, B-02-18, B-02-19 dan B-02-20; dan</p>	<p>Bab 1 – Takrifan, "NU Empire"</p> <p>NU Empire : Bangunan komersial yang dikenali sebagai NU Empire terdiri daripada:-</p> <p>i. Podium niaga 5-tingkat yang terdiri daripada lebih kurang 213 kedai niaga ("Podium") dan petak No. 26 (sebelum ini dikenali sebagai petak 27) di Aras Bawah (Lower Ground) odium;</p> <p>ii. Tingkat atas (upper ground), aras lantai (ground level) dan 4 aras medan letak kereta bawah tanah, yang terdiri daripada sekurang-kurangnya 1414 ruang letak kereta, akses-akses jalan yang berkaitan dan laluan kenderaan yang terletak di bawah Podium;</p> <p>iii. 12 petak small office home office di tingkat 2 bangunan yang dikenali sebagai "Bangunan B" yang terdiri daripada petak-petak B-02-09, B-02-10, B-02-11, B-02-12, B-02-13, B-02-13A, B-02-15, B-02-16, B-02-17, B-02-18, B-02-19 dan B-02-20; dan</p>

LAPORAN PENGURUS BAGI TEMPOH KEWANGAN DARI 1 OKTOBER 2023 KE 31 MAC 2024 (SAMB.)

E. Perubahan Penting dalam Hal Ehwal Dana (samb.)

NO	PROPEKTUS PRINSIPAL (UTAMA)	PROSEKTUS TAMBAHAN KETIGA
	<p>iv. Lobi bangunan yang dikenali sebagai "Bangunan C" bersama-sama dengan petak-petak aksesori di aras 4 dan 5;</p> <p>dipegang di bawah satu hak milik induk yang dikenal pasti sebagai Geran 238145, Lot 62011, Bandar Subang Jaya, Daerah Petaling, Negeri Selangor Darul Ehsan berukuran kira-kira 15,470 meter persegi</p>	<p>iv. Lobi bangunan yang dikenali sebagai "Bangunan C" bersama-sama dengan petak-petak aksesori di aras 4 dan 5;</p> <p>dipegang di bawah satu hak milik induk yang dikenal pasti sebagai Geran 238145, Lot 62011, Bandar Subang Jaya, Daerah Petaling, Negeri Selangor Darul Ehsan berukuran kira-kira 15,470 meter persegi</p> <p>Nota: NU Empire dahulunya dikenali sebagai Empire Shopping Gallery</p>
2.	<p>Bab 1 - Takrifan, "Perjanjian Pajak Empire Shopping Gallery"</p> <p>Perjanjian : Perjanjian pajak yang dilkat antara Pemegang Amanah (sebagai pemberi pajak) dengan Penaja (sebagai penerima pajak) bertarikh 8 Ogos 2017 atas prinsip ljarah yang dengannya Pemegang Amanah bersetuju untuk memajakkan pemunyaan benefisial Empire Shopping Gallery kepada Penaja sebagai balasan kepada bayaran pajak sebanyak RM21.0 juta setahun kepada Dana bagi tempoh 10 tahun bermula dari 15 September 2017 (atau mana-mana tarikh lain seperti yang akan dipersetujui oleh pihak-pihak secara bertulis) dan tertakluk kepada perlanjutan dan semakan sewa seperti yang akan dipersetujui oleh Pemegang Amanah dan Penaja; dan harus termasuk apa-apa pindaan, penggantian, ubahan atau tambahan padanya</p>	<p>Bab 1 – Takrifan, "Perjanjian Pajak NU Empire"</p> <p>Perjanjian : Perjanjian pajak yang dilkat antara Pemegang Amanah (sebagai pemberi pajak) dengan Penaja (sebagai penerima pajak) bertarikh 8 Ogos 2017 atas prinsip ljarah yang dengannya Pemegang Amanah bersetuju untuk memajakkan pemunyaan benefisial NU Empire kepada Penaja sebagai balasan kepada bayaran pajak sebanyak RM21.0 juta setahun kepada Dana bagi tempoh 10 tahun bermula dari 15 September 2017 (atau mana-mana tarikh lain seperti yang akan dipersetujui oleh pihak-pihak secara bertulis) dan tertakluk kepada perlanjutan dan semakan sewa seperti yang akan dipersetujui oleh Pemegang Amanah dan Penaja; dan harus termasuk apa-apa pindaan, penggantian, ubahan atau tambaha padanya</p> <p>Nota: NU Empire dahulunya dkenali sebagai Empire Shopping Gallery</p>
3.	<p>Bab 1 – Takrifan, "Perjanjian Pajak"</p> <p>Perjanjian : (i) Perjanjian Pajak Hospital Pakar Avisena; (ii) Perjanjian Pajak Menara Prisma; (iii) Perjanjian Pajak Menara CP; (iv) Perjanjian Pajak LF Logistics Warehouse; (v) Perjanjian Pajak Wisma Consplant;</p>	<p>Bab 1 – Takrifan, "Perjanjian Pajak"</p> <p>Perjanjian Pakar : (i) Perjanjian Pajak Hospital Pakar Avisena; (ii) Perjanjian Pajak Menara Prisma; (iii) Perjanjian Pajak Menara CP; (iv) Perjanjian Pajak LF Logistics Warehouse; (v) Perjanjian Pajak Maersk Warehouse;</p>

LAPORAN PENGURUS BAGI TEMPOH KEWANGAN DARI
1 OKTOBER 2023 KE 31 MAC 2024 (SAMB.)

E. Perubahan Penting dalam Hal Ehwal Dana (samb.)

NO	PROPEKTUS PRINSIPAL (UTAMA)	PROSPEKTUS TAMBAHAN KETIGA
	<div><div>(vi) Perjanjian Pajak Dataran PHB Properties;</div><div>(vii) Perjanjian Pajak Lotus's Setia Alam;</div><div>(viii) Perjanjian Pajak Blok C, Dataran PHB;</div><div>(ix) Perjanjian Pajak PJ33;</div><div>(x) Perjanjian Pajak Menara BT;</div><div>(xi) Perjanjian Pajak Menara 1 Dutamas;</div><div>(xii) Perjanjian Pajak One Precinct;</div><div>(xiii) Perjanjian Pajak Pusat Beli-belah The Shore;</div><div>(xiv) Perjanjian Pajak Menara 1 Sentrum;</div><div>(xv) Perjanjian Pajak Nu Sentral;</div><div>(xvi) Perjanjian Pajak Hospital Gleneagles (Blok B);</div><div>(xvii) Perjanjian Pajak Quill 18;</div><div>(xviii) Perjanjian Pajak Menara Teras;</div><div>(xix) Perjanjian Pajak Empire Shopping Gallery;</div><div>(xx) Perjanjian Pajak Hospital Pakar Damansara 2;</div><div>(xxi) Perjanjian Pajak Kolej Marlborough; dan</div><div>apa-apa perjanjian pajak lain yang dilkat berhubung dengan Aset Hartanah, secara kolektif</div></div>	<div><div>(vi) Perjanjian Pajak Dataran PHB Properties;</div><div>(vii) Perjanjian Pajak Lotus's Setia Alam;</div><div>(viii) Perjanjian Pajak Blok C, Dataran PHB;</div><div>(ix) Perjanjian Pajak PJ33;</div><div>(x) Perjanjian Pajak Menara BT;</div><div>(xi) Perjanjian Pajak Menara 1 Dutamas;</div><div>(xii) Perjanjian Pajak One Precinct;</div><div>(xiii) Perjanjian Pajak Pusat Beli-belah The Shore;</div><div>(xiv) Perjanjian Pajak Menara 1 Sentrum;</div><div>(xv) Perjanjian Pajak Nu Sentral;</div><div>(xvi) Perjanjian Pajak Hospital Gleneagles (Blok B);</div><div>(xvii) Perjanjian Pajak Quill 18;</div><div>(xviii) Perjanjian Pajak Menara Teras;</div><div>(xix) Perjanjian Pajak Nu Empire;</div><div>(xx) Perjanjian Pajak Hospital Pakar Damansara 2;</div><div>(xxi) Perjanjian Pajak Kolej Marlborough; dan</div><div>apa-apa perjanjian pajak lain yang dilkat berhubung dengan Aset Hartanah, secara kolektif</div></div>
4.	<div><div>Bab 1 – Takrifan, “Aset Pajak”</div><div>Aset Pajak :<div><div>(i) Menara Prisma;</div><div>(ii) Menara CP;</div><div>(iii) LF Logistics Warehouse;</div><div>(iv) Wisma Consplant;</div><div>(v) Lotus's Setia Alam;</div><div>(vi) Hospital Pakar Avisena;</div><div>(vii) Dataran PHB Properties;</div><div>(viii) Blok C, Dataran PHB;</div><div>(ix) Menara BT;</div><div>(x) PJ33;</div><div>(xi) Menara 1 Dutamas;</div><div>(xii) One Precinct;</div><div>(xiii) Pusat Beli-belah The Shore;</div><div>(xiv) Menara 1 Sentrum;</div><div>(xv) Nu Sentral;</div><div>(xvi) Hospital Gleneagles (Blok B);</div><div>(xvii) Quill 18;</div><div>(xviii) Menara Teras;</div><div>(xix) Empire Shopping Gallery;</div><div>(xx) Hospital Pakar Damansara 2; dan</div><div>(xxi) Kolej Marlborough</div></div></div></div>	<div><div>Bab 1 – Takrifan, “Aset Pajak”</div><div>Aset Pajak :<div><div>(i) Menara Prisma;</div><div>(ii) Menara CP;</div><div>(iii) Maersk Warehouse;</div><div>(iv) Wisma Consplant;</div><div>(v) Lotus's Setia Alam;</div><div>(vi) Hospital Pakar Avisena;</div><div>(vii) Dataran PHB Properties;</div><div>(viii) Blok C, Dataran PHB;</div><div>(ix) Menara BT;</div><div>(x) PJ33;</div><div>(xi) Menara 1 Dutamas;</div><div>(xii) One Precinct;</div><div>(xiii) Pusat Beli-belah The Shore;</div><div>(xiv) Menara 1 Sentrum;</div><div>(xv) Nu Sentral;</div><div>(xvi) Hospital Gleneagles (Blok B);</div><div>(xvii) Quill 18;</div><div>(xviii) Menara Teras;</div><div>(xix) NU Empire;</div><div>(xx) Hospital Pakar Damansara 2; dan</div><div>(xxi) Kolej Marlborough</div></div></div></div>
5.	<div><div>Bab 1 - Takrifan, “LF Logistics Warehouse”</div><div>LF Logistics Warehouse : Kompleks gudang yang dibina khas dipegang di bawah GRN 341478, Lot 61739, Pekan Baru Hicom, Daerah Petaling, Negeri Selangor (dahulunya dipegang di bawah Hak Milik No. HS(D) 118807, P.T. 16870, Mukim Damansara, Daerah Petaling, Negeri Selangor Darul Ehsan)</div></div>	<div><div>Bab 1 - Takrifan, “Maersk Warehouse”</div><div>Maersk Warehouse : Kompleks gudang yang dibina khas dipegang di bawah GRN 341478, Lot 61739, Pekan Baru Hicom, Daerah Petaling, Negeri Selangor (dahulunya dipegang di bawah Hak Milik No. HS(D) 118807, P.T. 16870, Mukim Damansara, Daerah Petaling, Negeri Selangor Darul Ehsan)</div><div>Nota: Maersk Warehouse dahulunya dikenali sebagai LF Logistics Warehouse</div></div>

LAPORAN PENGURUS BAGI TEMPOH KEWANGAN DARI 1 OKTOBER 2023 KE 31 MAC 2024 (SAMB.)

E. Perubahan Penting dalam Hal Ehwal Dana (samb.)

NO	PROEKTUS PRINSIPAL (UTAMA)	PROSEKTUS TAMBAHAN KETIGA
6.	<p>Bab 1 – Takrifan, “Perjanjian Pajak LF Logistics Warehouse”</p> <p>Perjanjian : Perjanjian pajak yang dilkat antara dengan Penaja (sebagai penerima pajak) bertarikh 25 September 2020 (sebagai pembaharuan kepada perjanjian awal pajakan bertarikh 24 November 2010) atas prinsip Ijarah di mana Pemegang Amanah bersetuju untuk memajakkan pemunyaan benefisial LF Logistics Warehouse kepada Penaja sebagai balasan kepada bayaran pajakan sebanyak RM3,800,000 setahun kepada Dana bermula dari 1 Disember 2020 dan tertakluk kepada lanjutan dan semakan sewa yang akan dipersetujui oleh Pemegang Amanah dan Penaja; dan harus termasuk apa-apa pindaan, penggantian, ubahan atau tambahan padanya</p> <p><i>Nota: LF Logistics Warehouse dahulunya dikenali sebagai Logistics Warehouse</i></p>	<p>Bab 1 – Takrifan, “Perjanjian Pajak Maersk Warehouse”</p> <p>Perjanjian : Perjanjian pajak yang dilkat antara Amanah (sebagai pemberi pajak) dengan Penaja (sebagai penerima pajak) bertarikh 7 Disember 2023 atas prinsip Ijarah di mana Pemegang Amanah bersetuju untuk memajakkan pemunyaan benefisial Maersk Warehouse kepada Penaja sebagai balasan kepada bayaran pajakan sebanyak RM8,775,000.00 setahun kepada Dana bermula dari 15 Januari 2024 hingga 30 November 2029 dan tertakluk kepada lanjutan dan semakan sewa yang akan dipersetujui oleh Pemegang Amanah dan Penaja; dan harus termasuk apa-apa pindaan, penggantian, ubahan atau tambahan padanya</p> <p><i>Nota: Maersk Warehouse dahulunya dikenali sebagai LF Logistics Warehouse</i></p>
7.	<p>Bab 1 – Takrifan, “Perjanjian Pajak Wisma Conspiant”</p> <p>Perjanjian : Perjanjian pajak yang dilkat antara Pemegang Amanah (sebagai pemberi dengan Penaja (sebagai penerima pajak) bertarikh 14 Oktober 2013 atas prinsip Ijarah yang dengannya Pemegang Amanah bersetuju untuk memajakkan pemunyaan benefisial Wisma Conspiant kepada Penaja sebagai balasan kepada bayaran pajak sebanyak RM7,750,000 setahun kepada Dana bagi tempoh 10 tahun bermula dari 17 Oktober 2013 dan tertakluk kepada perlanjutan dan semakan sewa seperti yang akan dipersetujui antara Pemegang Amanah dan Penaja; dan harus termasuk apa-apa pindaan, penggantian, ubahan atau tambahan padanya</p>	<p>Bab 1 – Takrifan, “Perjanjian Pajak Wisma Conspiant”</p> <p>Perjanjian : Perjanjian pajak yang dilkat antara Pemegang Amanah (sebagai pemberi dengan Penaja (sebagai penerima pajak) bertarikh 7 Disember 2023 atas prinsip Ijarah yang dengannya Pemegang Amanah bersetuju untuk memajakkan pemunyaan benefisial Wisma Conspiant kepada Penaja sebagai balasan kepada bayaran pajak sebanyak RM9,225,000.00 setahun kepada Dana bermula dari 15 Januari 2024 hingga 16 Oktober 2033 dan tertakluk kepada perlanjutan dan semakan sewa seperti yang akan dipersetujui antara Pemegang Amanah dan Penaja; dan harus termasuk apa-apa pindaan, penggantian, ubahan atau tambahan padanya</p>
8.	<p>Bab 1 – Korporat Direktori, “Pejabat Berdaftar dan Perniagaan”, Penaja</p> <p>Pejabat : Aras 9, Blok D, Dataran PHB Berdaftar dan Saujana Resort, Seksyen U2 40150 Shah Alam Selangor Darul Ehsan</p> <p>Telefon: 03-7711 3000 Faks: 03-7711 3030 Laman Web: www.phb.com.my</p>	<p>Chapter 1 – Corporate Directory, “Registered and Business Office”, Sponsor</p> <p>Pejabat : Aras 6, Blok E, Dataran PHB Berdaftar Saujana Resort, Seksyen U2 40150 Shah Alam Selangor Darul Ehsan</p> <p>Pejabat : Aras 9, Blok D, Dataran PHB Perniagaan Saujana Resort, Seksyen U2 40150 Shah Alam Selangor Darul Ehsan</p> <p>Telefon: 03-7711 3000 Faks: 03-7711 3030 Laman Web: www.phb.com.my</p>

LAPORAN PENGURUS BAGI TEMPOH KEWANGAN DARI
1 OKTOBER 2023 KE 31 MAC 2024 (SAMB.)

E. Perubahan Penting dalam Hal Ehwal Dana (samb.)

NO	PROPEKTUS PRINSIPAL (UTAMA)	PROSPEKTUS TAMBAHAN KETIGA
9.	<p>Bab 2 – Maklumat Tentang AHB, Seksyen 2.3.1 – Penubuhan Dana dan perolehan Aset Pajak, Item-Item (viii) – (xii)</p> <p>(viii) Pada 8 Ogos 2017, Pemegang Amanah telah mengambil alih kepentingan benefisial dalam Menara Teras dan Empire Shopping Gallery daripada Penaja dengan bayaran berjumlah RM550,000,000 yang diselesaikan menerusi penerbitan 550,000,000 Unit-unit baharu kepada Penaja.</p> <p>(ix) Pada 29 September 2022, Pemegang Amanah telah mengambil alih kepentingan benefisial dalam Hospital Pakar Damansara 2 dan Kolej Marlborough daripada Penaja dengan bayaran berjumlah RM650,000,000 yang diselesaikan menerusi penerbitan 650,000,000 Unit-unit baharu kepada Penaja.</p> <p>(x) Menurut Dokumen Urus Niaga yang dilkat antara Pemegang Amanah dan Penaja, Penaja boleh menggantikan Aset Hartanah Dana yang sedia ada dengan Aset Hartanah baharu pada nilai yang setara atau yang lebih besar. Pemegang Amanah dan Penaja telah bersetuju menggantikan Menara 1 Sentrum dengan aset yang sama pada nilai suntikan yang lebih tinggi ("Aset Baharu") dan Penaja telah, melalui notis penguatkuasaan Aku Janji Penggantian bertarikh 29 Ogos 2022, melaksanakan haknya di bawah Aku Janji Penggantian bertarikh 18 Februari 2016 untuk menggantikan Menara 1 Sentrum dengan suntikan semula Aset Baharu. Oleh kerana nilai Aset Baharu lebih besar nilainya sebanyak RM150,000,000, sejumlah 150,000,000 Unit-unit tambahan telah diterbitkan kepada Penaja pada 30 November 2022.</p> <p>(xi) Setakat 1 Oktober 2023, aset Dana terdiri daripada pemunyaan benefisial Aset Pajak, deposit Islam dalam akaun yang menghasilkan pendapatan dan sijil deposit boleh niaga Islam yang dikeluarkan oleh institusi kewangan yang diberi lesen oleh Bank Negara Malaysia.</p> <p>(xii) Pemegang Unit akan dimaklumkan tentang sebarang perolehan baharu (sama ada perolehan sebuah harta atau beberapa harta) yang melebihi RM500,000,000.00 melalui prospektus tambahan. Walau bagaimanapun, Pemegang Unit boleh mengikuti perkembangan tentang semua perolehan harta baharu tanpa mengira amaunnya melalui pengumuman dalam laman web Penaja dan Pengurus masing-masing.</p>	<p>Bab 2 – Maklumat Tentang AHB, Seksyen 2.3.1 – Penubuhan Dana dan perolehan Aset Pajak, Item-Item (viii) – (xii)</p> <p>(viii) Pada 8 Ogos 2017, Pemegang Amanah telah mengambil alih kepentingan benefisial dalam Menara Teras dan Empire Shopping Gallery daripada Penaja dengan bayaran berjumlah RM550,000,000 yang diselesaikan menerusi penerbitan 550,000,000 Unit-unit baharu kepada Penaja.</p> <p>(ix) Pada 29 September 2022, Pemegang Amanah telah mengambil alih kepentingan benefisial dalam Hospital Pakar Damansara 2 dan Kolej Marlborough daripada Penaja dengan bayaran berjumlah RM650,000,000 yang diselesaikan menerusi penerbitan 650,000,000 Unit-unit baharu kepada Penaja.</p> <p>(x) Menurut Dokumen Urus Niaga yang dilkat antara Pemegang Amanah dan Penaja, Penaja boleh menggantikan Aset Hartanah Dana yang sedia ada dengan Aset Hartanah baharu pada nilai yang setara atau yang lebih besar. Pemegang Amanah dan Penaja telah bersetuju menggantikan Menara 1 Sentrum dengan aset yang sama pada nilai suntikan yang lebih tinggi ("Aset Baharu") dan Penaja telah, melalui notis penguatkuasaan Aku Janji Penggantian bertarikh 29 Ogos 2022, melaksanakan haknya di bawah Aku Janji Penggantian bertarikh 18 Februari 2016 untuk menggantikan Menara 1 Sentrum dengan suntikan semula Aset Baharu. Oleh kerana nilai Aset Baharu lebih besar nilainya sebanyak RM150,000,000, sejumlah 150,000,000 Unit-unit tambahan telah diterbitkan kepada Penaja pada 30 November 2022.</p> <p>(xi) Setakat 1 Oktober 2023, aset Dana terdiri daripada pemunyaan benefisial Aset Pajak, deposit Islam dalam akaun yang menghasilkan pendapatan dan sijil deposit boleh niaga Islam yang dikeluarkan oleh institusi kewangan yang diberi lesen oleh Bank Negara Malaysia.</p> <p>(xii) Menurut Dokumen Urus Niaga yang dilkat antara Pemegang Amanah dan Penaja, Penaja boleh menggantikan Aset Hartanah Dana yang sedia ada dengan Aset Hartanah baharu dengan nilai yang setara atau yang lebih besar. Pemegang Amanah dan Penaja telah bersetuju menggantikan Maersk Warehouse dan Wisma Consplant dengan aset yang sama pada nilai suntikan yang lebih tinggi ("Aset Baharu") dan Penaja,</p>

LAPORAN PENGURUS BAGI TEMPOH KEWANGAN DARI 1 OKTOBER 2023 KE 31 MAC 2024 (SAMB.)

E. Perubahan Penting dalam Hal Ehwal Dana (samb.)

NO	PROPEKTUS PRINSIPAL (UTAMA)	PROSEKTUS TAMBAHAN KETIGA																																																																																												
		<p>melalui notis penguatkuasaan Aku janji Penggantian bertarikh 8 November 2023, telah melaksanakan haknya di bawah Aku janji Penggantian bertarikh 24 November 2010 (berkenaan dengan Maersk Warehouse) dan Aku janji Penggantian bertarikh 14 Oktober 2013 (berkenaan dengan Wisma Consplant) untuk menggantikan Maersk Warehouse dan Wisma Consplant masing-masing dengan suntikan semula Aset Baharu. Oleh kerana nilai Aset Baharu lebih besar nilainya sebanyak RM150,000,000, sebanyak 150,000,000 Unit-unit tambahan telah diterbitkan kepada Penaja pada 10 Januari 2024.</p> <p>(xii) Pada 10 Januari 2024, Dana menerbitkan 50,000,000 Unit-unit kepada Penaja sebagai balasan untuk bayaran tunai RM50,000,000.00.</p> <p>(xiii) Setakat 1 Disember 2023, aset Dana terdiri daripada pemunyaan benefisial Aset Pajak, deposit Islam dalam akaun yang menghasilkan pendapatan dan sili deposit boleh raga Islam institusi kewangan yang berlesen dengan Bank Negara Malaysia.</p> <p>(xiv) Pemegang Unit akan dimaklumkan tentang sebarang perolehan baharu (sama ada perolehan sebuah harta atau beberapa harta) yang melebihi RM500,000,000.00 melalui prospektus tambahan. Walau bagaimanapun, Pemegang Unit boleh mengikuti perkembangan tentang semua perolehan harta baharu tanpa mengira amaunnya melalui pengumuman dalam laman web Penaja dan Pengurus masing-masing.</p>																																																																																												
10.	<p>Bab 2 – Maklumat tentang AHB, seksyen 2.3.2 – Aset Pajak</p> <p>Pelaburan Dana pada masa ini terdiri daripada pemunyaan benefisial Aset Pajak berikut yang diperolehi daripada Penaja atau Ahli Gabungannya pada harga perolehan masing-masing seperti dinyatakan di bawah:</p> <table><tr><th>Aset Pajak</th><th>Harga Perolehan RM'000</th></tr><tr><td>Menara Prisma</td><td>260,000</td></tr><tr><td>CP Tower</td><td>175,000</td></tr><tr><td>LF Logistics Warehouse</td><td>95,000</td></tr><tr><td>Lotus's Setia Alam</td><td>95,000</td></tr><tr><td>Wisma Consplant</td><td>155,000</td></tr><tr><td>Hospital Pakar Avisena</td><td>87,000</td></tr><tr><td>Dataran PHB Properties</td><td>142,000</td></tr><tr><td>Menara BT</td><td>165,000</td></tr><tr><td>PJ33</td><td>200,000</td></tr><tr><td>Blok C, Dataran PHB</td><td>20,000</td></tr><tr><td>Menara 1 Dutamas</td><td>250,000</td></tr><tr><td>One Precinct</td><td>120,000</td></tr><tr><td>Pusat Bali-belah The Shore</td><td>180,000</td></tr><tr><td>Menara 1 Sentrum</td><td>350,000</td></tr><tr><td>Nu Sentral</td><td>600,000</td></tr><tr><td>Hospital Gleneagles (Blok B)</td><td>120,000</td></tr><tr><td>Quill 18</td><td>400,000</td></tr><tr><td>Menara Teras</td><td>130,000</td></tr><tr><td>Empire Shopping Gallery</td><td>420,000</td></tr><tr><td>Hospital Pakar Damansara 2</td><td>300,000</td></tr><tr><td>Kolej Marlborough</td><td>350,000</td></tr><tr><td>Jumlah</td><td>4,821,000</td></tr></table>	Aset Pajak	Harga Perolehan RM'000	Menara Prisma	260,000	CP Tower	175,000	LF Logistics Warehouse	95,000	Lotus's Setia Alam	95,000	Wisma Consplant	155,000	Hospital Pakar Avisena	87,000	Dataran PHB Properties	142,000	Menara BT	165,000	PJ33	200,000	Blok C, Dataran PHB	20,000	Menara 1 Dutamas	250,000	One Precinct	120,000	Pusat Bali-belah The Shore	180,000	Menara 1 Sentrum	350,000	Nu Sentral	600,000	Hospital Gleneagles (Blok B)	120,000	Quill 18	400,000	Menara Teras	130,000	Empire Shopping Gallery	420,000	Hospital Pakar Damansara 2	300,000	Kolej Marlborough	350,000	Jumlah	4,821,000	<p>Bab 2 – Maklumat tentang AHB, seksyen 2.3.2 – Aset Pajak</p> <p>Pelaburan Dana pada masa ini terdiri daripada pemunyaan benefisial Aset Pajak berikut yang diperolehi daripada Penaja atau Ahli Gabungannya pada harga perolehan masing-masing seperti dinyatakan di bawah:</p> <table><tr><th>Aset Pajak</th><th>Harga Perolehan RM'000</th></tr><tr><td>Menara Prisma</td><td>260,000</td></tr><tr><td>CP Tower</td><td>175,000</td></tr><tr><td>Maersk Warehouse</td><td>195,000</td></tr><tr><td>Lotus's Setia Alam</td><td>95,000</td></tr><tr><td>Wisma Consplant</td><td>205,000</td></tr><tr><td>Hospital Pakar Avisena</td><td>87,000</td></tr><tr><td>Dataran PHB Properties</td><td>142,000</td></tr><tr><td>Menara BT</td><td>165,000</td></tr><tr><td>PJ33</td><td>200,000</td></tr><tr><td>Blok C, Dataran PHB</td><td>20,000</td></tr><tr><td>Menara 1 Dutamas</td><td>250,000</td></tr><tr><td>One Precinct</td><td>120,000</td></tr><tr><td>Pusat Bali-belah The Shore</td><td>180,000</td></tr><tr><td>Menara 1 Sentrum</td><td>350,000</td></tr><tr><td>Nu Sentral</td><td>600,000</td></tr><tr><td>Hospital Gleneagles (Blok B)</td><td>120,000</td></tr><tr><td>Quill 18</td><td>400,000</td></tr><tr><td>Menara Teras</td><td>130,000</td></tr><tr><td>NU Empire</td><td>420,000</td></tr><tr><td>Hospital Pakar Damansara 2</td><td>300,000</td></tr><tr><td>Kolej Marlborough</td><td>350,000</td></tr><tr><td>Jumlah</td><td>4,771,000</td></tr></table>	Aset Pajak	Harga Perolehan RM'000	Menara Prisma	260,000	CP Tower	175,000	Maersk Warehouse	195,000	Lotus's Setia Alam	95,000	Wisma Consplant	205,000	Hospital Pakar Avisena	87,000	Dataran PHB Properties	142,000	Menara BT	165,000	PJ33	200,000	Blok C, Dataran PHB	20,000	Menara 1 Dutamas	250,000	One Precinct	120,000	Pusat Bali-belah The Shore	180,000	Menara 1 Sentrum	350,000	Nu Sentral	600,000	Hospital Gleneagles (Blok B)	120,000	Quill 18	400,000	Menara Teras	130,000	NU Empire	420,000	Hospital Pakar Damansara 2	300,000	Kolej Marlborough	350,000	Jumlah	4,771,000
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NU Empire	420,000																																																																																													
Hospital Pakar Damansara 2	300,000																																																																																													
Kolej Marlborough	350,000																																																																																													
Jumlah	4,771,000																																																																																													

LAPORAN PENGURUS BAGI TEMPOH KEWANGAN DARI
1 OKTOBER 2023 KE 31 MAC 2024 (SAMB.)

E. Perubahan Penting dalam Hal Ehwal Dana (samb.)

NO	PROPEKTUS PRINSIPAL (UTAMA)	PROSPEKTUS TAMBAHAN KETIGA
	Kepentingan benefisial Aset Pajakkan dipajak kembali kepada Penaja (dalam kapasitinya atau sebagai wakil kuasa bagi Ahli Gabungannya) (lihat Seksyen 2.3.4 di bawah untuk keterangan lanjut pajakan balik).	Kepentingan benefisial Aset Pajakkan dipajak kembali kepada Penaja (dalam kapasitinya atau sebagai wakil kuasa bagi Ahli Gabungannya) (lihat Seksyen 2.3.4 di bawah untuk keterangan lanjut pajakan balik).
11.	<p>Bab 2 – Maklumat Tentang AHB, seksyen 2.3.4 Pengaturan jualan dan pajakan balik antara Dana dengan Penaja, Item (I)</p> <p>LF Logistics Warehouse : Alamat: No.2, Jalan Tanjung Keramat 26/35, Seksyen 26, 40000 Shah Alam, Selangor Darul Ehsan</p> <p>Sewa Pajakkan: Setahun RM3,800,000.00</p> <p>Penyewa Utama dan Penerima Pajak Berdaftar: LF Logistics Services (M) Sdn Bhd</p> <p>Sekatan-sekatan: Kaveat persendirian didaftarkan memihak kepada ART pada 31 Mei 2018; dan</p> <p>Nota: Kaveat persendirian tersebut dikemukakan semasa tempoh awal pajakan yang berakhir pada 30 November 2020.</p> <p>Tempoh Pajakkan: 10 tahun bermula dari 1 Disember 2020</p>	<p>Bab 2 – Maklumat Tentang AHB, seksyen 2.3.4 Pengaturan jualan dan pajakan balik antara Dana dengan Penaja, Item (I)</p> <p>Maersk Warehouse : Alamat: No.2, Jalan Tanjung Keramat 26/35, Seksyen 26, 40000 Shah Alam, Selangor Darul Ehsan</p> <p>Sewa Pajakkan: Setahun RM8,775,000.00</p> <p>Penyewa Utama dan Penerima Pajak Berdaftar: LF Logistics Services (M) Sdn Bhd</p> <p>Sekatan-sekatan: 1. Kaveat persendirian didaftarkan memihak kepada ART pada 31 Mei 2018; dan 2. Pajakkan seluruh tanah didaftarkan memihak kepada LF Logistics Services (M) Sdn Bhd bagi tempoh masa 12 tahun mulai dari 18 Ogos 2023 dan berakhir pada 17 Ogos 2035.</p> <p>Nota: Kaveat persendirian tersebut dikemukakan semasa tempoh awal pajakan yang berakhir pada 30 November 2020.</p> <p>Tempoh Pajakkan: Bermula dari 1 Januari 2024 hingga 30 November 2029</p>
12.	<p>Bab 2 – Maklumat Tentang AHB, seksyen 2.3.4 Pengaturan jualan dan pajakan balik antara Dana dengan Penaja, Item (I)</p> <p>Wisma Consplant : Alamat: Wisma SS16/4, 47500 Subang Jaya, Selangor Darul Ehsan ("Wisma Consplant 1") and Wisma Consplant 2, No. 7, Jalan SS16/1, 47500 Subang Jaya, Selangor Darul Ehsan ("Wisma Consplant 2")</p> <p>Sewa Pajakkan: Setahun RM7,750,000.00</p> <p>Penyewa-penyewa Utama: Jabatan Keselamatan & Kesihatan Pekerjaan Selangor, Hanson Quarry Products Sdn Bhd, Epson Malaysia Sdn Bhd, Bridgestone Tyre Sales (Malaysia) Sdn Bhd, Columbia Asia Healthcare Sdn Bhd, Assa Abloy Opening Solutions Malaysia Sdn Bhd, Ninja Logistics Sdn Bhd, NOL Global Services Centre Sdn Bhd dan Pejabat Tenaga Kerja Subang Jaya</p>	<p>Bab 2 – Maklumat Tentang AHB, seksyen 2.3.4 Pengaturan jualan dan pajakan balik antara Dana dengan Penaja, Item (I)</p> <p>Wisma Consplant : Alamat: Wisma SS16/4, 47500 Subang Jaya, Selangor Darul Ehsan ("Wisma Consplant 1") and Wisma Consplant 2, No. 7, Jalan SS16/1, 47500 Subang Jaya, Selangor Darul Ehsan ("Wisma Consplant 2")</p> <p>Sewa Pajakkan: Setahun RM9,225,000.00</p> <p>Penyewa-penyewa Utama: Jabatan Keselamatan & Kesihatan Pekerjaan Selangor, Hanson Quarry Products Sdn Bhd, Epson Malaysia Sdn Bhd, Bridgestone Tyre Sales (Malaysia) Sdn Bhd, Columbia Asia Healthcare Sdn Bhd, Assa Abloy Opening Solutions Malaysia Sdn Bhd, Ninja Logistics Sdn Bhd, NOL Global Services Centre Sdn Bhd dan Pejabat Tenaga Kerja Subang Jaya</p>

LAPORAN PENGURUS BAGI TEMPOH KEWANGAN DARI 1 OKTOBER 2023 KE 31 MAC 2024 (SAMB.)

E. Perubahan Penting dalam Hal Ehwal Dana (samb.)

NO	PROPEKTUS PRINSIPAL (UTAMA)	PROSPEKTUS TAMBAHAN KETIGA
	<p>Sekatan-sekatan:</p> <p>(a) Berkenaan dengan Wisma Consplant 1</p> <ol style="list-style-type: none"> Pajakan sebahagian tanah seluas 306 kaki persegi yang didaftarkan pada 14 Julai 2000 kepada TNB bagi tempoh masa selama 30 tahun mulai dari 15 Januari 1995 dan berakhir pada 14 Januari 2025; dan Kaveat persendirian didaftarkan memihak kepada ART pada 14 September 2020 <p>(b) Berkenaan Wisma Consplant 2</p> <ol style="list-style-type: none"> Pajakan sebahagian tanah yang didaftarkan pada 7 Jun 1994 kepada TNB bagi tempoh masa selama 30 tahun mulai dari 15 September 1993 dan berakhir pada 14 September 2023; dan Kaveat didaftarkan memihak kepada ART pada 14 September 2020 <p>Tempoh Pajakan: 10 tahun bermula dari 7 Oktober 2013</p>	<p>Sekatan-sekatan:</p> <p>(a) Berkenaan dengan Wisma Consplant 1</p> <ol style="list-style-type: none"> Pajakan sebahagian tanah seluas 306 kaki persegi yang didaftarkan pada 14 Julai 2000 kepada TNB bagi tempoh masa selama 30 tahun mulai dari 15 Januari 1995 dan berakhir pada 14 Januari 2025; dan Kaveat persendirian didaftarkan memihak kepada ART pada 14 September 2020 <p>(b) Berkenaan Wisma Consplant 2</p> <ol style="list-style-type: none"> Pajakan sebahagian tanah yang didaftarkan pada 7 Jun 1994 kepada TNB bagi tempoh masa selama 30 tahun mulai dari 15 September 1993 dan berakhir pada 14 September 2023; dan Kaveat didaftarkan memihak kepada ART pada 14 September 2020 <p>Tempoh Pajakan: Bermula dari 1 Januari 2024 hingga 16 Oktober 2023</p>
13.	<p>Bab 2 – Maklumat Tentang AHB, seksyen 2.3.4 Pengaturan Jualan dan pajakan balik antara Dana dengan Penaja, Item (i)</p> <p>Menara : Alamat: Dutamas : Menara 1 Dutamas @ Solaris Dutamas, No. 1, Jalan Dutamas 1, 50480 Kuala Lumpur</p> <p>Sewa Pajakan: Setahun RM11,250,000.00</p> <p>Penyewa-penyewa utama: China Communications Construction Company (M) Sdn Bhd, Malaysia Rail Link Sdn Bhd, Rosli Dahlan Saravana Partnership, China Communications Constructions (ECRL) Sdn Bhd, MyHSR Corporation Sdn Bhd dan Lee Hishammuddin Allen & Gledhill</p> <p>Sekatan: Tiada</p> <p>Tempoh Pajakan: 10 tahun bermula dari 17 Oktober 2023</p>	<p>Bab 2 – Maklumat Tentang AHB, seksyen 2.3.4 Pengaturan Jualan dan pajakan balik antara Dana dengan Penaja, Item (i)</p> <p>Menara : Alamat: Dutamas : Menara 1 Dutamas @ Solaris Dutamas, No. 1, Jalan Dutamas 1, 50480 Kuala Lumpur</p> <p>Sewa Pajakan: Setahun RM11,250,000.00</p> <p>Penyewa-penyewa utama: Malaysia Rail Link Sdn Bhd, Rosli Dahlan Saravana Partnership, China Communications Constructions (ECRL) Sdn Bhd, MyHSR Corporation Sdn Bhd dan Lee Hishammuddin Allen & Gledhill</p> <p>Sekatan: Tiada</p> <p>Tempoh Pajakan: 10 tahun bermula dari 17 Oktober 2023</p>
14.	<p>Bab 2 – Maklumat Tentang AHB, seksyen 2.3.4 Pengaturan Jualan dan pajakan balik antara Dana dengan Penaja, Item (i)</p> <p>Empire : Alamat: Shopping : Empire Subang, Jalan SS16/1, Gallery : 47500 Subang Jaya Selangor Darul Ehsan</p> <p>Sewa Pajakan: Setahun RM21.0 million</p>	<p>Bab 2 – Maklumat Tentang AHB, seksyen 2.3.4 Pengaturan Jualan dan pajakan balik antara Dana dengan Penaja, Item (i)</p> <p>NU : Alamat: Empire : Empire Subang, Jalan SS16/1, 47500 Subang Jaya Selangor Darul Ehsan</p> <p>Sewa Pajakan: Setahun RM21,000,000.00</p>

LAPORAN PENGURUS BAGI TEMPOH KEWANGAN DARI
1 OKTOBER 2023 KE 31 MAC 2024 (SAMB.)

E. Perubahan Penting dalam Hal Ehwal Dana (samb.)

NO	PROPEKTUS PRINSIPAL (UTAMA)	PROSPEKTUS TAMBAHAN KETIGA
	<p>Penyewa utama: Couture Homes Sdn Bhd</p> <p>Sekatan: Tiada</p> <p>Tempoh Pajak: 10 tahun bermula dari 15 September 2017</p>	<p>Penyewa-penyewa utama: Trendcell Sdn Bhd, Toys 'R' Us (Malaysia) Sdn Bhd, 3E Worldwide Sdn Bhd dan Mr. D.I.Y (Kuchai) Sdn Bhd</p> <p>Sekatan: Tiada</p> <p>Tempoh Pajak: 10 tahun bermula dari 15 September 2017</p>
15.	<p>Bab 2 – Maklumat tentang AHB, seksyen 2.3.10 Aku Janji Jualan, Aku Janji Bellan dan Aku Janji Penggantian, dalam perenggan kelima sub-seksyen (II)</p> <p>Bagi LF Logistics Warehouse yang Penajanya memilih untuk tidak menguatkuasakan hak penawaran dahulu, Pemegang Amanah bersetuju akan menguatkuasakan hak penawaran dahulu untuk memperoleh LF Logistic Warehouse yang sebelum ini diberikan kepada penerima pajak sedia ada, IDS Logistics Services (M) Sdn Bhd., Bagi Kolej Marlborough di mana Penaja atau Anggota Gabungannya memilih untuk tidak menguatkuasakan hak penawaran dahulu, Pemegang Amanah bersetuju bahawa ia akan menguatkuasakan hak penawaran tersebut untuk memperoleh Kolej Marlborough yang sebelum ini diberikan kepada penerima pajak sedia ada, M East Sdn Bhd.</p>	<p>Bab 2 – Maklumat tentang AHB, seksyen 2.3.10 Aku Janji Jualan, Aku Janji Bellan dan Aku Janji Penggantian, dalam perenggan kelima sub-seksyen (II)</p> <p>Bagi Kolej Marlborough di mana Penaja atau Anggota Gabungannya memilih untuk tidak menguatkuasakan hak penawaran dahulu, Pemegang Amanah bersetuju bahawa ia akan menguatkuasakan hak penawaran tersebut untuk memperoleh Kolej Marlborough yang sebelum ini diberikan kepada penerima pajak sedia ada, M East Sdn Bhd.</p>
16.	<p>Bab 10 – Syarat Penting Dokumen Urus Niaga, seksyen 10.5 Aku Janji Jualan, Item II, dalam perenggan keempat</p> <p>(ii) Empire Shopping Gallery: Opsyen-Panggilan telah diberikan untuk manfaat Couture Homes Sdn Bhd menurut atau berdasarkan perjanjian opsyen-panggilan bertarikh 1 Mac 2017 di antara Couture Homes Sdn Bhd dan Penaja ("Perjanjian Opsyen-Panggilan") pada harga pembelian yang dinyatakan dalam Perjanjian Opsyen-Panggilan. Opsyen- Panggilan boleh dilaksanakan pada bulan ke-49 selepas pemilikan undang-undang Aset Pajak (iaitu 1 Mac 2017) ("Tarikh Pemilikan Undang-Undang") oleh Penaja, iaitu 1 Mac 2021 dan berakhir pada bulan ke-50 dari Tarikh Pemilikan Undang-Undang, iaitu 1 April 2021.</p>	<p>Bab 10 – Syarat Penting Dokumen Urus Niaga, seksyen 10.5 Aku Janji Jualan, Item II, dalam perenggan keempat</p> <p>(ii) NU Empire: Opsyen-Panggilan telah diberikan untuk manfaat Couture Homes Sdn Bhd menurut atau berdasarkan perjanjian opsyen-panggilan bertarikh 1 Mac 2017 di antara Couture Homes Sdn Bhd dan Penaja ("Perjanjian Opsyen-Panggilan") pada harga pembelian yang dinyatakan dalam Perjanjian Opsyen-Panggilan. Opsyen- Panggilan boleh dilaksanakan pada bulan ke-49 selepas pemilikan undang-undang Aset Pajak (iaitu 1 Mac 2017) ("Tarikh Pemilikan Undang-Undang") oleh Penaja, iaitu 1 Mac 2021 dan berakhir pada bulan ke-50 dari Tarikh Pemilikan Undang-Undang, iaitu 1 April 2021.</p>
17.	<p>Bab 10 – Syarat Penting Dokumen Urus Niaga, seksyen 10.6 Aku Janji Bellan, dalam perenggan keenam</p> <p>Hanya bagi LF Logistics Warehouse dan Kolej Marlborough yang Penajanya memilih untuk tidak menguatkuasakan hak penawaran dahulu, Pemegang Amanah bersetuju bahawa ia menyedarinya dan akan menguatkuasakan hak penawaran dahulu tidak boleh batal yang sebelum ini diberikan kepada penerima pajak sedia ada, IDS Logistics Services (M) Sdn Bhd dan M East Sdn Bhd untuk memperoleh Aset Hartanah yang dikenali sebagai LF Logistics Warehouse dan Kolej Marlborough.</p>	<p>Bab 10 – Syarat Penting Dokumen Urus Niaga, seksyen 10.6 Aku Janji Bellan, dalam perenggan keenam</p> <p>Hanya bagi Kolej Marlborough sahaja di mana Penaja atau Ahli Gabungannya memilih untuk tidak menguatkuasakan hak penawaran dahulu, Pemegang Amanah bersetuju bahawa ia menyedari dan akan menguatkuasakan hak penawaran dahulu tidak boleh batal yang sebelum ini diberikan kepada penerima pajak sedia ada iaitu M East Sdn Bhd untuk memperoleh Aset Hartanah yang dikenali sebagai Kolej Marlborough.</p>

LAPORAN PENGURUS BAGI TEMPOH KEWANGAN DARI 1 OKTOBER 2023 KE 31 MAC 2024 (SAMB.)

E. Perubahan Penting dalam Hal Ehwal Dana (samb.)

NO	PROPEKTUS PRINSIPAL (UTAMA)	PROSPEKTUS TAMBAHAN KETIGA
18.	<p>Bab 10 – Syarat Penting Dokumen Urus Nlaga seksyen 10.6 Aku Janji Belian, Item II dalam perenggan kelapan</p> <p>(ii) Empire Shopping Gallery: Opsyen-Panggilan telah diberikan untuk manfaat Couture Homes Sdn Bhd menurut dan pada harga pembelian yang dinyatakan dalam Perjanjian Opsyen-Panggilan. Opsyen-Panggilan boleh dilaksanakan pada bulan ke-49 selepas pemilikan undang-undang Aset Pajak (iaitu 1 Mac 2017) ("Tarikh Pemilikan Undang-Undang") oleh Penaja, iaitu 1 Mac 2021 dan berakhir pada bulan ke-50 dari Tarikh Pemilikan Undang-Undang, iaitu 1 April 2021.</p>	<p>Bab 10 – Syarat Penting Dokumen Urus Nlaga seksyen 10.6 Aku Janji Belian, Item II dalam perenggan kelapan</p> <p>(ii) NU Empire: Opsyen-Panggilan telah diberikan untuk manfaat Couture Homes Sdn Bhd menurut dan pada harga pembelian yang dinyatakan dalam Perjanjian Opsyen-Panggilan. Opsyen-Panggilan boleh dilaksanakan pada bulan ke-49 selepas pemilikan undang-undang Aset Pajak (iaitu 1 Mac 2017) ("Tarikh Pemilikan Undang-Undang") oleh Penaja, iaitu 1 Mac 2021 dan berakhir pada bulan ke-50 dari Tarikh Pemilikan Undang-Undang, iaitu 1 April 2021.</p>
19.	<p>Bab 10 – Syarat Penting Dokumen Urus Nlaga, seksyen 10.7 Aku Janji Penggantian, Item II dalam perenggan kelima</p> <p>(ii) Empire Shopping Gallery: Opsyen-Panggilan telah diberikan untuk manfaat Couture Homes Sdn Bhd. menurut dan pada harga pembelian yang dinyatakan dalam Perjanjian Opsyen-Panggilan. Opsyen-Panggilan boleh dilaksanakan pada bulan ke-49 selepas pemilikan undang-undang Aset Pajak (iaitu 1 Mac 2017) ("Tarikh Pemilikan Undang-Undang") oleh Penaja, iaitu 1 Mac 2021 dan berakhir pada bulan ke-50 dari Tarikh Pemilikan Undang-Undang, iaitu 1 April 2021.</p>	<p>Bab 10 – Syarat Penting Dokumen Urus Nlaga, seksyen 10.7 Aku Janji Penggantian, Item II dalam perenggan kelima</p> <p>(ii) NU Empire: Opsyen-Panggilan telah diberikan untuk manfaat Couture Homes Sdn Bhd. menurut dan pada harga pembelian yang dinyatakan dalam Perjanjian Opsyen-Panggilan. Opsyen-Panggilan boleh dilaksanakan pada bulan ke-49 selepas pemilikan undang-undang Aset Pajak (iaitu 1 Mac 2017) ("Tarikh Pemilikan Undang-Undang") oleh Penaja, iaitu 1 Mac 2021 dan berakhir pada bulan ke-50 dari Tarikh Pemilikan Undang-Undang, iaitu 1 April 2021.</p>
20.	<p>Bab 13 – Surat Penasihat Cukai Tentang Pencukalan Dana dan Pemegang Unit</p> <p>-Surat penasihat cukai-</p>	<p>Bab 13 – Surat Penasihat Cukai Tentang Pencukalan Dana dan Pemegang Unit</p> <p>-Surat penasihat cukai telah dikemas kini -</p>
21.	<p>Bab 14 – Pendapat Undang-undang oleh Nagqlz & Partners tentang Kebolehuatkuasaan Dokumen Urus Nlaga</p> <p>-Pendapat undang-undang-</p>	<p>Bab 14 – Pendapat Undang-undang oleh Nagqlz & Partners tentang Kebolehuatkuasaan Dokumen Urus Nlaga</p> <p>Pendapat undang-undang telah dikemas kini-</p>

F. Komisen Ringan dan Rebat

Pengurus dan wakilnya tidak berhak menerima sebarang bentuk komisen ringan dan rebat atau berkongsi sebarang komisen dengan mana-mana broker sebagai balasan kepada urus niaga langsung dalam pelaburan Dana kecuali ia diterima dalam bentuk barangan dan perkhidmatan seperti sistem maklumat kewangan dan sebut harga saham yang ternyata bermanfaat dengan pengurusan pelaburan Dana. Semua urus niaga dengan broker dilaksanakan selaras dengan piawaian pelaksanaan terbaik.

Sepanjang tempoh kewangan dari 1 Oktober 2023 ke 31 Mac 2024, Pengurus dan wakilnya tidak menerima sebarang komisen ringan dan rebat dari broker atau pembekal. Bagaimanapun, Pengurus dan wakilnya telah menyimpan komisen ringan berbentuk barangan dan perkhidmatan seperti bahan kaji seldik dan perkhidmatan rundingan yang membantu di dalam proses berkaitan pelaburan Dana.

PENYATAAN PEMEGANG AMANAH

BAGI TEMPOH KEWANGAN DARI 1 OKTOBER 2023 KE 31 MAC 2024

KEPADA PARA PEMEGANG UNIT
AMANAH HARTANAH BUMIPUTERA ("Tabung")

Kami, AMANAHRAYA TRUSTEES BERHAD, telah bertindak selaku Pemegang Amanah Tabung bagi tempoh kewangan berakhir 31 Mac 2024 dan kami dengan ini mengesahkan bahawa pada pengetahuan kami, setelah melakukan segala pertanyaan yang munasabah, MAYBANK ASSET MANAGEMENT SDN BHD telah melaksana dan mengurus Tabung dalam tempoh penyata kewangan selaras dengan perkara berikut:

1. Had-had kuasa pelaburan yang diberikan kepada syarikat pengurusan mengikut Suratikatan, undang-undang sekuriti dan Garispanduan Tabung Unit Amanah;
2. Penilaian dan penentuan harga dibuat selaras dengan Suratikatan; dan

dan perlucutan unit dilaksanakan adalah selaras
dengan lain-lain peruntukan undang-undang berkaitan.

Kami juga berpendapat bahawa pengagihan pendapatan Tabung adalah sesuai dan selaras dengan objektif pelaburan Tabung.

Untuk **AMANAHRAYA TRUSTEES BERHAD**

ZAINUDIN BIN SUHAIMI
Ketua Pegawai Eksekutif

Kuala Lumpur, Malaysia
10 Mei 2024

PENYATA PENGURUS

KEPADA PEMEGANG UNIT AMANAH HARTANAH BUMIPUTERA BAGI TEMPOR KEWANGAN DARI 1 OKTOBER 2023 KE 31 MAC 2024

Kami, Dr Hasnita Binti Dato' Hashim dan Muhammad Hishamudin Bin Hamzah, yang merupakan dua daripada Pengarah Maybank Asset Management Sdn Bhd ("Pengurus"), dengan ini menyatakan bahawa, pada pendapat Pengurus, penyata kewangan iringan yang dibentangkan telah disediakan selaras dengan Piawaian Pelaporan Kewangan Malaysia 134: Pelaporan Kewangan Interim dan Piawaian Perakaunan Antarabangsa 34: Pelaporan Kewangan Interim untuk memberi gambaran yang benar dan saksama mengenai kedudukan kewangan Amanah Hartanah Bumiputera pada 31 Mac 2024 dan mengenai prestasi kewangan, perubahan dalam aset bersih yang boleh diagihkan dan aliran tunai bagi tempoh kewangan dari 1 Oktober 2023 ke 31 Mac 2024 dan patuh kepada keperluan Surat Ikatannya.

Untuk dan bagi pihak Pengurus

Dr Hasnita Binti Dato' Hashim
Pengerusi

Muhammad Hishamudin Bin Hamzah
Pengarah

Kuala Lumpur, Malaysia
17 Mei 2024

LAPORAN PANEL PENASIHAT SYARIAH

KEPADA PEMEGANG-PEMEGANG UNIT AMANAH HARTANAH BUMIPUTERA BAGI TEMPOH KEWANGAN DARI 1 OKTOBER 2023 KE 31 MAC 2024

Kami mengesahkan perkara berikut:

1. Pada pengetahuan kami, setelah membuat semua pertimbangan yang wajar, Maybank Asset Management Sdn Bhd ("Pengurus") telah mengendalikan dan mengurus Amanah Hartanah Bumiputera ("Dana") dalam tempoh yang diliputi oleh penyata kewangan ini mengikut prinsip-prinsip Syariah dan mematuhi garis panduan, keputusan atau keputusan yang berlaku yang dikeluarkan oleh Suruhanjaya Sekuriti Malaysia yang berkaitan dengan perkara-perkara Syariah; dan
2. Aset Dana terdiri daripada instrumen yang telah diklasifikasikan sebagai patuh Syariah.

Bagi pihak Penasihat Syariah Dana

Prof. Dr Aznan Bin Hasan
Pengerusi

Dr Ismail Bin Mohd @ Abu Hassan
Ahli

Mohd Fadhly Md Yusoff
Ahli

Kuala Lumpur, Malaysia
17 Mei 2024

LAPORAN JURUAUDIT BEBAS KEPADA PEMEGANG UNIT AMANAH HARTANAH BUMIPUTERA

Laporan audit penyata kewangan

Pendapat

Kami telah mengaudit penyata kewangan Amanah Hartanah Bumiputera ("Dana"), yang mengandungi penyata kedudukan kewangan Dana pada 31 Mac 2024, dan penyata pendapatan komprehensif, penyata perubahan dalam perubahan dalam aset bersih yang boleh diagihkan dan penyata aliran tunai Dana bagi tempoh kewangan berakhir pada tarikh tersebut, dan nota-nota penyata kewangan, termasuk maklumat dasar perakaunan yang material, seperti yang dibentangkan di muka surat 8 hingga 31.

Pada pendapat kami, penyata kewangan telah memberikan gambaran yang benar dan saksama mengenai kedudukan kewangan Dana pada 31 Mac 2024, dan prestasi kewangannya serta aliran tunai bagi tahun kewangan berakhir pada tarikh tersebut mengikut Piawaian Pelaporan Kewangan Malaysia ("MFRS") 134 - Interim Financial Reporting dan International Accounting Standard ("IAS") 34 - Interim Financial Reporting.

Asas bagi pendapat

Kami telah menjalankan audit kami mengikut piawaian pengauditan yang diluluskan di Malaysia dan Piawaian Pengauditan Antarabangsa. Tanggungjawab kami di bawah piawaian tersebut dihuraikan dengan lebih lanjut dalam laporan kami di bawah seksyen 'Tanggungjawab Juruaudit bagi Pengauditan Penyata Kewangan'. Kami percaya bahawa bukti audit yang kami peroleh adalah mencukupi dan bersesuaian untuk memberi asas yang munasabah bagi pendapat audit kami.

Kebebasan dan tanggungjawab etika lain

Kami bebas atau tidak berkaitan dengan Dana selaras dengan Undang-Undang Kecil (atas Etika Profesional, Kelakuan dan Amalan) Institut Akauntan Malaysia ("Undang-undang Kecil") dan Lembaga Piawaian Etika Antarabangsa untuk Kod Etika Akauntan Profesional (termasuk Standard Kemerdekaan Antarabangsa) ("Kod IESBA"), dan kami telah memenuhi lain-lain tanggungjawab etika mengikut undang-undang kecil dan Kod IESBA.

Maklumat selain daripada laporan penyata kewangan dan juruaudit

Pengurus adalah bertanggungjawab untuk maklumat-maklumat lain. Ia merangkumi maklumat yang terkandung dalam laporan kewangan Dana, tetapi tidak termasuk penyata kewangan dan laporan juruaudit yang dilampirkan.

Pendapat kami terhadap penyata kewangan Dana tidak meliputi maklumat lain dan kami tidak akan menyatakan sebarang bentuk jaminan ke atas kesimpulan mengenainya.

LAPORAN JURUAUDIT BEBAS KEPADA PEMEGANG UNIT AMANAH HARTANAH BUMIPUTERA (SAMB.)

Maklumat selain daripada laporan penyata kewangan dan juruaudit (sambungan)

Sehubungan dengan audit kami terhadap penyata kewangan Dana, tanggungjawab kami adalah membaca maklumat lain dan, dengan berbuat demikian, kami membuat pertimbangan sama ada maklumat itu adalah secara materialnya tidak selaras dengan penyata kewangan Dana atau pengetahuan yang kami peroleh dari audit, atau sebaliknya, menunjukkan salah nyata yang ketara.

Sekiranya berdasarkan kerja-kerja yang kami lakukan, kami membuat kesimpulan bahawa terdapat salah nyata yang ketara dalam maklumat lain, kami dikehendaki melaporkannya. Sehubungan ini, kami tidak mempunyai apa-apa untuk dilaporkan.

Tanggungjawab Pengurus dan Pemegang Amanah bagi penyata kewangan

Pengurus adalah bertanggungjawab menyediakan penyata kewangan Dana yang memberi gambaran benar dan saksama berdasarkan Piawaian Laporan Kewangan Malaysia dan Piawaian Pelaporan Kewangan Antarabangsa. Pengurus juga bertanggungjawab terhadap kawalan dalaman berkaitan penyediaan penyata kewangan Dana yang bebas daripada salah nyata yang ketara, sama ada disebabkan oleh penipuan atau kesilapan.

Dalam menyediakan penyata kewangan Dana, Pengurus bertanggungjawab menilai keupayaan Dana untuk meneruskan sebagai usaha berterusan, menyatakan, yang mana berkenaan, perkara-perkara yang berkaitan dengan usaha berterusan dan menggunakan asas perakaunan usaha berterusan melainkan jika Pengurus berhasrat membubarkan atau menamatkan operasi Dana, atau tidak mempunyai alternatif yang realistik selain berbuat demikian.

Pemegang Amanah bertanggungjawab untuk menyelia proses pelaporan kewangan Dana. Pemegang Amanah juga bertanggungjawab memastikan Pengurus menyimpan rekod perakaunan dan rekod lain yang diperlukan bagi membolehkan penyata kewangan ini disediakan secara benar dan saksama.

Tanggungjawab juruaudit bagi pengauditan penyata kewangan

Objektif kami adalah untuk memperoleh jaminan yang munasabah sama ada penyata kewangan Dana secara keseluruhannya adalah bebas daripada salah nyata yang ketara, sama ada disebabkan oleh penipuan atau kesilapan, dan mengeluarkan laporan juruaudit yang merangkumi pendapat kami. Jaminan yang munasabah adalah tahap jaminan yang tinggi, tetapi bukan satu jaminan bahawa audit dijalankan mengikut piawaian pengauditan yang diluluskan di Malaysia dan Piawaian Pengauditan Antarabangsa akan sentiasa mengesan salah nyata yang ketara apabila ia wujud. Salah nyata boleh timbul daripada penipuan atau kesilapan dan dianggap ketara jika, secara individu atau dalam agregat, salah nyata ini dijangkakan akan mempengaruhi keputusan ekonomi yang diambil pengguna berdasarkan penyata kewangan ini.

LAPORAN JURUAUDIT BEBAS KEPADA PEMEGANG UNIT AMANAH HARTANAH BUMIPUTERA (SAMB.)

Tanggungjawab juruaudit bagi pengauditan penyata kewangan (sambungan)

Sebagai sebahagian daripada audit mengikut Piawaian Pengauditan yang diluluskan di Malaysia dan Piawaian Pengauditan Antarabangsa, kami menjalankan pertimbangan profesional dan mengekalkan keraguan profesional semasa menjalankan audit. Kami juga:

- Mengetahui pasti dan menilai risiko salah nyata yang ketara dalam penyata kewangan Dana, sama ada disebabkan oleh penipuan atau kesilapan, reka bentuk dan melaksanakan prosedur audit yang responsif kepada risiko berkenaan, dan mendapatkan bukti audit yang mencukupi dan bersesuaian untuk memberi asas yang munasabah bagi pendapat kami. Risiko tidak mengesan salah nyata yang ketara akibat daripada penipuan adalah lebih tinggi berbanding salah nyata akibat kesilapan memandangkan penipuan mungkin melibatkan pakatan sulit, pemalsuan, peninggalan yang disengajakan, gambaran yang salah, atau mengatasi kawalan dalaman.
- Memperoleh pemahaman mengenai kawalan dalaman yang berkaitan dengan audit bagi tujuan merangka prosedur audit yang bersesuaian dengan keadaan, tetapi bukan bertujuan untuk menyatakan pendapat mengenai keberkesanan kawalan dalaman Dana.
- Menilai kesesuaian dasar-dasar perakaunan yang digunakan dan kemunasabahan anggaran perakaunan dan berkaitan pendedahan yang dibuat oleh Pengurus.
- Membuat kesimpulan mengenai kesesuaian Pengurus menggunakan asas perakaunan usaha berterusan dan, berdasarkan bukti audit yang diperoleh, sama ada wujud ketidakpastian yang berkaitan dengan peristiwa atau keadaan yang boleh membuang keraguan ketara pada keupayaan Dana untuk terus sebagai satu usaha berterusan. Jika kami membuat kesimpulan bahawa wujud ketidakpastian, kami dikehendaki untuk menyatakannya dalam laporan juruaudit kami terhadap pendedahan yang berkaitan dalam penyata kewangan Dana atau, jika pendedahan tersebut tidak mencukupi, untuk mengubah pendapat kami. Kesimpulan kami adalah berdasarkan pada bukti audit yang diperoleh sehingga tarikh laporan juruaudit kami. Walau bagaimanapun, peristiwa atau keadaan masa depan boleh menyebabkan Dana untuk menghentikan terus usaha yang berterusan.
- Menilai pembentangan keseluruhan, struktur dan kandungan penyata kewangan Dana, termasuk pendedahan, dan sama ada penyata kewangan Dana menunjukkan asas urus niaga dan peristiwa dalam cara yang mencapai pembentangan saksama.

Kami berkomunikasi dengan Pengurus mengenai, antara perkara lain, skop yang dirancang dan masa untuk audit dan penemuan penting, termasuk apa-apa kekurangan yang ketara dalam kawalan dalaman yang dikenal pasti semasa audit kami.

**LAPORAN JURUAUDIT BEBAS KEPADA PEMEGANG UNIT
AMANAH HARTANAH BUMIPUTERA (SAMB.)**

Perkara-perkara lain

Laporan ini dibuat semata-mata untuk Pemegang Unit Dana, sebagai sebuah badan, mengikut Garis Panduan Dana Unit Amanah yang dikeluarkan oleh Suruhanjaya Sekuriti Malaysia dan bukan untuk tujuan lain. Kami tidak bertanggungjawab kepada mana-mana pihak lain bagi kandungan laporan ini.

Ernst & Young PLT
202006000003 (LLP0022760-LCA) & AF 0039
Akauntan Bertauliah

Yeo Beng Yean
03013/10/2024 J
Akauntan Bertauliah

Kuala Lumpur, Malaysia
17 Mei 2024

AMANAH HARTANAH BUMIPUTERA

PENYATA PENDAPATAN KOMPREHENSIF

BAGI TEMPOH KEWANGAN DARI 1 OKTOBER 2023 KE 31 MAC 2024

		01.10.2023 hingga 31.03.2024 RM	01.10.2022 hingga 31.03.2023 RM
	Nota		
PENDAPATAN PELABURAN			
Pendapatan dari aset-aset pajakan		109,073,817	103,518,730
Pendapatan keuntungan		2,355,853	1,571,448
Penerimaan Hibah		10,000,000	8,500,000
		<u>121,429,670</u>	<u>113,590,178</u>
PERBELANJAAN			
Yuran Pengurus	4	9,871,162	10,487,861
Yuran Pemegang Amanah	5	500,000	500,000
Imbuan juruaudit		9,270	13,600
Yuran ejen cukai		2,300	5,500
Yuran penasihat Syariah		36,000	39,000
Perbelanjaan pentadbiran		311,101	301,168
		<u>10,729,833</u>	<u>11,347,129</u>
Pendapatan bersih sebelum cukai dan zakat		110,699,837	102,243,049
Perbelanjaan cukai pendapatan	6	-	-
Perbelanjaan zakat	7	(3,654,735)	(3,451,341)
Pendapatan bersih selepas cukai dan zakat, mewakili jumlah pendapatan komprehensif bagi tempoh kewangan		<u>107,045,102</u>	<u>98,791,708</u>
Pendapatan bersih selepas cukai dan zakat terdiri daripada yang berikut:			
Pendapatan terealisasi bersih		<u>107,045,102</u>	<u>98,791,708</u>
Pengagihan bagi tempoh kewangan:			
Agihan bersih	12	<u>102,089,589</u>	<u>95,323,568</u>
Agihan kasar/bersih seunit (sen)	12	<u>2.20</u>	<u>2.20</u>
Tarikh agihan	12	<u>31 Mac 2024</u>	<u>31 Mac 2023</u>

Nota-nota iringan ini merupakan bahagian penting penyata kewangan yang diaudit.

AMANAH HARTANAH BUMIPUTERA

PENYATA KEDUDUKAN KEWANGAN

PADA 31 MAC 2024

	Nota	31.03.2024 RM	30.09.2023 RM
ASET-ASET			
Aset-aset pajakan	8	4,771,000,000	4,621,000,000
Deposit-deposit patuh Syariah dengan institusi-institusi kewangan yang berlesen	9	334,223,272	137,870,418
Pendapatan keuntungan belum terima		2,001,911	1,574,424
Tunai di bank		10,002,962	3,371
JUMLAH ASET		<u>5,117,228,145</u>	<u>4,760,448,213</u>
LIABILITI-LIABILITI			
Terhutang kepada Pengurus	10	1,026,315	1,830,925
Agihan perlu bayar		102,089,589	103,127,247
Peruntukan zakat		7,140,440	3,485,705
Pemiatang dan akruan lain		328,298	316,346
JUMLAH LIABILITI		<u>110,584,642</u>	<u>108,760,223</u>
NILAI DANA PADA KOS ("VOF") DANA		<u>5,006,643,503</u>	<u>4,651,687,990</u>
ASET BERSIH YANG BOLEH DIAGIHKAN KEPADA PEMEGANG UNIT			
Modal pemegang unit	11(a)	5,000,000,000	4,650,000,000
Perolehan tertahan	11(b)	6,643,503	1,687,990
		<u>5,006,643,503</u>	<u>4,651,687,990</u>
UNIT DALAM EDARAN (UNIT)	11(a)	<u>5,000,000,000</u>	<u>4,650,000,000</u>
VOF SEUNIT (RM)		<u>1.00</u>	<u>1.00</u>

Nota-nota iringan ini merupakan bahagian penting penyata kewangan yang diaudit.

AMANAH HARTANAH BUMIPUTERA

PENYATA PERUBAHAN DALAM ASET BERSIH YANG BOLEH DIAGIHKAN

BAGI TEMPOR KEWANGAN DARI 1 OKTOBER 2023 KE 31 MAC 2024

	Modal pemegang unit Nota 11(a) RM	Perolehan tertahan boleh diagihkan Nota 11(b) RM	Perubahan dalam aset bersih yang boleh diagihkan RM
Pada 1 Oktober 2023	4,650,000,000	1,687,990	4,651,687,990
Jumlah pendapatan komprehensif bagi tempoh kewangan	-	107,045,102	107,045,102
Pewujudan unit	350,000,000	-	350,000,000
Agihan (Nota 12)	-	(102,089,589)	(102,089,589)
Pada 31 Mac 2024	5,000,000,000	6,643,503	5,006,643,503
Pada 1 Oktober 2022	3,850,000,000	1,886,514	3,851,886,514
Jumlah pendapatan komprehensif bagi tempoh kewangan	-	98,791,708	98,791,708
Pewujudan unit	813,000,000	-	813,000,000
Pembatalan unit	(13,000,000)	-	(13,000,000)
Agihan (Nota 12)	-	(95,323,568)	(95,323,568)
Pada 31 Mac 2023	4,650,000,000	5,354,654	4,655,354,654

Nota-nota iringan ini merupakan bahagian penting penyata kewangan yang diaudit.

AMANAH HARTANAH BUMIPUTERA

PENYATA ALIRAN TUNAI

BAGI TEMPOH KEWANGAN DARI 1 OKTOBER 2023 KE 31 MAC 2024

	01.10.2023 hingga 31.03.2024 RM	01.10.2022 hingga 31.03.2023 RM
ALIRAN TUNAI DARIPADA AKTIVITI KENDALIAN DAN PELABURAN		
Pembelian aset-aset pajakan (Nota 8)	(150,000,000)	(800,000,000)
Pendapatan dari aset-aset pajakan	109,073,816	103,518,730
Penerimaan Hibah	10,000,000	8,500,000
Penambahan deposit-deposit patuh Syariah dengan institusi kewangan berlesen dengan kematangan asal lebih daripada 3 bulan	(75,940,000)	(18,000,000)
Pendapatan keuntungan diterima	1,928,366	1,137,931
Yuran Pengurus dibayar	(10,675,773)	(10,161,667)
Yuran Pemegang Amanah dibayar	(500,000)	(500,000)
Lain-lain yuran dan perbelanjaan dibayar	(346,717)	(374,373)
Tunai bersih digunakan dalam aktiviti operasi dan pelaburan	(116,460,308)	(715,879,379)

ALIRAN TUNAI DARIPADA AKTIVITI PEMBIAYAAN

Tunai diterima daripada unit pewujudan	350,000,000	813,000,000
Tunai dibayar bagi unit dibatalkan	-	(13,000,000)
Agihan dibayar kepada pemegang unit	(103,127,247)	(83,077,645)
Tunai bersih dijana daripada aktiviti pembiayaan	246,872,753	716,922,355

PENGURANGAN BERSIH DALAM TUNAI DAN SETARA TUNAI PADA TEMPOH KEWANGAN TUNAI DAN SETARA TUNAI PADA PERMULAAN TEMPOH KEWANGAN TUNAI DAN SETARA TUNAI PADA AKHIR TEMPOH KEWANGAN

130,412,445	1,042,976
137,873,789	118,344,304
268,286,234	119,387,280

Tunai dan setara tunai terdiri daripada:		
Tunai di bank	10,002,962	1,390
Deposit-deposit patuh Syariah dengan institusi kewangan berlesen dengan kematangan asal kurang daripada 3 bulan (Nota 9)	258,283,272	119,385,890
	268,286,234	119,387,280

Nota-nota iringan ini merupakan bahagian penting penyata kewangan yang diaudit.

AMANAH HARTANAH BUMIPUTERA

NOTA-NOTA KEPADA PENYATA KEWANGAN

BAGI TEMPOH KEWANGAN DARI 1 OKTOBER 2023 KE 31 MAC 2024

1. DANA, PENGURUS DAN AKTIVITI UTAMA

Amanah Hartanah Bumiputera ("Dana") ditubuhkan berikutan pelaksanaan Surat Ikatan bertarikh 20 Oktober 2010, Surat Ikatan Tambahan Pertama bertarikh 5 Januari 2011, Surat Ikatan Tambahan Kedua bertarikh 13 Julai 2012, Surat Ikatan Tambahan Ketiga bertarikh 11 September 2013, Surat Ikatan Tambahan Keempat bertarikh 7 Februari 2014, Surat Ikatan Tambahan Kelima bertarikh 20 Mac 2015, Surat Ikatan Tambahan Keenam bertarikh 5 Oktober 2020 dan Surat Ikatan Tambahan Ketujuh bertarikh 18 July 2022 (secara keseluruhan dirujuk sebagai "Surat Ikatan") antara Pengurus, Maybank Asset Management Sdn Bhd ("MAM"), AmanahRaya Trustees Berhad ("Pemegang Amanah") dan Pelaburan Hartanah Berhad ("Penaja"). Dana memulakan operasinya pada 29 November 2010 dan akan meneruskan operasinya sehingga ditamatkan oleh Pemegang Amanah sebagaimana yang diperuntukkan di Bahagian 12 Surat Ikatannya.

Dana ini bertujuan menawarkan pemegang unit dengan aliran pendapatan tetap dan konsisten di samping mengekalkan modal para pemegang unit. Untuk mencapai matlamat pelaburannya, Dana melabur sekurang-kurangnya 34% daripada nilai dana pada kos ("VOF") terutamanya dalam pemunyaan benefisial hartanah di Malaysia yang dibeli daripada Penaja atau sekutu-sekutunya melalui pengaturan jualan dan pajakan semula (merujuk kepada "aset-aset pajakan") dan aset-aset pajakan ini disahkan oleh Panel Penasihat Syariah Dana sebagai patuh Syariah. Aset-aset pajakan adalah khususnya hartanah komersial termasuk tetapi tidak terhad kepada bangunan pejabat, kompleks membeli-belah, pusat komersial, logistik dan kompleks perindustrian.

Untuk meraih pendapatan secara tetap, aset-aset pajakan ini dipajak kembali kepada Penaja (dalam kapasiti Penaja atau sebagai peguam kepada sekutu-sekutunya) dan Penaja membayar sewa kepada Dana mengikut terma dan syarat kontrak pajakan. Pengurus mematuhi kriteria penilaian ketat yang disediakan Penasihat Syariah Dana untuk memastikan pendapatan sewa aset pajakan adalah patuh Syariah. Dana turut melabur sehingga 66% daripada VOF dalam instrumen pasaran wang patuh Syariah dan instrumen yang setara selain boleh memegang tunai bagi memenuhi keperluan kecairannya.

Semua pelaburan adalah tertakluk kepada Garis Panduan Unit Amanah yang ditetapkan oleh Suruhanjaya Sekuriti Malaysia ("SC"), keperluan-keperluan SC dan Surat Ikatan, kecuali terdapat pengecualian-kecualian atau variasi-variasi yang diluluskan oleh SC, dasar dan prosedur dalaman dan objektif Dana.

1. DANA, PENGURUS DAN AKTIVITI UTAMA (SAMB.)

Dana memulakan operasinya pada 24 November 2010 dan operasinya akan diteruskan sehinggalah ia ditamatkan oleh Pemegang Amanah sebagaimana yang diperuntukkan di bawah Bahagian 12 Surat Ikatannya.

Penaja Dana, Pelaburan Hartanah Berhad, adalah anak syarikat milik penuh Yayasan Amanah Hartanah Bumiputera ("YAHB"), dan diperbadankan di Malaysia pada 8 Mei 2006. Penaja, merupakan cabang operasi YAHB, ditubuhkan dengan objektif untuk meningkatkan pemilikan dan penyertaan Bumiputera dalam hartanah komersial.

Pengurus Dana ialah MAM, sebuah syarikat yang diperbadankan di Malaysia. Ia merupakan pemegang Lesen Perkhidmatan Pasaran Modal ("CMSL") dengan pengurusan dana sebagai aktiviti terkawalanya di bawah Akta Pasaran Modal dan Perkhidmatan 2007 ("CMSA"). Lokasi utama perniagaannya adalah di Tingkat 12, Menara C Dataran Maybank, No. 1 Jalan Maarof, 59000 Kuala Lumpur. MAM adalah anak syarikat Maybank Asset Management Group Berhad ("MAMG"). MAMG merupakan sebuah anak syarikat Malayan Banking Berhad ("MBB").

MAM telah melantik Maybank Islamic Asset Management Sdn Bhd ("MIAM") sebagai pengurus dana luar untuk pengurusan Dana. MIAM adalah sebuah anak syarikat milik penuh MAMG dan merupakan pemegang CMSL yang mengurus Dana berlandaskan Syariah di bawah Seksyen 61 Akta CMSA. Tugas dan tanggungjawab MIAM termasuk pengurusan portfolio berdasarkan objektif pelaburan yang ditetapkan, tertakluk kepada CMSA dan Garis Panduan Unit Amanah dan garis panduan lain yang berkaitan dikeluarkan SC serta terma-terma dan syarat-syarat perjanjian pengurusan pelaburan antara MIAM

Penyata kewangan ini telah diluluskan bagi pembentangan oleh Lembaga Pengarah Pengurus pada 17 Mei 2024.

2. RINGKASAN DASAR PERAKAUNAN PENTING

2.1 Asas penyediaan

Penyata kewangan Dana telah disediakan menurut Piawaian Pelaporan Kewangan Malaysia 134: Pelaporan Kewangan Interim ("MFRS 134") yang dikeluarkan oleh Lembaga Piawaian Perakaunan Malaysia ("MASB") dan Piawaian Perakaunan Kewangan Antarabangsa 34: Pelaporan Kewangan Interim seperti mana dikeluarkan Lembaga Jawatankuasa Piawaian Perakaunan Antarabangsa ("IASB") dan Garis Panduan Dana Unit Amanah yang berkenaan yang dikeluarkan oleh SC, diolah dengan pengecualian-pengecualian dan variasi-variasi spesifik yang telah diluluskan oleh SC.

2. RINGKASAN DASAR PERAKAUNAN PENTING (SAMB.)

2.1 Asas penyediaan (samb.)

Dana telah menggunakan pakai MFRS, pindaan-pindaan piawaian dan Tafsiran Jawatankuasa Isu-isu ("IC") yang menjadi efektif sepanjang tempoh kewangan dari 1 Oktober 2023 ke 31 Mac 2024. Penggunaan piawaian-piawaian di atas tidak memberikan kesan yang ketara terhadap laporan kewangan ini.

Penyata kewangan interim tidak mengandungi semua maklumat dan pendedahan yang diperlukan dalam penyata kewangan tahunan dan tidak menggantikan pembacaan penyata kewangan tahunan Dana bagi tempoh sehingga 30 September 2023.

Penyata kewangan disediakan berasaskan kos sejarah kecuali seperti yang dinyatakan dalam dasar perakaunan di Nota 2.3 hingga Nota 2.17 kepada penyata kewangan.

Penyata kewangan dibentangkan dalam Ringgit Malaysia ("RM").

2.2 Piawaian dan pindaan yang diterbitkan tetapi belum lagi berkuat kuasa

Berikut adalah piawaian-piawaian dan pindaan-pindaannya yang dikeluarkan oleh MASB tetapi belum dikuatkuasakan oleh Dana pada tarikh penyata kewangan ini dikeluarkan. Dana berhasrat menerima pakai piawaian yang berkaitan apabila ia dikuatkuasakan.

Deskripsi	Berkuat kuasa pada awal atau selepas tempoh tahunan
Pindaan kepada MFRS 16: <i>Liabiliti Pajak dalam Jualan dan Pajak Balik</i>	1 Januari 2024
Pindaan kepada MFRS 101: <i>Liabiliti bukan semasa dengan Perjanjian</i>	1 Januari 2024
Pindaan kepada MFRS 107 dan MFRS 7: <i>Pengaturan Kewangan Pembekal</i>	1 Januari 2024
Pindaan kepada MFRS 121: <i>Kekurangan Kebolehtukaran</i>	1 Januari 2025
Pindaan kepada MFRS 10 dan MFRS 128: <i>Jualan atau Sumbangan Aset di antara Pelabur dan Syarikat Bersekutu atau Usaha Sama</i>	Ditunda

Dana menjangkakan menerima pakai piawaian, pindaan dan Tafsiran di atas tidak akan memberi kesan material ke atas penyata kewangan Dana dalam tempoh awal penggunaannya melainkan yang dinyatakan di bawah.

2.3 Instrumen kewangan

Aset kewangan dan liabiliti kewangan diiktiraf apabila Dana menjadi pihak kepada peruntukan kontrak instrumen tersebut.

Aset dan liabiliti kewangan pada mulanya diukur pada nilai saksama. Kos transaksi yang berkaitan secara langsung dengan pengambilalihan atau pengeluaran aset kewangan dan liabiliti kewangan (selain daripada aset dan liabiliti kewangan pada nilai

2. RINGKASAN DASAR PERAKAUNAN PENTING (SAMB.)

2.3 Instrumen kewangan (samb.)

saksama melalui keuntungan atau kerugian) ditambah atau ditolak dari nilai saksama aset atau liabiliti kewangan, mengikut kesesuaian, pada pengiktirafan awal. Kos urus niaga yang secara langsung dikaitkan dengan pengambilalihan aset dan liabiliti kewangan pada nilai saksama melalui keuntungan atau kerugian diiktiraf serta-merta dalam keuntungan atau kerugian.

2.4 Aset kewangan

Semua pembelian atau penjualan biasa aset kewangan diiktiraf dan juga sebaliknya pada tarikh perdagangan. Pembelian atau jualan yang biasa merupakan pembelian atau penjualan aset kewangan yang memerlukan aset diserahkan dalam tempoh masa yang ditetapkan oleh peraturan atau konvensyen di pasaran.

Kesemua aset kewangan yang diiktiraf kemudiannya diukur secara keseluruhannya pada kos terlunas atau nilai saksama, bergantung kepada klasifikasi aset tersebut.

(i) Aset kewangan pada kos terlunas

Kecuali ditetapkan bahawa nilai saksama melalui untung atau rugi ("FVTPL") adalah pada pengiktirafan permulaan, instrumen hutang yang memenuhi syarat-syarat berikut diukur pada kos telunas ditolak kerugian rosot nilai:

- aset dipegang dalam model perniagaan yang tujuannya adalah memegang aset untuk mengumpul aliran tunai kontraktual; dan
- terma kontrak instrumen mengakibatkan tarikh tertentu ditetapkan kepada aliran tunai yang semata-mata melibatkan pembayaran prinsipal dan keuntungan ke atas jumlah prinsipal yang belum dijelaskan.

Instrumen hutang yang tidak memenuhi kriteria di atas diklasifikasikan sebagai nilai saksama melalui pendapatan komprehensif lain ("FVTOCI") atau FVTPL.

Dana mengelaskan aset-aset pajakan, tunai dan setara tunai, dan pendapatan keuntungan belum terima sebagai aset kewangan pada kos terlunas. Aset ini kemudiannya diukur menggunakan kaedah kadar keuntungan efektif ("EPR") dan akan mengalami rosot nilai. EPR adalah kaaedah untuk mengira kos pelunasan aset kewangan dan memperuntukkan

2. RINGKASAN DASAR PERAKAUNAN PENTING (SAMB.)

2.4 Aset kewangan (samb.)

(i) Aset kewangan pada kos terlunas (samb.)

dan mengiktiraf pendapatan keuntungan dalam untung atau rugi sepanjang tempoh yang berkaitan.

(ii) Rosot nilai kewangan

Kerugian kredit diiktiraf berdasarkan model 'Jangkaan Kerugian Kredit' ("ECL"). Dana mengiktiraf peruntukan atau elaun kerugian ECL ke atas instrumen kewangan yang tidak diukur pada FVTPL. Model rosot nilai tidak diguna pakai untuk pelaburan ekuiti.

ECL merujuk kepada anggaran kebarangkalian yang wajar bagi kerugian kredit. Pengukurannya adalah seperti berikut:

- Aset kewangan yang tidak mengalami rosot nilai kredit pada tarikh pelaporan:
Nilai semasa semua tunai yang berkurangan (iaitu perbezaan antara aliran tunai disebabkan oleh entiti mengikut kontrak dan aliran tunai yang dijangka diterima oleh Dana);
- Aset kewangan yang rosot nilai pada tarikh pelaporan:
Pada perbezaan antara jumlah bawaan kasar dan nilai semasa anggaran aliran tunai masa hadapan.

Pada setiap tarikh pelaporan, Dana menilai sama ada aset kewangan pada kos yang dilunaskan adalah kredit yang rosot nilai atau terjejas. Aset kewangan mengalami 'rosot nilai kredit' apabila satu atau lebih peristiwa yang mempunyai kesan buruk terhadap anggaran aliran tunai masa hadapan aset kewangan berlaku.

Bukti sesuatu aset kewangan mengalami rosot nilai kredit adalah termasuk data yang diperhatikan berikut:

- Kesulitan kewangan yang ketara dihadapi penerbit atau rakan niaga;
- Penurunan nilai yang ketara dalam penarafan kredit instrumen oleh agensi penarafan;
- Pelanggaran kontrak seperti peristiwa mungkir bayar atau melepasi tempoh ditetapkan; atau
- Sekuriti kehilangan pasarannya yang aktif akibat masalah.

Untuk baki jangka pendek, rosot nilai penuh akan diiktiraf pada baki yang tidak dapat dikutip selepas tempoh tangguh.

2. RINGKASAN DASAR PERAKAUNAN PENTING (SAMB.)

2.4 Aset kewangan (samb.)

(iii) Penyahiktirafan aset kewangan

Aset kewangan akan dinyahiktirafkan bila:

- (1) Hak-hak untuk menerima aliran tunai daripada aset tersebut telah tamat tempoh; atau
- (2) Dana telah memindahkan haknya untuk menerima aliran tunai daripada aset kewangan atau menganggap kewajipan untuk membayar aliran tunai diterima sepenuhnya tanpa kelewatan kepada pihak ketiga di bawah pengaturan serah-semua; dan sama ada:
 - Dana telah memindahkan sebahagian besar risiko dan ganjaran aset; atau
 - Dana tidak memindahkan mahu pun mengekalkan semua risiko dan ganjaran aset, tetapi telah memindahkan kawalan aset kewangan.

Semasa penyahiktirafan aset kewangan pada kos terlunas, keuntungan dan kerugian diiktiraf pada untung atau rugi apabila aset tersebut tidak lagi diiktiraf, diubah suai atau dirosot nilai.

2.5 Liabiliti kewangan

(i) Klasifikasi

Liabiliti kewangan dikelaskan mengikut kandungan pengaturan kontrak yang ditandatangani dan takrif liabiliti kewangan.

Dana mengelaskan jumlah terhutang kepada Pengurus, agihan perlu bayar, dan pelbagai pemiutang dan akruan lain sebagai liabiliti kewangan.

(ii) Pengiktirafan dan pengukuran

Liabiliti kewangan diiktiraf dalam penyata kedudukan kewangan apabila, dan hanya apabila, Dana menjadi pihak kepada peruntukan kontrak instrumen kewangan.

Liabiliti kewangan Dana diiktiraf pada mulanya pada nilai saksama serta kos urusniaga yang berkaitan secara langsung dan kemudiannya diukur pada kos terlunas menggunakan kaedah kadar keuntungan efektif.

(iii) Penyahiktirafan

Liabiliti kewangan dinyahiktirafkan apabila obligasi di bawah liabiliti dilunaskan. Keuntungan dan kerugian diiktiraf dalam penyata untung atau rugi apabila liabiliti dinyahiktiraf, dan melalui proses pelunasan.

2. RINGKASAN DASAR PERAKAUNAN PENTING (SAMB.)

2.6 Pengukuran nilai saksama

Nilai saksama adalah harga yang akan diterima untuk menjual aset atau dibayar untuk memindahkan liabiliti dalam urusaniaga teratur antara peserta pasaran pada tarikh pengukuran. Pengukuran nilai saksama adalah berdasarkan anggapan bahawa transaksi untuk menjual aset atau pemindahan liabiliti berlaku sama ada:

- (i) Dalam pasaran utama untuk aset atau liabiliti; atau
- (ii) Jika ketiadaan pasaran utama, dalam pasaran paling menguntungkan untuk aset atau liabiliti.

Pasaran utama atau paling menguntungkan mesti boleh diakses oleh Dana.

Nilai saksama sesuatu aset atau liabiliti diukur dengan menggunakan andaian yang akan digunakan oleh para peserta pasaran apabila harga aset atau liability, dengan anggapan bahawa peserta pasaran bertindak dalam kepentingan ekonomi mereka.

Pengukuran nilai saksama aset bukan kewangan mengambil kira keupayaan peserta pasaran untuk menjana manfaat ekonomi dengan menggunakan aset tersebut dalam penggunaan tertinggi dan terbaik atau dengan menjualnya kepada peserta pasaran yang lain yang akan menggunakan aset tersebut dalam penggunaan tertinggi dan terbaik.

Semua aset dan liabiliti yang mana nilai saksama diukur atau didedahkan di dalam penyata kewangan ini dikategorikan dalam hierarki nilai saksama, yang digambarkan seperti berikut, berdasarkan input paras terendah yang dikira penting kepada ukuran nilai saksama secara keseluruhan:

- (i) Aras 1 - Disebut harga (tidak dilaras) harga pasaran dalam pasaran aktif bagi aset atau liabiliti yang serupa.
- (ii) Aras 2 - Teknik penilaian yang mana input paras terendah yang dikira penting kepada ukuran nilai saksama secara langsung atau tidak langsung adalah boleh diperhatikan.
- (iii) Aras 3 - Teknik penilaian yang mana input paras terendah yang dikira penting kepada pengukuran nilai saksama tidak boleh diperhatikan.

Bagi aset dan liabiliti kewangan yang diiktiraf di dalam penyata kewangan ini secara berulang, Dana menentukan sama ada pemindahan telah berlaku diantara tahap dalam hierarki dengan

2. RINGKASAN DASAR PERAKAUNAN PENTING (SAMB.)

2.6 Pengukuran nilai saksama (samb.)

menilai semula kategori (berdasarkan input paras terendah yang penting kepada pengukuran nilai saksama sebagai menilai semula keseluruhan) pada akhir setiap tarikh pelaporan.

Bagi tujuan pendedahan nilai saksama, Dana telah menentukan kelas aset dan liabiliti berdasarkan sifat, ciri-ciri dan risiko aset atau liabiliti dan tahap hierarki nilai saksama seperti yang dijelaskan di atas.

2.7 Pajakan

Penentuan sama ada suatu yang diatur atau dirancang itu berupa satu (atau lebih) pajakan bergantung kepada pengaturannya pada awal pajakan dibuat. Pengaturan itu dikira satu pajakan bergantung kepada penggunaan aset atau (aset-aset) yang khusus dan hak diberikan untuk penggunaannya, meskipun ia tidak dinyatakan secara jelas.

Dana itu telah memperoleh pemunyaan benefisial aset-aset pajakan melalui rancangan jual dan pajak semula yang dilakukan dengan penaja yang mana Dana adalah pemberi pajak. Pemindahan aset-aset pajakan kepada Dana oleh Penaja tidak boleh dianggap sebagai penjualan aset-aset berkenaan dan oleh itu, Dana telah mengiktiraf aset-aset pajakan sebagai aset kewangan mengikut MFRS 9. Butirannya adalah dinyatakan dalam Nota 8.

Pendapatan dari aset-aset pajakan adalah direkodkan sebagai hasil berdasarkan kontrak terma pajakan.

2.8 Mata wang fungsian dan pembentangan

Penyata kewangan Dana diukur menggunakan mata wang persekitaran ekonomi utama di mana Dana tersebut beroperasi ("mata wang fungsian"). Penyata kewangan ini dibentangkan dalam Ringgit Malaysia, yang juga merupakan mata wang fungsian Dana.

2.9 Modal pemegang unit

Sumbangan pemegang-pemegang unit kepada Dana adalah memenuhi kriteria untuk diklasifikasikan sebagai instrumen ekuiti di bawah MFRS 132 "*Instrumen Kewangan: Pembentangan*". Kriteria tersebut termasuk:

- (i) unit memberi hak kepada pemegangnya kepada bahagian kadar penuh dalam VOF Dana;
- (ii) unit adalah kelas yang paling subordinat dan ciri kelas adalah sama;

2. RINGKASAN DASAR PERAKAUNAN PENTING (SAMB.)

2.9 Modal pemegang unit (samb.)

- (iii) tidak ada obligasi berkontrak untuk menyampaikan wang tunai atau aset kewangan lain selain obligasi ke atas Dana untuk membeli semula; dan
- (iv) jumlah aliran tunai yang dijangka daripada unit sepanjang hayatnya adalah berdasarkan keuntungan atau kerugian Dana.

Baki unit adalah dibawa pada amaun penebusan yang perlu bayar pada setiap tahun kewangan jika pemegang unit melaksanakan hak untuk meletakkan unit tersebut kembali ke Dana.

Unit diwujudkan dan dibatalkan pada harga berdasarkan VOF seunit Dana pada masa pewujudan atau pembatalan. VOF seunit Dana dikira dengan membahagikan aset bersih yang boleh diagihkan kepada pemegang unit dengan jumlah bilangan unit dalam edaran.

2.10 Pengagihan

Sebarang agihan kepada pemegang unit Dana dikira sebagai potongan daripada rizab direalisasi. Cadangan agihan diiktiraf sebagai liabiliti dalam tempoh di mana ia diluluskan. Pengagihan Dana dibuat secara pelaburan semula atau dibayar secara tunai kepada pemegang unit pada tarikh pembayaran pendapatan. Pelaburan semula unit adalah berdasarkan VOF seunit pada tarikh pembayaran pendapatan, yang juga merupakan masa pewujudan.

2.11 Tunai dan kesetaraan tunai

Tunai dan kesetaraan tunai merangkumi tunai di bank dan deposit patuh Syariah dengan institusi kewangan dengan kadar matang asal 3 bulan atau kurang yang mempunyai risiko perubahan nilai yang tidak ketara.

2.12 Hasil

Hasil diukur pada nilai saksama pertimbangan yang telah diterima atau belum terima.

Pendapatan dari aset-aset pajakan adalah direkodkan sebagai hasil berdasarkan kontrak terma pajakan.

Pendapatan daripada deposit diiktiraf berdasarkan asas akrual menggunakan kaedah kadar keuntungan efektif.

Hibah diterima daripada Penaja diiktiraf atas asas penerimaan.

Hasil/ Pendapatan lain umumnya diiktiraf apabila Dana memenuhi kewajipan prestasi dengan memindahkan barang atau

2. RINGKASAN DASAR PERAKAUNAN PENTING (SAMB.)

2.12 Hasil (samb.)

perkhidmatan yang dijanjikan atau aset kepada pelanggan. Aset dipindahkan apabila pelanggan memperoleh kawalan aset tersebut.

2.13 Cukai pendapatan

Aset dan liabiliti cukai semasa diukur pada amaun yang dijangka boleh didapatkan semula daripada atau dibayar kepada pihak berkuasa cukai. Kadar cukai dan undang-undang cukai yang digunakan untuk mengira amaun tersebut adalah kadar dan undang-undang yang digubal atau digubal secara substantif menjelang tarikh pelaporan.

Cukai semasa diiktiraf dalam untung dan rugi kecuali setakat mana cukai berkaitan item diiktiraf luar untung dan rugi, sama ada pendapatan komprehensif lain atau terus dalam ekuiti. Perbelanjaan cukai pendapatan semasa dikira berdasarkan undang-undang percukaian Malaysia pada kadar cukai semasa kepada untung boleh cukai yang diperoleh semasa tempoh kewangan terkini.

Tiada cukai tertunda diiktiraf memandangkan tidak terdapat perbezaan sementara yang ketara.

2.14 Maklumat segmen

Segmen operasi yang dilaporkan dalam cara yang konsisten dengan pelaporan dalaman yang digunakan oleh ketua operasi pembuat keputusan. Ketua pembuat keputusan operasi dan Penaja sebagai penasihat, bertanggungjawab bagi pelaksanaan peruntukan sumber dan menilai segmen kendalian.

2.15 Zakat

Dana mengiktiraf kewajipannya terhadap pembayaran zakat perniagaan. Zakat untuk tempoh kewangan semasa diiktiraf apabila Dana mempunyai obligasi zakat semasa hasil penilaian zakat. Peruntukan zakat dikira berdasarkan kaedah "Aset Bersih Dilaraskan", pada 2.50%. Asnaf zakat ditentukan oleh Pengurus dan Penaja sebagai penasihat, dengan kelulusan Panel Penasihat Syariah Dana.

2.16 Anggaran dan pertimbangan perakaunan penting

Dana ini membuat anggaran dan andaian mengenai masa hadapan. Anggaran perakaunan yang terhasil akan, mengikut definisi, jarang menyamai keputusan sebenar yang berkaitan. Bagi meningkatkan kandungan maklumat terhadap anggaran, beberapa pemboleh ubah penting yang dijangka memberi kesan ketara kepada keputusan Dana dan kedudukan kewangan diuji untuk kepekaan terhadap perubahan dalam parameter asas.

2. RINGKASAN DASAR PERAKAUNAN PENTING (SAMB.)

2.16 Anggaran dan pertimbangan perakaunan penting (samb.)

Pengurus Dana tidak mengguna pakai andaian dan penghakiman dalam proses mengaplikasi polisi perakaunan. Tiada andaian tentang masa hadapan dan sumber utama ketidakpastian anggaran yang lain pada tarikh pelaporan yang mungkin mengandungi risiko penting yang mengakibatkan perubahan yang material terhadap jumlah pelaburan yang dibawa ke tempoh kewangan seterusnya.

2.17 Proses Penyucian untuk Dana

(i) Pelaburan-pelaburan yang tidak mematuhi Syariah

Ini merujuk kepada pelaburan yang tidak mematuhi Syariah yang dibuat oleh Pengurus. Pelaburan tersebut akan dilupuskan atau ditarik balik secepat mungkin atau dalam tempoh satu bulan setelah mengetahui status pelaburan. Sekiranya pelaburan tersebut mengakibatkan keuntungan (melalui keuntungan modal dan/atau untung) diterima sebelum atau selepas pelupusan pelaburan, keuntungan tersebut akan disalurkan kepada baitulmal atau mana-mana pertubuhan-pertubuhan kebajikan seperti yang dinasihatkan oleh panel penasihat Syariah. Sekiranya pelupusan pelaburan mengakibatkan kerugian kepada Dana, kerugian tersebut akan ditanggung oleh Pengurus.

(ii) Pengelasan semula status Syariah Aset Pajakan

Ini merujuk kepada Aset Pajakan yang sebelum ini dikelaskan sebagai patuh Syariah yang mungkin kemudiannya dikelaskan semula sebagai tidak mematuhi Syariah. Ini mungkin berlaku sekiranya sewa pajakan diperoleh daripada aktiviti-aktiviti yang tidak mematuhi prinsip-prinsip Syariah. Sebarang sewa pajakan diterima daripada Aset Pajakan selepas pengelasan semula Aset Pajakan akan disalurkan kepada mana-mana pertubuhan-pertubuhan kebajikan seperti yang dinasihatkan oleh panel penasihat Syariah.

3. MAKLUMAT SYARIAH DANA

Panel Penasihat Syariah Dana mengiktiraf bahawa portfolio pelaburan Dana sepanjang tempoh berakhir 31 Mac 2024 adalah patuh Syariah.

4. YURAN PENGURUS

Yuran Pengurus telah dikira setiap hari berdasarkan 0.50% setahun bagi RM3.30 bilion pertama Dana dan 0.40% setahun bagi VOF Dana melebihi RM3.30 bilion sebelum menolak yuran Pengurus dan yuran Pemegang Amanah untuk hari tersebut. (01.10.2022 hingga 31.03.2023: 0.50% setahun bagi RM3.30 bilion pertama dan 0.40% setahun bagi melebihi RM3.30 bilion).

2. RINGKASAN DASAR PERAKAUNAN PENTING (SAMB.)

4. YURAN PENGURUS (SAMB.)

Bermula dari 15 Februari 2024, yuran pengurusan yang dikenakan telah diubah daripada "0.50% setahun, 0.40% setahun, 0.30% setahun untuk 3.3 bilion unit AHB pertama, melebihi 3.3 bilion hingga 5.0 bilion unit AHB, dan melebihi 5.0 bilion unit masing-masing" kepada "0.30% setahun, tidak termasuk unit yang dipegang oleh Institusi Bumiputera dan unit AHB yang belum terjual yang dipegang oleh Penaja".

5. YURAN PEMEGANG AMANAH

Yuran Pemegang Amanah dikira secara harian pada kadar sehingga 0.05% setahun (01.10.2022 hingga 31.03.2023: 0.05%) daripada VOF Dana sebelum menolak yuran Pengurus dan yuran Pemegang Amanah bagi hari berkenaan tertakluk kepada jumlah maksimum sebanyak RM500,000 setahun.

6. PERBELANJAAN CUKAI PENDAPATAN

	01.10.2023 hingga 31.03.2024 RM	01.10.2022 hingga 31.03.2023 RM
Perbelanjaan cukai bagi tempoh kewangan:		
Perbelanjaan cukai pendapatan semasa	-	-

Cukai pendapatan dikira pada kadar cukai berkanun Malaysia sebanyak 24% (01.10.2022 hingga 31.03.2023: 24%) daripada anggaran taksiran pendapatan bagi tempoh kewangan.

Dana telah diberikan status pengecualian cukai ke atas semua pendapatan yang diperoleh hingga tahun taksiran 2024 berdasarkan kelulusan Kementerian Kewangan di bawah Seksyen 127(3A) Akta Cukai Pendapatan 1967.

Penyesuaian perbelanjaan cukai pendapatan terpakai ke atas pendapatan bersih sebelum cukai dan zakat pada kadar cukai pendapatan berkanun kepada perbelanjaan cukai pendapatan pada kadar cukai pendapatan efektif adalah seperti berikut:

	01.10.2023 hingga 31.03.2024 RM	01.10.2022 hingga 31.03.2023 RM
Pendapatan bersih sebelum cukai dan zakat	110,699,837	102,243,049
Cukai pada kadar berkanun Malaysia sebanyak 24% (01.10.2022 ke 31.03.2023 : 24%)	26,567,961	24,538,332
Pendapatan lain tidak tertakluk kepada cukai	(29,143,121)	(27,261,643)
Perbelanjaan tidak dibenarkan untuk tujuan cukai	2,575,160	2,723,311
Perbelanjaan cukai bagi tempoh kewangan	-	-

7. PERBELANJAAN ZAKAT

	01.10.2023 hingga 31.03.2024 RM	01.10.2022 hingga 31.03.2023 RM
Perbelanjaan zakat	3,654,735	3,451,341

Kadar zakat perniagaan ialah 2.50% (01.10.2022 hingga 31.03.2023: 2.50%) daripada asas zakat. Asas zakat Dana ditentukan berdasarkan pelarasan modal kerja. Zakat perniagaan dikira dengan mendarab kadar zakat dengan asas zakat. Jumlah zakat yang dinilai diiktiraf sebagai perbelanjaan pada tempoh kewangan yang ditanggung.

8 ASET-ASET PAJAKAN

Aset-aset pajakan berkaitan pemunyaan benefisial yang diperoleh oleh Dana daripada Penaja melalui pengaturan jualan dan pajakan semula. Mengikut Akujanji Jualan dan Akujanji Pembelian yang ditandatangani antara Penaja dan Pemegang Amanah (bagi pihak Dana), Penaja berhak untuk membeli semula pemunyaan benefisial aset pajakan yang dipegang oleh Dana pada harga pelaksanaan, Pemegang Amanah meminta Penaja membeli semula pemunyaan benefisial aset pajakan yang dipegang oleh Dana pada harga pelaksanaan (iaitu pada harga asal yang diperoleh Dana) sama ada selepas tamat perjanjian pajakan atau apabila kewujudan Dana ditamatkan. Berdasarkan pada asas pengaturan, aset-aset pajakan adalah dinilai pada kos. Selain itu, berdasarkan kelulusan yang diberikan oleh SC, aset pajakan perlu dinilai pada kos.

Aset-aset pajakan yang dipegang oleh Dana setakat tarikh pelaporan adalah seperti berikut:

Deskripsi aset-aset pajakan	31.03.2024		30.09.2023	
	RM	Peratusan VOF %	RM	Peratusan VOF %
Menara Prisma	260,000,000	5.19	260,000,000	5.59
CP Tower	175,000,000	3.50	175,000,000	3.76
Maersk Warehouse (dahulunya dikenali sebagai LF Logistics Warehouse	195,000,000	3.89	95,000,000	2.04
Lotus's Setia Alam	95,000,000	1.90	95,000,000	2.04
Wisma Consplant	205,000,000	4.09	155,000,000	3.33
Dataran PHB Properties	149,000,000	2.98	149,000,000	3.20
Block C, Dataran PHB	20,000,000	0.40	20,000,000	0.43
Avisena Specialist Hospital	87,000,000	1.74	87,000,000	1.87
PJ 33	200,000,000	3.99	200,000,000	4.30
Menara BT	165,000,000	3.30	165,000,000	3.55
Menara 1 Dutamas	250,000,000	4.99	250,000,000	5.37
One Precinct	120,000,000	2.40	120,000,000	2.58
The Shore Shopping Mall	180,000,000	3.60	180,000,000	3.87
Menara 1 Sentrum	350,000,000	6.99	350,000,000	7.52

8 ASET-ASET PAJAKAN (SAMB.)

Deskripsi aset-aset pajakan (samb.)	31.03.2024		30.09.2023	
	RM	Peratusan VOF	RM	Peratusan VOF
		%		%
Nu Sentral	600,000,000	11.98	600,000,000	12.90
Gleneagles Hospital (Block B)	120,000,000	2.40	120,000,000	2.58
Quill 18	400,000,000	7.99	400,000,000	8.60
NU Empire (dahulunya dikenali sebagai Empire Shopping Gallery)	420,000,000	8.39	420,000,000	9.03
Menara Teras	130,000,000	2.60	130,000,000	2.79
Hospital Pakar Damansara 2	300,000,000	5.99	300,000,000	6.45
Marlborough College	350,000,000	6.99	350,000,000	7.52
	<u>4,771,000,000</u>	<u>95.30</u>	<u>4,621,000,000</u>	<u>99.32</u>

9. DEPOSIT-DEPOSIT PATUH SYARIAH DENGAN INSTITUSI-INSTITUSI KEWANGAN YANG BERLESEN

	31.03.2024	30.09.2023
	RM	RM
Deposit-deposit patuh Syariah dengan institusi-institusi kewangan berlesen bagi tempoh matang:		
- dalam masa 3 bulan	258,283,272	52,653,418
- lebih daripada 3 bulan	75,940,000	85,217,000
	<u>334,223,272</u>	<u>137,870,418</u>

Purata wajaran kadar keuntungan efektif ("WAEPR") setahun dan purata kematangan deposit-deposit patuh Syariah dengan institusi-institusi kewangan berlesen pada tarikh penyata kedudukan kewangan adalah seperti berikut:

	31.03.2024		30.09.2023	
	WAEPR % p.a.	Purata hari matang	WAEPR % p.a.	Purata hari matang
Deposit-deposit patuh Syariah dengan institusi-institusi kewangan berlesen bagi tempoh matang:	<u>3.52</u>	<u>2</u>	<u>3.75</u>	<u>3</u>

10. TERHUTANG KEPADA PENGURUS

Yuran pengurus perlu bayar mewakili jumlah yang perlu bayar kepada Pengurus timbul daripada akruan yuran Pengurus pada akhir tempoh kewangan. Tempoh kredit biasa bayaran Pengurus adalah 15 hari (01.10.2022 hingga 31.03.2023: 15 hari).

11. PERUBAHAN ASET BERSIH YANG BOLEH DIAGIHKAN

		01.10.2023 hingga 31.03.2024	01.10.2022 hingga 30.09.2023
	Nota	RM	RM
Modal pemegang unit	(a)	5,000,000,000	4,650,000,000
Perolehan tertahan boleh diagihkan	(b)	6,643,503	1,687,990
		<u>5,006,643,503</u>	<u>4,651,687,990</u>

(a) Modal pemegang unit

	01.10.2023 hingga 31.03.2024		01.10.2022 hingga 30.09.2023	
	Bilangan unit	RM	Bilangan unit	RM
Pada permulaan tempoh/tahun kewangan	4,650,000,000	4,650,000,000	3,850,000,000	3,850,000,000
Pewujudan unit	350,000,000	350,000,000	813,000,000	813,000,000
Pembatalan unit	-	-	(13,000,000)	(13,000,000)
Pada akhir tempoh/ tahun kewangan	<u>5,000,000,000</u>	<u>5,000,000,000</u>	<u>4,650,000,000</u>	<u>4,650,000,000</u>

Pada akhir tempoh/ tahun kewangan, Pengurus tidak memegang sebarang unit Dana (30.09.2023: Tiada). Jumlah dan nilai unit yang dipegang secara sah atau secara benefisial oleh pihak berkaitan pada akhir tempoh/ tahun kewangan adalah seperti berikut:

	31.03.2024		30.09.2023	
	Bilangan unit	RM	Bilangan unit	RM
Penaja	<u>142,375,086</u>	<u>142,375,086</u>	<u>297,387,634</u>	<u>297,387,634</u>

(b) Perolehan tertahan boleh diagihkan

	01.10.2023 hingga 31.03.2024	01.10.2022 hingga 30.09.2023
	RM	RM
Pada permulaan tempoh/tahun kewangan	1,687,990	1,886,514
Pendapatan bersih terealis bagi tempoh/tahun kewangan	107,045,102	198,252,291
Agihan rizab terealis (Nota 12)	<u>(102,089,589)</u>	<u>(198,450,815)</u>
Pada akhir tempoh/tahun kewangan	<u>6,643,503</u>	<u>1,687,990</u>

12. PENGAGIHAN

Komposisi pengagihan yang diisytiharkan adalah seperti berikut:

	01.10.2023 hingga 31.03.2024		01.10.2022 hingga 31.03.2023	
	Jumlah Pengagihan RM	Komposisi pengagihan dalam peratusan %	Jumlah Pengagihan RM	Komposisi pengagihan dalam peratusan %
Sumber pengagihan*	102,089,589	100.00	93,437,054	98.02
- Agihan daripada pendapatan	-	-	1,886,514	1.98
- Agihan daripada modal	<u>102,089,589</u>	<u>100.00</u>	<u>95,323,568</u>	<u>100.00</u>

12. PENGAGIHAN (SAMB.)

* Berkuat kuasa dari 1 Mac 2022, Garis Panduan Suruhanjaya Sekuriti membenarkan dana untuk mengagihkan daripada pendapatan (yang termasuk pendapatan terealisasi tahun semasa) atau daripada modal (yang termasuk pendapatan terealisasi tahun sebelumnya).

Pengagihan akan dibayar secara tunai.

Pengagihan kasar dan bersih yang diisytiharkan adalah seperti berikut:

	Agihan kasar/bersih seunit (sen)	Agihan bonus (Nota)**
01.10.2023 hingga 31.03.2024		
31 Mac 2024	2.20	0.30
01.10.2022 hingga 31.03.2023		
31 Mac 2023	2.20	0.30

** Penaja mengumumkan pengagihan bonus sebanyak 500,000 unit pertama yang dipegang oleh setiap pemegang unit. Tiada impak kewangan kepada Dana disebabkan Penaja membuat pembayaran pengagihan bonus secara terus kepada para pemegang unit.

13. URUS NIAGA DENGAN INSTITUSI-INSTITUSI KEWANGAN YANG BERLESEN

Butiran deposit patuh Syariah yang ditempatkan dengan institusi-institusi kewangan (termasuk penempatan semula) berlesen sepanjang tempoh kewangan semasa dan sebelumnya adalah seperti berikut:

	01.10.2023 hingga 31.03.2024		01.10.2022 hingga 31.03.2023	
	Nilai penempatan RM	Peratusan jumlah penempatan %	Nilai penempatan RM	Peratusan jumlah penempatan %
Public Islamic Bank	1,862,522,380	76.94	529,944,409	30.52
Maybank Islamic Berhad ("MIB") *	300,790,000	12.43	987,339,000	56.87
CIMB Islamic Bank Berhad	202,429,301	8.36	138,134,026	7.96
Hong Leong Islamic Bank Berhad	36,167,079	1.49	80,774,664	4.65
Ambank Islamic Bank Berhad	19,000,000	0.78	-	-
	2,420,908,760	100.00	1,736,192,099	100.00

* Maybank Islamic Berhad merupakan anak syarikat MBB, syarikat induk mutlak Pengurus Dana.

14. TRANSAKSI DAN BAKI KETARA DENGAN PIHAK-PIHAK BERKAITAN

Bagi tujuan penyediaan penyata kewangan, pihak-pihak dianggap berkaitan dengan Dana, Pengurus atau Penaja sekiranya Dana, Pengurus atau Penaja secara langsung atau tidak langsung, mempunyai keupayaan, untuk mengawal atau mempunyai pengaruh signifikan atau ketara ke atas sesebuah pihak untuk membuat keputusan operasi dan kewangan, atau sebaliknya, di mana Dana, Pengurus atau Penaja dan pihak berkaitan tertakluk kepada kawalan atau pengaruh signifikan yang sama. Pihak berkaitan mungkin individu atau entiti-entiti lain.

Sebagai tambahan kepada maklumat pihak berkaitan yang dinyatakan di lain-lain bahagian penyata kewangan, berikut adalah transaksi dan baki ketara pihak berkaitan Dana:

(a) Urus niaga ketara dengan pihak-pihak yang berkaitan

	01.10.2023 hingga 31.03.2024 RM	01.10.2022 hingga 31.03.2023 RM
Maybank Islamic Berhad:		
Pendapatan keuntungan	97,126	112,745
Pelaburan Hartanah Berhad:		
Pendapatan sewa	109,073,817	103,518,730
Pembelian aset-aset pajakan/ Pembaharuan perjanjian aset-aset pajakan	(150,000,000)	(800,000,000)

(b) Baki dengan pihak-pihak berkaitan

	31.03.2024 RM	30.09.2023 RM
Maybank Islamic Berhad:		
Tunai di bank	10,002,962	3,371

Pengurus berpendapat bahawa urus niaga dengan pihak-pihak berkaitan telah dilaksanakan dalam keadaan urus niaga biasa dan menggunakan terma-terma dan syarat-syarat seperti mana urus niaga dengan pihak tidak berkaitan.

15. NISBAH PERBELANJAAN PENGURUSAN ("NBP")

NBP adalah dikira berdasarkan nisbah jumlah yuran dan perbelanjaan yang ditanggung Dana, dan perbelanjaan yang diperolehi semula kepada purata VOF yang dikira secara harian. Yuran dan perbelanjaan termasuk yuran Pengurus, yuran Pemegang Amanah, imbuhan juruaudit, yuran ejen cukai dan lain-lain perbelanjaan pentadbiran. Bagi tempoh kewangan dari 01 Oktober 2023 ke 31 Mac 2024, NBP Dana berada pada 0.22% (01.10.2022 hingga 31.03.2023: 0.26%).

16. NISBAH PUSING GANTI PORTFOLIO ("NPGP")

Oleh sebab Dana ini dilaburkan dalam pemunyaan benefisial aset-aset pajakan, NPGP adalah tidak terpakai ke atas Dana.

17. MAKLUMAT SEGMENT

Jawatankuasa Pengurusan Portfolio ("JPP") Pengurus, merupakan pembuat keputusan utama operasi, dan melalui perundingan dengan Penaja, membuat keputusan strategik tentang peruntukan sumber Dana. Keputusan dibuat berdasarkan strategi pelaburan bersepadu untuk memastikan Dana mencapai sasaran pulangan dengan tahap risiko yang boleh diterima dalam portfolio.

JPP bertanggungjawab terhadap prestasi Dana dengan melabur terutamanya dalam pemunyaan benefisial hartanah di Malaysia daripada Penaja khususnya aset-aset komersial termasuk tetapi tidak terhad kepada bangunan pejabat, kompleks membeli-belah, pusat komersial, logistik dan kompleks perindustrian. Dana ini juga akan melabur dalam pasaran wang patuh Syariah dan instrumen yang setara dan memegang tunai untuk memenuhi keperluan kecairannya.

Berikutan itu, JPP menganggap perniagaan Dana hanya mempunyai segmen kendalian tunggal yang terletak di Malaysia. Keputusan peruntukan aset berdasarkan strategi pelaburan tunggal dan bersepadu dan prestasi Dana dinilai secara keseluruhan.

Pelaporan dalaman untuk aset, liabiliti dan prestasi Dana disediakan secara konsisten dengan prinsip pengukuran dan pengiktirafan MFRS dan IFRS.

Tiada sebarang perubahan dalam segmen kendalian yang boleh dilaporkan sepanjang tempoh kewangan.

18. INSTRUMEN KEWANGAN

(a) Klasifikasi instrumen kewangan

Aset dan liabiliti kewangan Dana diukur secara berterusan sama ada pada nilai saksama atau pada kos terlunas berdasarkan klasifikasi masing-masing. Dasar perakaunan material dalam Nota 2.3 hingga Nota 2.17 dalam penyata kewangan menerangkan bagaimana kelas instrumen kewangan diukur, dan pendapatan serta perbelanjaan diiktiraf.

Jadual berikut menganalisis aset dan liabiliti kewangan Dana (tidak termasuk perkara berkaitan cukai) dalam penyata kedudukan kewangan pada tarikh pelaporan mengikut kelas instrumen kewangan yang ditetapkan, dan secara ukuran asas.

18. INSTRUMEN KEWANGAN (SAMB.)

(a) Klasifikasi instrumen kewangan (samb.)

	Aset kewangan pada kos terlunas RM	Liabiliti kewangan pada kos terlunas RM	Jumlah RM
31.03.2024			
Aset-aset			
Aset-aset pajakan	4,771,000,000	-	4,771,000,000
Deposit-deposit patuh Syariah dengan institusi-institusi kewangan yang berlesen	334,223,272	-	334,223,272
Pendapatan keuntungan belum terima	2,001,911	-	2,001,911
Tunai di bank	10,002,962	-	10,002,962
Jumlah aset kewangan	<u>5,117,228,145</u>	-	<u>5,117,228,145</u>
Liabiliti-liabiliti			
Terhutang kepada Pengurus	-	1,026,315	1,026,315
Agihan perlu bayar	-	102,089,589	102,089,589
Pemiutang dan akruan lain	-	328,298	328,298
Jumlah liabiliti kewangan	-	<u>103,444,202</u>	<u>103,444,202</u>
30.09.2023			
Aset-aset			
Aset-aset pajakan	4,621,000,000	-	4,621,000,000
Deposit-deposit patuh Syariah dengan institusi-institusi kewangan yang berlesen	137,870,814	-	137,870,814
Pendapatan keuntungan belum terima	1,574,424	-	1,574,424
Tunai di bank	3,371	-	3,371
Jumlah aset kewangan	<u>4,760,448,213</u>	-	<u>4,760,448,213</u>
Liabiliti-liabiliti			
Terhutang kepada Pengurus	-	1,830,925	1,830,925
Agihan perlu bayar	-	103,127,247	103,127,247
Pemiutang dan akruan lain	-	316,346	316,346
Jumlah liabiliti kewangan	-	<u>105,274,518</u>	<u>105,274,518</u>

(b) Instrumen kewangan pada nilai saksama

Dana tidak mempunyai aset kewangan pada nilai saksama setakat 31 Mac 2024 (30.09.2023: Tiada).

18. INSTRUMEN KEWANGAN (SAMB.)

- (c) Instrumen kewangan bukan pada nilai saksama dan jumlah bawaannya merupakan anggaran munasabah bagi nilai saksama

Instrumen kewangan Dana, selain daripada aset-aset pajakan, adalah tidak pada nilai saksama, tetapi pada nilai anggaran munasabah disebabkan oleh kadar kematangan yang singkat. Oleh itu, tiada pendedahan turutan nilai saksama dibentangkan.

Bagi aset-aset pajakan, amaun dinyatakan di dalam penyata kedudukan kewangan adalah tidak pada nilai saksama, tetapi pada nilai anggaran munasabah mewakili jumlah yang boleh dikembalikan dari Penaja sekiranya Penaja mengambilalih pemunyaan benefisial aset pajakan terbabit pada masa Perjanjian Pajakan tamat tempoh atau sebelum pembaharuan dilakukan.

19. PENGURUSAN MODAL

Objektif Dana dalam menguruskan modal adalah:

- (a) Untuk melabur dalam pelaburan yang memenuhi jenis atau keterangan, pendedahan risiko dan jangkaan pulangan seperti mana dinyatakan dalam prospektusnya;
- (b) Untuk mencapai pulangan yang tekal atau konsisten sambil melindungi modal menggunakan pelbagai strategi pelaburan;
- (c) Untuk mengekalkan kecukupan mudah tunai bagi membolehkan para pemegang unit mendapat agihan yang mantap secara tetap serta memenuhi keperluan perbelanjaan Dana dan lain-lain obligasi apabila perlu; dan
- (d) Untuk mengekalkan kecukupan saiz Dana dan memastikan operasi Dana adalah efisien dari segi kos.

Tiada perubahan dibuat terhadap objektif pengurusan modal, dasar atau proses dalam tempoh kewangan semasa.

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AMANAH HARTANAH BUMIPUTERA

Semi-Annual Report

For the financial period from 1 October 2023 to 31 March 2024

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Prof Dr Aznan Bin Hasan
Dr Ismail Bin Mohd @ Abu Hassan
Mohd Fadhly Md Yusoff

AMANAH HARTANAH BUMIPUTERA

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AMANAH HARTANAH BUMIPUTERA

Manager's report

For the financial period from 1 October 2023 to 31 March 2024

A. Fund Information

1. Name of Fund

Amanah Hartanah Bumiputera (the "Fund")

2. Type of Fund

Income

3. Category of Fund

Real estate backed assets (unit trust)

4. Duration of Fund

The Fund is an open-ended fund.

5. Fund launch date

29 November 2010

6. Price per unit

The price of a unit of the Fund is fixed at Ringgit Malaysia ("RM") 1.00.

7. Fund's investment objective

The Fund seeks to provide unitholders with a regular and consistent income stream whilst preserving unitholders' investment capital. Any material changes to the investment objective of the Fund would require unitholders' approval.

Although the Fund beneficially owns the Real Estate Assets, it will not enjoy any capital gain or loss from the appreciation or depreciation in respect of the Real Estate Assets due to the Sale Undertaking and Purchase Undertaking except where the right of the Sponsor to repurchase the beneficial ownership of a Real Estate Assets at the Exercise Price is lost under the terms of the Transaction Documents. Hence, the return to the unitholders' investment in the Fund is limited to the income from the lease rentals received by the Fund pursuant to the Lease Agreements and income from other investments.

8. Fund's distribution policy

Distributions may be made from the income of the Fund at the election of Maybank Asset Management Sdn Bhd (the "Manager") in consultation with Pelaburan Hartanah Berhad (the "Sponsor"), on a semi-annual basis or at such other times as the Manager in its sole discretion may determine, subject to approval from AmanahRaya Trustee Berhad (the "Trustee").

Since Zakat is considered as an allowable expense of the Fund, the Fund pays Zakat on behalf of the unitholders. Therefore, income distribution received by unitholders is net of Zakat.

9. Fund's performance benchmark

12-months Islamic Fixed Deposit-i of Maybank Islamic Berhad ("MIB").

AMANAH HARTANAH BUMIPUTERA

Manager's report

For the financial period from 1 October 2023 to 31 March 2024 (cont'd)

A. Fund Information (cont'd)

10. Fund's investment policy and principal investment strategy

The Fund seeks to achieve its investment objective by investing up to 100% of the Fund's net asset value ("VOF"), at cost, in the beneficial ownership of real estates in Malaysia and acquired from the Sponsor or its affiliates in particular commercial properties including but not limited to office buildings, shopping complexes, commercial centres, logistic and industrial complexes. The Fund also invests in Shariah-compliant money market instruments and equivalent instruments and holds cash to meet its cash requirements.

The asset allocation strategy of the Fund is as follows:

Investments	Limits
Investment in beneficial ownership of real estates in Malaysia which are Shariah-compliant	34% to 100% of the Fund's VOF may be invested in beneficial ownership of real estate in Malaysia
Cash and any other money market instruments which are Shariah-compliant	0% to 66% of the Fund's VOF may be invested in cash and any other money market instruments

11. Net income distribution for the financial period from 1 October 2023 to 31 March 2024.

The Fund distributed a total net income of RM102,089,589 to unitholders for the financial period from 1 October 2023 to 31 March 2024.

Below are details of distributions declared during the current financial period:

Distribution date	Gross/ Net distribution per unit (sen)	Total distribution (RM)	Bonus distribution (Note) (sen)
31 March 2024	2.20	102,089,589	0.30

Note:

The Sponsor announced a bonus distribution of 0.30 sen per unit on 31 March 2024 for the first 500,000 units held by each unitholder. As the payment of bonus distribution will be made directly by the Sponsor to the unitholders, there is no financial impact to the Fund.

The distribution declared during the current financial period does not have any impact to the Fund's VOF per unit as the price per unit of the Fund is fixed at RM1.00.

AMANAH HARTANAH BUMIPUTERA

Manager's report

For the financial period from 1 October 2023 to 31 March 2024 (cont'd)

B. Performance Review

1. Key performance data of the Fund

Category	01.10.2023 to 31.03.2024	01.10.2022 to 31.03.2023	01.10.2022 to 30.09.2023
Portfolio composition			
- Lease assets (%)	95.29	99.26	99.34
- Cash and other net assets (%)	4.71	0.74	0.66
Total (%)	100.00	100.00	100.00
VOF (RM'000)	5,006,644	4,655,355	4,651,688
Units in circulation (units'000)	5,000,000	4,650,000	4,650,000
VOF per unit (RM)	1.00	1.00	1.00
Annual return (%)⁽¹⁾			
- Capital growth (%)	-	-	-
- Income distribution (%)	2.20	2.20	4.45
Total return (%)	2.20	2.20	4.45
Benchmark (%)	1.39	1.39	2.85
Distribution dates			
Semi-annual	31.03.2024	31.03.2023	31.03.2022
Final	-	-	30.09.2022
Gross/ Net distribution per unit (sen)			
Semi-annual	2.20	2.20	2.20
Final	-	-	2.25
Total	2.20⁽²⁾	2.20	4.45
Total Expense Ratio ("TER") (%)	0.22	0.26	0.50
Portfolio Turnover Ratio ("PTR") (times) ⁽³⁾	-	-	-

Notes:

- (1) Actual return of the Fund is based on income distribution made in the respective financial period/ year, and is computed based on the daily VOF per unit, net of Manager's and Trustee's fees.
- (2) In addition to the distribution made by the Fund, the Sponsor also announced a bonus distribution for the distributions declared on 31 March 2024 for the first 500,000 units held by each unitholder. As the payment of bonus distribution will be made directly by the Sponsor to the unitholders, there is no financial impact to the Fund.
- (3) As the Fund invests in beneficial ownership of lease assets, PTR is not applicable to the Fund.

AMANAH HARTANAH BUMIPUTERA

Manager's report

For the financial period from 1 October 2023 to 31 March 2024 (cont'd)

B. Performance Review (cont'd)

2. Performance of the Fund up to 31 March 2024

Category	6 months to 31.03.2024 %	1 year to 31.03.2024 %	3 years to 31.03.2024 %	5 years to 31.03.2024 %
Capital growth	-	-	-	-
Income distribution	2.20	4.45	13.13	22.13
Total return	2.20	4.45	13.13	22.13
Benchmark	1.39	2.84	7.34	12.82
Average total return		4.45	4.38	4.43

3. Annual total return of the Fund

Category	01.10.2023 to 31.03.2024	01.10.2022 to 30.09.2023	01.10.2021 to 30.09.2022	01.10.2020 to 30.09.2021	01.10.2019 to 30.09.2020
Annual total return (%)	2.20	4.45	4.33	4.30	4.55
Benchmark (%)	1.39	2.85	2.01	1.85	2.54

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

4. Basis of calculation made in calculating the returns

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

An illustration of the above would be as follow:

Capital return	= VOF per unit end / VOF per unit begin - 1
Income return	= Income distribution per unit / VOF per unit ex-date
Total return	= (1 + Capital return) x (1 + Income return) - 1

C. Market and Economic Review

During the period under review, investors globally were generally bullish as economic data out of the United States ("US") came out resilient, increasing possibility for a soft landing scenario versus earlier expectations of a hard landing. Investors were pricing in for the US Federal Reserve ("Fed") to cut profit rates at an aggressive pace, pushing markets higher in the first quarter of 2024. For the period, developed equity markets performed well with Nasdaq, Standard and Poor's 500 ("S&P500") and Dow Jones rising 23.91%, 22.53% and 18.80% respectively. European markets were also positive, with the Stoxx 50 up by 21.77% and German Dax rising 20.19%. North Asia was however mixed, with Japan, Taiwan and India gaining 26.72%, 24.10% and 13.69% respectively whereas Hong Kong and China chalked negative returns of -7.12% and -10.49% respectively. Association of Southeast Asian Nations ("ASEAN") was generally up during the period under review save for Thailand. Philippines, Malaysia and Indonesia led the gains with returns of 9.21%, 7.86% and 5.03% respectively whereas Singapore was only marginally up by 0.21%. Thailand bucked the trend as the market was down -6.35%. Domestically, the broader Shariah index FBM Emas Shariah was up 7.07% over the 6-month period ending 31 March 2024.

For 2024, global growth will continue to pick up, mainly driven by the strength in US economy. Investors are still very much optimistic that the Fed will be able to engineer a soft landing. Whilst retail sales in the US remain soft, job growth has been encouraging. Europe is also showing signs of stabilising.

AMANAH HARTANAH BUMIPUTERA

Manager's report

For the financial period from 1 October 2023 to 31 March 2024 (cont'd)

C. Market and Economic Review (cont'd)

For Malaysia, we are likely to see slower economic growth, partly due to the diminishing low-base effect and weakness in China's economy. Bank Negara Malaysia ("BNM") is confident that Malaysia will be able to achieve growth of 4.00% to 5.00% for 2024, to be driven by household spending, improvement in investments from ongoing multi-year projects and national masterplans, global trade recovery amidst the tech upcycle as well as rebound in tourism.

In terms of profit rates, The Federal Open Market Committee ("FOMC") kept rates unchanged in its March 2024 meeting. Despite higher than anticipated inflation figures recently, Fed continues with its dovish undertone with projection of three rate cuts in 2024. However recent escalation of the decades-long conflict between Iran and Israel may cause inflation to be higher for longer, in particular due to higher energy prices, shipping costs and insurance premium. With US inflation data already on the higher side versus initial expectations earlier during the year, the case for US rate cuts is now weakening. In fact, US policymakers are recently signalling for later than anticipated profit rate cuts. For Malaysia's overnight policy rate ("OPR") rate, we are keeping our end 2024 target unchanged at 3.00%, deemed to be slightly accommodative. Against this backdrop, the 12-month General Investment Account-i of Maybank Islamic Berhad registered a return of 2.20%.

D. Commercial Properties Market Review and Outlook

Whilst the Klang Valley office market is expected to be stable with modest recovery, according to Knight Frank Research's Malaysia Real Estate Highlights for 2H 2023. Demand is on a positive momentum, driven by requests for good quality spaces within technology, finance and various professional services. Increasing Environment, Social and Governance ("ESG") awareness amongst corporates has also resulted in more profit in green buildings. Selangor office space continues to be better than Kuala Lumpur as demand in decentralised but highly accessible locations continued to be healthy. Growth in leasing activities continued to be driven by larger pool of tenants, attractive rental rates and leasing packages as well as improved rail network in decentralised locations. In terms of the market development, co-working space continue to be in demand due to flexibility for companies to adjust according to their growth pace and needs. Meanwhile, supply in Kuala Lumpur city area continue to increase, which may pose as a threat to the expected modest recovery.

For retail market, we continue to believe that despite strong rebound in retail sales and consumer sentiment, the market will continue to be tough amidst rising cost of living. Recent hike in sales and service tax ("SST") from 6.00% to 8.00%, the introduction of luxury tax as well as restructuring of electricity subsidies will continue to dampen consumer sentiment. Rising cost remains a big concern not just amongst consumer - retail business owners are also facing challenges in terms of operational costs. In addition, post Coronavirus disease 2019 ("COVID-19") pandemic, companies continue to accelerate the transition to online platforms, and hence the increased optimism might not also flow down to significantly higher brick and mortar sales. On the other hand, a potential improvement in in-bound tourism could partially buffer weak domestic spending and provide some support to the retail property market.

Meanwhile, industrial space continued to show resiliency amidst healthier supply and demand dynamics. On a macro perspective, various economic initiatives by the government such as National Energy Transformation ("NETR"), as well as the potential Special Economic Zone ("SZE") in Johor and major projects such as the LRT3, Penang LRT, Johor LRT, MRT3 and the biggest of the lot, the High-Speed Rail will continue to support industrial activities in Malaysia. Klang Valley continues to be on positive growth momentum whilst Johor and Penang will continue to be in the spotlight. China's reopening in late 2022 and rising global e-commerce trade means demand will remain strong for logistics and warehousing space. Data centers development in Malaysia is also seeing rapid growth due to availability of land and renewable energy in Malaysia, coupled with favourable support from the government. Whilst Cyberjaya has always been the frontrunner in Malaysia's data center development, Johor is catching up in terms of growth, further supported by the freeze on data center developments in Singapore.

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Manager's report

For the financial period from 1 October 2023 to 31 March 2024 (cont'd)

E. Significant Changes in The State of Affairs of the Fund

Subsequent to issuance of the Prospectus dated 1 December 2020, First Supplementary Prospectus dated 30 November 2022 and the Second Supplementary Prospectus dated 15 November 2023, the Third Supplementary Prospectus dated 18 January 2024 was issued and modified as follows:

NO	PRINCIPAL PROSPECTUS	THIRD SUPPLEMENTARY PROSPECTUS
1.	<p>Chapter 1 - Definitions, "Empire Shopping Gallery"</p> <p>Empire Shopping Gallery : Commercial building known as Empire Shopping Gallery comprising:-</p> <ul style="list-style-type: none"> i. 5-storey retail podium consisting of approximately 213 retail outlets ("Podium") and parcel No.26 (formerly known as parcel No.27) located at level Lower Ground of the Podium; ii. Upper ground, ground level and 4 levels of basement car parks, consisting of at least 1414 car parking bays, the associated access ramps and the driveways located below the Podium; iii. 12 parcels of small office home office located at level 2 of a building identified as "Building B" comprising parcels B-02-09, B-02-10, B-02-11, B-02-12, B-02-13, B-02-13A, B-02-15, B-02-16, B-02-17, B-02-18, B-02-19 and B-02-20; and iv. The lobby of a building identified as "Building C" together with its accessory parcels located at levels 4 and 5; <p>held under one (1) master title known as Geran 238145, Lot 62011, Bandar Subang Jaya, Daerah Petaling, Negeri Selangor Darul Ehsan measuring approximately 15,470 square meters.</p>	<p>Chapter 1 - Definitions, "NU Empire"</p> <p>NU Empire : Commercial building known as NU Empire comprising:-</p> <ul style="list-style-type: none"> i. 5-storey retail podium consisting of approximately 213 retail outlets ("Podium") and parcel No. 26 located at level Lower Ground of the Podium; ii. Upper ground, ground level and 4 levels of basement car parks, consisting of at least 1414 car parking bays, the associated access ramps and the driveways located below the Podium; iii. 12 parcels of small office home office located at level 2 of a building identified as "Building B" comprising parcels B-02-09, B-02-10, B-02-11, B-02-12, B-02-13, B-02-13A, B-02-15, B-02-16, B-02-17, B-02-18, B-02-19 and B-02-20; and iv. The lobby of a building identified as "Building C" together with its accessory parcels located at levels 4 and 5; <p>held under one (1) master title known as Geran 238145, Lot 62011, Bandar Subang Jaya, Daerah Petaling, Negeri Selangor Darul Ehsan measuring approximately 15,470 square meters.</p> <p><i>Note: NU Empire was previously known as Empire Shopping Gallery</i></p>
2.	<p>Chapter 1 - Definitions, "Empire Shopping Gallery Lease Agreement"</p> <p>Empire Shopping Gallery Lease Agreement : The lease agreement entered into between the Trustee (as lessor) and the Sponsor (as lessee) dated 8 August 2017 on the principle of Ijarah whereby the Trustee agreed to lease the beneficial ownership of Empire Shopping Gallery to the Sponsor in consideration of the lease payment of RM21.0 million per annum to the Fund for a period of 10 years commencing from 15 September 2017 (or any other date as may be agreed upon by the parties in writing) and subject to such extension and rental revision as may be agreed by the Trustee and the Sponsor; and shall include any amendments, substitutions, variations or supplementals there to.</p>	<p>Chapter 1 - Definitions, "NU Empire Lease Agreement"</p> <p>NU Empire Lease Agreement : The lease agreement entered into between the Trustee (as lessor) and the Sponsor (as lessee) dated 8 August 2017 on the principle of Ijarah whereby the Trustee agreed to lease the beneficial ownership of NU Empire to the Sponsor in consideration of the lease payment of RM21.0 million per annum to the Fund for a period of 10 years commencing from 15 September 2017 (or any other date as may be agreed upon by the parties in writing) and subject to such extension and rental revision as may be agreed by the Trustee and the Sponsor; and shall include any amendments, substitutions, variations or supplementals thereto.</p> <p><i>Note: NU Empire was previously known as Empire Shopping Gallery</i></p>

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Manager's report

For the financial period from 1 October 2023 to 31 March 2024 (cont'd)

E. Significant Changes in The State of Affairs of the Fund (cont'd)

NO	PRINCIPAL PROSPECTUS	THIRD SUPPLEMENTARY PROSPECTUS
3.	<p>Chapter 1 - Definitions, "Lease Agreements"</p> <p>Lease Agreements : (i) Avisena Specialist Hospital Lease Agreement; (ii) Menara Prisma Lease Agreement; (iii) CP Tower Lease Agreement; (iv) LF Logistics Warehouse Lease Agreement; (v) Wisma Consplant Lease Agreement; (vi) Dataran PHB Properties Lease Agreement; (vii) Lotus's Setia Alam Lease Agreement; (viii) Block C, Dataran PHB Lease Agreement; (ix) PJ33 Lease Agreement; (x) Menara BT Lease Agreement; (xi) Menara 1 Dutamas Lease Agreement; (xii) One Precinct Lease Agreement; (xiii) The Shore Shopping Mall Lease Agreement; (xiv) Menara 1 Sentrum Lease Agreement; (xv) Nu Sentral Lease Agreement; (xvi) Gleneagles Hospital (Block B) Lease Agreement; (xvii) Quill 18 Lease Agreement; (xviii) Menara Teras Lease Agreement; (xix) Empire Shopping Gallery Lease Agreement; (xx) Hospital Pakar Damansara 2 Lease Agreement; (xxi) Marlborough College Lease Agreement; and (xxii) any other lease agreements to be entered into in respect of Real Estate Assets, collectively</p>	<p>Chapter 1 - Definitions, "Lease Agreements"</p> <p>Lease Agreements : (i) Avisena Specialist Hospital Lease Agreement; (ii) Menara Prisma Lease Agreement; (iii) CP Tower Lease Agreement; (iv) Maersk Warehouse Lease Agreement; (v) Wisma Consplant Lease Agreement; (vi) Dataran PHB Properties Lease Agreement; (vii) Lotus's Setia Alam Lease Agreement; (viii) Block C, Dataran PHB Lease Agreement; (ix) PJ33 Lease Agreement; (x) Menara BT Lease Agreement; (xi) Menara 1 Dutamas Lease Agreement; (xii) One Precinct Lease Agreement; (xiii) The Shore Shopping Mall Lease Agreement; (xiv) Menara 1 Sentrum Lease Agreement; (xv) Nu Sentral Lease Agreement; (xvi) Gleneagles Hospital (Block B) Lease Agreement; (xvii) Quill 18 Lease Agreement; (xviii) Menara Teras Lease Agreement; (xix) NU Empire Lease Agreement; (xx) Hospital Pakar Damansara 2 Lease Agreement; (xxi) Marlborough College Lease Agreement; and (xxii) any other lease agreements to be entered into in respect of Real Estate Assets, collectively</p>
4.	<p>Chapter 1 - Definitions, "Lease Assets"</p> <p>Lease Assets : (i) Menara Prisma; (ii) CP Tower; (iii) LF Logistics Warehouse; (iv) Wisma Consplant; (v) Lotus's Setia Alam; (vi) Avisena Specialist Hospital; (vii) Dataran PHB Properties; (viii) Block C, Dataran PHB; (ix) Menara BT; (x) PJ33; (xi) Menara 1 Dutamas; (xii) One Precinct; (xiii) The Shore Shopping Mall; (xiv) Menara 1 Sentrum; (xv) Nu Sentral; (xvi) Gleneagles Hospital (Block B); (xvii) Quill 18; (xviii) Menara Teras; (xix) Empire Shopping Gallery; (xx) Hospital Pakar Damansara 2; and (xxi) Marlborough College</p>	<p>Chapter 1 - Definitions, "Lease Assets"</p> <p>Lease Assets : (i) Menara Prisma; (ii) CP Tower; (iii) Maersk Warehouse; (iv) Wisma Consplant; (v) Lotus's Setia Alam; (vi) Avisena Specialist Hospital; (vii) Dataran PHB Properties; (viii) Block C, Dataran PHB; (ix) Menara BT; (x) PJ33; (xi) Menara 1 Dutamas; (xii) One Precinct; (xiii) The Shore Shopping Mall; (xiv) Menara 1 Sentrum; (xv) Nu Sentral; (xvi) Gleneagles Hospital (Block B); (xvii) Quill 18; (xviii) Menara Teras; (xix) NU Empire; (xx) Hospital Pakar Damansara 2; and (xxi) Marlborough College</p>

AMANAH HARTANAH BUMIPUTERA

Manager's report

For the financial period from 1 October 2023 to 31 March 2024 (cont'd)

E. Significant Changes in The State of Affairs of the Fund (cont'd)

NO	PRINCIPAL PROSPECTUS	THIRD SUPPLEMENTARY PROSPECTUS
5.	Chapter 1 - Definitions, "LF Logistics Warehouse" LF Logistics Warehouse : A purpose built warehouse complex held under GRN 341478, Lot 61739, Pekan Baru Hicom, Daerah Petaling, Negeri Selangor (<i>formerly held under HS(D) 118807, P.T. 16870, Mukim Damansara, Daerah Petaling, Negeri Selangor Darul Ehsan</i>)	Chapter 1 - Definitions, "Maersk Warehouse" Maersk Warehouse : A purpose built warehouse complex held under GRN 341478, Lot 61739, Pekan Baru Hicom, Daerah Petaling, Negeri Selangor (<i>formerly held under HS(D) 118807, P.T. 16870, Mukim Damansara, Daerah Petaling, Negeri Selangor Darul Ehsan</i>) <i>Note: Maersk Warehouse was previously known as LF Logistics Warehouse</i>
6.	Chapter 1 - Definitions, "LF Logistics Warehouse Lease Agreement" LF Logistics Warehouse Lease Agreement : The lease agreement entered into between the Trustee (as lessor) and the Sponsor (as lessee) dated 25 September 2020 (being the renewal of the initial lease agreement dated 24 November 2010) on the principle of Ijarah whereby the Trustee agreed to lease the beneficial ownership of the LF Logistics Warehouse to the Sponsor in consideration of the lease payment of RM3,800,000 per annum to the Fund for a subsequent period of 10 years commencing from 1 December 2020 and subject to such extension and rental revision as may be agreed by the Trustee and the Sponsor; and shall include any amendments, substitutions, variations or supplements thereto <i>Note: LF Logistics Warehouse was previously known as Logistics Warehouse</i>	Chapter 1 - Definitions, "Maersk Warehouse Lease Agreement" Maersk Warehouse Lease Agreement : The lease agreement entered into between the Trustee (as lessor) and the Sponsor (as lessee) dated 7 December 2023 on the principle of Ijarah whereby the Trustee agreed to lease the beneficial ownership of the Maersk Warehouse to the Sponsor in consideration of the lease payment of RM8,775,000.00 per annum to the Fund commencing from 15 January 2024 until 30 November 2029 and subject to such extension and rental revision as may be agreed by the Trustee and the Sponsor; and shall include any amendments, substitutions, variations or supplements thereto <i>Note: Maersk Warehouse was previously known as LF Logistics Warehouse</i>
7.	Chapter 1 - Definitions, "Wisma Consplant Lease Agreement" Wisma Consplant Lease Agreement : The lease agreement entered into between the Trustee (as lessor) and the Sponsor (as lessee) dated 14 October 2013 on the principle of Ijarah whereby the Trustee agrees to lease the beneficial ownership of Wisma Consplant to the Sponsor in consideration of the lease payment of RM7,750,000 per annum to the Fund for a period of 10 years commencing from 17 October 2013 and subject to such extension and rental revision as may be agreed by the Trustee and the Sponsor; and shall include any amendments, substitutions, variations or supplements thereto	Chapter 1 - Definitions, "Wisma Consplant Lease Agreement" Wisma Consplant Lease Agreement : The lease agreement entered into between the Trustee (as lessor) and the Sponsor (as lessee) dated 7 December 2023 on the principle of Ijarah whereby the Trustee agrees to lease the beneficial ownership of Wisma Consplant to the Sponsor in consideration of the lease payment of RM9,225,000.00 per annum to the Fund commencing from 15 January 2024 until 16 October 2033 and subject to such extension and rental revision as may be agreed by the Trustee and the Sponsor; and shall include any amendments, substitutions, variations or supplements thereto
8.	Chapter 1 – Corporate Directory, "Registered and Business Office", Sponsor Registered and Business Office : Level 9, Block D, Dataran PHB Saujana Resort, Section U2 40150 Shah Alam Selangor Darul Ehsan Telephone: 03-7711 3000 Fax : 03-7711 3030 Website : www.phb.com.my	Chapter 1 – Corporate Directory, "Registered and Business Office", Sponsor Registered Office : Level 6, Block E, Dataran PHB Saujana Resort, Section U2 40150 Shah Alam Selangor Darul Ehsan Business Office : Level 9, Block D, Dataran PHB Saujana Resort, Section U2 40150 Shah Alam Selangor Darul Ehsan Telephone: 03-7711 3000 Fax : 03-7711 3030 Website : www.phb.com.my

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Manager's report

For the financial period from 1 October 2023 to 31 March 2024 (cont'd)

E. Significant Changes in The State of Affairs of the Fund (cont'd)

NO	PRINCIPAL PROSPECTUS	THIRD SUPPLEMENTARY PROSPECTUS
9.	<p>Chapter 2 – Information on AHB, Section 2.3.1 – Establishment of the Fund and Acquisition of Lese Assets, items (viii) – (xii)</p> <p>(viii) On 8 August 2017, the Trustee acquired the beneficial interest in Menara Teras and Empire Shopping Gallery from the Sponsor for a consideration of RM550,000,000 settled by the issue of 550,000,000 Units to the Sponsor.</p> <p>(ix) On 29 September 2022, the Trustee acquired the beneficial interest in Hospital Pakar Damansara 2 and Marlborough College from the Sponsor for a total consideration of RM650,000,000 settled by the issue of 650,000,000 Units to the Sponsor.</p> <p>(x) Pursuant to the Transaction Documents entered into between the Trustee and the Sponsor, the Sponsor may substitute existing Real Estate Assets of the Fund with new Real Estate Asset of equivalent or greater value. The Trustee and the Sponsor have agreed for Menara 1 Sentrum to be substituted with the same asset at a higher injection value ("New Asset") and the Sponsor had, vide notice of exercise of the Substitution Undertaking dated 29 August 2022, exercise its rights under the Substitution Undertaking dated 18 February 2016 to substitute Menara 1 Sentrum with the re-injection of the New Asset. As the value of the New Asset is greater in value by RM150,000,000, an additional 150,000,000 Units have been issued to the Sponsor on 30 November 2022.</p> <p>(xi) As at 1 October 2022, the Fund's assets comprise of the beneficial ownership of the Lease Assets, Islamic deposits in income bearing accounts and Islamic negotiable certificates of deposits issued by financial institutions licensed by Bank Negara Malaysia.</p> <p>(xii) Unit Holders shall be notified of any new acquisitions (either of a single property or multiple properties) exceeding RM500,000,000.00 via a supplemental prospectus. Nonetheless, Unit Holders may keep track of all new acquisitions of properties regardless of the amount via announcements on the websites of the Sponsor and Manager respectively.</p>	<p>Chapter 2 – Information on AHB, Section 2.3.1 – Establishment of the Fund and Acquisition of Lese Assets, items (viii) – (xiv)</p> <p>(viii) On 8 August 2017, the Trustee acquired the beneficial interest in Menara Teras and NU Empire from the Sponsor for a consideration of RM550,000,000 settled by the issue of 550,000,000 Units to the Sponsor.</p> <p>(ix) On 29 September 2022, the Trustee acquired the beneficial interest in Hospital Pakar Damansara 2 and Marlborough College from the Sponsor for a total consideration of RM650,000,000 settled by the issue of 650,000,000 Units to the Sponsor.</p> <p>(x) Pursuant to the Transaction Documents entered into between the Trustee and the Sponsor, the Sponsor may substitute existing Real Estate Assets of the Fund with new Real Estate Asset of equivalent or greater value. The Trustee and the Sponsor have agreed for Menara 1 Sentrum to be substituted with the same asset at a higher injection value ("New Asset") and the Sponsor had, vide notice of exercise of the Substitution Undertaking dated 29 August 2022, exercise its rights under the Substitution Undertaking dated 18 February 2016 to substitute Menara 1 Sentrum with the re-injection of the New Asset. As the value of the New Asset is greater in value by RM150,000,000, an additional 150,000,000 Units have been issued to the Sponsor on 30 November 2022.</p> <p>(xi) Pursuant to the Transaction Documents entered into between the Trustee and the Sponsor, the Sponsor may substitute existing Real Estate Assets of the Fund with new Real Estate Asset of equivalent or greater value. The Trustee and the Sponsor have agreed for Maersk Warehouse and Wisma Consplant to be substituted with the same assets at a higher injection value ("New Assets") and the Sponsor had, vide notice of exercise of the Substitution Undertaking dated 8 November 2023, exercised its rights under the Substitution Undertaking dated 24 November 2010 (in respect of Maersk Warehouse) and the Substitution Undertaking dated 14 October 2013 (in respect of Wisma Consplant) to substitute Maersk Warehouse and Wisma Consplant, respectively, with the re-injection of the New Assets. As the value of the New Assets is greater in value by RM150,000,000, an additional 150,000,000 Units have been issued to the Sponsor on 10 January 2024.</p> <p>(xii) On 10 January 2024, the Fund issued 50,000,000 Units to the Sponsor for a total consideration of RM50,000,000.00 in cash.</p> <p>(xiii) As at 1 December 2023, the Fund's assets comprise of the beneficial ownership of the Lease Assets, Islamic deposits in income bearing accounts and Islamic negotiable certificates of deposits issued by financial institutions licensed by Bank Negara Malaysia.</p> <p>(xiv) Unit Holders shall be notified of any new acquisitions (either of a single property or multiple properties) exceeding RM500,000,000.00 via a supplemental prospectus. Nonetheless, Unit Holders may keep track of all new acquisitions of properties regardless of the amount via announcements on the websites of the Sponsor and Manager respectively.</p>

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Manager's report

For the financial period from 1 October 2023 to 31 March 2024 (cont'd)

E. Significant Changes in The State of Affairs of the Fund (cont'd)

NO	PRINCIPAL PROSPECTUS	THIRD SUPPLEMENTARY PROSPECTUS																																																																																												
10.	<p>Chapter 2 – Information on AHB, section 2.3.2 – Lease Assets</p> <p>The present investments of the Fund comprise the beneficial ownership in the following Lease Assets which were acquired from the Sponsor or its Affiliates at the respective acquisition price as stated below:</p> <table><tr><th>Lease Assets</th><th>Acquisition Price RM'000</th></tr><tr><td>Menara Prisma</td><td>260,000</td></tr><tr><td>CP Tower</td><td>175,000</td></tr><tr><td>LF Logistics Warehouse</td><td>95,000</td></tr><tr><td>Lotus's Setia Alam</td><td>95,000</td></tr><tr><td>Wisma Consplant</td><td>155,000</td></tr><tr><td>Avisena Specialist Hospital</td><td>87,000</td></tr><tr><td>Dataran PHB Properties</td><td>149,000</td></tr><tr><td>Menara BT</td><td>165,000</td></tr><tr><td>PJ33</td><td>200,000</td></tr><tr><td>Block C, Dataran PHB</td><td>20,000</td></tr><tr><td>Menara 1 Dutamas</td><td>250,000</td></tr><tr><td>One Precinct</td><td>120,000</td></tr><tr><td>The Shore Shopping Mall</td><td>180,000</td></tr><tr><td>Menara 1 Sentrum</td><td>350,000</td></tr><tr><td>Nu Sentral</td><td>600,000</td></tr><tr><td>Gleneagles Hospital (Block B)</td><td>120,000</td></tr><tr><td>Quill 18</td><td>400,000</td></tr><tr><td>Menara Teras</td><td>130,000</td></tr><tr><td>Empire Shopping Gallery</td><td>420,000</td></tr><tr><td>Hospital Pakar Damansara 2</td><td>300,000</td></tr><tr><td>Marlborough College</td><td>350,000</td></tr><tr><td>Total</td><td>4,621,000</td></tr></table> <p>The beneficial interest in the Lease Assets was leased back to the Sponsor (in its capacity or as attorney for its Affiliates) (see Section 2.3.4 below for details of the leaseback).</p>	Lease Assets	Acquisition Price RM'000	Menara Prisma	260,000	CP Tower	175,000	LF Logistics Warehouse	95,000	Lotus's Setia Alam	95,000	Wisma Consplant	155,000	Avisena Specialist Hospital	87,000	Dataran PHB Properties	149,000	Menara BT	165,000	PJ33	200,000	Block C, Dataran PHB	20,000	Menara 1 Dutamas	250,000	One Precinct	120,000	The Shore Shopping Mall	180,000	Menara 1 Sentrum	350,000	Nu Sentral	600,000	Gleneagles Hospital (Block B)	120,000	Quill 18	400,000	Menara Teras	130,000	Empire Shopping Gallery	420,000	Hospital Pakar Damansara 2	300,000	Marlborough College	350,000	Total	4,621,000	<p>Chapter 2 – Information on AHB, Section 2.3.2 – Lease Assets</p> <p>The present investments of the Fund comprise the beneficial ownership in the following Lease Assets which were acquired from the Sponsor or its Affiliates at the respective acquisition price as stated below:</p> <table><tr><th>Lease Assets</th><th>Acquisition Price RM'000</th></tr><tr><td>Menara Prisma</td><td>260,000</td></tr><tr><td>CP Tower</td><td>175,000</td></tr><tr><td>Maersk Warehouse</td><td>195,000</td></tr><tr><td>Lotus's Setia Alam</td><td>95,000</td></tr><tr><td>Wisma Consplant</td><td>205,000</td></tr><tr><td>Avisena Specialist Hospital</td><td>87,000</td></tr><tr><td>Dataran PHB Properties</td><td>149,000</td></tr><tr><td>Menara BT</td><td>165,000</td></tr><tr><td>PJ33</td><td>200,000</td></tr><tr><td>Block C, Dataran PHB</td><td>20,000</td></tr><tr><td>Menara 1 Dutamas</td><td>250,000</td></tr><tr><td>One Precinct</td><td>120,000</td></tr><tr><td>The Shore Shopping Mall</td><td>180,000</td></tr><tr><td>Menara 1 Sentrum</td><td>350,000</td></tr><tr><td>Nu Sentral</td><td>600,000</td></tr><tr><td>Gleneagles Hospital (Block B)</td><td>120,000</td></tr><tr><td>Quill 18</td><td>400,000</td></tr><tr><td>Menara Teras</td><td>130,000</td></tr><tr><td>NU Empire</td><td>420,000</td></tr><tr><td>Hospital Pakar Damansara 2</td><td>300,000</td></tr><tr><td>Marlborough College</td><td>350,000</td></tr><tr><td>Total</td><td>4,771,000</td></tr></table> <p>The beneficial interest in the Lease Assets was leased back to the Sponsor (in its capacity or as attorney for its Affiliates) (see Section 2.3.4 below for details of the leaseback).</p>	Lease Assets	Acquisition Price RM'000	Menara Prisma	260,000	CP Tower	175,000	Maersk Warehouse	195,000	Lotus's Setia Alam	95,000	Wisma Consplant	205,000	Avisena Specialist Hospital	87,000	Dataran PHB Properties	149,000	Menara BT	165,000	PJ33	200,000	Block C, Dataran PHB	20,000	Menara 1 Dutamas	250,000	One Precinct	120,000	The Shore Shopping Mall	180,000	Menara 1 Sentrum	350,000	Nu Sentral	600,000	Gleneagles Hospital (Block B)	120,000	Quill 18	400,000	Menara Teras	130,000	NU Empire	420,000	Hospital Pakar Damansara 2	300,000	Marlborough College	350,000	Total	4,771,000
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Gleneagles Hospital (Block B)	120,000																																																																																													
Quill 18	400,000																																																																																													
Menara Teras	130,000																																																																																													
Empire Shopping Gallery	420,000																																																																																													
Hospital Pakar Damansara 2	300,000																																																																																													
Marlborough College	350,000																																																																																													
Total	4,621,000																																																																																													
Lease Assets	Acquisition Price RM'000																																																																																													
Menara Prisma	260,000																																																																																													
CP Tower	175,000																																																																																													
Maersk Warehouse	195,000																																																																																													
Lotus's Setia Alam	95,000																																																																																													
Wisma Consplant	205,000																																																																																													
Avisena Specialist Hospital	87,000																																																																																													
Dataran PHB Properties	149,000																																																																																													
Menara BT	165,000																																																																																													
PJ33	200,000																																																																																													
Block C, Dataran PHB	20,000																																																																																													
Menara 1 Dutamas	250,000																																																																																													
One Precinct	120,000																																																																																													
The Shore Shopping Mall	180,000																																																																																													
Menara 1 Sentrum	350,000																																																																																													
Nu Sentral	600,000																																																																																													
Gleneagles Hospital (Block B)	120,000																																																																																													
Quill 18	400,000																																																																																													
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Hospital Pakar Damansara 2	300,000																																																																																													
Marlborough College	350,000																																																																																													
Total	4,771,000																																																																																													
11.	<p>Chapter 2 – Information on AHB, section 2.3.4 Sale and leaseback arrangement between the Fund and the Sponsor, item (i)</p> <p>LF Logistics Warehouse</p> <p><u>Address:</u> No. 2, Jalan Tanjung Keramat 26/35, Section 26, 40000 Shah Alam, Selangor Darul Ehsan</p> <p><u>Lease Rentals:</u> Per annum RM3,800,000.00</p> <p><u>Major Tenant and Registered Lessee:</u> LF Logistics Services (M) Sdn Bhd</p> <p><u>Encumbrances:</u> Private caveat registered in favour of ART on 31 May 2018</p> <p><i>Note: The private caveat was lodged during the tenure of the initial lease term which expired on 30 November 2020</i></p> <p><u>Lease Term:</u> 10 years commencing from 1 December 2020</p>	<p>Chapter 2 – Information on AHB, section 2.3.4 Sale and leaseback arrangement between the Fund and the Sponsor, item (i)</p> <p>Maersk Warehouse</p> <p><u>Address:</u> No. 2, Jalan Tanjung Keramat 26/35, Section 26, 40000 Shah Alam, Selangor Darul Ehsan</p> <p><u>Lease Rentals:</u> Per annum RM8,775,000.00</p> <p><u>Major Tenant and Registered Lessee:</u> LF Logistics Services (M) Sdn Bhd</p> <p><u>Encumbrances:</u> 1. Private caveat registered in favour of ART on 31 May 2018; and 2. Lease of the whole land registered in favour of LF Logistics Services (M) Sdn Bhd for 12 years from 18 August 2023 to 17 August 2035.</p> <p><i>Note: The private caveat was lodged during the tenure of the initial lease term which expired on 30 November 2020</i></p> <p><u>Lease Term:</u> Commencing from 1 January 2024 until 30 November 2029.</p>																																																																																												

AMANAH HARTANAH BUMIPUTERA

Manager's report

For the financial period from 1 October 2023 to 31 March 2024 (cont'd)

E. Significant Changes in The State of Affairs of the Fund (cont'd)

NO	PRINCIPAL PROSPECTUS	THIRD SUPPLEMENTARY PROSPECTUS
12.	<p>Chapter 2 – Information on AHB, section 2.3.4 Sale and leaseback arrangement between the Fund and the Sponsor, item (i)</p> <p>Wisma Consplant</p> <p><u>Address:</u> Wisma Consplant 1, No. 2, Jalan SS16/4, 47500 Subang Jaya, Selangor Darul Ehsan ("Wisma Consplant 1") and Wisma Consplant 2, No. 7, Jalan SS16/1, 47500 Subang Jaya, Selangor Darul Ehsan ("Wisma Consplant 2")</p> <p><u>Lease Rentals:</u> Per annum RM7,750,000.00</p> <p><u>Major Tenants:</u> Jabatan Keselamatan & Kesihatan Pekerjaan Selangor, Hanson Quarry Products Sdn Bhd, Epson Malaysia Sdn Bhd, Bridgestone Tyre Sales (Malaysia) Sdn Bhd, Columbia Asia Healthcare Sdn Bhd, Assa Abloy Opening Solutions Malaysia Sdn Bhd, Ninja Logistics Sdn Bhd, NOL Global Services Centre Sdn Bhd and Pejabat Tenaga Kerja Subang Jaya</p> <p><u>Encumbrances:</u> (a) In respect of Wisma Consplant 1 1. Lease on part of land measuring 306 sq feet registered on 14 July 2000 in favour of TNB for a period of 30 years starting from 15 January 1995 until 14 January 2025; and 2. Private caveat registered in favour of ART on 14 September 2020 (b) In respect of Wisma Consplant 2 1. Lease on part of land registered on 7 June 1994 in favour of TNB for a period of 30 years starting from 15 September 1993 until 14 September 2023; and 2. Private caveat registered in favour of ART on 14 September 2020</p> <p><u>Lease Term:</u> 10 years commencing from 17 October 2013</p>	<p>Chapter 2 – Information on AHB, section 2.3.4 Sale and leaseback arrangement between the Fund and the Sponsor, item (i)</p> <p>Wisma Consplant</p> <p><u>Address:</u> Wisma Consplant 1, No. 2, Jalan SS16/4, 47500 Subang Jaya, Selangor Darul Ehsan ("Wisma Consplant 1") and Wisma Consplant 2, No. 7, Jalan SS16/1, 47500 Subang Jaya, Selangor Darul Ehsan ("Wisma Consplant 2")</p> <p><u>Lease Rentals:</u> Per annum RM9,225,000.00</p> <p><u>Major Tenants:</u> Jabatan Keselamatan & Kesihatan Pekerjaan Selangor, Hanson Quarry Products Sdn Bhd, Epson Malaysia Sdn Bhd, Bridgestone Tyre Sales (Malaysia) Sdn Bhd, Columbia Asia Healthcare Sdn Bhd, Assa Abloy Opening Solutions Malaysia Sdn Bhd, Ninja Logistics Sdn Bhd, NOL Global Services Centre Sdn Bhd and Pejabat Tenaga Kerja Subang Jaya</p> <p><u>Encumbrances:</u> (a) In respect of Wisma Consplant 1 1. Lease on part of land measuring 306 sq feet registered on 14 July 2000 in favour of TNB for a period of 30 years starting from 15 January 1995 until 14 January 2025; and 2. Private caveat registered in favour of ART on 14 September 2020 (b) In respect of Wisma Consplant 2 1. Lease on part of land registered on 7 June 1994 in favour of TNB for a period of 30 years starting from 15 September 1993 until 14 September 2023; and 2. Private caveat registered in favour of ART on 14 September 2020</p> <p><u>Lease Term:</u> Commencing from 1 January 2024 until 16 October 2033</p>
13.	<p>Chapter 2 – Information on AHB, section 2.3.4 Sale and leaseback arrangement between the Fund and the Sponsor, item (i)</p> <p>Menara 1 Dutamas</p> <p><u>Address:</u> Menara 1 Dutamas @ Solaris Dutamas, No. 1, Jalan Dutamas 1, 50480 Kuala Lumpur</p> <p><u>Lease Rentals:</u> Per annum RM11,250,000.00</p> <p><u>Major Tenants:</u> China Communications Construction Company (M) Sdn Bhd, Malaysia Rail Link Sdn Bhd, Rosli Dahlan Saravana Partnership, China Communications Constructions (ECRL) Sdn Bhd, MyHSR Corporation Sdn Bhd and Lee Hishammuddin Allen & Gledhill</p> <p><u>Encumbrance:</u> Nil</p> <p><u>Lease Term:</u> 10 years commencing from 17 October 2023</p>	<p>Chapter 2 – Information on AHB, section 2.3.4 Sale and leaseback arrangement between the Fund and the Sponsor, item (i)</p> <p>Menara 1 Dutamas</p> <p><u>Address:</u> Menara 1 Dutamas @ Solaris Dutamas, No. 1, Jalan Dutamas 1, 50480 Kuala Lumpur</p> <p><u>Lease Rentals:</u> Per annum RM11,250,000.00</p> <p><u>Major Tenants:</u> Malaysia Rail Link Sdn Bhd, Rosli Dahlan Saravana Partnership, China Communications Constructions (ECRL) Sdn Bhd, MyHSR Corporation Sdn Bhd and Lee Hishammuddin Allen & Gledhill</p> <p><u>Encumbrance:</u> Nil</p> <p><u>Lease Term:</u> 10 years commencing from 17 October 2023</p>

AMANAH HARTANAH BUMIPUTERA

Manager's report

For the financial period from 1 October 2023 to 31 March 2024 (cont'd)

E. Significant Changes in The State of Affairs of the Fund (cont'd)

NO	PRINCIPAL PROSPECTUS	THIRD SUPPLEMENTARY PROSPECTUS
14.	<p>Chapter 2 – Information on AHB, section 2.3.4 Sale and leaseback arrangement between the Fund and the Sponsor, item (i)</p> <p>Empire Shopping Gallery</p> <p><u>Address:</u> Empire Subang, Jalan SS16/1, 47500 Subang Jaya, Selangor Darul Ehsan</p> <p><u>Lease Rentals:</u> Per annum RM21.0 million</p> <p><u>Major Tenant:</u> Couture Homes Sdn Bhd</p> <p><u>Encumbrance:</u> Nil</p> <p><u>Lease Term:</u> 10 years commencing from 15 September 2017</p>	<p>Chapter 2 – Information on AHB, section 2.3.4 Sale and leaseback arrangement between the Fund and the Sponsor, item (i)</p> <p>NU Empire</p> <p><u>Address:</u> Empire Subang, Jalan SS16/1, 47500 Subang Jaya, Selangor Darul Ehsan</p> <p><u>Lease Rentals:</u> Per annum RM21,000,000.00</p> <p><u>Major Tenant:</u> Trendcell Sdn Bhd, Toys 'R' Us (Malaysia) Sdn Bhd, 3E Worldwide Sdn Bhd and Mr. D.I.Y (Kuchai) Sdn Bhd</p> <p><u>Encumbrance:</u> Nil</p> <p><u>Lease Term:</u> 10 years commencing from 15 September 2017</p>
15.	<p>Chapter 2 – Information on AHB, section 2.3.10 Sale Undertaking, Purchase Undertaking and Substitution Undertaking, sub-section (ii) of the fifth paragraph</p> <p>In the case of LF Logistics Warehouse, where the Sponsor or its Affiliates elects not to exercise the first right of refusal, the Trustee agrees that it shall give effect to the first right of refusal to acquire the LF Logistic Warehouse previously granted to the existing lessee, IDS Logistics Services (M) Sdn Bhd. In the case of Marlborough College, where the Sponsor or its Affiliates elects not to exercise the first right of refusal, the Trustee agrees that it shall give effect to the first right of refusal to acquire the Marlborough College previously granted to the existing lessee, M East Sdn Bhd.</p>	<p>Chapter 2 – Information on AHB, section 2.3.10 Sale Undertaking, Purchase Undertaking and Substitution Undertaking, sub-section (ii) of the fifth paragraph</p> <p>In the case of Marlborough College, where the Sponsor or its Affiliates elects not to exercise the first right of refusal, the Trustee agrees that it shall give effect to the first right of refusal to acquire the Marlborough College previously granted to the existing lessee, M East Sdn Bhd.</p>
16.	<p>Chapter 10 – Salient Terms of the Transaction Documents, section 10.5 Sale Undertaking, item ii of the fourth paragraph</p> <p>(ii) Empire Shopping Gallery: a Call-Option has been granted in favour of Couture Homes Sdn. Bhd. pursuant to the call-option agreement dated 1 March 2017 between Couture Homes Sdn. Bhd. and the Sponsor ("Call-Option Agreement") at a purchase price sets out in the Call-Option Agreement. The Call-Option is exercisable on the 49th month after the legal possession of the Lease Asset (i.e 1 March 2017) ("Legal Possession Date") by the Sponsor, being 1 March 2021 and ending on the 50th month from the Legal Possession Date being 1 April 2021.</p>	<p>Chapter 10 – Salient Terms of the Transaction Documents, section 10.5 Sale Undertaking, item ii of the fourth paragraph</p> <p>(ii) NU Empire: a Call-Option has been granted in favour of Couture Homes Sdn Bhd pursuant to the call-option agreement dated 1 March 2017 between Couture Homes Sdn Bhd and the Sponsor ("Call-Option Agreement") at a purchase price sets out in the Call-Option Agreement. The Call-Option is exercisable on the 49th month after the legal possession of the Lease Asset (i.e. 1 March 2017) ("Legal Possession Date") by the Sponsor, being 1 March 2021 and ending on the 50th month from the Legal Possession Date being 1 April 2021.</p>
17.	<p>Chapter 10 – Salient Terms of the Transaction Documents, section 10.6 Purchase Undertaking, sixth paragraph</p> <p>Only in the case of LF Logistics Warehouse and Marlborough College, where the Sponsor or its Affiliates elects not to exercise the first right of refusal, the Trustee agrees that it is aware of and shall give effect to the irrevocable first right of refusal previously granted to the respective existing lessee, IDS Logistics Services (M) Sdn Bhd and M East Sdn Bhd to acquire the Real Estate Assets known as the LF Logistics Warehouse and Marlborough College respectively.</p>	<p>Chapter 10 – Salient Terms of the Transaction Documents, section 10.6 Purchase Undertaking, sixth paragraph</p> <p>Only in the case of Marlborough College, where the Sponsor or its Affiliates elects not to exercise the first right of refusal, the Trustee agrees that it is aware of and shall give effect to the irrevocable first right of refusal previously granted to the existing lessee, M East Sdn Bhd to acquire the Real Estate Assets known as the Marlborough College.</p>

AMANAH HARTANAH BUMIPUTERA

Manager's report

For the financial period from 1 October 2023 to 31 March 2024 (cont'd)

E. Significant Changes In The State of Affairs of the Fund (cont'd)

NO	PRINCIPAL PROSPECTUS	THIRD SUPPLEMENTARY PROSPECTUS
18.	<p>Chapter 10 – Salient Terms of the Transaction Documents, section 10.6 Purchase Undertaking, item ii of the eighth paragraph</p> <p>(ii) Empire Shopping Gallery: a Call-Option has been granted in favour of Couture Homes Sdn. Bhd. pursuant to the Call-Option Agreement at a purchase price sets out in the Call-Option Agreement. The Call-Option is exercisable on the 49th month after the legal possession of the Lease Asset (i.e 1 March 2017) ("Legal Possession Date") by the Sponsor, being 1 March 2021 and ending on the 50th month from the Legal Possession Date being 1 April 2021.</p>	<p>Chapter 10 – Salient Terms of the Transaction Documents, section 10.6 Purchase Undertaking, item ii of the eighth paragraph</p> <p>(ii) NU Empire: a Call-Option has been granted in favour of Couture Homes Sdn Bhd pursuant to the Call-Option Agreement at a purchase price as set out in the Call-Option Agreement. The Call-Option is exercisable on the 49th month after the legal possession of the Lease Asset (i.e. 1 March 2017) ("Legal Possession Date") by the Sponsor, being 1 March 2021 and ending on the 50th month from the Legal Possession Date being 1 April 2021.</p>
19.	<p>Chapter 10 – Salient Terms of the Transaction Documents, section 10.7 Substitution Undertaking, item ii of the fifth paragraph</p> <p>(ii) Empire Shopping Gallery: a Call-Option has been granted in favour of Couture Homes Sdn. Bhd. pursuant to the Call-Option Agreement at a purchase price sets out in the Call-Option Agreement. The Call-Option is exercisable on the 49th month after the legal possession of the Lease Asset (i.e 1 March 2017) ("Legal Possession Date") by the Sponsor, being 1 March 2021 and ending on the 50th month from the Legal Possession Date being 1 April 2021.</p>	<p>Chapter 10 – Salient Terms of the Transaction Documents, section 10.7 Substitution Undertaking, item ii of the fifth paragraph</p> <p>(ii) NU Empire: a Call-Option has been granted in favour of Couture Homes Sdn Bhd pursuant to the Call-Option Agreement at a purchase price as set out in the Call-Option Agreement. The Call-Option is exercisable on the 49th month after the legal possession of the Lease Asset (i.e. 1 March 2017) ("Legal Possession Date") by the Sponsor, being 1 March 2021 and ending on the 50th month from the Legal Possession Date being 1 April 2021.</p>
20.	<p>Chapter 13 – Tax Adviser's Letter on Taxation of the Fund and Unit Holders</p> <p>-Tax adviser's letter-</p>	<p>Chapter 13 – Tax Adviser's Letter on Taxation of the Fund and Unit Holders</p> <p>-Tax adviser's letter has been updated-</p>
21.	<p>Chapter 14 – Legal Opinion From Naqiz & Partners In Relation To The Enforceability Of The Transaction Documents</p> <p>-Legal opinion-</p>	<p>Chapter 14 – Legal Opinion From Naqiz & Partners In Relation To The Enforceability Of The Transaction Documents</p> <p>-Legal opinion has been updated-</p>

AMANAH HARTANAH BUMIPUTERA

Manager's report

For the financial period from 1 October 2023 to 31 March 2024 (cont'd)

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 October 2023 to 31 March 2024, 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.

AMANAH HARTANAH BUMIPUTERA

Trustee's Report

For the financial period from 1 October 2023 to 31 March 2024

To the unit holders of

AMANAH HARTANAH BUMIPUTERA ("Fund")

We, AMANAHRAYA TRUSTEES BERHAD, have acted as Trustee of the Fund for the financial period ended 31 March 2024 and we hereby confirm to the best of our knowledge, after having made all reasonable enquiries, MAYBANK ASSET MANAGEMENT SDN BHD 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.

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

For **AMANAHRAYA TRUSTEES BERHAD**

ZAINUDIN BIN SUHAIMI

Chief Executive Officer

Kuala Lumpur, Malaysia

17 May 2024

STATEMENT BY MANAGER

**TO THE UNITHOLDERS OF
AMANAH HARTANAH BUMIPUTERA
FOR THE FINANCIAL PERIOD FROM 1 OCTOBER 2023 TO 31 MARCH 2024**

We, Dr Hasnita Binti Dato' Hashim and Muhammad Hishamudin Bin Hamzah, being two of the directors of Maybank Asset Management Sdn Bhd (the "Manager"), do hereby state that, in the opinion of the Manager, the accompanying 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 Amanah Hartanah Bumiputera as at 31 March 2024 and of its results, changes in equity and cash flows for the financial period from 1 October 2023 to 31 March 2024 and comply with the requirements of the Deeds.

For and on behalf of the Manager

Dr Hasnita Binti Dato' Hashim
Chairman

Muhammad Hishamudin Bin Hamzah
Director

Kuala Lumpur, Malaysia
17 May 2024

REPORT OF THE SHARIAH ADVISER

TO THE UNITHOLDERS OF AMANAH HARTANAH BUMIPUTERA FOR THE FINANCIAL PERIOD FROM 1 OCTOBER 2023 TO 31 MARCH 2024

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 Amanah Hartanah Bumiputera (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 assets of the Fund comprise instruments that have been classified as Shariah compliant.

For the Shariah Adviser of the Fund.

Prof. Dr Aznan Bin Hasan
Chairman

Dr Ismail Bin Mohd @ Abu Hassan
Member

Mohd Fadhly Md Yusoff
Member

Kuala Lumpur, Malaysia
17 May 2024

**Independent auditors' report to the Unitholders of
Amanah Hartanah Bumiputera**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Amanah Hartanah Bumiputera (the "Fund"), which comprise the statement of financial position as at 31 March 2024 of the Fund, and statement of comprehensive income, statement of changes in net assets attributable to unitholders and statement of cash flows of the Fund for the financial period from 1 October 2023 to 31 March 2024, and notes to the financial statements, including material accounting policy information, as set out on pages 8 to 27.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Fund as at 31 March 2024, and of its financial performance and cash flows for the financial period from 1 October 2023 to 31 March 2024 in accordance with Malaysian Financial Reporting Standards ("MFRS") 134 - Interim Financial Reporting and International Accounting Standard ("IAS") 34 - Interim Financial Reporting.

Basis for opinion

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

Independence and other ethical responsibilities

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

Information other than the financial statements and auditors' report thereon

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

Our opinion on the financial statements of the Fund does not cover the other information and we

**Independent auditors' report to the Unitholders of
Amanah Hartanah Bumiputera (cont'd)**

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

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

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

Responsibilities of the Manager and Trustee for the financial statements

The Manager is responsible for the preparation of financial statements of the Fund that give a true and fair view in accordance with MFRS 134 - Interim Financial Reporting and IAS 34 - Interim Financial Reporting. The Manager is also responsible for such internal control as the Manager determines is necessary to enable the preparation of financial statements of the Fund that are free from material misstatement, whether due to fraud or error.

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

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

Auditors' responsibilities for the audit of the financial statements

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

**Independent auditors' report to the Unitholders of
Amanah Hartanah Bumiputera (cont'd)**

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

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

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

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

**Independent auditors' report to the Unitholders of
Amanah Hartanah Bumiputera (cont'd)**

Other matters

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

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

Yeo Beng Yean
03013/10/2024 J
Chartered Accountant

Kuala Lumpur, Malaysia
17 May 2024

AMANAH HARTANAH BUMIPUTERA

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL PERIOD FROM 1 OCTOBER 2023 TO 31 MARCH 2024**

		01.10.2023 to 31.03.2024 RM	01.10.2022 to 31.03.2023 RM
	Note		
INVESTMENT INCOME			
Income from lease assets		109,073,817	103,518,730
Profit income		2,355,853	1,571,448
Hibah received		10,000,000	8,500,000
		<u>121,429,670</u>	<u>113,590,178</u>
EXPENSES			
Manager's fee	4	9,871,162	10,487,861
Trustee's fee	5	500,000	500,000
Auditor's remuneration		9,270	13,600
Tax agent's fee		2,300	5,500
Shariah fee		36,000	39,000
Administrative expenses		311,101	301,168
		<u>10,729,833</u>	<u>11,347,129</u>
Net income before taxation and Zakat		110,699,837	102,243,049
Taxation	6	-	-
Zakat expense	7	(3,654,735)	(3,451,341)
Net income after taxation and Zakat, representing total comprehensive income for the financial period		<u>107,045,102</u>	<u>98,791,708</u>
Net income after taxation and Zakat is made up of the following:			
Net realised income		<u>107,045,102</u>	<u>98,791,708</u>
Distribution for the financial period:			
Net distribution	12	102,089,589	95,323,568
Gross/ Net distribution per unit (sen)	12	2.20	2.20
Distribution date (ex-date)	12	31 March 2024	31 March 2023

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

AMANAH HARTANAH BUMIPUTERA**STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2024**

	Note	31.03.2024 RM	30.09.2023 RM
ASSETS			
Lease assets	8	4,771,000,000	4,621,000,000
Shariah-compliant deposits with licensed Islamic financial institutions	9	334,223,272	137,870,418
Profit income receivables		2,001,911	1,574,424
Cash at bank		10,002,962	3,371
TOTAL ASSETS		5,117,228,145	4,760,448,213
LIABILITIES			
Amount due to Manager	10	1,026,315	1,830,925
Distributions payable		102,089,589	103,127,247
Provision for Zakat		7,140,440	3,485,705
Other payables and accruals		328,298	316,346
TOTAL LIABILITIES		110,584,642	108,760,223
NET ASSET VALUE OF THE FUND ("VOF"), AT COST		5,006,643,503	4,651,687,990
NET ASSETS ATTRIBUTABLE TO UNITHOLDERS COMPRISE OF:			
Unitholders' capital	11(a)	5,000,000,000	4,650,000,000
Retained earnings	11(b)	6,643,503	1,687,990
		5,006,643,503	4,651,687,990
NUMBER OF UNITS IN CIRCULATION (UNITS)	11(a)	5,000,000,000	4,650,000,000
VOF PER UNIT (RM)		1.00	1.00

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

AMANAH HARTANAH BUMIPUTERA

**STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNITHOLDERS
FOR THE FINANCIAL PERIOD FROM 1 OCTOBER 2023 TO 31 MARCH 2024**

	Unitholders' capital Note 11(a) RM	Retained earnings Note 11(b) RM	Net assets attributable to unitholders RM
At 1 October 2023	4,650,000,000	1,687,990	4,651,687,990
Total comprehensive income for the financial period	-	107,045,102	107,045,102
Creation of units	350,000,000	-	350,000,000
Distribution (Note 12)	-	(102,089,589)	(102,089,589)
At 31 March 2024	<u>5,000,000,000</u>	<u>6,643,503</u>	<u>5,006,643,503</u>
At 1 October 2022	3,850,000,000	1,886,514	3,851,886,514
Total comprehensive income for the financial period	-	98,791,708	98,791,708
Creation of units	813,000,000	-	813,000,000
Cancellation of units	(13,000,000)	-	(13,000,000)
Distribution (Note 12)	-	(95,323,568)	(95,323,568)
At 31 March 2023	<u>4,650,000,000</u>	<u>5,354,654</u>	<u>4,655,354,654</u>

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

AMANAH HARTANAH BUMIPUTERA**STATEMENT OF CASH FLOWS****FOR THE FINANCIAL PERIOD FROM 1 OCTOBER 2023 TO 31 MARCH 2024**

	01.10.2023 to 31.03.2024 RM	01.10.2022 to 31.03.2023 RM
CASH FLOWS FROM OPERATING AND INVESTING ACTIVITIES		
Purchase of lease assets (Note 8)	(150,000,000)	(800,000,000)
Income from lease assets received	109,073,816	103,518,730
Hibah received	10,000,000	8,500,000
Placement of Shariah-compliant deposits with licensed financial institutions with original maturity of more than 3 months	(75,940,000)	(18,000,000)
Profit income received	1,928,366	1,137,931
Manager's fee paid	(10,675,773)	(10,161,667)
Trustee's fee paid	(500,000)	(500,000)
Other fees and expenses paid	(346,717)	(374,373)
Net cash used in operating and investing activities	<u>(116,460,308)</u>	<u>(715,879,379)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash received from units created	350,000,000	813,000,000
Cash paid on units cancelled	-	(13,000,000)
Distributions paid to unitholders	(103,127,247)	(83,077,645)
Net cash generated from financing activities	<u>246,872,753</u>	<u>716,922,355</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS FOR THE FINANCIAL PERIOD	130,412,445	1,042,976
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL PERIOD	<u>137,873,789</u>	<u>118,344,304</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD	<u>268,286,234</u>	<u>119,387,280</u>
Cash and cash equivalents comprise:		
Cash at bank	10,002,962	1,390
Shariah-compliant deposits with licensed financial institutions with original maturity of less than 3 months (Note 9)	258,283,272	119,385,890
	<u>268,286,234</u>	<u>119,387,280</u>

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

AMANAH HARTANAH BUMIPUTERA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD FROM 1 OCTOBER 2023 TO 31 MARCH 2024

1. THE FUND, THE MANAGER AND THEIR PRINCIPAL ACTIVITIES

Amanah Hartanah Bumiputera (the "Fund") was constituted pursuant to the execution of a Deed dated 20 October 2010, a First Supplemental Deed dated 5 January 2011, a Second Supplemental Deed dated 13 July 2012, a Third Supplemental Deed dated 11 September 2013, a Fourth Supplemental Deed dated 7 February 2014, a Fifth Supplemental Deed dated 20 March 2015, a Sixth Supplemental Deed dated 5 October 2020 and a Seventh Supplemental Deed dated 18 July 2022 (collectively referred to as the "Deeds") between the Manager, Maybank Asset Management Sdn Bhd ("MAM"), AmanahRaya Trustees Berhad (the "Trustee") and Pelaburan Hartanah Berhad (the "Sponsor"). The Fund commenced operations on 29 November 2010 and will continue its operations until terminated by the Trustee as provided under Part 12 of the Deeds.

The Fund seeks to provide unitholders with a regular and consistent income stream while preserving unitholders' capital. To achieve its investment objective, the Fund invests at least 34% of its VOF primarily in the beneficial ownership of real estates in Malaysia acquired from the Sponsor or its affiliates through sale and leaseback arrangements (hereinafter referred to as "lease assets") and these assets are certified by the Fund's Shariah Adviser as Shariah-compliant. The real estate assets are mainly in the form of commercial properties including but not limited to office buildings, shopping complexes, commercial centres, logistics and industrial complexes.

To secure a regular income stream to the Fund, these lease assets are leased back to the Sponsor (in its capacity or as attorney for its affiliates) and income from lease assets is paid to the Fund by the Sponsor pursuant to the terms of the lease agreements. The Manager adheres to strict screening criteria provided by the Fund's Shariah Adviser to ensure that income from lease assets is in compliance with Shariah principles. The Fund also invests up to 66% of its VOF in Shariah-compliant money market instruments and equivalent instruments and holds cash to meet its liquidity requirements.

All investments are subject to the Securities Commission Malaysia ("SC") Guidelines on Unit Trust Funds, SC requirements and the Deeds, except where exemptions or variations have been approved by the SC, internal policies and procedures and the Fund's objective.

The Sponsor of the Fund, Pelaburan Hartanah Berhad, is a wholly-owned subsidiary of Yayasan Amanah Hartanah Bumiputera ("YAHB"), and was incorporated in Malaysia on 8 May 2006. The Sponsor, as an operating arm of YAHB, was established with the objective to increase Bumiputera ownership and participation in commercial real estate.

The Manager of the Fund is MAM, a company incorporated in Malaysia. It is a holder of the Capital Markets Services Licence ("CMSL") 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. MAM is a subsidiary of Maybank Asset Management Group Berhad ("MAMG") which in turn is a subsidiary of Malayan Banking Berhad ("MBB").

MAM has appointed Maybank Islamic Asset Management Sdn Bhd ("MIAM") as the External Investment Manager for the Fund. MIAM is a subsidiary of MAMG and is a holder of CMSL to carry out Islamic fund management business pursuant to Section 61 of the CMSA. The roles and responsibilities of MIAM include management of the investment portfolio in accordance with the investment objective, subject to the CMSA and the SC's Guidelines on Unit Trust Funds and any other relevant guidelines issued by the SC as well as the terms and conditions of the investment management agreement between MIAM and MAM.

The financial statements were authorised for issue by the Board of Directors of the Manager (the "Directors") in accordance with a resolution of the Directors on 17 May 2024.

AMANAH HARTANAH BUMIPUTERA

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 ("MFRS 134") as issued by the Malaysian Accounting Standards Board ("MASB") and International Accounting Standards 34 *Interim Financial Reporting* as issued by the International Accounting Standards Board ("IASB") and applicable SC's Guidelines on Unit Trust Funds, modified by specific exemptions or variations which have been approved by the SC.

The semi-annual financial statements do not include all the information and disclosures required in the annual financial statements, and should be read in conjunction with the Fund's annual financial statements as at 30 September 2023.

The Fund has adopted the MFRS, Amendments to Standards and Interpretation Committee ("IC") Interpretations which have become effective during the financial period from 1 October 2023 to 31 March 2024. 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 2.17 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 and Amendments to Standards 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 16: <i>Lease Liability in a Sale and Leaseback</i>	1 January 2024
Amendments to MFRS 101: <i>Non-current Liabilities with Covenants</i>	1 January 2024
Amendments to MFRS 107 and MFRS 7: <i>Supplier Finance Arrangements</i>	1 January 2024
Amendments to MFRS 121: <i>Lack of Exchangeability</i>	1 January 2025
Amendments to MFRS 10 and MFRS 128: <i>Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i>	Deferred

The Fund expects that the adoption of the above Standard, Amendments to Standard and Interpretations will not have any material impact on the financial statements in the period of initial application.

AMANAH HARTANAH BUMIPUTERA

2. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

2.3 Financial instruments

Financial assets and financial 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

Unless designated as at fair value through profit or loss ("FVTPL") on initial recognition, debt instruments that meet the following conditions are subsequently measured at amortised cost less impairment loss:

- 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.

The Fund classifies lease assets, 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.

(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 is 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).

AMANAH HARTANAH BUMIPUTERA

2. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

2.4 Financial assets (cont'd)

(ii) Impairment (cont'd)

ECL is a probability-weighted estimate of credit losses. It is measured as follows: (cont'd)

- 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.

For balances with short-term nature, full impairment will be recognised on uncollected balances after the grace period.

(iii) Derecognition

A financial asset is derecognised when:

- (1) The contractual rights to receive cash flows from the financial asset have expired; or
- (2) The Fund has transferred its contractual rights to receive cash flows from the financial asset or have assumed contractual obligation to pay the received cash flows in full without material delay to one or more third parties under a "pass through" arrangement; and either:
 - the Fund has transferred substantially all the risks and rewards of ownership of the financial asset; or
 - the Fund has neither transferred nor retained substantially all the risks and rewards, but has transferred control of the financial asset.

On derecognition of financial assets 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, distributions payable, and other payables and accruals as financial liabilities.

AMANAH HARTANAH BUMIPUTERA

2. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

2.5 Financial liabilities (cont'd)

(ii) Recognition and measurement

Financial liabilities are recognised in the statement of financial position when, and only when, the Fund becomes a party to the contractual provisions of the financial instruments.

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.

(iii) Derecognition

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

2.6 Fair value measurement

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 the asset or transfer the liability takes place either:

- (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 the market participants would use when pricing the asset or liability, assuming that the market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

All assets and liabilities 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 and liabilities 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.

AMANAH HARTANAH BUMIPUTERA

2. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

2.6 Fair value measurement (cont'd)

For the purpose of fair value disclosures, the Fund has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

2.7 Leasing

The determination of whether an arrangement is, or contains, a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset (or assets) and the arrangement conveys a right to use the asset (or assets), even if that asset (or those assets) are not explicitly specified in the arrangement.

The Fund has acquired beneficial ownership of lease assets through sale and leaseback arrangements with the Sponsor, in which the Fund is a lessor. The transfer of lease assets by the Sponsor to the Fund does not constitute a sale of these assets and hence, the Fund has recognised the lease assets as financial assets in accordance with MFRS 9. Details are as disclosed in Note 8.

Income from lease assets is recorded as earned based on the contractual terms of the lease.

2.8 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 RM, which is also the Fund's functional currency.

2.9 Unitholders' capital

The unitholders' contributions to the Fund meet the criteria to be classified as equity instruments under MFRS 132 "*Financial Instruments: Presentation*". Those criteria include:

- (i) the units entitle the holder to a proportionate share of the Fund's VOF;
- (ii) the units are the most subordinated class and the class's features are identical;
- (iii) there is no contractual obligation to deliver cash or another financial asset other than the obligation on the Fund to repurchase; and
- (iv) the total expected cash flows from the units over its life are based substantially on the profit or loss of the Fund.

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 VOF per unit at the time of creation or cancellation. The Fund's VOF per unit is calculated by dividing the net assets attributable to unitholders with the total number of outstanding units.

AMANAH HARTANAH BUMIPUTERA

2. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

2.10 Distribution

Any distribution to the Fund's unitholders is accounted for as a deduction from realised reserves. A proposed distribution is recognised as a liability in the period in which it is approved. Distribution is either reinvested or paid in cash to the unitholders on the distribution payment date. Reinvestment of units is based on the VOF per unit on the distribution payment date, which is also the time of creation.

2.11 Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and Shariah-compliant deposits with licensed Islamic financial institutions with original maturity of three months or less which have an insignificant risk of changes in value.

2.12 Revenue/ Income

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

Income from lease assets are recorded as earned based on the contractual terms of the leases.

Profit income from Shariah-compliant deposits with licensed financial institutions is recognised on an accrual basis based on the EPR method.

Hibah received from the Sponsor is recognised on a receipt basis.

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 that asset.

2.13 Income tax

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the tax authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted 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 equity. Current tax expense is determined according to Malaysian tax laws at the current tax rate based upon the taxable profit earned during the financial period.

No deferred tax is recognised as no temporary differences have been identified.

2.14 Segment information

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

AMANAH HARTANAH BUMIPUTERA

2. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

2.15 Zakat

The Fund recognises its obligations towards the payment of Zakat on business. Zakat for the current financial period is recognised when the Fund has a current Zakat obligation as a result of a Zakat assessment. Zakat provision is calculated based on "Adjusted Net Asset" method, at 2.50%. The beneficiaries of the Zakat are determined by the Manager, in consultation with the Sponsor and subject to approval of the Shariah Adviser of the Fund.

2.16 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.

No major estimates or 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 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.

2.17 Purification of income

(i) Shariah non-compliant investments

This refers to Shariah non-compliant investment made by the Manager. The said investment will be disposed of or withdrawn as soon as possible or within one month of knowing the status of the investment. If the investment resulted in gain (through capital gain and/ or profit) received before or after the disposal of the investment, the gain is to be channelled to baitulmal or any other charitable bodies as advised by the panel of Shariah advisers. If the disposal of the investment resulted in losses to the Fund, the losses are to be borne by the Manager.

(ii) Reclassification of Shariah status of the Lease Asset

This refers to the Lease Asset which were earlier classified as Shariah compliant may subsequently be reclassified as Shariah non-compliant. This may occur in the event that the lease rental derived from the activities which are not in accordance with the Shariah principles. Any lease rental received from the Lease Asset after the reclassification of the Lease Asset will be channelled to any charitable bodies as advised by the panel of Shariah advisers.

3. SHARIAH INFORMATION OF THE FUND

The Panel of Shariah Advisers confirmed that the investment portfolio of the Fund during the financial period from 1 October 2023 to 31 March 2024 is Shariah-compliant.

4. MANAGER'S FEE

The Manager's fee was computed daily based on 0.50% per annum ("p.a.") for the first RM3.30 billion of the VOF of the Fund and 0.40% p.a. for the Fund's VOF above RM3.30 billion, before deducting the Manager's fees and Trustee's fees for that particular day. (01.10.2022 to 31.03.2023: 0.50% p.a. for first RM3.30 billion and 0.40% for above RM3.30 billion).

AMANAH HARTANAH BUMIPUTERA

4. MANAGER'S FEE (CONT'D)

Effective from 15 February 2024, the chargeable management fee has been changed from “0.50% per annum, 0.40% per annum, 0.30% per annum for the first 3.3 billion AHB units, above 3.3 billions to 5.0 billion AHB units and above 5.0 billion units respectively” to “0.30% per annum, excluding the units held by Bumiputera Institutions and the unsold AHB units held by the Sponsor”.

5. TRUSTEE'S FEE

The Trustee's fee is computed daily based on 0.05% p.a. (01.10.2022 to 31.03.2023: 0.05% p.a.) of the VOF of the Fund before deducting the Manager's fee and Trustee's fee for that particular day, subject to a maximum amount of RM500,000 p.a.

6. TAXATION

	01.10.2023 to 31.03.2024 RM	01.10.2022 to 31.03.2023 RM
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Tax expense for the financial period:

Current income tax expense

-	-
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Income tax is calculated at the Malaysian statutory tax rate of 24% (01.10.2022 to 31.03.2023: 24%) of the estimated assessable income for the financial period.

The Fund has been granted an exemption from tax on all income earned up to year of assessment 2024, pursuant to an approval given by the Ministry of Finance under Section 127(3A) of the Income Tax Act, 1967.

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

	01.10.2023 to 31.03.2024 RM	01.10.2022 to 31.03.2023 RM
Net income before taxation and Zakat	110,699,837	102,243,049
Tax at Malaysian statutory rate of 24% (01.10.2022 to 31.03.2023: 24%)	26,567,961	24,538,332
Income not subject to tax	(29,143,121)	(27,261,643)
Expenses not deductible for tax purposes	2,575,160	2,723,311
Tax expense for the financial period	-	-

AMANAH HARTANAH BUMIPUTERA

7. ZAKAT EXPENSE	01.10.2023 to 31.03.2024 RM	01.10.2022 to 31.03.2023 RM
Zakat expense	3,654,735	3,451,341

The rate of Zakat on business is 2.50% (01.10.2022 to 31.03.2023: 2.50%) of the Zakat base. The Zakat base of the Fund is determined based on the surplus of current assets over current liabilities and certain non-operating assets and liabilities. Zakat on business is calculated by multiplying the Zakat rate with the Zakat base. The amount of Zakat assessed is recognised as an expense in the financial period in which it is incurred.

8. LEASE ASSETS

The lease assets relate to the beneficial ownership of lease assets acquired by the Fund from the Sponsor through sale and leaseback arrangements. Pursuant to the Sale Undertaking and Purchase Undertaking entered into between the Sponsor and the Trustee (on behalf of the Fund), the Sponsor has the right to buy-back the beneficial ownership of the lease assets held by the Fund at the exercise price and the Trustee has the right to require the Sponsor to purchase the beneficial ownership of any or all of the Real Estate Assets from the Trustee (i.e. at the original acquisition price by the Fund) either on expiry of any of the lease agreements or upon termination of the Fund. Based on the substance of the arrangements, the lease assets are recognised as financial assets at amortised cost.

The lease assets held by the Fund as at the reporting date are as follows:

Description of lease assets	31.03.2024		30.09.2023	
	RM	Percentage of VOF %	RM	Percentage of VOF %
Menara Prisma	260,000,000	5.19	260,000,000	5.59
CP Tower	175,000,000	3.50	175,000,000	3.76
Maersk Warehouse (previously known as LF Logistics Warehouse)	195,000,000	3.89	95,000,000	2.04
Lotus's Setia Alam	95,000,000	1.90	95,000,000	2.04
Wisma Consplant	205,000,000	4.09	155,000,000	3.33
Dataran PHB Properties	149,000,000	2.98	149,000,000	3.20
Blok C, Dataran PHB	20,000,000	0.40	20,000,000	0.43
Avisena Specialist Hospital	87,000,000	1.74	87,000,000	1.87
PJ 33	200,000,000	3.99	200,000,000	4.30
Menara BT	165,000,000	3.30	165,000,000	3.55
Menara 1 Dutamas	250,000,000	4.99	250,000,000	5.37
One Precinct	120,000,000	2.40	120,000,000	2.58
The Shore Shopping Mall	180,000,000	3.60	180,000,000	3.87
Menara 1 Sentrum	350,000,000	6.99	350,000,000	7.52
Nu Sentral	600,000,000	11.98	600,000,000	12.90
Gleneagles Hospital (Block B)	120,000,000	2.40	120,000,000	2.58
Quill 18	400,000,000	7.99	400,000,000	8.60
NU Empire (formerly known as Empire Shopping Gallery)	420,000,000	8.39	420,000,000	9.03
Menara Teras	130,000,000	2.60	130,000,000	2.79

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8. LEASE ASSETS (CONT'D)

The lease assets held by the Fund as at the reporting date are as follows: (cont'd)

Description of lease assets (cont'd)	31.03.2024		30.09.2023	
	RM	Percentage of VOF %	RM	Percentage of VOF %
Hospital Pakar Damansara 2	300,000,000	5.99	300,000,000	6.45
Marlborough College	350,000,000	6.99	350,000,000	7.52
	<u>4,771,000,000</u>	<u>95.30</u>	<u>4,621,000,000</u>	<u>99.32</u>

9. SHARIAH-COMPLIANT DEPOSITS WITH LICENSED ISLAMIC FINANCIAL INSTITUTIONS

	31.03.2024 RM	30.09.2023 RM
Short-term Shariah-compliant deposits with licensed Islamic financial institutions with maturity of:		
- within 3 months	258,283,272	52,653,418
- more than 3 months	75,940,000	85,217,000
	<u>334,223,272</u>	<u>137,870,418</u>

The weighted average effective profit rate ("WAEPR") p.a. and average remaining maturity of Shariah-compliant deposits with licensed Islamic financial institutions as at the statement of financial position date are as follows:

	31.03.2024		30.09.2023	
	WAEPR % p.a.	Average maturity days	WAEPR % p.a.	Average maturity days
Shariah-compliant deposits with licensed Islamic financial institutions with maturity.	3.52	2	3.75	3

10. AMOUNT DUE TO MANAGER

This represents the 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 (01.10.2022 to 31.03.2023: 15 days).

11. NET ASSETS ATTRIBUTABLE TO UNITHOLDERS

	Note	01.10.2023 to 31.03.2024 RM	01.10.2022 to 30.09.2023 RM
Unitholders' capital	(a)	5,000,000,000	4,650,000,000
Distributable retained earnings	(b)	6,643,503	1,687,990
		<u>5,006,643,503</u>	<u>4,651,687,990</u>

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11. NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (CONT'D)

(a) Unitholders' capital

	01.10.2023 to 31.03.2024		01.10.2022 to 30.09.2023	
	No. of units	RM	No. of units	RM
At the beginning of the financial period/ year	4,650,000,000	4,650,000,000	3,850,000,000	3,850,000,000
Creation of units	350,000,000	350,000,000	813,000,000	813,000,000
Cancellation of units	-	-	(13,000,000)	(13,000,000)
At the end of the financial period/ year	5,000,000,000	5,000,000,000	4,650,000,000	4,650,000,000

As at the end of the financial period/ year, the Manager does not hold any units in the Fund (30.09.2023: Nil). The total number and value of units held legally or beneficially by a related party as at the end of the financial period/ year are as follows:

	31.03.2024		30.09.2023	
	No. of units	RM	No. of units	RM
Sponsor	142,375,086	142,375,086	297,387,634	297,387,634

(b) Distributable retained earnings

	01.10.2023 to 31.03.2024 RM		01.10.2022 to 30.09.2023 RM	
At the beginning of the financial period/ year	1,687,990	1,886,514		
Net realised income for the financial period/ year	107,045,102	198,252,291		
Distribution out of realised reserve (Note 12)	(102,089,589)	(198,450,815)		
At the end of the financial period/ year	6,643,503	1,687,990		

12. DISTRIBUTIONS

The composition of distributions are as follows:

	01.10.2023 to 31.03.2024		01.10.2022 to 31.03.2023	
Source of distribution *	Total distribution RM	Composition of distribution in percentage %	Total distribution RM	Composition of distribution in percentage %
- Income distribution	102,089,589	100.00	93,437,054	98.02
- Capital distribution	-	-	1,886,514	1.98
	102,089,589	100.00	95,323,568	100.00

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12. DISTRIBUTIONS (CONT'D)

- * 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).

The distributions declared are settled by cash.

The gross, net and bonus distributions declared are as follows:

	Gross/ Net distribution per unit (sen)	Bonus distribution (Note) **
01.10.2023 to 31.03.2024		
31 March 2024	2.20	0.30
01.10.2022 to 31.03.2023		
31 March 2023	2.20	0.30

- ** The Sponsor announced a bonus distribution for the first 500,000 units held by each unitholder. As the payment of bonus will be made directly by the Sponsor to the unitholders, there is no financial impact to the Fund.

13. TRANSACTIONS WITH LICENSED FINANCIAL INSTITUTIONS

Details of Shariah-compliant deposits placed with licensed financial institutions during the current and previous financial period are as follows:

	01.10.2023 to 31.03.2024		01.10.2022 to 31.03.2023	
	Value of placements RM	Percentage of total placements %	Value of placements RM	Percentage of total placements %
Public Islamic Bank Berhad	1,862,522,380	76.94	529,944,409	30.52
Maybank Islamic Berhad ("MIB") *	300,790,000	12.43	987,339,000	56.87
CIMB Islamic Bank Berhad	202,429,301	8.36	138,134,026	7.96
Hong Leong Islamic Bank Berhad	36,167,079	1.49	80,774,664	4.65
Ambank Islamic Bank Berhad	19,000,000	0.78	-	-
	2,420,908,760	100.00	1,736,192,099	100.00

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

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14. SIGNIFICANT RELATED PARTIES TRANSACTIONS AND BALANCES

For the purpose of these financial statements, parties are considered to be related to the Fund, the Manager or the Sponsor if the Fund, the Manager or the Sponsor 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 may be individuals or other entities.

In addition to the related party information disclosed elsewhere in the financial statements, the following are the significant related party transactions and balances of the Fund:

(a) Significant related party transactions

	01.10.2023 to 31.03.2024 RM	01.10.2022 to 31.03.2023 RM
MIB:		
Profit income	<u>97,126</u>	<u>112,745</u>
Pelaburan Hartanah Berhad:		
Income from lease assets	<u>109,073,817</u>	<u>103,518,730</u>
Purchase of lease assets/ Renewal of lease agreements	<u>(150,000,000)</u>	<u>(800,000,000)</u>

(b) Significant related party balances

	31.03.2024 RM	30.09.2023 RM
MIB:		
Cash at bank	<u>10,002,962</u>	<u>3,371</u>

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

15. TOTAL EXPENSE RATIO ("TER")

The TER of the Fund is the ratio of the sum of fees and expenses incurred by the Fund to the average VOF of the Fund calculated on a daily basis. For the financial period from 1 October 2023 to 31 March 2024, the TER of the Fund stood at 0.22% (01.10.2022 to 31.03.2023: 0.26%).

16. PORTFOLIO TURNOVER RATIO ("PTR")

As the Fund invests in beneficial ownership of lease assets, the PTR is not applicable to the Fund.

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17. SEGMENT INFORMATION

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

The PMC is responsible for the performance of the Fund by investing primarily in the beneficial ownership of real estates in Malaysia from the Sponsor in particular commercial properties including but not limited to office buildings, shopping complexes, commercial centres, logistics and industrial complexes. The Fund also invests in Shariah-compliant money market and equivalent instruments and holds cash to meet its liquidity requirements.

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 investment strategy and the Fund's performance is evaluated on an overall basis.

The internal reporting for 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.

18. FINANCIAL INSTRUMENTS

(a) Classification of financial instruments

The Fund's financial assets and financial liabilities are measured on an ongoing basis at either fair value or at amortised cost based on their respective classifications. The material accounting policy in Note 2.3 to Note 2.17 to the financial statements describe how the classes of financial instruments are measured, and how income and expenses are recognised.

The following table analyses the financial assets and liabilities (excluding tax-related matters) of the Fund in the statement of financial position as at the reporting date by the class of financial instrument to which they are assigned, and therefore by the measurement basis.

	Financial assets at amortised cost RM	Financial liabilities at amortised cost RM	Total RM
31.03.2024			
Assets			
Lease assets	4,771,000,000	-	4,771,000,000
Shariah-compliant deposits with licensed Islamic financial institutions	334,223,272	-	334,223,272
Profit income receivables	2,001,911	-	2,001,911
Cash at bank	10,002,962	-	10,002,962
Total financial assets	<u>5,117,228,145</u>	<u>-</u>	<u>5,117,228,145</u>
Liabilities			
Amount due to Manager	-	1,026,315	1,026,315
Distributions payable	-	102,089,589	102,089,589
Other payables and accruals	-	328,298	328,298
Total financial liabilities	<u>-</u>	<u>103,444,202</u>	<u>103,444,202</u>

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18. FINANCIAL INSTRUMENTS (CONT'D)

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

30.09.2023	Financial assets at amortised cost RM	Financial liabilities at amortised cost RM	Total RM
Assets			
Lease assets	4,621,000,000	-	4,621,000,000
Shariah-compliant deposits with licensed Islamic financial institutions	137,870,418	-	137,870,418
Profit income receivables	1,574,424	-	1,574,424
Cash at bank	3,371	-	3,371
Total financial assets	<u>4,760,448,213</u>	<u>-</u>	<u>4,760,448,213</u>
Liabilities			
Amount due to Manager	-	1,830,925	1,830,925
Distributions payable	-	103,127,247	103,127,247
Other payables and accruals	-	316,346	316,346
Total financial liabilities	<u>-</u>	<u>105,274,518</u>	<u>105,274,518</u>

(b) Financial instruments that are carried at fair value

There are no financial assets of the Fund that are carried at fair value as at 31 March 2024 (30.09.2023: Nil).

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

The Fund's financial instruments, other than lease assets, are not carried at fair value but their carrying amounts are reasonable approximations of fair value due to their short-term maturity. Accordingly, there are no fair value hierarchy disclosures presented.

As for lease assets, the amount represented on the statement of financial position approximates fair value as it represents the amount which the Fund can recover from the Sponsor should the Sponsor reacquire the respective properties upon non-renewal of lease or termination of the Fund.

19. CAPITAL MANAGEMENT

The Fund's objectives for managing capital are:

- To invest in investments meeting the description, risk exposure and expected return indicated in its prospectus;
- To achieve consistent returns while safeguarding capital by using various investment strategies;
- To maintain sufficient liquidity to provide unitholders with regular and stable distributions and to meet the expenses of the Fund and other obligations as they arise; and
- To maintain sufficient fund size to ensure that the operations of the Fund are cost-efficient.

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