

**AMUNDI HK MPF SERIES**

**AMUNDI HK - GREEN PLANET FUND**

---

**REPORTS AND FINANCIAL STATEMENTS**

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FOR THE YEAR ENDED

30 NOVEMBER 2025

**Managed by**  
Amundi Hong Kong Limited

**IMPORTANT**

**INVESTMENT IN CLASS INSTITUTIONAL I UNITS OF AMUNDI HK - GREEN PLANET FUND IS ONLY AVAILABLE TO CERTAIN TRUSTEES OF MASTER TRUST RETIREMENT SCHEMES.**

**INVESTMENT IN CLASS CLASSIC UNITS OF AMUNDI HK - GREEN PLANET FUND IS AVAILABLE TO INVESTORS OTHER THAN TRUSTEES OF MASTER TRUST RETIREMENT SCHEMES.**

**Amundi Hong Kong Limited**

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## **AMUNDI HK - GREEN PLANET FUND**

### **REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2025**

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## **AMUNDI HK - GREEN PLANET FUND**

### **MANAGEMENT AND ADMINISTRATION**

#### **Registered office**

Amundi Hong Kong Limited  
Suites 04-06, 32nd Floor,  
Two Taikoo Place, Taikoo Place  
979 King's Road, Quarry Bay  
Hong Kong

#### **Manager**

Amundi Hong Kong Limited  
Suites 04-06, 32nd Floor,  
Two Taikoo Place, Taikoo Place  
979 King's Road, Quarry Bay  
Hong Kong

#### **Trustee, Administrator, Registrar and Custodian**

HSBC Institutional Trust Services (Asia) Limited  
1 Queen's Road Central  
Hong Kong

#### **Legal advisor**

Deacons Hong Kong  
5th Floor  
Alexandra House  
18 Chater Road  
Central  
Hong Kong

#### **Auditor**

PricewaterhouseCoopers  
22nd Floor, Prince's Building  
Central  
Hong Kong

## **AMUNDI HK - GREEN PLANET FUND**

### **INVESTMENT REPORT FOR THE YEAR ENDED 30 NOVEMBER 2025**

#### **INVESTMENT OBJECTIVE AND POLICY**

To realise long-term capital appreciation through well diversified investments in global equities principally by investing in companies according to (1) their environmental ratings and (2) financial performance expectations, with a view to outperforming the MSCI World Index over the medium to long term. There have been no changes to the investment objective and policies during the year.

#### **TRUSTEE'S COMMENTARY**

The Trustee of Amundi HK - Green Planet Fund (the "Fund") confirmed that based on the information received from the Manager of the Fund during the year, to the best of the knowledge and belief of the Trustee, the Fund has complied with the investment objective and policy.

#### **MARKET REVIEW**

In 2025, US-China Trade Tension, China economy as well as China Technology are the major focus of the market.

For the trade tension, on 13 February 2025, US President Donald Trump announced plans to impose "reciprocal tariffs" on all countries with trade barriers against the US in April, which created confusion over how to decide the tariff.

On 2 April 2025, Trump has delivered the detail on "reciprocal tariffs", which a 10% base levy with reciprocal tariffs up to 49% against major trading partners, plus a confirmed 25% tariff on car imports. The effective US tariff rate is expected to rise to over 20%, its highest level in a century. However, China increase tariff on US as retaliation, which triggered tariff increases from both side and at the end of the day, US tariffs on Chinese goods rose to 145% while Chinese tariffs on US goods rose to 125%.

Later in May, US and China reach an agreement to reduce tariffs to de-escalate trade tensions after met in Geneva, where U.S. only charges 30% tariffs on Chinese goods, while China charged 10% on U.S. products for 90 days. After the meeting in Geneva, both sides have meeting in London (in early June) and in Stockholm (in August). However, no further major progress concluded, which only extend the pause on "reciprocal tariffs" to November 11.

On technology side, the release of DeepSeek-R1, an open sourced reasoning large language model (LLM), on 20 January 2025 shocked the market. It is because DeepSeek not only showed it can compete with ChatGPT, but also cost less to develop. This boosted positive sentiment toward China's artificial intelligence (AI) competency as well as on China Technology sectors. Nevertheless, US imposed different export control on high-end technology equipment to ensure US will continue its leading position on AI race.

On US interest rate side, US Federal Reserve (Fed) started cut Fed Fund rate from 4.25% to 4.5% to 3.5% to 3.75% since September. The reason is because of weakness in US job market. However, given inflation still above its target, the room for aggressive rate cut is limited. As a result, further rate cut will highly depend on inflation trend and labour market in US.

On China Economy side, China 1Q GDP was 5.4%, which was higher than the target for 2025, which is around 5%. Good export number help, even potential US tariff impose. However, the domestic consumption still weak. As a result, the government has focus on key priorities for 2025: 1) stabilizing employment, 2) expanding domestic demand through increased consumption by raising incomes and enhancing social security, and 3) boosting productivity growth through improved support for education, technology, and the green transition.

In addition, government will regulate disorderly corporate competition in accordance with laws and regulations and advance capacity governance in key industries as anti-involution policies. The aim of anti-involution is to curb redundant regional investment and to avoid using price competition as only mean for competition. It also can help companies to improve margin and profitability, which may help to improve income/salary and consumption.

**AMUNDI HK - GREEN PLANET FUND**

**INVESTMENT PORTFOLIO (UNAUDITED)  
AS AT 30 NOVEMBER 2025**

| <b>Listed equities</b>             | <b>Holdings</b> | <b>Fair value<br/>HK\$</b> | <b>% of net assets</b> |
|------------------------------------|-----------------|----------------------------|------------------------|
| <b>AUSTRALIA</b>                   |                 |                            |                        |
| BRAMBLES LTD                       | 205,300         | 25,220,174                 | 0.32                   |
| COMMONWEALTH BANK OF AUSTRALIA     | 46,576          | 36,268,033                 | 0.46                   |
| EVOLUTION MINING LTD               | 156,390         | 9,486,127                  | 0.12                   |
| QBE INSURANCE GROUP LIMITED        | 397,280         | 39,047,293                 | 0.50                   |
| TELSTRA GROUP LTD                  | 964,622         | 24,231,805                 | 0.31                   |
| WESFARMERS LIMITED                 | 29,076          | 12,155,589                 | 0.16                   |
|                                    |                 | <hr/>                      | <hr/>                  |
|                                    |                 | 146,409,021                | 1.87                   |
|                                    |                 | <hr/>                      | <hr/>                  |
| <b>AUSTRIA</b>                     |                 |                            |                        |
| VERBUND                            | 13,903          | 7,976,974                  | 0.10                   |
|                                    |                 | <hr/>                      | <hr/>                  |
|                                    |                 | 7,976,974                  | 0.10                   |
|                                    |                 | <hr/>                      | <hr/>                  |
| <b>BELGIUM</b>                     |                 |                            |                        |
| ELIA GROUP SA                      | 9,074           | 8,535,038                  | 0.11                   |
| SOFINA                             | 4,895           | 10,756,530                 | 0.14                   |
| SYENSQO SA                         | 13,202          | 8,381,154                  | 0.11                   |
|                                    |                 | <hr/>                      | <hr/>                  |
|                                    |                 | 27,672,722                 | 0.36                   |
|                                    |                 | <hr/>                      | <hr/>                  |
| <b>CANADA</b>                      |                 |                            |                        |
| AGNICO EAGLE MINES LIMITED         | 53,842          | 73,307,905                 | 0.94                   |
| BANK OF MONTREAL                   | 83,737          | 82,733,904                 | 1.06                   |
| BROOKFIELD RENEWABLE CORP          | 48,590          | 15,761,126                 | 0.20                   |
| CAMECO CORPORATION                 | 22,155          | 15,336,703                 | 0.20                   |
| CANADIAN IMPERIAL BANK OF COMMERCE | 45,284          | 30,558,589                 | 0.39                   |
| CANADIAN NATIONAL RAILWAY COMPANY  | 17,185          | 12,844,486                 | 0.16                   |
| KINROSS GOLD CORPORATION           | 54,367          | 11,957,071                 | 0.15                   |
| LUNDIN GOLD INC                    | 16,263          | 10,696,682                 | 0.14                   |
| SAPUTO INCORPORATION               | 43,539          | 9,631,569                  | 0.12                   |
| SHOIFY INC                         | 21,045          | 26,235,888                 | 0.34                   |
|                                    |                 | <hr/>                      | <hr/>                  |
|                                    |                 | 289,063,923                | 3.70                   |
|                                    |                 | <hr/>                      | <hr/>                  |
| <b>CHINA</b>                       |                 |                            |                        |
| PROSUS NV                          | 35,597          | 17,452,157                 | 0.22                   |
| SITC INTERNATIONAL HOLDINGS CO LTD | 280,000         | 7,487,200                  | 0.10                   |
|                                    |                 | <hr/>                      | <hr/>                  |
|                                    |                 | 24,939,357                 | 0.32                   |
|                                    |                 | <hr/>                      | <hr/>                  |
| <b>DENMARK</b>                     |                 |                            |                        |
| VESTAS WIND SYSTEMS A/S            | 86,815          | 16,085,018                 | 0.21                   |
|                                    |                 | <hr/>                      | <hr/>                  |
|                                    |                 | 16,085,018                 | 0.21                   |
|                                    |                 | <hr/>                      | <hr/>                  |

**AMUNDI HK - GREEN PLANET FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)  
AS AT 30 NOVEMBER 2025**

| <b>Listed equities (Continued)</b> | Holdings  | Fair value         | % of net assets |
|------------------------------------|-----------|--------------------|-----------------|
| <b>FINLAND</b>                     |           |                    |                 |
| FORTUM OYJ                         | 57,112    | 9,131,327          | 0.12            |
| WARTSILA OYJ - B                   | 58,581    | 14,773,131         | 0.19            |
|                                    |           | <u>23,904,458</u>  | <u>0.31</u>     |
| <b>FRANCE</b>                      |           |                    |                 |
| BOUYGUES SA                        | 23,617    | 9,180,178          | 0.12            |
| DANONE                             | 62,060    | 43,177,594         | 0.55            |
| DASSAULT SYSTEMES                  | 36,278    | 7,903,082          | 0.10            |
| EDENRED                            | 43,148    | 7,208,643          | 0.09            |
| ENGIE                              | 67,030    | 13,263,840         | 0.17            |
| MICHELIN (CGDE)                    | 34,643    | 8,811,500          | 0.11            |
| SODEXO                             | 16,359    | 6,731,405          | 0.09            |
| VINCI SA                           | 13,026    | 14,388,512         | 0.18            |
|                                    |           | <u>110,664,754</u> | <u>1.41</u>     |
| <b>GERMANY</b>                     |           |                    |                 |
| DEUTSCHE TELEKOM AG                | 151,826   | 38,082,158         | 0.49            |
| PORSCHE AUTOMOBIL HOLDING SE PREF  | 26,202    | 8,790,536          | 0.11            |
| SAP SE                             | 7,427     | 13,995,215         | 0.18            |
| SIEMENS AG                         | 27,135    | 55,962,429         | 0.72            |
|                                    |           | <u>116,830,338</u> | <u>1.50</u>     |
| <b>IRELAND</b>                     |           |                    |                 |
| AIB GROUP PLC                      | 131,454   | 10,511,701         | 0.13            |
|                                    |           | <u>10,511,701</u>  | <u>0.13</u>     |
| <b>ITALY</b>                       |           |                    |                 |
| BANCO BPM SPA                      | 80,074    | 8,982,437          | 0.12            |
| COCA COLA HBC                      | 24,321    | 9,503,845          | 0.12            |
| ENEL SPA                           | 200,618   | 16,147,528         | 0.21            |
| INTESA SANPAOLO                    | 544,710   | 27,493,006         | 0.35            |
| TELECOM ITALIA S.P.A.              | 2,838,435 | 12,433,618         | 0.16            |
| UNICREDIT SPA                      | 30,520    | 17,673,833         | 0.23            |
|                                    |           | <u>92,234,267</u>  | <u>1.19</u>     |

**AMUNDI HK - GREEN PLANET FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)  
AS AT 30 NOVEMBER 2025**

| <b>Listed equities (Continued)</b>        | <b>Holdings</b> | <b>Fair value<br/>HK\$</b> | <b>% of net assets</b> |
|---|-----------------|----------------------------|------------------------|
| <b>JAPAN</b>                              |                 |                            |                        |
| ADVANTEST CORPORATION                     | 104,700         | 107,476,828                | 1.38                   |
| AJINOMOTO CO INC                          | 68,900          | 12,454,201                 | 0.16                   |
| ANA HOLDINGS INC                          | 53,800          | 7,908,917                  | 0.10                   |
| CHUGAI PHARMACEUTICAL COMPANY<br>LIMITED  | 33,500          | 13,996,069                 | 0.18                   |
| DAI NIPPON PRINTING COMPANY LIMITED       | 61,900          | 8,153,102                  | 0.11                   |
| DAIFUKU CO LTD                            | 35,200          | 8,677,324                  | 0.11                   |
| DAIICHI SANKYO COMPANY LIMITED            | 94,000          | 18,121,464                 | 0.23                   |
| DENSO CORPORATION                         | 88,500          | 9,093,548                  | 0.12                   |
| INPEX CORP                                | 64,600          | 10,735,826                 | 0.14                   |
| JAPAN POST INSURANCE CO LTD               | 57,700          | 12,508,174                 | 0.16                   |
| KAO CORP                                  | 84,900          | 26,744,876                 | 0.34                   |
| MIZUHO FINANCIAL GR INC                   | 88,100          | 24,056,347                 | 0.31                   |
| MS AND AD INSURANCE GROUP<br>HOLDINGS INC | 59,300          | 10,251,472                 | 0.13                   |
| RAKUTEN GROUP INC                         | 175,200         | 8,343,309                  | 0.11                   |
| RENASAS ELECTRONICS CORPORATION           | 279,300         | 25,800,194                 | 0.33                   |
| SCREEN HOLDING CO LTD                     | 18,300          | 11,736,848                 | 0.15                   |
| SEKISUI HOUSE LIMITED                     | 54,100          | 9,438,896                  | 0.12                   |
| SONY GROUP CORP                           | 240,800         | 54,963,692                 | 0.70                   |
| SUMITOMO ELECTRIC INDUSTRIES LIMITED      | 64,000          | 19,608,636                 | 0.25                   |
| TDK CORPORATION                           | 130,800         | 16,702,874                 | 0.21                   |
| TOHO COMPANY LIMITED                      | 24,700          | 11,084,764                 | 0.14                   |
| YOKOGAWA ELECTRIC CORPORATION             | 54,200          | 13,499,018                 | 0.17                   |
|   |                 | 441,356,379                | 5.65                   |
| <b>NETHERLANDS</b>                        |                 |                            |                        |
| ADYEN NV                                  | 1,129           | 13,675,685                 | 0.18                   |
| AKZO NOBEL NV                             | 15,815          | 8,007,985                  | 0.10                   |
| ASML HOLDING N.V.                         | 10,264          | 83,782,376                 | 1.07                   |
| NXP SEMICONDUCTORS                        | 45,906          | 69,672,678                 | 0.89                   |
| NN GROUP NV                               | 17,282          | 9,756,431                  | 0.12                   |
| UNIVERSAL MUSIC GROUP                     | 46,164          | 9,209,975                  | 0.12                   |
|   |                 | 194,105,130                | 2.48                   |
| <b>NORWAY</b>                             |                 |                            |                        |
| DNB BANK ASA                              | 119,283         | 24,841,835                 | 0.32                   |
| ORKLA ASA                                 | 583,239         | 48,630,962                 | 0.62                   |
|   |                 | 73,472,797                 | 0.94                   |
| <b>PORTUGAL</b>                           |                 |                            |                        |
| EDP SA                                    | 647,602         | 22,504,709                 | 0.29                   |
| GALP ENERGIA SGPS - B                     | 79,394          | 12,457,142                 | 0.16                   |
|   |                 | 34,961,851                 | 0.45                   |

**AMUNDI HK - GREEN PLANET FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)  
AS AT 30 NOVEMBER 2025**

| <b>Listed equities (Continued)</b> | <b>Holdings</b> | <b>Fair value<br/>HK\$</b> | <b>% of net assets</b> |
|------------------------------------|-----------------|----------------------------|------------------------|
| <b>SPAIN</b>                       |                 |                            |                        |
| ACCIONA S.A.                       | 7,496           | 11,710,637                 | 0.15                   |
| AENA SME S.A.                      | 45,692          | 9,685,546                  | 0.12                   |
| AMADEUS IT GROUP SA                | 17,793          | 10,183,174                 | 0.13                   |
| INDUSTRIA DE DISEÑO TEXTIL S.A.    | 100,483         | 43,807,236                 | 0.56                   |
| REPSOL                             | 69,804          | 10,078,897                 | 0.13                   |
|                                    |                 | 85,465,490                 | 1.09                   |
| <b>SWEDEN</b>                      |                 |                            |                        |
| BOLIDEN AB                         | 27,194          | 10,141,895                 | 0.13                   |
| SWEDISH ORPHAN BIOVITRUM AB        | 32,246          | 9,018,183                  | 0.12                   |
|                                    |                 | 19,160,078                 | 0.25                   |
| <b>SWITZERLAND</b>                 |                 |                            |                        |
| SGS SA                             | 11,306          | 10,103,109                 | 0.13                   |
|                                    |                 | 10,103,109                 | 0.13                   |
| <b>UNITED KINGDOM</b>              |                 |                            |                        |
| 3I GROUP PLC                       | 131,537         | 42,851,697                 | 0.55                   |
| ASHTREAD GROUP PLC                 | 19,786          | 9,854,469                  | 0.13                   |
| ASTRAZENECA PLC                    | 24,662          | 35,551,424                 | 0.46                   |
| AUTO TRADER GROUP PLC              | 104,300         | 6,875,323                  | 0.09                   |
| DIAGEO PLC                         | 116,913         | 20,931,261                 | 0.27                   |
| ENTAIN PLC                         | 126,973         | 10,177,483                 | 0.13                   |
| NEXT PLC                           | 5,852           | 8,524,069                  | 0.11                   |
| PHOENIX GROUP HOLDINGS PLC         | 120,821         | 8,674,803                  | 0.11                   |
| RELX PLC                           | 139,340         | 43,568,209                 | 0.56                   |
| ROLLS-ROYCE HOLDINGS PLC           | 75,697          | 8,339,843                  | 0.11                   |
| UNILEVER PLC                       | 37,986          | 17,806,143                 | 0.23                   |
| UNITED UTILITIES GROUP PLC         | 71,943          | 9,180,497                  | 0.12                   |
| WHITBREAD PLC                      | 24,518          | 6,297,851                  | 0.08                   |
|                                    |                 | 228,633,072                | 2.95                   |

**AMUNDI HK - GREEN PLANET FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)  
AS AT 30 NOVEMBER 2025**

| <b>Listed equities (Continued)</b> | <b>Holdings</b> | <b>Fair value<br/>HK\$</b> | <b>% of net assets</b> |
|------------------------------------|-----------------|----------------------------|------------------------|
| <b>UNITED STATES</b>               |                 |                            |                        |
| ABBVIE INC                         | 36,023          | 63,860,894                 | 0.82                   |
| ADOBE INC                          | 18,904          | 47,116,408                 | 0.60                   |
| ADVANCED MICRO DEVICES INC         | 12,864          | 21,786,491                 | 0.28                   |
| AEGON LIMITED                      | 139,484         | 8,764,255                  | 0.11                   |
| AIRBNB INC - A                     | 13,441          | 12,242,565                 | 0.16                   |
| ALCON INC                          | 18,999          | 11,764,223                 | 0.15                   |
| ALPHABET INC - C                   | 98,757          | 246,134,666                | 3.15                   |
| ALPHABET INC - A                   | 109,818         | 273,753,586                | 3.51                   |
| AMERICAN EXPRESS CO LTD            | 51,060          | 145,206,782                | 1.86                   |
| AMERICAN TOWER CORP - A REIT       | 11,742          | 16,571,434                 | 0.21                   |
| AMGEN INC                          | 14,672          | 39,462,007                 | 0.51                   |
| APPLE INC                          | 185,906         | 403,604,633                | 5.17                   |
| APPLIED MATERIALS INC              | 51,103          | 100,362,081                | 1.29                   |
| APTIV HOLDINGS LTD                 | 11,317          | 6,832,902                  | 0.09                   |
| ARISTA NETWORKS INC                | 72,930          | 74,200,602                 | 0.95                   |
| AUTODESK INC                       | 6,170           | 14,571,590                 | 0.19                   |
| BAKER HUGHES CO                    | 213,748         | 83,540,653                 | 1.07                   |
| BANK OF AMERICA CORPORATION        | 183,500         | 76,647,480                 | 0.98                   |
| BEST BUY COMPANY INC               | 24,041          | 14,839,124                 | 0.19                   |
| BOOKING HOLDINGS INC               | 1,288           | 49,283,788                 | 0.63                   |
| CARDINAL HEALTH INC                | 8,497           | 14,041,900                 | 0.18                   |
| CATERPILLAR INC                    | 6,214           | 27,855,107                 | 0.36                   |
| CENCORA INC                        | 33,899          | 97,369,501                 | 1.25                   |
| CISCO SYSTEMS INC                  | 119,846         | 71,790,638                 | 0.92                   |
| CITIGROUP INC                      | 12,513          | 10,092,838                 | 0.13                   |
| COLGATE PALMOLIVE COMPANY          | 71,741          | 44,901,572                 | 0.58                   |
| CRH PLC                            | 47,614          | 44,469,599                 | 0.57                   |
| CVS HEALTH CORP                    | 18,801          | 11,762,861                 | 0.15                   |
| DECKERS OUTDOOR CORPORATION        | 38,245          | 26,211,837                 | 0.34                   |
| DELL TECHNOLOGIES INC              | 11,811          | 12,262,295                 | 0.16                   |
| DOORDASH INC - A                   | 9,930           | 15,336,185                 | 0.20                   |
| ECOLAB INC                         | 6,598           | 14,134,801                 | 0.18                   |
| ELEVANCE HEALTH INC                | 9,334           | 24,581,622                 | 0.31                   |
| EMCOR GROUP INC                    | 14,833          | 71,030,624                 | 0.91                   |
| EQUINIX INC REIT                   | 5,587           | 32,767,589                 | 0.42                   |
| EQUITABLE HOLDINGS, INC            | 22,985          | 8,355,270                  | 0.11                   |
| EXPEDIA GROUP INC                  | 8,543           | 17,006,551                 | 0.22                   |
| FERGUSON ENTERPRISES INC           | 18,053          | 35,373,083                 | 0.45                   |
| FERROVIAL SE                       | 22,727          | 11,594,150                 | 0.15                   |
| GE VERNOVA INC                     | 11,351          | 53,004,281                 | 0.68                   |
| GILEAD SCIENCES INC                | 36,363          | 35,626,282                 | 0.46                   |
| HOME DEPOT INC                     | 36,803          | 102,269,514                | 1.31                   |
| HOWMET AEROSPACE INC               | 81,393          | 129,647,321                | 1.66                   |
| HUBSPOT INC                        | 3,235           | 9,251,474                  | 0.12                   |
| IDXX LABORATORIES INC              | 6,586           | 38,604,646                 | 0.49                   |
| INGERSOLL RAND INC                 | 46,291          | 28,954,794                 | 0.37                   |
| INSULET CORP                       | 5,116           | 13,032,347                 | 0.17                   |
| JOHNSON CONTROLS INTERNATIONAL PLC | 10,438          | 9,452,059                  | 0.12                   |
| JPMORGAN CHASE AND CO              | 49,788          | 121,359,029                | 1.55                   |
| KENVUE INC                         | 161,641         | 21,834,492                 | 0.28                   |

**AMUNDI HK - GREEN PLANET FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)  
AS AT 30 NOVEMBER 2025**

| <b>Listed equities (Continued)</b>     | <b>Holdings</b> | <b>Fair value<br/>HK\$</b> | <b>% of net assets</b> |
|--|-----------------|----------------------------|------------------------|
| <b>UNITED STATES (Continued)</b>       |                 |                            |                        |
| KKR & CO INC                           | 53,508          | 50,953,353                 | 0.65                   |
| KLA CORP                               | 10,155          | 92,935,912                 | 1.19                   |
| LAM RESEARCH CORP                      | 81,452          | 98,927,820                 | 1.27                   |
| LAS VEGAS SANDS CORP                   | 31,413          | 16,669,827                 | 0.21                   |
| LOWE'S COMPANIES INC                   | 26,531          | 50,086,609                 | 0.64                   |
| MARATHON PETROLEUM CORP                | 38,012          | 57,333,663                 | 0.73                   |
| MARVELL TECHNOLOGY INC                 | 66,786          | 46,485,236                 | 0.60                   |
| MASTERCARD INCORPORATED - A            | 22,365          | 95,861,005                 | 1.23                   |
| MERCK & CO INC                         | 194,208         | 158,505,665                | 2.03                   |
| META PLATFORMS INC                     | 13,782          | 69,525,773                 | 0.89                   |
| METTLER-TOLEDO INTERNATIONAL           | 1,241           | 14,267,965                 | 0.18                   |
| MICROSOFT CORP                         | 114,341         | 437,993,841                | 5.61                   |
| NETFLIX INC                            | 18,160          | 15,210,359                 | 0.19                   |
| NEW LINDE PLC                          | 16,650          | 53,189,880                 | 0.68                   |
| NEWMONT GOLDCORP CORP                  | 70,856          | 50,051,792                 | 0.64                   |
| NEXTERA ENERGY INC                     | 12,493          | 8,393,040                  | 0.11                   |
| NOVARTIS AG-REG                        | 133,310         | 135,051,520                | 1.73                   |
| ORACLE CORP                            | 53,046          | 83,404,328                 | 1.07                   |
| PALANTIR TECHNOLOGIES INC              | 6,154           | 8,070,875                  | 0.10                   |
| PINTEREST INC                          | 32,274          | 6,563,237                  | 0.08                   |
| PURE STORAGE INC                       | 15,857          | 10,982,669                 | 0.14                   |
| QUALCOMM INC                           | 70,725          | 92,556,499                 | 1.19                   |
| SCHNEIDER ELECTRIC SE                  | 13,800          | 28,803,616                 | 0.37                   |
| SERVICENOW INC                         | 13,240          | 83,744,315                 | 1.07                   |
| SWISS RE LTD                           | 55,252          | 75,833,563                 | 0.97                   |
| SYNCHRONY FINANCIAL                    | 23,484          | 14,144,273                 | 0.18                   |
| TARGA RESOURCES CORPORATION            | 22,079          | 30,135,484                 | 0.39                   |
| TARGET CORPORATION                     | 10,911          | 7,698,050                  | 0.10                   |
| TESLA INC                              | 48,095          | 161,076,482                | 2.06                   |
| TEXAS INSTRUMENTS INC                  | 37,641          | 49,312,831                 | 0.63                   |
| THE CIGNA GROUP                        | 11,006          | 23,759,656                 | 0.30                   |
| THE HERSHEY COMPANY                    | 15,637          | 22,897,504                 | 0.29                   |
| T-MOBILE US INC                        | 10,499          | 17,084,689                 | 0.22                   |
| TOAST INC - A                          | 41,745          | 11,112,088                 | 0.14                   |
| TRANE TECHNOLOGIES PLC                 | 25,766          | 84,550,477                 | 1.08                   |
| UBER TECHNOLOGIES INC                  | 175,635         | 119,704,284                | 1.53                   |
| UNITEDHEALTH GROUP INC                 | 12,597          | 32,342,260                 | 0.41                   |
| VERIZON COMMUNICATIONS                 | 99,574          | 31,870,253                 | 0.41                   |
| VISA INC - A                           | 63,124          | 164,363,285                | 2.11                   |
| WALMART INC                            | 101,164         | 87,040,156                 | 1.12                   |
| WASTE MANAGEMENT INC                   | 11,722          | 19,883,427                 | 0.25                   |
| WELLTOWER INC                          | 91,549          | 148,411,698                | 1.90                   |
| WILLIAMS SONOMA INC                    | 20,588          | 28,853,791                 | 0.37                   |
| XCEL ENERGY INC                        | 54,434          | 34,798,329                 | 0.45                   |
|  |                 | 5,794,961,805              | 74.23                  |
|  |                 | -----                      | -----                  |
| Total listed/quoted equity investments |                 | 7,748,512,244              | 99.27                  |
|  |                 | -----                      | -----                  |

**AMUNDI HK - GREEN PLANET FUND****INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)  
AS AT 30 NOVEMBER 2025**

|  | Fair value<br>HK\$   | % of net assets |
|--|----------------------|-----------------|
| <b>Derivative financial instruments</b>                                  |                      |                 |
| Forward foreign exchange contracts<br>BNP Paribas SA Paris               | (1,738,552)          | (0.03)          |
| Total derivative financial instruments                                   | <u>(1,738,552)</u>   | <u>(0.03)</u>   |
| Total investments  | 7,746,773,692        | 99.24           |
| Other net assets   | 59,009,965           | 0.76            |
| <b>Net assets attributable to unitholders as<br/>at 30 November 2025</b> | <u>7,805,783,657</u> | <u>100.00</u>   |
| <b>Total listed equities at cost</b>                                     | <u>6,450,833,403</u> |                 |

Note: Investments are accounted for on a trade date basis.

## AMUNDI HK - GREEN PLANET FUND

### STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) AS AT 30 NOVEMBER 2025

|   | Percentage of<br>net assets at<br>30 November 2025<br>% | Percentage of<br>net assets at<br>30 November 2024<br>% |
|---|---|---|
| <b>Listed equities</b>                        |   |   |
| <b>Equities</b>                               |   |   |
| Australia                                     | 1.87  | 1.13  |
| Austria                                       | 0.10  | 0.36  |
| Belgium                                       | 0.36  | 0.36  |
| Brazil  | -   | 1.06  |
| Canada  | 3.70  | 3.49  |
| China   | 0.32  | 0.97  |
| Denmark                                       | 0.21  | 1.35  |
| Finland                                       | 0.31  | -   |
| France  | 1.41  | 1.72  |
| Germany                                       | 1.50  | 1.54  |
| Hong Kong                                     | -   | 0.11  |
| Ireland                                       | 0.13  | 0.82  |
| Italy   | 1.19  | 1.19  |
| Japan   | 5.65  | 5.02  |
| Netherlands                                   | 2.48  | 0.53  |
| New Zealand                                   | -   | 0.30  |
| Norway  | 0.94  | 0.10  |
| Portugal                                      | 0.45  | 0.50  |
| Singapore                                     | -   | 0.91  |
| Spain   | 1.09  | 1.34  |
| Sweden  | 0.25  | 0.37  |
| Switzerland                                   | 0.13  | 1.46  |
| Taiwan  | -   | 0.08  |
| United Kingdom                                | 2.95  | 2.66  |
| United States                                 | 74.23   | 70.93   |
| Total listed equities                         | <u>99.27</u>  | <u>98.30</u>  |
| <b>Derivative financial instruments</b>       |   |   |
| Forward foreign exchange contracts            | (0.03)  | 0.00  |
| Total derivative financial instruments        | <u>(0.03)</u>   | <u>0.00</u>   |
| Other net assets                              | 0.76  | 1.70  |
| <b>Net assets attributable to unitholders</b> | <u><u>100.00</u></u>                                    | <u><u>100.00</u></u>                                    |

**AMUNDI HK - GREEN PLANET FUND**

**DETAILS IN RESPECT OF FINANCIAL DERIVATIVE INSTRUMENTS (UNAUDITED)  
AS AT 30 NOVEMBER 2025**

Forward foreign exchange contracts

The Fund held the outstanding forward foreign exchange contracts as shown below:

| <b>Contract to deliver</b>           | <b>In exchange for</b> | <b>Settlement date</b> | <b>Counterparty</b>  | <b>Fair value</b><br>HK\$ |
|--------------------------------------|------------------------|------------------------|----------------------|---------------------------|
| <b><u>As at 30 November 2025</u></b> |                        |                        |                      |                           |
| Financial liabilities:               |                        |                        |                      |                           |
| USD315,183,481                       | HK\$2,450,000,000      | 30 December 2025       | BNP Paribas SA Paris | (1,738,552)               |

**AMUNDI HK - GREEN PLANET FUND**

**HOLDINGS OF COLLATERAL (UNAUDITED)  
AS AT 30 NOVEMBER 2025**

| <b>Collateral provider</b> | <b>Nature of the collateral</b> | <b>Maturity tenor</b> | <b>Currency denomination</b> | <b>% of net asset value covered by collateral</b> | <b>Value of the collateral<br/>HK\$</b> |
|----------------------------|---------------------------------|-----------------------|------------------------------|---|---|
| BNP Paribas<br>SA Paris    | Cash                            | N/A                   | USD                          | (0.03%)   | 389,280                                 |

## AMUNDI HK - GREEN PLANET FUND

### INFORMATION ON EXPOSURE ARISING FROM FINANCIAL DERIVATIVE INSTRUMENTS (UNAUDITED) FOR THE YEAR ENDED 30 NOVEMBER 2025

The lowest, highest and average gross exposure and net exposure arising from the use of financial derivative instruments for any purpose as a proportion to the Fund's total net asset value for the years ended 30 November 2025 and 2024.

|                                    | <b>Year ended<br/>30 November<br/>2025<br/>% of NAV</b> | <b>Year ended<br/>30 November<br/>2024<br/>% of NAV</b> |
|------------------------------------|---|---|
| Foreign exchange forward contracts |   |   |
| Lowest gross exposure              | 30.6%   | 30.7%   |
| Highest gross exposure             | 38.2%   | 65.4%   |
| Average gross exposure             | 32.5%   | 35.2%   |
| Lowest net exposure                | 0.0%  | 0.0%  |
| Highest net exposure               | 0.0%  | 0.0%  |
| Average net exposure               | 0.0%  | 0.0%  |

## AMUNDI HK - GREEN PLANET FUND

### PERFORMANCE TABLE (UNAUDITED) FOR THE YEAR ENDED 30 NOVEMBER 2025

#### Performance record

|  | 2025<br>HK\$  | 2024<br>HK\$  | 2023<br>HK\$  |
|--|---------------|---------------|---------------|
| Net income before distribution and after taxation excluding capital appreciation | 82,981,080    | 76,686,096    | 69,449,811    |
| Capital appreciation- Realised and unrealised                                    | 977,971,783   | 1,241,599,346 | 433,640,680   |
| Income derived from investments<br>- Dividend income                             | 117,371,209   | 105,450,249   | 95,485,028    |
| Total investments  | 7,746,773,692 | 6,155,724,949 | 4,250,928,339 |
| Total net asset value  | 7,805,783,657 | 6,262,265,182 | 4,357,406,854 |

| Year ended | Class Classic HKD - Accumulation <sup>(1)</sup><br>Net asset value per unit<br>HK\$ | Class Classic HKD - Distribution <sup>(2)</sup><br>Net asset value per unit<br>HK\$ |
|------------|---|---|
| 2025       | 31.78   | 11.56   |
| 2024       | 27.77   | 10.45   |
| 2023       | 21.94   | 8.55  |

| Year ended | Class Classic HKD - Accumulation <sup>(1)</sup> |  |                                   | Class Classic HKD - Distribution <sup>(2)</sup> |  |                                   |
|------------|---|--|-----------------------------------|---|--|-----------------------------------|
|            | Highest issue price per unit<br>HK\$            | Lowest redemption price per unit<br>HK\$ | Net investment return<br>(Note 1) | Highest issue price per unit<br>HK\$            | Lowest redemption price per unit<br>HK\$ | Net investment return<br>(Note 1) |
| 2025       | 31.96   | 23.76                                    | 14.44%                            | 11.66   | 8.81                                     | 10.62%                            |
| 2024       | 27.77   | 21.91                                    | 26.57%                            | 10.45   | 8.51                                     | 22.22%                            |
| 2023       | 22.12   | 18.51                                    | 12.11%                            | 8.72  | 7.39                                     | 9.06%                             |
| 2022       | 23.18   | 17.01                                    | -11.85%                           | 10.00   | 6.83                                     | -21.60%                           |
| 2021       | 23.07   | 18.44                                    | 21.71%                            | -   | -  | -                                 |
| 2020       | 18.34   | 11.27                                    | 11.83%                            | -   | -  | -                                 |
| 2019       | 16.39   | 12.68                                    | 13.03%                            | -   | -  | -                                 |
| 2018       | 16.13   | 13.95                                    | -2.89%                            | -   | -  | -                                 |
| 2017       | 14.86   | 12.01                                    | 23.42%                            | -   | -  | -                                 |
| 2016       | 12.38   | 10.55                                    | -1.95%                            | -   | -  | -                                 |

*Note 1: Net investment return represents the percentage change in the unit price during the year. For those classes of unit which launched during the year, net investment return represents the percentage change from the date of launch to the end of the financial year.*

<sup>(1)</sup> Prior to 29 July 2022, "Class Classic HKD - Accumulation" was known as "Class I Unit".

<sup>(2)</sup> The launch date was on 29 July 2022.

<sup>(3)</sup> Prior to 29 July 2022, "Class Institutional I HKD - Accumulation" was known as "Class S Unit".

## AMUNDI HK - GREEN PLANET FUND

### PERFORMANCE TABLE (UNAUDITED) (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

#### Performance record (Continued)

| Year ended | Class Classic USD - Distribution <sup>(2)</sup> |                          | Class Classic RMB - Distribution <sup>(2)</sup> |                          |
|------------|---|--------------------------|---|--------------------------|
|            | Net asset value per unit                        | Net asset value per unit | Net asset value per unit                        | Net asset value per unit |
|            | HK\$  | USD                      | HK\$  | CNH                      |
| 2025       | 90.17   | 11.58                    | 12.59   | 11.43                    |
| 2024       | 81.54   | 10.48                    | 11.37   | 10.59                    |
| 2023       | 66.67   | 8.54                     | 9.29  | 8.49                     |

| Year ended | Class Classic USD - Distribution <sup>(2)</sup> |                                  |                                | Class Classic RMB - Distribution <sup>(2)</sup> |                                  |                                |
|------------|---|----------------------------------|--------------------------------|---|----------------------------------|--------------------------------|
|            | Highest issue price per unit                    | Lowest redemption price per unit | Net investment return (Note 1) | Highest issue price per unit                    | Lowest redemption price per unit | Net investment return (Note 1) |
|            | USD   | USD                              |                                | CNH   | CNH                              |                                |
| 2025       | 11.71   | 8.85                             | 10.50%                         | 11.62   | 9.07                             | 7.93%                          |
| 2024       | 10.48   | 8.50                             | 22.72%                         | 10.59   | 8.49                             | 24.73%                         |
| 2023       | 8.72  | 7.43                             | 8.38%                          | 8.74  | 7.22                             | 1.92%                          |
| 2022       | 10.00   | 6.83                             | -21.20%                        | 10.00   | 7.34                             | -16.70%                        |
| 2021       | -   | -                                | -                              | -   | -                                | -                              |
| 2020       | -   | -                                | -                              | -   | -                                | -                              |
| 2019       | -   | -                                | -                              | -   | -                                | -                              |
| 2018       | -   | -                                | -                              | -   | -                                | -                              |
| 2017       | -   | -                                | -                              | -   | -                                | -                              |
| 2016       | -   | -                                | -                              | -   | -                                | -                              |

*Note 1: Net investment return represents the percentage change in the unit price during the year. For those classes of unit which launched during the year, net investment return represents the percentage change from the date of launch to the end of the financial year.*

<sup>(1)</sup> Prior to 29 July 2022, "Class Classic HKD - Accumulation" was known as "Class I Unit".

<sup>(2)</sup> The launch date was on 29 July 2022.

<sup>(3)</sup> Prior to 29 July 2022, "Class Institutional I HKD - Accumulation" was known as "Class S Unit".

## AMUNDI HK - GREEN PLANET FUND

### PERFORMANCE TABLE (UNAUDITED) (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

#### Performance record (Continued)

| Year ended | Class Institutional I HKD -<br>Accumulation <sup>(3)</sup><br>Net asset value per unit<br>HK\$ |  |  |
|------------|--|--|--|
| 2025       | 42.68  |  |  |
| 2024       | 36.73  |  |  |
| 2023       | 28.59  |  |  |

| Year ended | Class Institutional I HKD -<br>Accumulation <sup>(3)</sup> |   |   |
|------------|--|---|---|
|            | Highest<br>issue<br>price per<br>unit<br>HK\$              | Lowest<br>redemption<br>price<br>per unit<br>HK\$ | Net<br>investment<br>return<br>(Note 1) |
| 2025       | 42.86  | 31.60   | 16.20%                                  |
| 2024       | 36.73  | 28.55   | 28.47%                                  |
| 2023       | 28.68  | 23.78   | 13.81%                                  |
| 2022       | 29.34  | 21.79   | -10.45%                                 |
| 2021       | 29.13  | 22.95   | 23.51%                                  |
| 2020       | 22.82  | 13.88   | 13.55%                                  |
| 2019       | 20.09  | 15.33   | 14.74%                                  |
| 2018       | 19.24  | 16.82   | -1.41%                                  |
| 2017       | 17.68  | 14.07   | 25.39%                                  |
| 2016       | 14.43  | 12.21   | -0.49%                                  |

#### Transaction costs

Transaction costs including brokerage, commissions and taxes of the Fund during the years ended 30 November 2025 and 2024 are disclosed in the statement of comprehensive income.

#### Fund expense ratio

The annualised fund expense ratio of the Classes of Units for the year ended 30 November 2025 were as follows:

|  | Fund expense ratio |
|--|--------------------|
| Class Classic HKD - Accumulation         | 1.56563%           |
| Class Classic HKD - Distribution         | 1.57857%           |
| Class Classic RMB - Distribution         | 1.59693%           |
| Class Classic USD - Distribution         | 1.57402%           |
| Class Institutional I HKD - Accumulation | 0.08320%           |

*Note 1: Net investment return represents the percentage change in the unit price during the year. For those classes of unit which launched during the year, net investment return represents the percentage change from the date of launch to the end of the financial year.*

<sup>(1)</sup> Prior to 29 July 2022, "Class Classic HKD - Accumulation" was known as "Class I Unit".

<sup>(2)</sup> The launch date was on 29 July 2022.

<sup>(3)</sup> Prior to 29 July 2022, "Class Institutional I HKD - Accumulation" was known as "Class S Unit".

## AMUNDI HK - GREEN PLANET FUND

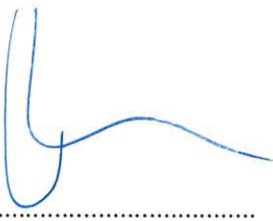
### TRUSTEE'S REPORT

In relation to the year from 1 December 2024 to 30 November 2025, we hereby confirm that:

- (a) In our opinion, Amundi Hong Kong Limited (the "Manager") has, in all material respects, managed Amundi HK - Green Planet Fund (the "Fund") in accordance with the provisions of the Trust Deed dated 17 March 2006, as amended by the Supplemental Deeds dated 21 September 2010, 14 August 2015, 31 December 2019, 29 June 2022, 13 February 2023 and 13 June 2023 (collectively the "Trust Deed");
- (b) During the year, we have not become aware of any failures by HSBC Institutional Trust Services (Asia) Limited (the "Custodian"), the Manager and their delegates to comply with the obligations imposed on them, except to the extent that such failures have been previously reported to the Mandatory Provident Fund Schemes Authority (the "MPFA");
- (c) We are not aware of any events of a significant nature relating to the Fund that occurred during the year which have not been reported to the MPFA;
- (d) Provisions of the constitutive documents, the Code on Unit Trusts and Mutual Funds, the Hong Kong Mandatory Provident Fund Schemes Ordinance, the Hong Kong Mandatory Provident Fund Schemes (General) Regulation, the Code on MPF Investment Funds and other relevant guidelines issued by the MPFA have been complied with by the Fund in all material respects during the year, except to the extent that any non-compliance has been previously reported to the MPFA; and
- (e) There are no material changes (including changes of the Custodian, the Manager and delegates of the Manager) which have not been reported to the MPFA during the year.

We declare that we have, during the year, supervised and exercised proper control over all persons appointed or engaged for the purposes of the Fund.

For and on behalf of  
HSBC Institutional Trust Services (Asia) Limited



.....

Director  
24 March 2026



.....

Director  
24 March 2026



羅兵咸永道

## Independent Auditor's Report

To The Trustee Of Amundi HK - Green Planet Fund  
(A Sub-Fund of Amundi HK MPF Series)

### Report on the Audit of the Financial Statements

#### Opinion

##### What we have audited

The financial statements of Amundi HK - Green Planet Fund (a sub-fund of Amundi HK MPF Series and referred to as the "Fund"), which are set out on pages 22 to 52, comprise:

- the statement of financial position as at 30 November 2025;
- the statement of comprehensive income for the year then ended;
- the statement of changes in net assets attributable to unitholders for the year then ended;
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, comprising material accounting policy information and other explanatory information.

##### Our opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Fund as at 30 November 2025, and of its financial transactions and its cash flows for the year then ended in accordance with HKFRS Accounting Standards as issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

##### Basis for Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSA") and with reference to Practice Note 860.1 (Revised) "The Audit of Retirement Schemes" as issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

## **Independence**

We are independent of the Fund in accordance with the HKICPA's Code of Ethics for Professional Accountants (the "Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code.

## **Other Information**

The Trustee and the Manager (the "Management") of the Fund are responsible for the other information. The other information comprises all of the information included in the annual report other than the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements 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 Management for the Financial Statements**

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

In preparing the financial statements, the Management of the Fund 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 Management either intends to liquidate the Fund or to cease operations, or has no realistic alternative but to do so.

In addition, the Management of the Fund is required to ensure that the financial statements have been properly prepared in accordance with the relevant disclosure provisions of the Trust Deed dated 17 March 2006, as amended (the "Trust Deed"), the Hong Kong Mandatory Provident Fund Schemes Ordinance (the "MPFSO"), the Hong Kong Mandatory Provident Fund Schemes (General) Regulation (the "General Regulation"), the Code on MPF Investment Funds (the "MPF

Code”), Guidelines II.5 issued by the Mandatory Provident Fund Schemes Authority (the “MPF Guideline”), and Appendix E of the Code on Unit Trusts and Mutual Funds issued by the Hong Kong Securities and Futures Commission (the “SFC Code”).

## **Auditor’s Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. We report our opinion solely to you, as a body, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA’s 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. In addition, we are required to assess whether the financial statements of the Fund have been properly prepared, in all material respects, in accordance with the relevant disclosure provisions of the Trust Deed, the MPFSO, the General Regulation, the MPF Code, the MPF Guideline, and Appendix E of the SFC Code.

As part of an audit in accordance with HKSA’s, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, 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 Management.
- Conclude on the appropriateness of the Management’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 auditor’s report to the related disclosures in the financial

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management'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 auditor's report to the related disclosures in the financial statements 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 auditor's 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Management 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.

**Report on Matters under the Relevant Disclosure Provisions of the Trust Deed, the MPFSO, the General Regulation, the MPF Code, the MPF Guideline, and Appendix E of the SFC Code**

- (a) In our opinion, the financial statements of the Fund have been properly prepared, in all material respects, in accordance with the relevant disclosure provisions of the Trust Deed, the MPFSO, the General Regulation, the MPF Code, the MPF Guideline, and Appendix E of the SFC Code; and
- (b) We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purpose of our audit.

The engagement partner on the audit resulting in this independent auditor's report is LI, Lien (practising certificate number : P05522.)

PricewaterhouseCoopers

Certified Public Accountants

Hong Kong, 24 March 2026

**AMUNDI HK - GREEN PLANET FUND**

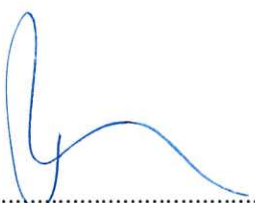
**STATEMENT OF FINANCIAL POSITION  
AS AT 30 NOVEMBER 2025**

|   | Note       | 2025<br>HK\$                | 2024<br>HK\$                |
|---|------------|-----------------------------|-----------------------------|
| <b>Assets</b>   |            |                             |                             |
| Financial assets at fair value through profit or loss                       | 3(h)       | 7,748,512,244               | 6,155,692,041               |
| Derivative financial instruments  | 3(b), 8    | -                           | 32,908                      |
| Amount due from brokers   |            | 163,302                     | -                           |
| Amounts receivable on subscription  |            | 12,331,086                  | 9,905,292                   |
| Dividends receivable  |            | 6,145,127                   | 6,967,428                   |
| Interest receivable   |            | 1,866                       | 986                         |
| Cash collateral receivable  | 3(d), 4    | 389,280                     | 2,645,727                   |
| Cash and cash equivalents   | 3(d), 6(f) | 41,268,743                  | 87,870,495                  |
| <b>Total assets</b>   |            | <u>7,808,811,648</u>        | <u>6,263,114,877</u>        |
| <b>Liabilities</b>  |            |                             |                             |
| Derivative financial instruments  | 3(b), 8    | 1,738,552                   | -                           |
| Amounts payable on redemption   |            | 22,696                      | -                           |
| Accrued expenses and other payables   |            | 1,266,743                   | 849,695                     |
| <b>Total liabilities (excluding net assets attributable to unitholders)</b> |            | <u>3,027,991</u>            | <u>849,695</u>              |
| <b>Net assets attributable to unitholders</b>                               | 9          | <u><u>7,805,783,657</u></u> | <u><u>6,262,265,182</u></u> |

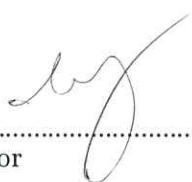
Approved by the Trustee and the Manager on 24 March 2026

Signed by:

For and on behalf of HSBC Institutional Trust Services (Asia) Limited, the Trustee



.....  
Director



.....  
Director

For and on behalf of Amundi Hong Kong Limited, the Manager



.....  
Director

The notes on pages 27 to 52 are an integral part of these financial statements.

**AMUNDI HK - GREEN PLANET FUND**

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 NOVEMBER 2025**

|  | Note | 2025<br>HK\$         | 2024<br>HK\$         |
|--|------|----------------------|----------------------|
| <b>Income/(losses)</b>   |      |                      |                      |
| Dividend income  |      | 117,371,209          | 105,450,249          |
| Interest income  | 6(f) | 409,624              | 647,028              |
| Other income   |      | 8,538                | 5,263                |
| Net gains on financial assets at fair value through profit<br>or loss and derivative financial instruments | 5    | 977,971,783          | 1,241,599,346        |
| Net exchange losses  |      | (56,634)             | (409,114)            |
| <b>Total net income</b>  |      | <u>1,095,704,520</u> | <u>1,347,292,772</u> |
| <b>Expenses</b>  |      |                      |                      |
| Management fee   | 6(a) | 128,588              | 47,668               |
| Trustee's fee  | 6(b) | 3,071,546            | 2,403,790            |
| Valuation fee  | 6(c) | 308,750              | 307,500              |
| Registrar's fee  | 6(c) | 133,876              | 122,615              |
| Transaction costs  | 16   | 4,612,150            | 3,646,844            |
| Transaction handling fee   | 6(d) | 219,892              | 222,309              |
| Auditor's remuneration   |      | 830,299              | 478,075              |
| Safe custody and bank charges  | 6(e) | 735,371              | 575,016              |
| Professional fees  |      | 30,250               | -                    |
| Other expenses   | 6(g) | 363,391              | 279,015              |
| <b>Total expenses</b>  |      | <u>10,434,113</u>    | <u>8,082,832</u>     |
| <b>Net operating profit</b>  |      | 1,085,270,407        | 1,339,209,940        |
| <b>Finance costs</b>   |      |                      |                      |
| Distributions to unitholders   | 11   | (74,354)             | (43,262)             |
| <b>Net income after distributions<br/>and before tax</b>   |      | 1,085,196,053        | 1,339,166,678        |
| Withholding tax  | 7(b) | (24,317,544)         | (20,924,498)         |
| <b>Increase in net assets attributable to unitholders<br/>from operations</b>                              |      | <u>1,060,878,509</u> | <u>1,318,242,180</u> |

The notes on pages 27 to 52 are an integral part of these financial statements.

AMUNDI HK - GREEN PLANET FUND

STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNITHOLDERS  
FOR THE YEAR ENDED 30 NOVEMBER 2025

|  | 2025<br>HK\$  | 2024<br>HK\$  |
|--|---------------|---------------|
| <b>Net assets attributable to unitholders at the beginning of the year</b> | 6,262,265,182 | 4,357,406,854 |
| Proceeds on subscription of units  | 645,928,680   | 723,169,021   |
| Payments on redemption of units  | (163,288,714) | (136,552,873) |
| <b>Net subscriptions of units</b>  | 482,639,966   | 586,616,148   |
| <b>Increase in net assets attributable to unitholders from operations</b>  | 1,060,878,509 | 1,318,242,180 |
| <b>Net assets attributable to unitholders at the end of the year</b>       | 7,805,783,657 | 6,262,265,182 |
| <b>Units - Class Classic HKD - Accumulation</b>                            | 2025<br>Units | 2024<br>Units |
| <b>Units outstanding at the beginning of the year</b>                      | 124,210.341   | 66,564.964    |
| Units issued   | 652,804.278   | 148,910.189   |
| Units redeemed   | (127,487.209) | (91,264.812)  |
| <b>Units outstanding at the end of the year</b>                            | 649,527.410   | 124,210.341   |
| <b>Units - Class Classic HKD - Distribution</b>                            | 2025<br>Units | 2024<br>Units |
| <b>Units outstanding at the beginning of the year</b>                      | 50,763.825    | 30,625.593    |
| Units issued   | 44,976.086    | 39,864.242    |
| Units redeemed   | (893.000)     | (19,726.010)  |
| <b>Units outstanding at the end of the year</b>                            | 94,846.911    | 50,763.825    |
| <b>Units - Class Classic USD - Distribution</b>                            | 2025<br>Units | 2024<br>Units |
| <b>Units outstanding at the beginning of the year</b>                      | 1,163.562     | 128.665       |
| Units issued   | 648.845       | 1,034.897     |
| Units redeemed   | -             | -             |
| <b>Units outstanding at the end of the year</b>                            | 1,812.407     | 1,163.562     |

The notes on pages 27 to 52 are an integral part of these financial statements.

**AMUNDI HK - GREEN PLANET FUND****STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNITHOLDERS  
(CONTINUED)  
FOR THE YEAR ENDED 30 NOVEMBER 2025**

| <b>Units - Class Classic RMB - Distribution</b>         | 2025<br>Units          | 2024<br>Units          |
|---|------------------------|------------------------|
| <b>Units outstanding at the beginning of the year</b>   | 144,460.341            | 885.167                |
| Units issued  | 55,704.811             | 143,575.174            |
| Units redeemed  | (122,012.541)          | -                      |
| <b>Units outstanding at the end of the year</b>         | <u>78,152.611</u>      | <u>144,460.341</u>     |
| <br>  |                        |                        |
| <b>Units - Class Institutional I HKD - Accumulation</b> | 2025<br>Units          | 2024<br>Units          |
| <b>Units outstanding at the beginning of the year</b>   | 170,342,949.162        | 152,358,304.380        |
| Units issued  | 16,400,267.550         | 22,186,962.822         |
| Units redeemed  | (4,371,197.622)        | (4,202,318.040)        |
| <b>Units outstanding at the end of the year</b>         | <u>182,372,019.090</u> | <u>170,342,949.162</u> |

The notes on pages 27 to 52 are an integral part of these financial statements.

**AMUNDI HK - GREEN PLANET FUND**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 NOVEMBER 2025**

|  | 2025<br>HK\$    | 2024<br>HK\$    |
|--|-----------------|-----------------|
| <b>Cash flows from operating activities</b>  |                 |                 |
| Increase in net assets attributable to unitholders from operations                                     | 1,060,878,509   | 1,318,242,180   |
| Adjustment for:  |                 |                 |
| - Dividend income  | (117,371,209)   | (105,450,249)   |
| - Interest income  | (409,624)       | (647,028)       |
| - Net exchange losses  | 56,634          | 409,114         |
| - Withholding tax  | 24,317,544      | 20,924,498      |
|  | <hr/>           | <hr/>           |
| <b>Operating gain before working capital changes</b>   | 967,471,854     | 1,233,478,515   |
| Increase in financial assets at fair value through profit or loss and derivative financial instruments | (1,591,048,743) | (1,904,796,610) |
| Increase in amounts due from brokers   | (163,302)       | -               |
| Decrease/(increase) in cash collateral receivable  | 2,256,447       | (2,645,727)     |
| Increase in accrued expenses and other payables  | 417,048         | 196,681         |
| Decrease in cash collateral payable  | -               | (2,733,605)     |
|  | <hr/>           | <hr/>           |
| <b>Cash used in operations</b>   | (621,066,696)   | (676,500,746)   |
| Dividends received net of tax  | 93,875,966      | 83,625,333      |
| Interest received  | 408,744         | 700,720         |
|  | <hr/>           | <hr/>           |
| <b>Net cash used in operating activities</b>   | (526,781,986)   | (592,174,693)   |
|  | <hr/>           | <hr/>           |
| <b>Cash flows from financing activities</b>  |                 |                 |
| Proceeds on subscription of units  | 643,502,886     | 717,630,586     |
| Payments on redemption of units  | (163,266,018)   | (136,553,202)   |
|  | <hr/>           | <hr/>           |
| <b>Net cash generated from financing activities</b>  | 480,236,868     | 581,077,384     |
|  | <hr/>           | <hr/>           |
| <b>Net decrease in cash and cash equivalents</b>   | (46,545,118)    | (11,097,309)    |
| Cash and cash equivalents at the beginning of the year   | 87,870,495      | 99,376,918      |
| Net exchange losses on cash and cash equivalents   | (56,634)        | (409,114)       |
|  | <hr/>           | <hr/>           |
| <b>Cash and cash equivalents at the end of the year</b>  | 41,268,743      | 87,870,495      |
|  | <hr/>           | <hr/>           |

The notes on pages 27 to 52 are an integral part of these financial statements.

## **AMUNDI HK - GREEN PLANET FUND**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **1 The Fund**

Amundi HK MPF Series (the “Trust”) is a unit trust established by a trust deed dated 17 March 2006, as amended, with Supplemental Deeds dated 21 September 2010, 14 August 2015, 31 December 2019, 29 June 2022, 13 February 2023 and 13 June 2023 entered into between Amundi Hong Kong Limited as the Manager and HSBC Institutional Trust Services (Asia) Limited as the Trustee. The Trust is established under and governed by Hong Kong law.

The Trust was authorised by the Securities and Futures Commission of Hong Kong under section 104(1) of the Hong Kong Securities and Futures Ordinance and approved by the Mandatory Provident Fund Schemes Authority as an Approved Pooled Investment Fund.

Amundi HK - Green Planet Fund (the “Fund”) is the first sub-fund of the Trust and was established on 31 March 2006. The investment objective of the Fund is to provide investors with long-term capital appreciation through well diversified investments in global equities principally by investing in companies according to (1) their environmental ratings and (2) financial performance expectations, with a view to outperforming the MSCI World Index over the medium to long term.

The Fund is established with different classes of units to cater for different categories of investors. Currently, the Fund offers five classes of units. The five classes of units have been categorised into the following two types:

Class Institutional I - Available to certain trustees of master trust retirement schemes

Class Classic - Available to investors other than trustees of master trust retirement schemes

No dividend will be declared for investors in accumulation classes. For distribution classes, the Manager may at its discretion determine to pay dividends monthly. Dividends may be paid out of income and/or capital of the Fund or out of gross income while charging all or part of the Fund’s fees and expenses to the capital of the Fund, resulting in an increase in distributable income for the payment of dividends by the Fund, in which case, the Fund is effectively paying dividends out of capital. Any distributions involving payments of dividends out of capital or payment of dividends effectively out of capital may result in an immediate reduction in the net asset value per unit of the distribution classes.

## **AMUNDI HK - GREEN PLANET FUND**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **2 Summary of material accounting policies**

The material accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **(a) Basis of preparation**

The financial statements have been prepared in accordance with Hong Kong Financial Reporting Standards as issued by the Hong Kong Institute of Certified Public Accountants (“HKFRSs”).

HKFRSs comprise the following authoritative literature:

- Hong Kong Financial Reporting Standards
- Hong Kong Accounting Standards
- Interpretations developed by the Hong Kong Institute of Certified Public Accountants.

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of financial assets and liabilities (including derivative financial instruments) at fair value through profit or loss.

The preparation of financial statements in conformity with HKFRSs requires the use of certain critical accounting estimates. It also requires the Trustee and the Manager (the “Management”) to exercise their judgement in the process of applying the Fund’s accounting policies.

##### **New standards and amendments to existing standards effective 1 December 2024**

There are no standards, amendments to standards or interpretations that are effective for annual periods beginning on 1 December 2024 that have a material effect on the financial statements of the Fund.

##### **New standards, amendments and interpretations effective after 1 December 2024 and have not been early adopted**

A number of new standards, amendments to standards and interpretations are effective for annual periods beginning after 1 December 2024 and have not been early adopted in preparing these financial statements, the Fund’s assessment of the impact of these new standards and amendments is set out below:

- Amendments to the Classification and Measurement of Financial Instruments – Amendments to HKFRS 9 and HKFRS 7 (effective for annual periods beginning on or after 1 January 2026)
- HKFRS 18 Presentation and Disclosure in Financial Statements (effective for annual periods beginning on or after 1 January 2027)

The Fund is currently still assessing the effect of the forthcoming standard and amendments. No other new standards or amendments to standards are expected to have a material effect on the financial statements of the Funds.

## AMUNDI HK - GREEN PLANET FUND

### NOTES TO THE FINANCIAL STATEMENTS

#### 2 Summary of material accounting policies (Continued)

##### (b) Financial assets and liabilities at fair value through profit or loss

###### (i) Classification

###### Assets

The Fund classifies its investments based on both the Fund's business model for managing those financial assets and the contractual cash flow characteristics of the financial assets. The portfolio of financial assets is managed and performance is evaluated on a fair value basis. The Fund is primarily focused on fair value information and uses that information to assess the assets' performance and to make decisions. The Fund has not taken the option to irrevocably designate any equity securities as fair value through other comprehensive income. Consequently, all investments are measured at fair value through profit or loss.

###### Liabilities

Derivative contracts that have a negative fair value are presented as liabilities at fair value through profit or loss.

As such, the Fund classifies all of its investment portfolio as financial assets or liabilities as fair value through profit or loss.

The Fund's policy requires the Management to evaluate the information about these financial assets and liabilities on a fair value basis together with other related financial information.

###### (ii) Recognition/derecognition

Regular purchases and sales of investments are recognised on the trade date, the date on which the Fund commits to purchase or sell the investment. Financial assets are derecognised when the rights to receive cash flows from the investments have expired or the Fund has transferred substantially all risks and rewards of ownership.

###### (iii) Measurement

Financial assets and liabilities at fair value through profit or loss are initially recognised at fair value. Transaction costs are expensed as incurred in the statement of comprehensive income. Subsequent to initial recognition, all investments are measured at fair value. Gains and losses arising from changes in the fair value of financial assets and liabilities carried at fair value through profit or loss are presented in the statement of comprehensive income within net changes in fair value of the financial assets and liabilities at fair value through profit or loss in the period in which they arise.

## **AMUNDI HK - GREEN PLANET FUND**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **2 Summary of material accounting policies (Continued)**

##### **(b) Financial assets and liabilities at fair value through profit or loss (Continued)**

###### **(iv) Fair value estimation**

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 of financial assets and liabilities traded in active markets (such as publicly traded derivatives and trading securities) are based on quoted market prices at the close of trading on the reporting date. In circumstances where the last traded price is not within the bid-ask spread, management will determine the point within the bid-ask spread that is most representative of fair value.

The Fund may from time to time invest in financial instruments that are not traded in an active market. The fair value of such instruments is determined by using valuation techniques. The Fund uses a variety of methods and makes assumptions that are based on market conditions existing at each reporting date.

###### **(v) Transfers between levels of the fair value hierarchy**

Transfers between levels of the fair value hierarchy are deemed to have occurred at the beginning of the reporting period.

##### **(c) Derivative financial instruments**

Derivatives are classified as and measured at fair value through profit or loss. Changes in fair value are recognised in the statement of comprehensive income.

Derivatives are initially recognised at fair value on the date the derivative contract is entered into and are subsequently re-measured at fair value. Fair value is obtained from quoted market prices in active markets, including recent market transactions, and through the use of valuation techniques, as appropriate. All derivatives are carried as assets when fair value is positive and liabilities when fair value is negative.

##### **(d) Offsetting financial instruments**

Financial assets and liabilities are offset and the net amount is reported in the statement of financial position when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Fund or the counterparty.

## **AMUNDI HK - GREEN PLANET FUND**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **2 Summary of material accounting policies (Continued)**

##### **(e) Cash and cash equivalents**

Cash and cash equivalents include cash in hand and deposits held at call with banks with original maturities of three months or less.

##### **(f) Receivables and payables**

Receivables and payables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment for receivables, if applicable. Refer to Note 3(d) for further information about the Fund's accounting for other receivables and a description of the Fund's impairment policies.

##### **(g) Income and expenses**

Dividend income is recognised on the ex-dividend date with the corresponding foreign withholding taxes recorded as an expense.

Interest income is recognised on a time proportion basis using the effective interest method.

Other income and all expenses are accounted for on an accrual basis.

##### **(h) Subscription and redemption of units**

The Fund issues five classes of units, which are redeemable at the option of the unitholders and do not have identical rights. Such units are classified as financial liabilities. Redeemable units can be put back to the Fund at any dealing date for cash equal to a proportionate share of the Fund's net asset value attributable to such unit class. Units are redeemable daily.

The net asset value per unit is calculated by dividing the net assets attributable to the unitholders of each class with the total number of outstanding redeemable units for such class. In accordance with the provisions of the Fund's constitutive documents, investment positions are valued based on the last traded price for the purpose of determining the net asset value per unit for subscriptions and redemptions.

Subscribed units are carried at the subscription amount that is receivable at the reporting date if the unitholders subscribed the units in the Fund.

Redeemable units are carried at the redemption amount that is payable at the reporting date if the unitholders exercised the right to redeem the units in the Fund.

## AMUNDI HK - GREEN PLANET FUND

### NOTES TO THE FINANCIAL STATEMENTS

#### **2 Summary of material accounting policies (Continued)**

##### **(i) Foreign currency translation**

###### **(i) Functional and presentation currency**

Items included in the financial statements are measured using the currency of the primary economic environment in which the Fund operates (the “functional currency”).

The Fund’s performance is measured and reported to the unitholders in Hong Kong dollars (“HK\$”). The Trustee and the Manager consider the HK\$ as the currency that most faithfully represents the economic effects of the underlying transactions, events and conditions. The financial statements are presented in HK\$, which is the Fund’s functional and presentation currency.

###### **(ii) Transactions and balances**

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign currency assets and liabilities are translated into the functional currency using the exchange rates prevailing at the statement of financial position date.

Foreign exchange gains and losses arising from translation are included in the statement of comprehensive income.

Foreign exchange gains and losses relating to cash and cash equivalents are presented in the statement of comprehensive income within net exchange gains or losses.

Foreign exchange gains and losses relating to financial assets and liabilities carried at fair value through profit or loss are presented in the statement of comprehensive income within net gains or losses on financial assets at fair value through profit or loss and derivative financial instruments.

###### **(j) Transaction costs**

Transaction costs are costs incurred to acquire financial assets at fair value through profit or loss. They include the fees, commissions paid to brokers and stamp duty and levy on securities transaction. Transaction costs are expensed as incurred in the statement of comprehensive income.

###### **(k) Collateral**

Cash collateral provided by the Fund is identified in the statement of financial position as margin accounts and is not included as a component of cash and cash equivalents. Cash collateral received by the Fund is identified in the statement of financial position as cash collateral payable. Cash collateral received is treated as an on-balance sheet transaction with a corresponding liability shown separately.

###### **(l) Comparative information**

Comparative amounts have been updated to conform with the current year’s presentation or classification.

## AMUNDI HK - GREEN PLANET FUND

### NOTES TO THE FINANCIAL STATEMENTS

#### 3 Financial risk management

The Fund's market risk is managed through diversification of the investment portfolio by exposures. The majority of the assets are invested in equity securities, covering the major world equity markets. The selection criteria are based on the analysis of the corporate intangible values of environmental rating as well as their financial performance.

The remaining portion is invested into cash related investments, including bank deposits. The Fund does not make use of derivatives other than forward foreign exchange contracts for currency hedging purposes, nor does it enter into short selling arrangements.

As at 30 November 2025 and 2024, the overall market exposures were as follows:

| <u>Financial assets at fair value through profit or loss</u> | 2025          |                      | 2024          |                      |
|--|---------------|----------------------|---------------|----------------------|
|  | HK\$          | % of net asset value | HK\$          | % of net asset value |
| Equities   | 7,748,512,244 | 99.27                | 6,155,692,041 | 98.30                |

The nature and extent of the Fund's exposure to risks as well as the risk management policies employed by the Fund are discussed below.

Market risk embodies the potential for both losses and gains, and includes market price risk, currency risk and interest rate risk.

#### (a) Market price risk

Market price risk is the risk that the value of a financial instrument will fluctuate due to changes in market prices, whether those changes are caused by factors specific to the individual instrument or factors affecting all instruments in the market.

All investments present a risk of loss of capital. The Fund's market price risk is managed through diversification of the investment portfolio. The Fund's overall market positions are monitored on a regular basis by the Manager.

#### Industry exposure breakdown

|                          | 2025<br>Fund's equity<br>portfolio<br>% | 2024<br>Fund's equity<br>portfolio<br>% |
|--------------------------|---|---|
| Communication services   | 9.84                                    | 8.15                                    |
| Consumer discretionary   | 9.49                                    | 8.86                                    |
| Consumer staples         | 4.82                                    | 5.75                                    |
| Energy                   | 2.83                                    | 3.72                                    |
| Financials               | 15.50                                   | 16.75                                   |
| Health care              | 10.20                                   | 11.90                                   |
| Industrials              | 11.38                                   | 10.66                                   |
| Information technologies | 27.57                                   | 26.76                                   |
| Materials                | 3.79                                    | 3.66                                    |
| Real estate              | 2.55                                    | 1.87                                    |
| Utilities                | 2.03                                    | 1.92                                    |
| <b>Total</b>             | <b>100.00</b>                           | <b>100.00</b>                           |

**AMUNDI HK - GREEN PLANET FUND**

**NOTES TO THE FINANCIAL STATEMENTS**

**3 Financial risk management (Continued)**

**(a) Market price risk (Continued)**

**Regional exposure breakdown**

|                                     | 2025<br>Fund's equity<br>portfolio<br>% | 2024<br>Fund's equity<br>portfolio<br>% |
|-------------------------------------|---|---|
| Asia ex-Japan                       | 2.21                                    | 2.34                                    |
| Economic and Monetary Union ("EMU") | 9.09                                    | 10.48                                   |
| Europe ex-EMU                       | 4.48                                    | 6.07                                    |
| Japan                               | 5.70                                    | 5.11                                    |
| North America                       | 78.52                                   | 75.70                                   |
| Others                              | -                                       | 0.30                                    |
| <b>Total</b>                        | <u>100.00</u>                           | <u>100.00</u>                           |

The table below summarises the impact of reasonably possible increase or decrease from the Fund's reference index.

All changes can be positive or negative, and impact the Fund's net assets attributable to unitholders.

|                  | 2025                         |                                     | 2024                         |                                     |
|------------------|------------------------------|-------------------------------------|------------------------------|-------------------------------------|
|                  | Change in<br>market<br>index | Impact on NAV<br>and profit<br>HK\$ | Change in<br>market<br>index | Impact on NAV<br>and profit<br>HK\$ |
| MSCI World Index | 15.2%                        | 1,178,645,105                       | 10.7%                        | 659,890,187                         |

Based on the statistical analysis of historical price trends and volatility, the Manager has used its view of what would be a "reasonable shift" in each key market to estimate the change for use in the market sensitivity analysis above. Disclosures are shown in absolute terms, changes and impacts could be positive or negative. Percentage of changes in market index are revised annually depending on the Manager's current view of market volatility and other relevant factors.

There are no individual investments with fair value exceeding 10% of the net asset value of the Fund as at 30 November 2025 and 2024.

## AMUNDI HK - GREEN PLANET FUND

### NOTES TO THE FINANCIAL STATEMENTS

#### 3 Financial risk management (Continued)

##### (b) Currency risk

The Fund invests in equity securities denominated in currencies other than the functional currency (HK\$). Consequently, the Fund is exposed to risks that the exchange rate of its currency relative to other foreign currencies may change in a manner that has an adverse effect on the value of that portion of the Fund's assets denominated in currencies other than the HK\$. As at 30 November 2025 and 2024, the exposures of the Fund by currency were as follows:

|              | 2025                                   |  | 2024                                   |  |
|--------------|--|--|--|--|
|              | Monetary<br>% of<br>net asset<br>value | Non-<br>monetary<br>% of<br>net asset<br>value | Monetary<br>% of<br>net asset<br>value | Non-<br>monetary<br>% of<br>net asset<br>value |
| AUD          | -                                      | 1.88   | 0.02                                   | 1.13   |
| CAD          | -                                      | 3.70   | -                                      | 3.50   |
| CHF          | -                                      | 2.98   | -                                      | 3.05   |
| DKK          | -                                      | 0.21   | -                                      | 1.35   |
| EUR          | -                                      | 8.86   | -                                      | 7.71   |
| GBP          | 0.02                                   | 3.05   | -                                      | 2.66   |
| HK\$         | 31.90                                  | 0.10   | 33.40                                  | 0.23   |
| JPY          | 0.03                                   | 5.65   | 0.03                                   | 5.02   |
| NOK          | -                                      | 0.94   | -                                      | 0.22   |
| NZD          | -                                      | -  | -                                      | 0.30   |
| SEK          | -                                      | 0.25   | -                                      | 0.38   |
| SGD          | -                                      | -  | -                                      | 0.91   |
| USD          | (31.21)                                | 71.65  | (31.78)                                | 71.84  |
| <b>Total</b> | <b>0.17</b>                            | <b>99.27</b>                                   | <b>1.67</b>                            | <b>98.30</b>                                   |

The Fund enters into forward foreign exchange contracts to partially hedge its exposure to United States dollar ("USD") denominated assets vs. HK\$, which is the Fund's functional currency. As at 30 November 2025, the notional amount of outstanding forward foreign exchange contracts represented 31.39% (2024: 31.94%) of the Fund's net asset value.

Positions in forward foreign exchange contracts as at 30 November 2025 were as follows:

| Forward foreign exchange<br>contracts | Maturity date    | Contract size | Unrealised<br>gain | % NAV  |
|---------------------------------------|------------------|---------------|--------------------|--------|
| FX Forward HK\$/USD 7.77              | 30 December 2025 |               | HK\$               |        |
| Buy HK\$                              |                  | 2,450,000,000 |                    |        |
| Sell USD                              |                  | 315,183,481   | (1,738,552)        | (0.03) |

Positions in forward foreign exchange contracts as at 30 November 2024 were as follows:

| Forward foreign exchange<br>contracts | Maturity date    | Contract size | Unrealised<br>gain | % NAV |
|---------------------------------------|------------------|---------------|--------------------|-------|
| FX Forward HK\$/USD 7.78              | 31 December 2024 |               | HK\$               |       |
| Buy HK\$                              |                  | 2,000,000,000 |                    |       |
| Sell USD                              |                  | 257,095,845   | 32,908             | 0.00  |

## AMUNDI HK - GREEN PLANET FUND

### NOTES TO THE FINANCIAL STATEMENTS

#### 3 Financial risk management (Continued)

##### (b) Currency risk (Continued)

The table below summarises the impact on net assets attributable to unitholders as a result of increase/decrease of exchange rates on the four largest exposures tabled above other than USD, which is currently pegged with HK\$ within a narrow range, to which the Fund is exposed while the other exposures are considered to be non-substantial. The analysis is based on the assumptions that the relevant exchange rate increased/decreased by the percentage disclosed in the table below, with all other variables held constant.

The results of the sensitivity analysis for those currencies are presented in the table below:

|          | 2025   |                                   | 2024   |                                   |
|----------|--------|-----------------------------------|--------|-----------------------------------|
|          | Change | Impact on net asset value<br>HK\$ | Change | Impact on net asset value<br>HK\$ |
| EUR/HK\$ | 0.09%  | 622,427                           | 3.21%  | 15,498,543                        |
| GBP/HK\$ | 0.22%  | 527,197                           | -      | -                                 |
| JPY/HK\$ | 0.43%  | 1,906,465                         | 1.41%  | 4,459,046                         |
| CAD/HK\$ | 0.05%  | 144,405                           | 3.53%  | 7,737,029                         |
| CHF/HK\$ | 0.02%  | 46,522                            | 1.02%  | 1,948,191                         |

Based on the statistical analysis of historical trends and volatility, the Manager has used its view of what would be a “reasonable shift” in each currency to estimate the change for use in the sensitivity analysis above. Disclosures above are shown in absolute terms, changes and impacts could be positive or negative. Percentage of changes in exchange rate are revised annually depending on the Manager’s current view of currency volatility and other relevant factors.

##### (c) Interest rate risk

Interest rate risk arises from the effects of fluctuations in the prevailing levels of market interest rates on the fair value and future cash flows of interest-bearing assets and liabilities.

The majority of the Fund’s financial assets and liabilities are non-interest bearing. The Management considered the exposure to market interest rates on the cash deposits is minimal. As a result, the Fund is not subject to significant risks arising from fluctuations in the prevailing levels of market interest rates.

As at 30 November 2025, the Fund’s cash and cash equivalent of HK\$41,268,743 (2024: HK\$ 87,870,495) are subject to fluctuation of market interest rates. As at 30 November 2025, should the relevant interest rates have lowered/risen by 25 basis points (2024: 25 basis points) with all other variables remaining constant, the net assets attributable to unitholders for the year would be impacted by amount of HK\$103,172 (2024: HK\$219,676).

## AMUNDI HK - GREEN PLANET FUND

### NOTES TO THE FINANCIAL STATEMENTS

#### 3 Financial risk management (Continued)

##### (d) Credit risk

Credit risk is the risk that a counterparty to a financial instrument will fail to discharge an obligation or commitment that it has entered into with the Fund. The Fund is exposed to various forms of credit risk. The following outlines the key areas of credit risk and the management practices in place:

- Counterparty risk in derivative instruments: The Fund is exposed to credit risk related to counterparties in derivative transactions. If a counterparty fails to fulfill its payment obligations under the terms of the contract, the Fund may experience losses. This risk is managed by regularly monitoring the credit quality of the counterparties involved in derivative instruments and the counterparties' global exposure transacted with Amundi.
- Brokerage risk: Transactions with brokers awaiting settlement may present credit risk. This risk is considered minimal due to the short settlement periods and managed by regularly reviewing the credit quality of the brokers.
- Trustee and custodian risk: The Fund's rights concerning its assets may be delayed or limited in the event of bankruptcy or insolvency of the Trustee and/or Custodian. To address this risk, it is managed by closely monitors the credit quality of the Trustee and Custodian.

Amundi has a comprehensive risk management framework to identify, assess, and mitigate credit risk, ensuring the protection of its assets and the interests of its investors.

The table below summarises the exposure in custodian, bank and brokers of the Fund:

|  | 2025<br>HK\$  | 2024<br>HK\$  |
|--|---------------|---------------|
| <b><u>Custodian</u></b>                          |               |               |
| HSBC Institutional Trust Services (Asia) Limited |               |               |
| - Investments                                    | 7,748,512,244 | 6,155,692,041 |
| - Cash and cash equivalents                      | 41,268,743    | 87,870,495    |
| <b><u>Brokers</u></b>                            |               |               |
| BNP Paribas SA Paris                             |               |               |
| - Cash collateral receivable                     | 389,280       | -             |
| Morgan Stanley and Co Intl Plc                   |               |               |
| - Investments                                    | -             | 32,908        |
| - Cash collateral receivable                     | -             | 2,645,727     |

The above counterparties have external credit ratings that satisfied the minimum credit rating requirements as specified in the Explanatory Memorandum.

The maximum exposure to credit risk at the reporting date is the carrying amount of the financial assets as shown on the statement of financial position.

None of the financial assets is impaired nor past due but not impaired.

## AMUNDI HK - GREEN PLANET FUND

### NOTES TO THE FINANCIAL STATEMENTS

#### 3 Financial risk management (Continued)

##### (d) Credit risk (Continued)

The Fund measures credit risk and expected credit losses using probability of default, exposure at default and loss given default. The Management considers both historical analysis and forward looking information in determining any expected credit losses. As at 30 November 2025 and 2024, all amounts due from brokers, amounts receivable on subscription, dividends receivable, interest receivable, other receivables, cash collateral receivable and cash and cash equivalents are held with counterparties with a credit rating of A1 or higher and are due to be settled in a short period of time. Applying the requirements of HKFRS 9, the expected credit loss (ECL) is immaterial for the Fund and, as such, no ECL has been recognised within the financial statements.

##### (e) Liquidity risk

Liquidity risk is the risk that the Fund will encounter difficulty in meeting obligations associated with financial liabilities. The Fund's constitution provides for the daily subscription and redemption of units and it is therefore exposed to the liquidity risk of meeting unitholder redemptions daily.

The Fund invests the vast majority of its assets in investments that are traded in an active market and can be readily disposed of; the Fund's listed securities are thus considered readily realisable, as they are listed on major stock markets around the world. Borrowing can be done in the short term to ensure settlement but none has been transacted during the year. The Manager monitors the Fund's liquidity position on a daily basis, and the Risk Committee constituted of directors of the Manager reviews it on a monthly basis.

The table below analyses the Fund's non-derivative financial liabilities into relevant maturity groupings based on the remaining period from the reporting date to the contractual maturity date. The amounts in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying amounts, as the impact of discounting is not significant.

|   | Less than<br>one year<br>HK\$<br>2025 | Less than<br>one year<br>HK\$<br>2024 |
|---|---------------------------------------|---------------------------------------|
| <b>As at 30 November</b>                      |                                       |                                       |
| Amounts payable on redemption                 | 22,696                                | -                                     |
| Accrued expenses and other payables           | 1,266,743                             | 849,695                               |
| Net assets attributable to unitholders (Note) | 7,805,783,657                         | 6,262,265,182                         |
|   | <u>7,807,073,096</u>                  | <u>6,263,114,877</u>                  |

Note: Units are redeemable at the unitholders' option. As at 30 November 2025 and 2024, there were no individual investors holding more than 10% of the Fund's net asset value.

## AMUNDI HK - GREEN PLANET FUND

### NOTES TO THE FINANCIAL STATEMENTS

#### 3 Financial risk management (Continued)

##### (e) Liquidity risk (Continued)

The table below analyses the Fund's derivative financial instruments in a net position based on an expected maturity basis rather than a contractual basis, as the contractual maturities for such contracts are not considered to be essential to an understanding of the timing of cash flows based on the Fund's investment strategies. The amounts disclosed in the table represent the undiscounted cash flows. Balances due within 12 months equal their carrying amounts, as the impact of discounting is not significant.

|                               | Less than<br>1 month<br>HK\$ | Total<br>HK\$   |
|-------------------------------|------------------------------|-----------------|
| <b>As at 30 November 2025</b> |                              |                 |
| Gross settled derivatives     |                              |                 |
| - Outflow                     | (2,451,738,552)              | (2,451,738,552) |
| - Inflow                      | 2,450,000,000                | 2,450,000,000   |
| <b>As at 30 November 2024</b> |                              |                 |
| Gross settled derivatives     |                              |                 |
| - Outflow                     | (1,999,967,092)              | (1,999,967,092) |
| - Inflow                      | 2,000,000,000                | 2,000,000,000   |

The Fund manages its liquidity risk by investing predominantly in securities that it expects to be able to liquidate within 7 days or less. The following table illustrates the expected liquidity of assets held:

|   | Less than<br>7 days<br>HK\$ | 7 days to<br>3 months<br>HK\$ | Total<br>HK\$        |
|---|-----------------------------|-------------------------------|----------------------|
| <b>As at 30 November 2025</b>                         |                             |                               |                      |
| Financial assets at fair value through profit or loss | 7,748,512,244               | -                             | 7,748,512,244        |
| Amounts due from brokers                              | 163,302                     | -                             | 163,302              |
| Amounts receivable on subscription                    | 12,331,086                  | -                             | 12,331,086           |
| Dividends receivable                                  | 3,603,311                   | 2,541,816                     | 6,145,127            |
| Interest receivable                                   | 1,866                       | -                             | 1,866                |
| Cash collateral receivable                            | 389,280                     | -                             | 389,280              |
| Cash and cash equivalents                             | 41,268,743                  | -                             | 41,268,743           |
|   | <u>7,806,296,832</u>        | <u>2,541,816</u>              | <u>7,808,811,648</u> |
| <b>As at 30 November 2024</b>                         |                             |                               |                      |
| Financial assets at fair value through profit or loss | 6,155,692,041               | -                             | 6,155,692,041        |
| Derivative financial instruments                      | -                           | 32,908                        | 32,908               |
| Amounts receivable on subscription                    | 9,905,292                   | -                             | 9,905,292            |
| Dividends receivable                                  | 3,076,349                   | 3,891,079                     | 6,967,428            |
| Interest receivable                                   | 986                         | -                             | 986                  |
| Cash collateral receivable                            | 2,645,727                   | -                             | 2,645,727            |
| Cash and cash equivalents                             | 87,870,495                  | -                             | 87,870,495           |
|   | <u>6,259,190,890</u>        | <u>3,923,987</u>              | <u>6,263,114,877</u> |

## AMUNDI HK - GREEN PLANET FUND

### NOTES TO THE FINANCIAL STATEMENTS

#### 3 Financial risk management (Continued)

##### (f) Offsetting and amounts subject to master netting arrangements and similar agreements

As at 30 November 2025 and 2024, the Fund was subject to master netting arrangements with its derivative counterparties. All the derivative assets and liabilities of the Fund are held with those derivative counterparties. The margin balance maintained by the Fund is for the purpose of providing collateral on derivative positions.

The table below presents the Fund's financial assets and liabilities subject to offsetting, enforceable master netting arrangements and similar agreements. The table is presented by type of financial instrument.

|                                  | A   | B   | C=A+B   | D   |                       | E=C+D              |
|----------------------------------|---|---|---|---|-----------------------|--------------------|
|                                  | Gross amounts of recognised financial assets/ (liabilities) | Gross amounts of recognised financial (liabilities)/ assets offset in the statement of financial position | Net amounts of financial assets/ (liabilities) presented in the statement of financial position | Related amounts not offset in the statement of financial position |                       | Net amount         |
|                                  | HK\$  | HK\$  | HK\$  | D(i)<br>Financial instruments                                     | D(ii) Cash collateral | HK\$               |
| <b>As at 30 November 2025</b>    |   |   |   |   |                       |                    |
| <b>Financial liabilities</b>     |   |   |   |   |                       |                    |
| Derivative financial instruments |   |   |   |   |                       |                    |
| - BNP Paribas SA Paris           | <u>(1,738,552)</u>  | <u>-</u>  | <u>(1,738,552)</u>  | <u>-</u>  | <u>389,280</u>        | <u>(1,349,272)</u> |
| Cash collateral receivable       |   |   |   |   |                       |                    |
| - BNP Paribas SA Paris           | <u>389,280</u>  | <u>-</u>  | <u>389,280</u>  | <u>-</u>  | <u>(389,280)</u>      | <u>-</u>           |
| <b>As at 30 November 2024</b>    |   |   |   |   |                       |                    |
| <b>Financial assets</b>          |   |   |   |   |                       |                    |
| Derivative financial instruments |   |   |   |   |                       |                    |
| - Morgan Stanley and Co Intl Plc | <u>32,908</u>   | <u>-</u>  | <u>32,908</u>   | <u>-</u>  | <u>-</u>              | <u>32,908</u>      |
| Cash collateral receivable       |   |   |   |   |                       |                    |
| - Morgan Stanley and Co Intl Plc | <u>2,645,727</u>  | <u>-</u>  | <u>2,645,727</u>  | <u>-</u>  | <u>-</u>              | <u>2,645,727</u>   |

Amounts in D(i) and D(ii) above relate to amounts subject to offset that do not qualify for offsetting under B above. This includes (i) amounts which are subject to offset against the asset or liability disclosed in A which have not been offset in the statement of financial position, and (ii) any financial collateral (including cash collateral), both received and pledged.

## **AMUNDI HK - GREEN PLANET FUND**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **3 Financial risk management (Continued)**

##### **(f) Offsetting and amounts subject to master netting arrangements and similar agreements (Continued)**

The Fund and its counterparties have elected to settle all transactions on a gross basis. However, each party has the option to settle all open contracts on a net basis in the event of default of the other party. Pursuant to the terms of the master netting agreements, an event of default includes the following:

- (i) failure by a party to make payment when due;
- (ii) failure by a party to comply with or perform any agreement or obligation (other than payment) required by the agreement if such failure is not remedied within 30 days after notice of such failure is given to the party;
- (iii) bankruptcy.

##### **(g) Capital risk management**

The capital of the Fund is represented by the net assets attributable to unitholders. The amount of net assets attributable to unitholders can change significantly on a daily basis, as the Fund is subject to daily subscriptions and redemptions at the discretion of unitholders. The Fund's objective when managing capital is to safeguard the Fund's ability to continue as a going concern in order to provide returns for unitholders, provide benefits for other stakeholders and maintain a strong capital base to support the investment activities of the Fund.

In order to maintain or adjust the capital structure, the Fund's policy is to monitor the level of daily subscriptions and redemptions relative to the liquid assets of the Fund and redeem and issue units in accordance with the Explanatory Memorandum.

##### **(h) Fair value estimation**

The fair value of financial assets and liabilities that are traded in active markets (such as publicly traded derivatives and trading securities) is based on quoted market prices at the close of trading on the reporting date. The Fund utilises the last traded market price for both financial assets and liabilities. In circumstances where the last traded price is not within the bid-ask spread, the Manager will determine the point within the bid-ask spread that is most representative of fair value.

An active market is a market in which transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis.

The Fund has classified its fair value measurements of assets and liabilities using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. The fair value hierarchy has the following levels:

- Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities;
- Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices);
- Level 3: Inputs for the asset or liability that are not based on observable market data (that is, unobservable inputs)

The level in the fair value hierarchy within which the fair value measurement is categorised in its entirety is determined on the basis of the lowest level input that is significant to the fair value measurement in its entirety. For this purpose, the significance of an input is assessed against the fair value measurement in its entirety. If a fair value measurement uses observable inputs that require significant adjustment based on unobservable inputs, that measurement is a Level 3 measurement.

## AMUNDI HK - GREEN PLANET FUND

### NOTES TO THE FINANCIAL STATEMENTS

#### 3 Financial risk management (Continued)

##### (h) Fair value estimation (Continued)

Assessing the significance of a particular input to the fair value measurement in its entirety requires judgement, considering factors specific to the assets and liabilities.

The determination of what constitutes observable requires significant judgement by the Trustee and the Manager of the Fund. The Trustee and the Manager of the Fund consider observable data to be such market data that is readily available, regularly distributed or updated, reliable and verifiable, not proprietary, and provided by independent sources that are actively involved in the relevant market.

The table below analyses within the fair value hierarchy the Fund's financial assets at fair value through profit or loss and derivative financial instruments measured at fair value as at 30 November 2025 and 2024:

|   | Level 1<br>HK\$      | Level 2<br>HK\$    | Level 3<br>HK\$ | Total<br>HK\$        |
|---|----------------------|--------------------|-----------------|----------------------|
| <b><u>As at 30 November 2025</u></b>                  |                      |                    |                 |                      |
| <b>Assets</b>   |                      |                    |                 |                      |
| Financial assets at fair value through profit or loss |                      |                    |                 |                      |
| - Listed equities                                     | 7,748,512,244        | -                  | -               | 7,748,512,244        |
|   | <u>7,748,512,244</u> | <u>-</u>           | <u>-</u>        | <u>7,748,512,244</u> |
| <b>Liabilities</b>                                    |                      |                    |                 |                      |
| - Forward foreign exchange contracts                  | -                    | (1,738,552)        | -               | (1,738,552)          |
|   | <u>-</u>             | <u>(1,738,552)</u> | <u>-</u>        | <u>(1,738,552)</u>   |
| <b><u>As at 30 November 2024</u></b>                  |                      |                    |                 |                      |
| <b>Assets</b>   |                      |                    |                 |                      |
| Financial assets at fair value through profit or loss |                      |                    |                 |                      |
| - Listed equities                                     | 6,155,692,041        | -                  | -               | 6,155,692,041        |
| - Forward foreign exchange contracts                  | -                    | 32,908             | -               | 32,908               |
|   | <u>6,155,692,041</u> | <u>32,908</u>      | <u>-</u>        | <u>6,155,724,949</u> |

Financial instruments whose values are based on quoted market prices in active markets are classified within Level 1 and include active listed equities. The Fund does not adjust the quoted price for these instruments.

## AMUNDI HK - GREEN PLANET FUND

### NOTES TO THE FINANCIAL STATEMENTS

#### 3 Financial risk management (Continued)

##### (h) Fair value estimation (Continued)

Financial instruments that trade in markets that are not considered to be active and are valued based on quoted market prices, dealer quotations or alternative pricing sources supported by observable inputs are classified within Level 2. These include over-the-counter derivatives. As Level 2 investments include positions that are not traded in active markets and/or are subject to transfer restrictions, valuations may be adjusted to reflect illiquidity and/or non-transferability, which are generally based on available market information.

There was no Level 3 investment held by the Fund as at 30 November 2025 and 2024.

There were no transfers between levels for the years ended 30 November 2025 and 2024.

The assets and liabilities included in the statement of financial position other than financial assets at fair value through profit or loss and derivative financial instruments are carried at amortised cost; their carrying amounts are a reasonable approximation of fair value.

#### 4 Cash collateral receivable

Cash collateral receivable represent cash collateral provided in respect of open forward foreign exchange contracts/unsettled losses from closed forward foreign exchange contracts.

#### 5 Net gains on financial assets at fair value through profit or loss and derivative financial instruments

|   | 2025<br>HK\$       | 2024<br>HK\$         |
|---|--------------------|----------------------|
| Net realised gains on financial assets at fair value through profit or loss                     | 1,018,347,389      | 559,155,457          |
| Net realised losses on derivative financial instruments   | (29,941,431)       | (13,276,457)         |
| Net unrealised (losses)/gains in value of financial assets at fair value through profit or loss | (8,662,715)        | 692,553,829          |
| Net unrealised (losses)/gains in value of derivative financial instruments                      | (1,771,460)        | 3,166,517            |
|   | <u>977,971,783</u> | <u>1,241,599,346</u> |

#### 6 Transactions with the Trustee, the Manager and their related parties, and associates and connected persons of the Trustee and the Manager

The following is a summary of transactions entered into during the year between the Fund and the related parties/the Trustee, the Manager and their associates/connected persons. Associates and connected persons of the Trustee and the Manager are those as defined in the Hong Kong Mandatory Provident Fund Schemes Ordinance and the Code on Unit Trusts and Mutual Funds issued by the Securities and Futures Commission of Hong Kong respectively. All such transactions were entered into in the ordinary course of business and on normal commercial terms.

##### (a) Management fee

The Manager is entitled to receive a management fee of up to 1.5% per annum of the net asset value of the Fund relating to Class Classic units. No management fee is charged on Class Institutional I units. The management fee is calculated and accrued daily and is payable monthly in arrears.

## AMUNDI HK - GREEN PLANET FUND

### NOTES TO THE FINANCIAL STATEMENTS

#### **6 Transactions with the Trustee, the Manager and their related parties, and associates and connected persons of the Trustee and the Manager (Continued)**

##### **(a) Management fee (Continued)**

The management fee payable as at 30 November 2025 was HK\$20,964 (2024: HK\$6,824). The balance is grouped under “Accrued expenses and other payables” in the statement of financial position.

##### **(b) Trustee’s fee**

The Trustee is entitled to receive trustee fee of 0.045% per annum of net asset value of the Fund relating to Class Classic and Class Institutional I units.

The trustee’s fee is calculated and accrued daily and payable monthly in arrears. The trustee’s fee payable as at 30 November 2025 was HK\$283,687 (2024: HK\$225,809). The balance is grouped under “Accrued expenses and other payables” in the statement of financial position.

##### **(c) Valuation fee and registrar’s fee**

The Trustee is entitled to receive a valuation fee of HK\$250 per valuation per share class. The Registrar is entitled to receive a registrar fee of US\$1,500 for maintaining the register of unitholders for the first 20 unitholders and thereafter US\$100 per annum per unitholder. The Registrar is also entitled to receive US\$10 per subscription, redemption and transfer placed via SWIFT and US\$4 per investor for each dividend declared. For transactions conducted through traditional channels, the Registrar will receive US\$30 per transaction. The Registrar is also entitled to receive US\$150 for the calculation of trailer fees, and US\$25 for the monthly calculation of commission processing and support per investor. The balance is grouped under “Accrued expenses and other payables” in the statement of financial position.

##### **(d) Transaction handling fee**

During the year ended 30 November 2025, transaction handling fees on purchases and sales of investments excluding derivative financial instruments, amounting to HK\$219,892 (2024: HK\$222,309), were charged by the Trustee. The balance is grouped under “Accrued expenses and other payables” in the statement of financial position.

##### **(e) Safe custody and bank charges**

During the year ended 30 November 2025, safe custody and bank charges, amounting to HK\$735,371 (2024: HK\$575,016), were charged by a custodian bank related to the Trustee.

##### **(f) Cash and cash equivalents**

As at 30 November 2025, the Fund had cash at banks amounting to HK\$41,268,743 (2024: HK\$87,870,495) with the holding company of the Trustee. Interest income of HK\$409,624 (2024: HK\$647,028) was earned from these cash at banks.

## AMUNDI HK - GREEN PLANET FUND

### NOTES TO THE FINANCIAL STATEMENTS

#### 6 Transactions with the Trustee, the Manager and their related parties, and associates and connected persons of the Trustee and the Manager (Continued)

##### (g) Other expenses

During the year ended 30 November 2025, other expenses, including out-of-pocket expenses amounting to HK\$70,457 (2024: HK\$47,724) and service fee on tax reporting, FATCA and statutory reporting amounting to HK\$74,953 (2024: HK\$69,812), were charged by the Trustee.

##### (h) Investment transactions with related parties of the Trustee

###### Transactions with The Hongkong and Shanghai Banking Corporation Limited (“HSBC”)

The Fund entered into investment transactions with HSBC, the related party, connected person and associate of the Trustee. The respective value of investment transactions executed with HSBC are set out below:

|                             | Value of<br>investment<br>transactions<br>executed with<br>HSBC<br>HK\$ | % of<br>total<br>investment<br>transactions of<br>the Fund<br>% | Commission<br>paid to HSBC<br>HK\$ | Average rate of<br>commission<br>charged by<br>HSBC<br>% |
|-----------------------------|---|---|------------------------------------|--|
| Year ended 30 November 2025 | 5,883,260   | 0.04  | 610                                | 0.01   |
| Year ended 30 November 2024 | 23,003,547  | 0.22  | 2,341                              | 0.01   |

#### 7 Taxation

##### (a) Hong Kong

No provision for Hong Kong profits tax has been made for the Fund as it is authorised as a collective investment scheme under section 104 of the Hong Kong Securities and Futures Ordinance and is therefore exempt from profits tax under section 26A(1A) of the Hong Kong Inland Revenue Ordinance.

##### (b) Withholding tax

Overseas withholding tax is charged on certain dividend income received during the year. Such income is recognised gross of withholding tax in the statement of comprehensive income.

No overseas capital gains tax is charged on realised gains on disposals of investments of the Fund during the year (2024: HK\$Nil).

The Fund invests in securities listed on the stock exchange in Australia. Gains generated from disposals of Australian investments may be exposed to Australian tax at the rate of 30%. In September 2012, the Australian Government introduced legislation exempting gains realised by a foreign fund on or before 30 June 2011, provided that certain ownership conditions and other criteria are met. In June 2015, the Australian Government further introduced legislation (“Legislation”) which exempts gains realised by a foreign managed fund on or after 1 July 2011 provided that certain ownership conditions and other criteria can be met.

The Manager considers that the charge for capital gains tax on Australian investments invested by the Fund as at 30 November 2025 is unlikely as at the date of approval of these financial statements. The Manager is of the view that the Fund should meet the criteria under the Legislation and should be eligible for the exemption of tax. As at 30 November 2025 and 2024, no provision for such tax was made accordingly. This assessment represents the best estimate of the Manager.

## AMUNDI HK - GREEN PLANET FUND

### NOTES TO THE FINANCIAL STATEMENTS

#### 8 Derivative financial instruments

Outstanding forward foreign exchange contracts at the reporting date were as follows:

| Contract to deliver                  | In exchange for   | Settlement date               | Unrealised gains/(losses)<br>HK\$ |
|--------------------------------------|-------------------|-------------------------------|-----------------------------------|
| <b><u>As at 30 November 2025</u></b> |                   |                               |                                   |
| Open contracts:                      |                   |                               |                                   |
| USD315,183,481                       | HK\$2,450,000,000 | 30 December 2025 <sup>1</sup> | (1,738,552)                       |
| <b><u>As at 30 November 2024</u></b> |                   |                               |                                   |
| Open contracts:                      |                   |                               |                                   |
| USD257,095,845                       | HK\$2,000,000,000 | 31 December 2024 <sup>2</sup> | 32,908                            |

<sup>1</sup> Issued by BNP Paribas SA Paris

<sup>2</sup> Issued by Morgan Stanley and Co Intl Plc

#### 9 Net assets attributable to unitholders per unit and number of units in issue

##### Net assets attributable to unitholders

In accordance with the Fund's constitutive documents, investments are stated at the last traded market price on the valuation day for the purpose of determining net asset value per unit for subscriptions and redemptions and for various fees calculation.

Net assets attributable to unitholders represent a financial liability in the statement of financial position, carried at redemption amount that would be payable at the reporting date if the unitholders exercised the right to redeem units in the Fund. Consequently, net assets attributable to unitholders are stated at its redemption amount where investments are valued at last traded prices.

##### Class Classic HKD - Accumulation

|  | 2025<br>Number of units | 2024<br>Number of units |
|--|-------------------------|-------------------------|
| At the beginning of the year           | 124,210.341             | 66,564.964              |
| Units issued                           | 652,804.278             | 148,910.189             |
| Units redeemed                         | (127,487.209)           | (91,264.812)            |
| At the end of the year                 | <u>649,527.410</u>      | <u>124,210.341</u>      |
|  | HK\$                    | HK\$                    |
| Net assets attributable to unitholders | 20,642,323              | 3,448,806               |
| Net asset value per unit               | <u>31.78</u>            | <u>27.77</u>            |

**AMUNDI HK - GREEN PLANET FUND**

**NOTES TO THE FINANCIAL STATEMENTS**

**9 Net assets attributable to unitholders per unit and number of units in issue (Continued)**

Class Classic HKD - Distribution

|  | 2025<br>Number of units | 2024<br>Number of units |
|--|-------------------------|-------------------------|
| At the beginning of the year           | 50,763.825              | 30,625.593              |
| Units issued                           | 44,976.086              | 39,864.242              |
| Units redeemed                         | (893.000)               | (19,726.010)            |
| At the end of the year                 | <u>94,846.911</u>       | <u>50,763.825</u>       |
|  | HK\$                    | HK\$                    |
| Net assets attributable to unitholders | 1,096,121               | 530,513                 |
| Net asset value per unit               | <u>11.56</u>            | <u>10.45</u>            |

Class Classic USD - Distribution

|   | 2025<br>Number of units | 2024<br>Number of units |
|---|-------------------------|-------------------------|
| At the beginning of the year              | 1,163.562               | 128.665                 |
| Units issued                              | 648.845                 | 1,034.897               |
| Units redeemed                            | -                       | -                       |
| At the end of the year                    | <u>1,812.407</u>        | <u>1,163.562</u>        |
|   | HK\$                    | HK\$                    |
| Net assets attributable to unitholders    | 163,429                 | 94,872                  |
| Net asset value per unit                  | <u>90.17</u>            | <u>81.54</u>            |
|   | USD                     | USD                     |
| Net asset value per unit (Class currency) | <u>11.58</u>            | <u>10.48</u>            |

**AMUNDI HK - GREEN PLANET FUND**

**NOTES TO THE FINANCIAL STATEMENTS**

**9 Net assets attributable to unitholders per unit and number of units in issue (Continued)**

Class Classic RMB - Distribution

|   | 2025<br>Number of units | 2024<br>Number of units |
|---|-------------------------|-------------------------|
| At the beginning of the year              | 144,460.341             | 885.167                 |
| Units issued                              | 55,704.811              | 143,575.174             |
| Units redeemed                            | (122,012.541)           | -                       |
| At the end of the year                    | <u>78,152.611</u>       | <u>144,460.341</u>      |
|   | HK\$                    | HK\$                    |
| Net assets attributable to unitholders    | 983,753                 | 1,642,018               |
| Net asset value per unit                  | <u>12.59</u>            | <u>11.37</u>            |
|   | CNH                     | CNH                     |
| Net asset value per unit (Class currency) | <u>11.43</u>            | <u>10.59</u>            |

Class Institutional I HKD - Accumulation

|  | 2025<br>Number of units | 2024<br>Number of units |
|--|-------------------------|-------------------------|
| At the beginning of the year           | 170,342,949.162         | 152,358,304.380         |
| Units issued                           | 16,400,267.550          | 22,186,962.822          |
| Units redeemed                         | (4,371,197.622)         | (4,202,318.040)         |
| At the end of the year                 | <u>182,372,019.090</u>  | <u>170,342,949.162</u>  |
|  | HK\$                    | HK\$                    |
| Net assets attributable to unitholders | 7,782,898,031           | 6,256,548,973           |
| Net asset value per unit               | <u>42.68</u>            | <u>36.73</u>            |

**10 Soft commission arrangements**

During the years ended 30 November 2025 and 2024, the Manager and its connected persons and associates did not enter into any soft commission arrangements in connection with directing transactions of the Fund through brokers and dealers.

## AMUNDI HK - GREEN PLANET FUND

### NOTES TO THE FINANCIAL STATEMENTS

#### 11 Distributions

|   | 2025<br>HK\$    | 2024<br>HK\$    |
|---|-----------------|-----------------|
| <b>Undistributed income brought forward</b>   | -               | -               |
| Net income before distribution and after taxation                                       | 1,060,952,863   | 1,318,285,442   |
| Amount available for distribution to unitholders  | 1,060,952,863   | 1,318,285,442   |
| Interim distributions to unitholders  | (74,354)        | (43,262)        |
| Undistributed income transferred to net assets attributable to unitholders for the year | (1,060,878,509) | (1,318,242,180) |
| <b>Undistributed income carried forward</b>   | -               | -               |

#### Distribution History

During the year ended 30 November 2025, the following distributions were made:

|   | 2025<br>Class<br>currency | HK\$   |
|---|---------------------------|--------|
| <b>Class Classic HKD - Distribution</b>                                   |                           |        |
| - HKDo.02980 per unit on 50,763.830 units, on ex-date on 2 December 2024  | 1,513                     | 1,513  |
| - HKDo.02931 per unit on 50,763.830 units, on ex-date on 2 January 2025   | 1,488                     | 1,488  |
| - HKDo.02991 per unit on 50,763.830 units, on ex-date on 3 February 2025  | 1,518                     | 1,518  |
| - HKDo.02989 per unit on 55,514.170 units, on ex-date on 3 March 2025     | 1,659                     | 1,659  |
| - HKDo.02914 per unit on 55,514.170 units, on ex-date on 1 April 2025     | 1,618                     | 1,618  |
| - HKDo.02808 per unit on 55,514.170 units, on ex-date on 2 May 2025       | 1,559                     | 1,559  |
| - HKDo.02989 per unit on 55,514.170 units, on ex-date on 2 June 2025      | 1,659                     | 1,659  |
| - HKDo.03080 per unit on 55,514.170 units, on ex-date on 2 July 2025      | 1,710                     | 1,710  |
| - HKDo.03161 per unit on 55,514.170 units, on ex-date on 1 August 2025    | 1,755                     | 1,755  |
| - HKDo.03164 per unit on 95,611.739 units, on ex-date on 1 September 2025 | 3,025                     | 3,025  |
| - HKDo.03247 per unit on 95,443.739 units, on ex-date on 2 October 2025   | 3,099                     | 3,099  |
| - HKDo.03307 per unit on 94,868.739 units, on ex-date on 3 November 2025  | 3,137                     | 3,137  |
|   |                           | 23,740 |
| <b>Class Classic USD - Distribution</b>                                   |                           |        |
| - USD0.02986 per unit on 1,163.570 units, on ex-date on 2 December 2024   | 35                        | 270    |
| - USD0.02943 per unit on 1,163.570 units, on ex-date on 2 January 2025    | 34                        | 266    |
| - USD0.02997 per unit on 1,163.570 units, on ex-date on 3 February 2025   | 35                        | 272    |
| - USD0.03000 per unit on 1,812.410 units, on ex-date on 3 March 2025      | 54                        | 423    |
| - USD0.02925 per unit on 1,812.410 units, on ex-date on 1 April 2025      | 53                        | 412    |
| - USD0.02822 per unit on 1,812.410 units, on ex-date on 2 May 2025        | 51                        | 397    |
| - USD0.02977 per unit on 1,812.407 units, on ex-date on 2 June 2025       | 54                        | 423    |
| - USD0.03063 per unit on 1,812.407 units, on ex-date on 2 July 2025       | 56                        | 436    |
| - USD0.03144 per unit on 1,812.407 units, on ex-date on 1 August 2025     | 57                        | 447    |
| - USD0.03161 per unit on 1,812.407 units, on ex-date on 1 September 2025  | 57                        | 447    |
| - USD0.03258 per unit on 1,812.407 units, on ex-date on 2 October 2025    | 59                        | 459    |
| - USD0.03322 per unit on 1,812.407 units, on ex-date on 3 November 2025   | 60                        | 468    |
|   |                           | 4,720  |

## AMUNDI HK - GREEN PLANET FUND

### NOTES TO THE FINANCIAL STATEMENTS

#### 11 Distributions (Continued)

##### Distribution History (Continued)

|   | 2025              |             |
|---|-------------------|-------------|
|   | Class<br>currency | HK\$        |
| <b>Class Classic RMB - Distribution</b>                                   |                   |             |
| - CNHo.03017 per unit on 144,460.340 units, on ex-date on 2 December 2024 | 4,358             | 4,673       |
| - CNHo.03000 per unit on 155,006.190 units, on ex-date on 2 January 2025  | 4,650             | 4,930       |
| - CNHo.03046 per unit on 157,959.160 units, on ex-date on 3 February 2025 | 4,811             | 5,100       |
| - CNHo.03032 per unit on 158,238.250 units, on ex-date on 3 March 2025    | 4,798             | 5,119       |
| - CNHo.02966 per unit on 158,429.230 units, on ex-date on 1 April 2025    | 4,699             | 5,032       |
| - CNHo.02871 per unit on 158,530.480 units, on ex-date on 2 May 2025      | 4,551             | 4,858       |
| - CNHo.02980 per unit on 78,806.103 units, on ex-date on 2 June 2025      | 2,348             | 2,556       |
| - CNHo.03066 per unit on 78,900.202 units, on ex-date on 2 July 2025      | 2,419             | 2,652       |
| - CNHo.03144 per unit on 78,991.173 units, on ex-date on 1 August 2025    | 2,483             | 2,705       |
| - CNHo.03155 per unit on 77,905.498 units, on ex-date on 1 September 2025 | 2,458             | 2,690       |
| - CNHo.03247 per unit on 77,992.378 units, on ex-date on 2 October 2025   | 2,532             | 2,764       |
| - CNHo.03304 per unit on 78,078.273 units, on ex-date on 3 November 2025  | 2,580             | 2,815       |
|   |                   | <hr/>       |
|   |                   | 45,894      |
|   |                   | <hr/>       |
|   |                   | 74,354      |
|   |                   | <hr/> <hr/> |

During the year ended 30 November 2024, the following distributions were made:

|   | 2024              |        |
|---|-------------------|--------|
|   | Class<br>currency | HK\$   |
| <b>Class Classic HKD - Distribution</b>                                   |                   |        |
| - HKDo.02440 per unit on 30,625.593 units, on ex-date on 1 December 2023  | 747               | 747    |
| - HKDo.02544 per unit on 31,045.959 units, on ex-date on 2 January 2024   | 790               | 790    |
| - HKDo.02598 per unit on 35,429.593 units, on ex-date on 1 February 2024  | 920               | 920    |
| - HKDo.02667 per unit on 35,429.593 units, on ex-date on 1 March 2024     | 945               | 945    |
| - HKDo.02722 per unit on 22,674.491 units, on ex-date on 2 April 2024     | 617               | 617    |
| - HKDo.02627 per unit on 22,674.491 units, on ex-date on 2 May 2024       | 596               | 596    |
| - HKDo.02742 per unit on 22,674.491 units, on ex-date on 3 June 2024      | 622               | 622    |
| - HKDo.02779 per unit on 31,720.396 units, on ex-date on 2 July 2024      | 881               | 881    |
| - HKDo.02736 per unit on 35,848.362 units, on ex-date on 1 August 2024    | 981               | 981    |
| - HKDo.02848 per unit on 35,848.362 units, on ex-date on 2 September 2024 | 1,021             | 1,021  |
| - HKDo.02885 per unit on 35,848.362 units, on ex-date on 2 October 2024   | 1,034             | 1,034  |
| - HKDo.02900 per unit on 50,763.825 units, on ex-date on 1 November 2024  | 1,472             | 1,472  |
|   |                   | <hr/>  |
|   |                   | 10,626 |
|   |                   | <hr/>  |
| <b>Class Classic USD - Distribution</b>                                   |                   |        |
| - USDo.02443 per unit on 128.665 units, on ex-date on 1 December 2023     | 3                 | 24     |
| - USDo.02541 per unit on 128.665 units, on ex-date on 2 January 2024      | 3                 | 26     |
| - USDo.02590 per unit on 128.665 units, on ex-date on 1 February 2024     | 3                 | 26     |
| - USDo.02658 per unit on 128.665 units, on ex-date on 1 March 2024        | 3                 | 27     |
| - USDo.02716 per unit on 128.665 units, on ex-date on 2 April 2024        | 3                 | 27     |
| - USDo.02618 per unit on 128.665 units, on ex-date on 2 May 2024          | 3                 | 26     |
| - USDo.02742 per unit on 128.665 units, on ex-date on 3 June 2024         | 4                 | 28     |
| - USDo.02779 per unit on 128.665 units, on ex-date on 2 July 2024         | 4                 | 28     |
| - USDo.02736 per unit on 128.665 units, on ex-date on 1 August 2024       | 4                 | 27     |
| - USDo.02851 per unit on 1,163.562 units, on ex-date on 2 September 2024  | 33                | 259    |
| - USDo.02894 per unit on 1,163.562 units, on ex-date on 2 October 2024    | 34                | 262    |
| - USDo.02911 per unit on 1,163.562 units, on ex-date on 1 November 2024   | 34                | 263    |
|   |                   | <hr/>  |
|   |                   | 1,023  |
|   |                   | <hr/>  |

## AMUNDI HK - GREEN PLANET FUND

### NOTES TO THE FINANCIAL STATEMENTS

#### 11 Distributions (Continued)

Distribution History (Continued)

|  | 2024              |             |
|--|-------------------|-------------|
|  | Class<br>currency | HK\$        |
| <b>Class Classic RMB - Distribution</b>                                    |                   |             |
| - CNHo.02435 per unit on 885.167 units, on ex-date on 1 December 2023      | 22                | 24          |
| - CNHo.02529 per unit on 885.167 units, on ex-date on 2 January 2024       | 22                | 25          |
| - CNHo.02592 per unit on 80,702.487 units, on ex-date on 1 February 2024   | 2,092             | 2,276       |
| - CNHo.02670 per unit on 83,877.890 units, on ex-date on 1 March 2024      | 2,240             | 2,432       |
| - CNHo.02750 per unit on 83,981.816 units, on ex-date on 2 April 2024      | 2,310             | 2,489       |
| - CNHo.02650 per unit on 84,090.320 units, on ex-date on 2 May 2024        | 2,228             | 2,406       |
| - CNHo.02770 per unit on 84,192.627 units, on ex-date on 3 June 2024       | 2,332             | 2,512       |
| - CNHo.02819 per unit on 88,353.192 units, on ex-date on 2 July 2024       | 2,491             | 2,664       |
| - CNHo.02753 per unit on 109,007.193 units, on ex-date on 1 August 2024    | 3,001             | 3,250       |
| - CNHo.02831 per unit on 143,880.588 units, on ex-date on 2 September 2024 | 4,073             | 4,475       |
| - CNHo.02831 per unit on 143,980.711 units, on ex-date on 2 October 2024   | 4,076             | 4,509       |
| - CNHo.02894 per unit on 144,077.586 units, on ex-date on 1 November 2024  | 4,170             | 4,551       |
|  |                   | <hr/>       |
|  |                   | 31,613      |
|  |                   | <hr/>       |
|  |                   | 43,262      |
|  |                   | <hr/> <hr/> |

#### 12 Security lending arrangements

During the years ended 30 November 2025 and 2024, the Fund did not enter into any security lending arrangements.

#### 13 Negotiability of assets

As at 30 November 2025 and 2024, there were no statutory or contractual requirements restricting the negotiability of the assets of the Fund.

#### 14 Commitments

The Fund had no capital commitments as at 30 November 2025 and 2024.

#### 15 Contingent liabilities

The Fund had no contingent liabilities as at 30 November 2025 and 2024.

## AMUNDI HK - GREEN PLANET FUND

### NOTES TO THE FINANCIAL STATEMENTS

#### 16 Transaction costs

|                     | 2025<br>HK\$     | 2024<br>HK\$     |
|---------------------|------------------|------------------|
| Brokerage fees      | 1,459,673        | 1,223,990        |
| Stamp and levy fees | 3,152,477        | 2,422,854        |
|                     | <u>4,612,150</u> | <u>3,646,844</u> |

#### 17 Events after the statement of financial position date

On ex-date on 1 December 2025, the Fund declared discretionary distributions to unitholders of Class Classic HKD - Distribution, Class Classic USD - Distribution and Class Classic RMB - Distribution amounting to HK\$3,061, HK\$457 and HK\$2,763, respectively which will be recognised in the statement of comprehensive income of the Fund for the year ending 30 November 2026.

#### 18 Approval of financial statements

The financial statements were approved by the Trustee and the Manager on 24 March 2026.