



Contents**المحتويات****A) Investment Fund Information****أ) معلومات صندوق الاستثمار****B) Fund Performance****ب) أداء الصندوق****C) Fund Manager****ج) مدير الصندوق****D) Custodian****د) أمين الحفظ****E) Fund Operator****هـ) مشغل الصندوق****F) Auditor****و) مراجع الحسابات****G) Financial Statements****ز) القوائم المالية****H) Zakat Calculations****ح) حساب الزكاة****Annex – Exercised Voting Rights****ملحق – ممارسات التصويت السنوية**

A) Investment Fund Information	أ) معلومات صندوق الاستثمار
1) Name of the Investment Fund	1) اسم صندوق الاستثمار
SNB Capital Asia Pacific Index Fund	صندوق الأهلي لمؤشر أسهم آسيا والباسيفيك
2) Investment Objectives and Policies	2) أهداف وسياسات الاستثمار وممارساته
<ul style="list-style-type: none"> Fund's Objectives: The fund aims to achieve capital growth over the long term. The Fund seeks to replicate as closely as possible, before expenses, the performance of the MSCI Pacific Islamic M-Series (Net Total Return USD). Investment Policies and Practices: The Fund's primarily invests in the stocks of large-medium cap listed companies. And the Fund's investments will be concentrated in the stocks of companies listed on Asia and Pacific Markets. 	<ul style="list-style-type: none"> أهداف الصندوق: يهدف الصندوق إلى نمو رأس المال على المدى الطويل من خلال تحقيق عائد إجمالي يعادل أداء مؤشر "إم إس سي آي" الإسلامي لمنطقة المحيط الهادئ من الفئة "أم" (صافي العائد الإجمالي بالدولار الأمريكي). سياسات الاستثمار وممارساته: يستثمر الصندوق في أسهم الشركات المدرجة الكبيرة والمتوسطة ويركز استثماراته في أسواق الدول الآسيوية والباسيفيكية.
3) Distribution of Income & Gain Policy	3) سياسة توزيع الدخل والأرباح
Income and dividends are reinvested in the Fund. No income or dividends will be distributed to Unitholders.	يتم إعادة استثمار الدخل والأرباح في الصندوق، ولا يتم توزيع أي دخل وأرباح على مالكي الوحدات.
4) The fund's reports are available upon request free of charge.	4) تتاح تقارير الصندوق عند الطلب وبدون مقابل.
5) The fund's benchmark and the service provider's website (if any)	5) المؤشر الاسترشادي للصندوق، والموقع الإلكتروني لمزود الخدمة (إن وجد)
MSCI Pacific Islamic M-Series (Net Total Return USD). The benchmark service and its data are provided by (MSCI Inc.).	مؤشر "إم إس سي آي" الإسلامي لمنطقة المحيط الهادئ من الفئة "إم" (صافي العائد الإجمالي بالدولار الأمريكي). ويتم تزويد خدمة المؤشر وبياناته عن طريق (MSCI Inc.).

B) Fund Performance
(ب) أداء الصندوق

- 1) A comparative table covering the last three financial years/or since inception, highlighting (1) جدول مقارنة يغطي السنوات المالية الثلاث الأخيرة/ أو منذ التأسيس، يوضح

Year	2023	2022	2021	السنة
NAV*	63,573,766	47,995,477	83,540,508	صافي قيمة أصول الصندوق*
NAV per Unit*	1.93	1.70	2.20	صافي قيمة أصول الصندوق لكل وحدة*
Highest Price per Unit*	1.94	2.21	2.38	أعلى سعر وحدة*
Lowest Price per Unit*	1.59	1.47	2.07	أقل سعر وحدة*
Number of Units	32,946,815	28,829,180	38,102,872	عدد الوحدات
Income Distribution Per Unit	N/A	N/A	N/A	الأرباح الموزعة لكل وحدة
Fees & Expense Ratio	0.56%	0.38%	0.44%	نسبة الرسوم والمصروفات
Percentage of borrowed assets from the total asset value, the period of their exposure period and due date (if any)	N/A	N/A	N/A	نسبة الأصول المقرضة من إجمالي قيمة الأصول، ومدة انكشافها (إن وجدت)

*In US Dollar

*بالدولار الأمريكي

- 2) A performance record that covers the following: (2) سجل أداء يغطي ما يلي

- a. The total return compared to the benchmark for 1 year, 3 years, and 5 years and since inception: أ. العائد الإجمالي للصندوق مقارنة بالمؤشر لسنة واحدة، ثلاث سنوات، خمس سنوات ومنذ التأسيس:

Period	Since Inception منذ التأسيس	5 Years 5 سنوات	3 Years 3 سنوات	1 Year سنة	الفترة
Return %	2.83	6.24	-5.17	15.90	عائد الصندوق %
Benchmark %	4.62	6.55	-5.05	16.55	عائد المؤشر %

- b. The annual total return for the fund for the last 10 years/ or since inception: ب. العائد الإجمالي السنوي للصندوق للعشر سنوات الماضية/ أو منذ التأسيس:

Year	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	السنة
Return %	15.90	-24.15	-2.98	27.54	24.43	-11.29	29.12	4.36	-5.71	4.56	عائد الصندوق %
Benchmark %	16.55	-24.58	-2.61	28.32	25.00	-10.94	29.89	12.09	-5.51	8.08	عائد المؤشر %

c. Actual fees and fund expenses paid by the investment fund during the year as a percentage of average Net Asset Value:

ج. مقابل الخدمات والعمولات والأتعاب التي تحملها الصندوق على مدار العام كنسبة مئوية من متوسط صافي قيمة أصول الصندوق:

Fees and Expenses	ألف دولار USD '000	النسبة المئوية %	الرسوم والمصروفات
Management Fees	161	0.30%	أتعاب الإدارة
VAT on Management Fees	24	0.05%	ضريبة القيمة المضافة على أتعاب الإدارة
Custodian Fees	46	0.07%	رسوم الحفظ
Auditor Fees	11	0.03%	أتعاب مراجع الحسابات
Fund Admin Expenses	45	0.07%	مصاريف العمليات الإدارية
CMA Fees	2	0.00%	رسوم هيئة السوق المالية
Tadawul Fees	1	0.00%	رسوم نشر معلومات الصندوق على موقع تداول
Shariah Committee Fees	8	0.02%	أتعاب خدمات اللجنة الشرعية
Independent Fund Board Remunerations	6	0.01%	مكافآت أعضاء مجلس إدارة الصندوق المستقلين
Total Fees and Expenses	304	0.56%	مجموع الرسوم والمصاريف

3) Material Changes

No material changes occurred during the year.

3) تغيرات جوهرية حدثت خلال الفترة

لم تحدث أي تغييرات جوهرية تؤثر على أداء الصندوق.

4) Exercising of Voting Rights

The Fund Manager has exercised voting rights, for more details kindly refer to the "Exercising of voting right Annex".

4) ممارسات التصويت السنوية

قام مدير الصندوق بممارسات التصويت السنوية. و للمزيد من التفاصيل يرجى مراجعة "ملحق ممارسات التصويت السنوية".

5) Fund Board Annual Report

5) تقرير مجلس إدارة الصندوق السنوي

a. Names of Fund Board Members

- Naif Al Saif – Chairman – Non-Independent Member
- Wisam Fasihaldin - Non-Independent Member
- Dr. Asem Al Homaidi - Independent Member
- Mohammed Al Oyaidi - Independent Member

أ. أسماء أعضاء مجلس إدارة الصندوق

- نايف آل سيف - رئيس مجلس إدارة الصندوق - عضو غير مستقل
- وسام فصيح الدين - عضو غير مستقل
- د. عاصم الحميضي - عضو مستقل
- محمد العبيدي - عضو مستقل

b. A brief about of the fund board members' qualifications

Naif Al-Saif: He is currently the Head of Principal Investments in SNB Capital. Naif joined Samba in February 2006. He has 15 years of experience. In Samba, Naif has managed the fixed income portfolio of more than SAR 60 billion and managed the public budget of SAR 225 billion. He is also the Chief Operating Officer in Samba London. Moreover, he is a member in Samba's Asset and Liability Committee. He has taken part in several strategic projects in developing the Saudi banking sector. Prior to joining Samba, he worked for Saudi Hollandi Bank, Derivatives Department, Treasury Section. Naif holds a bachelor's degree with Honors in Finance and Economics from King Fahd University of

ب. نبذة عن مؤهلات أعضاء مجلس إدارة الصندوق

نايف آل سيف: رئيس إدارة الاستثمارات الخاصة لدى شركة الأهلي المالية. انضم نايف إلى سامبا في فبراير 2006 حاصل على 15 سنة من الخبرة في العمل في سامبا، تولى نايف إدارة محفظة الدخل الثابت والتي تتجاوز 60 مليار ريال سعودي، بالإضافة إلى إدارة الميزانية العمومية التي تتجاوز 225 مليار ريال سعودي. وهو أيضاً رئيس المتداولين لفرع سامبا لندن. وهو عضو في لجنة الأصول والخصوم في سامبا. وقد شارك في العديد من المشاريع الاستراتيجية في تطوير القطاع المصرفي السعودي. قبل انضمامه إلى سامبا، عمل في البنك السعودي الهولندي، قسم المشتقات المالية - إدارة الخزينة. حصل نايف على درجة البكالوريوس في العلوم المالية والاقتصاد من جامعة الملك فهد للبترول والمعادن وشهادة الماجستير في إدارة الأعمال / مالية من جامعة الأمير سلطان بمرتبة الشرف.

Petroleum and Minerals and MBA from Prince Sultan University.

Wisam Fasihaldin: He is the Chief Financial Officer at Jeddah Central Development Company (A subsidiary of PIF). Also, he was the Chief Financial Officer at SNB Capital. He joined SNB Capital in 2014G. Prior to that he held multiple roles at Saudi National Bank. He has more than 20 years of experience in financial sector. He received an MBA degree - specialized in Finance University of Business & Technology (former CBA). He holds a Bachelor degree - specialized in Business Administration from King Abdulaziz University.

Dr. Asem Al Homaidi: He is an assistant professor of Finance and Investment. He received PhD in Finance from the University of New Orleans in United States of America, a Master in Financial Economics from University of New Orleans in United States of America, a Master of Finance from University of Tampa, FL and Bachelor's degree from King Saud University in Business Administration (major in Finance) Excellent grade with First Class Honor.

Mohammed Al Oyaidi: He is the founder of OCPAs, has more than 15 years of experience in the area of capital markets, accounting, auditing and risk management. He has also worked in some international companies and agencies such as KPMG, Ernst & Young, the World Bank Group and the Saudi Capital Market Authority. He received a Master of Business Administration from Oklahoma City University and a Bachelor's degree in Accounting from King Saud University. He was awarded CPA Fellowship as well as SOCPA Fellowship. Aloyaidi is Business Valuer certified by Saudi Authority for Accredited Valuers (TAQEEM).

c. Roles and responsibilities of the Fund Board

The responsibilities of the members of the fund board shall include the following:

1. Approving material contracts, decisions and reports involving the fund.
2. Approve a written policy in regards to the voting rights related to the fund assets.
3. Overseeing and, where appropriate, approving or ratifying any conflicts of interest the fund manager has identified.
4. Meeting at least twice annually with the fund manager's compliance committee or its compliance officer to review the fund manager's compliance with all applicable rules, laws and regulations.
5. Approving all changes stipulated in Articles (62) and (63) of the Investment Funds Regulations "IFRs" before the fund manager obtains the approval or notification of the unitholders and the Authority (as applicable).
6. Confirming the completeness and accuracy (complete, clear, accurate, and not misleading), and compliance with the IFRs, of the Terms and Conditions and of any other document, contractual or otherwise.

وسام فصيح الدين: المدير المالي لشركة وسط جدة للتطوير (إحدى الشركات التابعة لصندوق الاستثمارات العامة). شغل سابقاً منصب المدير المالي في شركة الأهلي المالية. انضم إلى شركة الأهلي المالية عام 2014م. شغل عدة مناصب في البنك الأهلي السعودي. لديه أكثر من 20 عاماً من الخبرة في الإدارة المالية. حاصل على ماجستير في إدارة الأعمال من جامعة الأعمال والتكنولوجيا في المملكة العربية السعودية، وشهادة مراقب تكاليف معتمد. وحاصل على درجة البكالوريوس في إدارة الأعمال من جامعة الملك عبدالعزيز.

د. عاصم الحميضي: الدكتور عاصم، أستاذ المالية والاستثمار المساعد. حصل على درجة الدكتوراه في الفلسفة المالية من جامعة نيو أورلينز في الولايات المتحدة الأمريكية، ودرجة الماجستير في الاقتصاد المالي من جامعة نيو أورلينز ومن جامعة تامبا في الولايات المتحدة الأمريكية، ودرجة الماجستير في العلوم المالية من جامعة تامبا في الولايات المتحدة الأمريكية. درس في جامعة الملك سعود وحصل على درجة البكالوريوس في إدارة الأعمال (تخصص المالية) بتقدير امتياز مع مرتبة الشرف الأولى.

محمد العبيدي: مؤسس مكتب العبيدي محاسبون ومراجعون قانونيون، يمتلك خبرة أكثر من (15) عام في السوق المالية والمحاسبة والمراجعة وإدارة المخاطر. سبق له العمل في بعض بيوت الخبرة العالمية مثل شركة كي بي إم جي (KPMG)، وارنست آند يونغ (Ernst & Young)، والبنك الدولي، وهيئة السوق المالية السعودية. حصل على ماجستير إدارة أعمال من جامعة مدينة أوكلاهوما، وشهادة البكالوريوس في المحاسبة من جامعة الملك سعود وزمالة المحاسبين القانونيين الأمريكية (CPA)، وزمالة الهيئة السعودية للمحاسبين القانونيين (SOCPA)، وهو مقيم منشآت معتمد لدى الهيئة السعودية للمقيمين المعتمدين.

ج. أدوار مجلس إدارة الصندوق ومسؤولياته

تشمل مسؤوليات أعضاء مجلس إدارة الصندوق، على سبيل المثال لا الحصر، الآتي:

1. الموافقة على جميع العقود والقرارات والتقارير الجوهرية التي يكون الصندوق طرفاً فيها.
2. اعتماد سياسة مكتوبة فيما يتعلق بحقوق التصويت المتعلقة بأصول الصندوق.
3. الإشراف، ومتى كان ذلك مناسباً، الموافقة أو المصادقة على أي تعارض مصالح يفصح عنه مدير الصندوق وفقاً للائحة صناديق الاستثمار.
4. الاجتماع مرتين سنوياً على الأقل مع لجنة المطابقة والالتزام لدى مدير الصندوق أو مسؤول المطابقة والالتزام لديه، للتأكد من التزام مدير الصندوق بجميع اللوائح والأنظمة المتبعة.
5. الموافقة على جميع التغييرات المنصوص عليها في المادتين (62) و (63) من لائحة صناديق الاستثمار وذلك قبل حصول مدير الصندوق على موافقة مالكي الوحدات والهيئة أو إشعارهم (حيثما ينطبق).
6. التأكد من اكتمال ودقة شروط وأحكام الصندوق وأي مستند آخر (سواء أكان عقداً أم غيره) يتضمن إفصاحات تتعلق بالصندوق ومدير الصندوق

7. Ensuring that the fund manager carries out its obligations in the best interests of the unitholders, in accordance with the IFRs and the Fund's Terms and Conditions.
8. Reviewing the report that includes assessment of the performance and quality of services provided by the parties involved in providing significant services to the fund referred to in Paragraph (l) of Article (9) of IFRs, in order to ensure that the fund manager fulfils his responsibilities in the interest of unitholders in accordance with the Fund's Terms and Conditions and the provisions stipulated in IFRs.
9. Assessing the mechanism of the fund manager's handling of the risks related to the fund's assets in accordance with the fund manager's policies and procedures that detect the fund's risks and how to treat such risks.
10. Have a fiduciary duty to unitholders, including a duty to act in good faith, a duty to act in the best interests of the unitholders and a duty to exercise all reasonable care and skill.
11. Approving the appointment of the external Auditor nominated by the Fund Manager.
12. Taking minutes of meetings that provide all deliberations and facts of the meetings and the decisions taken by the fund's board of director.
13. Review the report containing all complaints and the measures taken regarding them referred to in Paragraph (m) of Article (9) of IFRs, in order to ensure that the fund manager carries out his responsibilities in a way that serves the interest of unitholders in accordance with the Fund's Terms and Conditions and what contained in this Regulation.

d. Remuneration of fund board members

Each member of the Fund's independent Board of Directors receives USD 37,333.33 annually, divided by the number of open-ended public investment funds managed by the Fund Manager and supervised by the Fund Board.

e. A statement of any conflict or potential conflict of interest between the interests of a fund board member and the interests of the fund

Members of the Fund Board may be members of other funds that may seek investment objectives similar to those of the Fund. Therefore, in the exercise of its business, a member of the Fund Board may find himself in a situation of potential conflict of duties or interests with one or more funds. However, in such cases, the member shall take into account his obligations to act in the best interests of the Unitholders to the maximum practicable extent and not to overlook his obligations to his other clients when he considers any investment that may involve a potential conflict of interest,

- وإدارته للصندوق، إضافةً إلى التأكد من توافق ما سبق مع أحكام لائحة صناديق الاستثمار.
7. التأكد من قيام مدير الصندوق بمسؤولياته بما يحقق مصلحة مالكي الوحدات وفقاً لشروط وأحكام الصندوق، وأحكام لائحة صناديق الاستثمار.
8. الاطلاع على التقرير المتضمن تقييم أداء وجودة الخدمات المقدمة من الأطراف المعنية بتقديم الخدمات الجوهرية للصندوق المشار إليه في الفقرة (ل) من المادة (9) من لائحة صناديق الاستثمار؛ وذلك للتأكد من قيام مدير الصندوق بمسؤولياته بما يحقق مصلحة مالك الوحدات وفقاً لشروط وأحكام الصندوق وما ورد في لائحة صناديق الاستثمار.
9. تقييم آلية تعامل مدير الصندوق مع المخاطر المتعلقة بأصول الصندوق وفقاً لسياسات وإجراءات مدير الصندوق حيال رصد المخاطر المتعلقة بالصندوق وكيفية التعامل معها.
10. العمل بأمانة وحسن نية واهتمام ومهارة وعناية وحرص وبما يحقق مصلحة مالكي الوحدات.
11. الموافقة على تعيين مراجع الحسابات بعد ترشيحه من قبل مدير الصندوق.
12. تدوين محاضر الاجتماعات التي تشمل على جميع وقائع الاجتماعات والقرارات التي اتخذها مجلس إدارة الصندوق.
13. الاطلاع على التقرير المتضمن جميع الشكاوى والإجراءات المتخذة حيالها المشار إليه في الفقرة (م) من المادة (9) من لائحة صناديق الاستثمار؛ وذلك للتأكد من قيام مدير الصندوق بمسؤولياته بما يحقق مصلحة مالكي الوحدات وفقاً لشروط وأحكام الصندوق وما ورد في لائحة صناديق الاستثمار.

د. مكافآت أعضاء مجلس إدارة الصندوق

يتقاضى كل عضو من أعضاء مجلس إدارة الصندوق المستقلين (37,333.33) ألف دولار سنوياً مقسمة على عدد الصناديق العامة المفتوحة المدارة من قبل مدير الصندوق والتي يشرف عليها المجلس.

هـ. تعارض المصالح بين مصالح عضو مجلس إدارة الصندوق

ومصالح الصندوق

يجوز لأعضاء مجلس إدارة الصندوق أن يكونوا أعضاء من حين لآخر لصناديق أخرى قد تنشأ أهدافاً استثمارية مماثلة لتلك الخاصة بالصندوق. ولذلك، فمن الممكن أن يجد أحد أعضاء مجلس إدارة الصندوق، في نطاق ممارسته لأعماله، أنه في موقف ينطوي على تعارض محتمل في الواجبات أو المصالح مع واحد أو أكثر من الصناديق. وعلى أي حال، ففي تلك الحالات سوف يراعي عضو مجلس الإدارة التزاماته بالتصرف بما يحقق أقصى مصالح مالكي الوحدات المعنيين إلى أقصى درجة ممكنة عملياً، وعدم إغفال التزاماته تجاه عملائه الآخرين عند

and in situations requiring voting, that Member shall refrain from doing so. To the date of issuing the Terms and Conditions, there is no significant business or other interest to the members of the Fund Board, which is likely to conflict with the interests of the Fund.

الاطلاع بأي استثمار قد ينطوي على تعارض محتمل في المصالح، وفي الحالات التي تتطلب التصويت سوف يمتنع ذلك العضو عن ذلك. علماً أنه إلى تاريخ إعداد الشروط والأحكام، لا يوجد أي نشاط عمل أو مصلحة أخرى مهمة لأعضاء مجلس إدارة الصندوق أو أعضاء مجلس إدارة الصندوق يُحتمل تعارضها مع مصالح الصندوق.

f. A statement showing all the funds boards that the relevant board member is participating in

و. جدول يوضح جميع مجالس إدارة الصناديق التي يشارك فيها عضو مجلس الصندوق

Fund's/ Member's Name	محمد العبيدي Mohammed Al Oyaidei	د. عاصم الحميضي Dr. Asem AlHomaidi	وسام فصيح الدين Wisam Fasihaldin	نايف آل سيف Naif Al-Saif	اسم الصندوق / العضو
SNB Capital Saudi Trading Equity Fund	✓	✓	✓	✓	صندوق الأهلي للمتاجرة بالأسهم السعودية
SNB Capital Saudi Small and Mid-Cap Equity Fund	✓	✓	✓	✓	صندوق الأهلي لأسهم الشركات السعودية الصغيرة والمتوسطة
SNB Capital Freestyle Saudi Equity Fund	✓	✓	✓	✓	صندوق الأهلي المرن للأسهم السعودية
SNB Capital GCC Trading Equity Fund	✓	✓	✓	✓	صندوق الأهلي للمتاجرة بالأسهم الخليجية
SNB Capital GCC Growth and Income Fund	✓	✓	✓	✓	صندوق الأهلي الخليجي للنمو والدخل
SNB Capital Fund of REITs Fund	✓	✓	✓	✓	صندوق الأهلي القابض لصناديق الاستثمار العقارية المتداولة
SNB Capital North America Index Fund	✓	✓	✓	✓	صندوق الأهلي لمؤشر أسهم أمريكا الشمالية
SNB Capital Europe Index Fund	✓	✓	✓	✓	صندوق الأهلي لمؤشر أسهم أوروبا
SNB Capital Asia Pacific Index Fund	✓	✓	✓	✓	صندوق الأهلي لمؤشر أسهم آسيا والباسيفيك
SNB Capital Emerging Markets Index Fund	✓	✓	✓	✓	صندوق الأهلي لمؤشر أسهم الأسواق الناشئة
SNB Capital Global Health Care Fund	✓	✓	✓	✓	صندوق الأهلي العالمي للرعاية الصحية
SNB Capital Global REITs Fund	✓	✓	✓	✓	صندوق الأهلي العالمي للريت
SNB Capital Global Megatrends Fund	✓	✓	✓	✓	صندوق الأهلي العالمي للقطاعات الواعدة
SNB Capital Sovereign Sukuk Fund				✓	صندوق الأهلي للصكوك السيادية
AlAhli SEDCO Residential Development Fund	✓	✓			صندوق الأهلي سدكو للتطوير السكني
AlAhli REIT Fund (1)	✓				صندوق الأهلي ريت (1)
SNB Capital Real Estate Fund	✓				صندوق الأهلي العقاري
AlAhli Makkah Hospitality Fund	✓				صندوق الأهلي للضيافة بمكة المكرمة
AlAhli Real Estate Opportunistic Fund	✓	✓			صندوق الأهلي العقاري للفرص
SNB Capital Real Estate Income Fund	✓	✓			صندوق الأهلي العقاري للدخل
SNB Capital Danat AlJanob Real Estate Fund	✓	✓			صندوق الأهلي دانة الجنوب العقاري
SNB Capital AlJawhara Real Estate Fund	✓	✓			صندوق الأهلي الجوهرة العقاري

g. Topics discussed and issued resolutions, as well as the fund performance and fund achievement of its objectives

The Fund's Board of Directors held three meetings during 2023. The following is a summary of the key decisions approved and the matters discussed by the Fund's Board of Directors:

- Fund's objectives achievement and performance review.
- Risks related to the funds; including: liquidity, market, and operational risks.
- Ensuring fund's compliance to all applicable rules and regulations.

ز. الموضوعات التي تمت مناقشتها والقرارات الصادرة بشأنها بما في ذلك أداء الصندوق وتحقيق الصندوق لأهدافه

عقد مجلس إدارة الصندوق ثلاثة اجتماعات خلال العام 2023م، وفيما يلي ملخصاً لأهم القرارات التي تم إقرارها والمواضيع التي تمت مناقشتها من قبل مجلس إدارة الصندوق:

- مناقشة تحقيق الصندوق لأهدافه وأدائه خلال العام.
- المخاطر المتعلقة بالصندوق بما في ذلك مخاطر السيولة، السوق، والتشغيل.
- التزام الصناديق بلوائح هيئة السوق المالية مع مسؤول المطابقة والالتزام.

C) Fund Manager

ج) مدير الصندوق

1) Name and address of the fund manager

SNB Capital Company

King Saud Road, P.O. Box 22216, Riyadh 11495, Saudi Arabia

Tel: +966 920000232

Website: www.alahlicapital.com

1) اسم مدير الصندوق، وعنوانه

شركة الأهلي المالية

طريق الملك سعود، ص.ب. 22216، الرياض 11495، المملكة العربية السعودية

هاتف: +966 920000232

الموقع الإلكتروني: www.alahlicapital.com

2) Names and addresses of Sub-Manager / Investment Adviser

2) اسم وعنوان مدير الصندوق من الباطن و/أو مستشارين الاستثمار (إن وجد)

AMUNDI Asset Management

90 Boulevard Pasteur, 75015 Paris, France.

3) Investment Activities during the period

The fund targets to replicate as closely as possible, before expenses, the performance of the MSCI Pacific Islamic M-series Index (Net Total Return USD).

3) أنشطة الاستثمار خلال الفترة

يهدف الصندوق إلى مواكبة أدائه (قبل المصروفات) قدر المستطاع مع أداء مؤشر "إم إس سي آي" الإسلامي لمنطقة المحيط الهادئ من فئة "إم" (صافي العائد الإجمالي بالدولار الأمريكي).

4) Report of investment fund's performance during the period

4) تقرير الأداء خلال الفترة

Fund Performance 15.90%
Benchmark Performance 16.55%

أداء الصندوق 15.90%
أداء المؤشر 16.55%

The fund underperformed the benchmark by 65 bps.

انخفض أداء الصندوق عن أداء المؤشر بفارق 65 نقطة أساس.

5) Terms & Conditions Material Changes

5) تغيرات حدثت في شروط وأحكام الصندوق

- Non- fundamental Changes: as shown below:
First: Amending the Fund's summary.
Second: Updating the auditor information (where applicable).
Third: Appointing Tax adviser and Adding his information (where applicable).
Forth: Amending subparagraph (f) in paragraph (4) "The Main Risks of Investing in the Fund".
Fifth: Amending subparagraphs (a, f) in paragraph (9) "Fees, Charges and Expenses".
Sixth: Amending subparagraph (a) in paragraph (21) "Fund Manager".

- تغييرات غير أساسية: كما هو موضح أدناه:
أولاً: تحديث ملخص الصندوق.
ثانياً: تحديث معلومات مراجع الحسابات (حيثما ينطبق).
ثالثاً: تعيين مستشار ضريبي وإضافة المعلومات اللازمة له حيثما ينطبق.
رابعاً: تحديث الفقرة الفرعية (و) من الفقرة الرئيسية (4) "قائمة المخاطر الرئيسية للاستثمار في الصندوق".
خامساً: تحديث الفقرات الفرعية (أ، و) من الفقرة الرئيسية (9) "مقابل الخدمات والعمولات والأتعاب".
سادساً: تحديث الفقرة الفرعية (أ) من الفقرة الرئيسية (21) "اسم مدير الصندوق وواجباته ومسؤولياته".

Seventh: Amending subparagraph (a) in paragraph (25) "Shariah Committee".	سابعاً: تحديث الفقرة الفرعية (أ) من الفقرة الرئيسية (25) "اللجنة الشرعية".
6) Any other information that would enable unitholders to make an informed judgment about the fund's activities during the period	6) أي معلومة أخرى من شأنها أن تمكن مالكي الوحدات من اتخاذ قرار مدروس ومبني على معلومات كافية بشأن أنشطة الصندوق خلال الفترة
None.	لا يوجد.
7) Investments in other Investment Funds	7) الاستثمار في صناديق استثمارية أخرى
The fund has not invested substantially in other investment funds.	الصندوق لم يستثمر بشكل كبير في صناديق استثمارية أخرى.
8) Special Commission received by the fund manager during the period	8) العمولات الخاصة التي حصل عليها مدير الصندوق خلال الفترة
No special commissions were received during the period.	لم يحصل مدير الصندوق على أي عمولات خاصة خلال الفترة.
9) Any other data and other information required by Investment Fund Regulations to be included in this report	9) أي بيانات ومعلومات أخرى أوجبت لائحة صناديق الاستثمار تضمينها بهذا التقرير
a. Conflict of Interests	أ. تعارض في المصالح
None.	لا يوجد.
b. Fund Distribution During The Year	ب. توزيعات الصندوق خلال العام
No income or dividends will be distributed to Unitholders.	لا يتم توزيع أي دخل وأرباح على مالكي الوحدات.
c. Incorrect Valuation or Pricing	ج. خطأ في التقويم والتسعير
None.	لا يوجد.
d. Investment Limitation Breaches	د. مخالفة قيود الاستثمار
None.	لا يوجد.
10) Period for the management of the person registered as fund manager	10) مدة إدارة الشخص المسجل كمدير للصندوق
Since August – 2022.	منذ أغسطس – 2022.
11) A disclosure of the expense ratio of each underlying fund at end of year and the weighted average expense ratio of all underlying funds that invested in (where applicable)	11) الإفصاح عن نسبة مصروفات كل صندوق بنهاية العام والمتوسط المرجح لنسبة مصروفات كل الصناديق الرئيسية المستثمر فيها (حيثما ينطبق)
N/A.	لا ينطبق.

D) Custodian أمين الحفظ	
1) Name and address of custodian	1) اسم أمين الحفظ، وعنوانه
The Northern Trust Company of Saudi Arabia	شركة نورثن ترست العربية السعودية
Floor 20, Kingdom Tower, Olaya, 12214-9597 Riyadh, Saudi Arabia	الدور 20، برج المملكة طريق العروبة – العليا، الرياض 12214-9597 المملكة العربية السعودية
Tel.: +96614167922	هاتف: +96614167922
Website: www.northerntrust.com	الموقع الإلكتروني: www.northerntrust.com

2) Custodian's duties and responsibilities

- Notwithstanding the delegation by a custodian to one or more third parties under the provisions of Investment Funds Regulations or the Capital Market Institutions Regulations, the custodian shall remain fully responsible for compliance with its responsibilities in accordance to the provisions of Investment Funds Regulations.
- The custodian shall be held responsible to the fund manager and unitholders for any losses caused to the investment fund due to the custodian fraud, negligence, misconduct or willful default.
- The custodian shall be responsible for taking custody and protecting the fund's assets on behalf of unitholders, and taking all necessary administrative measures in relation to the custody of the fund's assets.

2) واجبات ومسؤوليات أمين الحفظ

- يعد أمين الحفظ مسؤولاً عن التزاماته وفقاً لأحكام لائحة صناديق الاستثمار، سواء قام بتأدية مسؤولياته بشكل مباشر أم كلف بها طرفاً ثالثاً بموجب أحكام لائحة صناديق الاستثمار أو لائحة مؤسسات السوق المالية.
- يعد أمين الحفظ مسؤولاً تجاه مدير الصندوق ومالكي الوحدات عن خسائر الصندوق الناجمة بسبب احتياله أو إهماله أو سوء تصرفه المتعمد أو تقصيره المتعمد.
- يعد أمين الحفظ مسؤولاً عن حفظ أصول الصندوق وحمايتها لصالح مالكي الوحدات، وهو مسؤول كذلك عن اتخاذ جميع الإجراءات الإدارية اللازمة فيما يتعلق بحفظ أصول الصندوق.

E) Fund Operator

٥) مشغل الصندوق

1) Name and address of fund operator

SNB Capital Company

King Saud Road, P.O. Box 22216, Riyadh 11495, Saudi Arabia

Tel: +966 920000232

Website: www.alahlicapital.com

1) اسم مشغل الصندوق، وعنوانه

شركة الأهلي المالية

طريق الملك سعود، ص.ب. 22216، الرياض 11495، المملكة العربية السعودية

هاتف: +966 920000232

الموقع الإلكتروني: www.alahlicapital.com

2) Operator's duties and responsibilities

- In relation to investment funds, the fund operator shall be responsible for operating the investment fund.
- The fund operator must maintain the books and records related to the operation of the fund it operates.
- The fund operator must establish a register of unitholders and must maintain it in the Kingdom in accordance to the Investment Funds Regulations.
- The fund operator shall be responsible for the process of dividends distribution (if available) to unitholders.
- The fund operator must process requests for subscriptions, redemption and transfer according to the fund's Terms & Conditions.
- The fund operator shall be responsible for calculating the price of the units and valuing the assets of the fund. In so doing, the fund operator shall conduct a full and fair valuation according to the fund's Terms & Conditions.

2) واجبات ومسؤوليات مشغل الصندوق

- يكون مشغل الصندوق مسؤولاً عن تشغيل الصندوق.
- يقوم مشغل الصندوق بالاحتفاظ بالدفاتر والسجلات ذات الصلة بتشغيل الصندوق.
- يقوم مشغل الصندوق بإعداد وتحديث سجل مالكي الوحدات وحفظه في المملكة وفقاً لمتطلبات لائحة صناديق الاستثمار.
- يُعدّ مشغل الصندوق مسؤولاً عن عملية توزيع الأرباح (إن وجدت) حسب سياسة التوزيع المنصوص عليها في شروط وأحكام الصندوق.
- يقوم مشغل الصندوق بإجراءات الاشتراك والاسترداد والتحويل حسب المنصوص عليها في شروط وأحكام الصندوق.
- يُعدّ مشغل الصندوق مسؤولاً عن تقييم أصول الصندوق تقييماً كاملاً وعادلاً وحساب سعر وحدات الصندوق حسب ما ورد في شروط وأحكام الصندوق.

F) Auditor

و) مراجع الحسابات

Name and Address of Auditor

KPMG Professional Services

Riyadh Front – Airport Road P.O Box. 92876, Riyadh 11663,
Saudi Arabia
Tel: +966118748500
Website: www.kpmg.com/sa

اسم مراجع الحسابات، عنوانه

كي بي ام جي للخدمات المهنية

واجهة الرياض – طريق المطار ص.ب 92876، الرياض 11663 المملكة
العربية السعودية
هاتف: +966118748500
الموقع الإلكتروني: www.kpmg.com/sa

G) Financial Statements

ز) القوائم المالية

As shown below in the financial statements section.

كما هو موضح أدناه في قسم القوائم المالية.

H) Zakat Calculations

ح) حساب الزكاة

New regulations effective during the year

"The Minister of Finance via Ministerial Resolution No. (29791) dated 9 Jumada-al-Awwal 1444 H (corresponding to 3 December 2022) approved the Zakat Rules for Investment Funds permitted by the CMA.

The Rules are effective from 1 January 2023 requiring Investment Funds to register with Zakat, Tax and Customs Authority (ZATCA). The Rules also require the Investment Funds to submit an information declaration to ZATCA within 120 days from the end of their fiscal year, including audited financial statements, records of related party transactions and any other data requested by ZATCA. Under the Rules, Investment Funds are not subject to Zakat provided they do not engage in unstipulated economic or investment activities as per their CMA approved Terms and Conditions. Unitholders are obliged to pay due ZAKAT based on their unit owned.

During the current year, the Fund Manager has completed the registration of the Fund with ZATCA and submitted information declaration on time and the due ZAKAT amount for the year ended 31 December 2023 for the fund units was amounted to 0.1604 Saudi Riyal per unit".

اللائحة الجديدة سارية المفعول خلال العام

"وافق وزير المالية بموجب القرار الوزاري رقم (29791) وتاريخ 9 جمادى الأولى 1444 هـ (الموافق 3 ديسمبر 2022م) على قواعد الزكاة لصناديق الاستثمار المسموح بها من قبل هيئة السوق المالية.

تسري القواعد اعتباراً من 1 يناير 2023 وتتطلب من صناديق الاستثمار التسجيل لدى هيئة الزكاة والضرائب والجمارك (الهيئة). كما تلزم القواعد أيضاً من صناديق الاستثمار تقديم إقرار معلومات إلى (الهيئة) خلال 120 يوماً من نهاية سنتها المالية، بما في ذلك القوائم المالية المدققة وسجلات المعاملات الأطراف ذات العلاقة وأي بيانات أخرى تطلبها الهيئة بموجب القواعد، لا تخضع صناديق الاستثمار للزكاة بشرط ألا تمارس أنشطة اقتصادية أو استثمارية غير مشروطة وفقاً للشروط والأحكام المعتمدة من هيئة أسواق المال. سيتحمل كل مالك في حدود ملكيته سداد الزكاة عن تلك الوحدات.

خلال العام الحالي، أكمل مدير الصندوق عملية تسجيل الصندوق لدى الهيئة وتم تقديم إعلان المعلومات في الوقت المناسب وكان مبلغ الزكاة الواجب أدائه للعام المالي المنتهي في 31 ديسمبر 2023 عن وحدات الصندوق 0.1604 ريال سعودي عن كل وحدة".

Annex - Exercised Voting Rights

ملحق - ممارسات التصويت السنوية

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
Kao Corp.	24-Mar-23	Approve Allocation of Income, with a Final Dividend of JPY 74	For	The vote is in line with the Amundi Voting policy.
Kao Corp.	24-Mar-23	Elect Director Sawada, Michitaka	For	The vote is in line with the Amundi Voting policy.
Kao Corp.	24-Mar-23	Elect Director Hasebe, Yoshihiro	For	The vote is in line with the Amundi Voting policy.
Kao Corp.	24-Mar-23	Elect Director Negoro, Masakazu	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
Kao Corp.	24-Mar-23	Elect Director Nishiguchi, Toru	For	The vote is in line with the Amundi Voting policy.
Kao Corp.	24-Mar-23	Elect Director David J. Muenz	For	The vote is in line with the Amundi Voting policy.
Kao Corp.	24-Mar-23	Elect Director Shinobe, Osamu	For	The vote is in line with the Amundi Voting policy.
Kao Corp.	24-Mar-23	Elect Director Mukai, Chiaki	For	The vote is in line with the Amundi Voting policy.
Kao Corp.	24-Mar-23	Elect Director Hayashi, Nobuhide	For	The vote is in line with the Amundi Voting policy.
Kao Corp.	24-Mar-23	Elect Director Sakurai, Eriko	For	The vote is in line with the Amundi Voting policy.
Kao Corp.	24-Mar-23	Elect Director Nishii, Takaaki	For	The vote is in line with the Amundi Voting policy.
Kao Corp.	24-Mar-23	Appoint Statutory Auditor Wada, Yasushi	For	The vote is in line with the Amundi Voting policy.
Kyowa Kirin Co., Ltd.	24-Mar-23	Approve Allocation of Income, with a Final Dividend of JPY 27	For	The vote is in line with the Amundi Voting policy.
Kyowa Kirin Co., Ltd.	24-Mar-23	Elect Director Miyamoto, Masashi	For	The vote is in line with the Amundi Voting policy.
Kyowa Kirin Co., Ltd.	24-Mar-23	Elect Director Osawa, Yutaka	For	The vote is in line with the Amundi Voting policy.
Kyowa Kirin Co., Ltd.	24-Mar-23	Elect Director Yamashita, Takeyoshi	For	The vote is in line with the Amundi Voting policy.
Kyowa Kirin Co., Ltd.	24-Mar-23	Elect Director Minakata, Takeshi	For	The vote is in line with the Amundi Voting policy.
Kyowa Kirin Co., Ltd.	24-Mar-23	Elect Director Morita, Akira	For	The vote is in line with the Amundi Voting policy.
Kyowa Kirin Co., Ltd.	24-Mar-23	Elect Director Haga, Yuko	For	The vote is in line with the Amundi Voting policy.
Kyowa Kirin Co., Ltd.	24-Mar-23	Elect Director Oyamada, Takashi	For	The vote is in line with the Amundi Voting policy.
Kyowa Kirin Co., Ltd.	24-Mar-23	Elect Director Suzuki, Yoshihisa	For	The vote is in line with the Amundi Voting policy.
Kyowa Kirin Co., Ltd.	24-Mar-23	Elect Director Nakata, Rumiko	For	The vote is in line with the Amundi Voting policy.
Kyowa Kirin Co., Ltd.	24-Mar-23	Appoint Statutory Auditor Ishikura, Toru	Against	The board of auditors is not composed of a majority of independent auditors
Shiseido Co., Ltd.	24-Mar-23	Approve Allocation of Income, with a Final Dividend of JPY 75	For	The vote is in line with the Amundi Voting policy.
Shiseido Co., Ltd.	24-Mar-23	Elect Director Uotani, Masahiko	For	The vote is in line with the Amundi Voting policy.
Shiseido Co., Ltd.	24-Mar-23	Elect Director Fujiwara, Kentaro	For	The vote is in line with the Amundi Voting policy.
Shiseido Co., Ltd.	24-Mar-23	Elect Director Suzuki, Yukari	For	The vote is in line with the Amundi Voting policy.
Shiseido Co., Ltd.	24-Mar-23	Elect Director Tadakawa, Norio	For	The vote is in line with the Amundi Voting policy.
Shiseido Co., Ltd.	24-Mar-23	Elect Director Yokota, Takayuki	For	The vote is in line with the Amundi Voting policy.
Shiseido Co., Ltd.	24-Mar-23	Elect Director Oishi, Kanoko	For	The vote is in line with the Amundi Voting policy.
Shiseido Co., Ltd.	24-Mar-23	Elect Director Iwahara, Shinsaku	For	The vote is in line with the Amundi Voting policy.
Shiseido Co., Ltd.	24-Mar-23	Elect Director Charles D. Lake II	For	The vote is in line with the Amundi Voting policy.
Shiseido Co., Ltd.	24-Mar-23	Elect Director Tokuno, Mariko	For	The vote is in line with the Amundi Voting policy.
Shiseido Co., Ltd.	24-Mar-23	Elect Director Hatanaka, Yoshihiko	For	The vote is in line with the Amundi Voting policy.
Shiseido Co., Ltd.	24-Mar-23	Appoint Statutory Auditor Anno, Hiromi	For	The vote is in line with the Amundi Voting policy.
Shiseido Co., Ltd.	24-Mar-23	Appoint Statutory Auditor Goto, Yasuko	For	The vote is in line with the Amundi Voting policy.
Shiseido Co., Ltd.	24-Mar-23	Approve Performance Share Plan	For	The vote is in line with the Amundi Voting policy.
Suntory Beverage & Food Ltd.	24-Mar-23	Approve Allocation of Income, with a Final Dividend of JPY 41	For	The vote is in line with the Amundi Voting policy.
Suntory Beverage & Food Ltd.	24-Mar-23	Elect Director Ono, Makiko	For	The vote is in line with the Amundi Voting policy.
Suntory Beverage & Food Ltd.	24-Mar-23	Elect Director Shekhar Mundlay	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
Suntory Beverage & Food Ltd.	24-Mar-23	Elect Director Naiki, Hachiro	For	The vote is in line with the Amundi Voting policy.
Suntory Beverage & Food Ltd.	24-Mar-23	Elect Director Peter Harding	For	The vote is in line with the Amundi Voting policy.
Suntory Beverage & Food Ltd.	24-Mar-23	Elect Director Miyamori, Hiroshi	For	The vote is in line with the Amundi Voting policy.
Suntory Beverage & Food Ltd.	24-Mar-23	Elect Director Inoue, Yukari	For	The vote is in line with the Amundi Voting policy.
Suntory Beverage & Food Ltd.	24-Mar-23	Elect Director and Audit Committee Member Yamazaki, Yuji	For	The vote is in line with the Amundi Voting policy.
Suntory Beverage & Food Ltd.	24-Mar-23	Elect Director and Audit Committee Member Masuyama, Mika	For	The vote is in line with the Amundi Voting policy.
Suntory Beverage & Food Ltd.	24-Mar-23	Elect Director and Audit Committee Member Mimura, Mariko	For	The vote is in line with the Amundi Voting policy.
Suntory Beverage & Food Ltd.	24-Mar-23	Elect Alternate Director and Audit Committee Member Amitani, Mitsuhiro	For	The vote is in line with the Amundi Voting policy.
Unicharm Corp.	24-Mar-23	Elect Director Takahara, Takahisa	For	The vote is in line with the Amundi Voting policy.
Unicharm Corp.	24-Mar-23	Elect Director Hikosaka, Toshifumi	For	The vote is in line with the Amundi Voting policy.
Unicharm Corp.	24-Mar-23	Elect Director Takaku, Kenji	For	The vote is in line with the Amundi Voting policy.
Unicharm Corp.	24-Mar-23	Elect Director and Audit Committee Member Sugita, Hiroaki	For	The vote is in line with the Amundi Voting policy.
Unicharm Corp.	24-Mar-23	Elect Director and Audit Committee Member Noriko Rzonca	For	The vote is in line with the Amundi Voting policy.
Unicharm Corp.	24-Mar-23	Elect Director and Audit Committee Member Asada, Shigeru	For	The vote is in line with the Amundi Voting policy.
Unicharm Corp.	24-Mar-23	Appoint KPMG AZSA LLC as New External Audit Firm	For	The vote is in line with the Amundi Voting policy.
NEXON Co., Ltd.	24-Mar-23	Elect Director Owen Mahoney	Against	The board lacks diversity.
NEXON Co., Ltd.	24-Mar-23	Elect Director Uemura, Shiro	Against	The board lacks diversity.
NEXON Co., Ltd.	24-Mar-23	Elect Director Junghun Lee	For	The vote is in line with the Amundi Voting policy.
NEXON Co., Ltd.	24-Mar-23	Elect Director Patrick Soderlund	For	The vote is in line with the Amundi Voting policy.
NEXON Co., Ltd.	24-Mar-23	Elect Director Mitchell Lasky	For	The vote is in line with the Amundi Voting policy.
NEXON Co., Ltd.	24-Mar-23	Approve Deep Discount Stock Option Plan	Against	Recipients include inappropriate members. The plan can be exercised before retirement and there is a lack of transparency on performance criteria.
Bridgestone Corp.	28-Mar-23	Approve Allocation of Income, with a Final Dividend of JPY 90	For	The vote is in line with the Amundi Voting policy.
Bridgestone Corp.	28-Mar-23	Elect Director Ishibashi, Shuichi	For	The vote is in line with the Amundi Voting policy.
Bridgestone Corp.	28-Mar-23	Elect Director Higashi, Masahiro	For	The vote is in line with the Amundi Voting policy.
Bridgestone Corp.	28-Mar-23	Elect Director Scott Trevor Davis	Against	The nominee is a non-independent member of the Compensation Committee which is not composed in majority of independent directors. The nominee is a non-independent member of the Nominating Committee which is not composed in majority of independent directors.
Bridgestone Corp.	28-Mar-23	Elect Director Okina, Yuri	For	The vote is in line with the Amundi Voting policy.
Bridgestone Corp.	28-Mar-23	Elect Director Masuda, Kenichi	Against	The nominee is a non-independent member of the Compensation Committee which is not composed in

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
				majority of independent directors. The nominee is a non-independent member of the Nominating Committee which is not composed in majority of independent directors.
Bridgestone Corp.	28-Mar-23	Elect Director Yamamoto, Kenzo	For	The vote is in line with the Amundi Voting policy.
Bridgestone Corp.	28-Mar-23	Elect Director Shiba, Yojiro	For	The vote is in line with the Amundi Voting policy.
Bridgestone Corp.	28-Mar-23	Elect Director Suzuki, Yoko	For	The vote is in line with the Amundi Voting policy.
Bridgestone Corp.	28-Mar-23	Elect Director Kobayashi, Yukari	For	The vote is in line with the Amundi Voting policy.
Bridgestone Corp.	28-Mar-23	Elect Director Nakajima, Yasuhiro	For	The vote is in line with the Amundi Voting policy.
Bridgestone Corp.	28-Mar-23	Elect Director Matsuda, Akira	For	The vote is in line with the Amundi Voting policy.
Bridgestone Corp.	28-Mar-23	Elect Director Yoshimi, Tsuyoshi	For	The vote is in line with the Amundi Voting policy.
Bridgestone Corp.	28-Mar-23	Appoint KPMG AZSA LLC as New External Audit Firm	For	The vote is in line with the Amundi Voting policy.
Nippon Paint Holdings Co., Ltd.	28-Mar-23	Approve Allocation of Income, with a Final Dividend of JPY 6	For	The vote is in line with the Amundi Voting policy.
Nippon Paint Holdings Co., Ltd.	28-Mar-23	Elect Director Goh Hup Jin	For	The vote is in line with the Amundi Voting policy.
Nippon Paint Holdings Co., Ltd.	28-Mar-23	Elect Director Hara, Hisashi	For	The vote is in line with the Amundi Voting policy.
Nippon Paint Holdings Co., Ltd.	28-Mar-23	Elect Director Peter M Kirby	For	The vote is in line with the Amundi Voting policy.
Nippon Paint Holdings Co., Ltd.	28-Mar-23	Elect Director Lim Hwee Hua	For	The vote is in line with the Amundi Voting policy.
Nippon Paint Holdings Co., Ltd.	28-Mar-23	Elect Director Mitsuhashi, Masataka	For	The vote is in line with the Amundi Voting policy.
Nippon Paint Holdings Co., Ltd.	28-Mar-23	Elect Director Morohoshi, Toshio	For	The vote is in line with the Amundi Voting policy.
Nippon Paint Holdings Co., Ltd.	28-Mar-23	Elect Director Nakamura, Masayoshi	For	The vote is in line with the Amundi Voting policy.
Nippon Paint Holdings Co., Ltd.	28-Mar-23	Elect Director Wakatsuki, Yuichiro	For	The vote is in line with the Amundi Voting policy.
Nippon Paint Holdings Co., Ltd.	28-Mar-23	Elect Director Wee Siew Kim	For	The vote is in line with the Amundi Voting policy.
Trend Micro, Inc.	28-Mar-23	Approve Allocation of Income, with a Final Dividend of JPY 151	Against	The level of dividend is not in the long term interest of shareholders.
Trend Micro, Inc.	28-Mar-23	Elect Director Chang Ming-Jang	For	The vote is in line with the Amundi Voting policy.
Trend Micro, Inc.	28-Mar-23	Elect Director Eva Chen	For	The vote is in line with the Amundi Voting policy.
Trend Micro, Inc.	28-Mar-23	Elect Director Mahendra Negi	For	The vote is in line with the Amundi Voting policy.
Trend Micro, Inc.	28-Mar-23	Elect Director Omikawa, Akihiko	For	The vote is in line with the Amundi Voting policy.
Trend Micro, Inc.	28-Mar-23	Elect Director Koga, Tetsuo	For	The vote is in line with the Amundi Voting policy.
Trend Micro, Inc.	28-Mar-23	Elect Director Tokuoaka, Koichiro	For	The vote is in line with the Amundi Voting policy.
Trend Micro, Inc.	28-Mar-23	Amend Articles to Change Location of Head Office	For	The vote is in line with the Amundi Voting policy.
McDonald's Holdings Co. (Japan) Ltd.	28-Mar-23	Approve Allocation of Income, with a Final Dividend of JPY 39	For	The vote is in line with the Amundi Voting policy.
McDonald's Holdings Co. (Japan) Ltd.	28-Mar-23	Elect Director Hiirō, Tamotsu	Against	The board is not sufficiently independent as per our voting policy.
McDonald's Holdings Co. (Japan) Ltd.	28-Mar-23	Elect Director Fusako Znaden	For	The vote is in line with the Amundi Voting policy.
McDonald's Holdings Co. (Japan) Ltd.	28-Mar-23	Elect Director Andrew Gregory	Against	The board is not sufficiently independent as per our voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
McDonald's Holdings Co. (Japan) Ltd.	28-Mar-23	Elect Director Kawamura, Akira	Against	The board is not sufficiently independent as per our voting policy.
McDonald's Holdings Co. (Japan) Ltd.	28-Mar-23	Elect Director Tashiro, Yuko	For	The vote is in line with the Amundi Voting policy.
McDonald's Holdings Co. (Japan) Ltd.	28-Mar-23	Appoint Statutory Auditor Hamabe, Makiko	For	The vote is in line with the Amundi Voting policy.
McDonald's Holdings Co. (Japan) Ltd.	28-Mar-23	Approve Director Retirement Bonus	Against	The company has not disclosed sufficient information to enable support of the proposal.
MonotaRO Co., Ltd.	29-Mar-23	Approve Allocation of Income, with a Final Dividend of JPY 7	For	The vote is in line with the Amundi Voting policy.
MonotaRO Co., Ltd.	29-Mar-23	Amend Articles to Change Location of Head Office	For	The vote is in line with the Amundi Voting policy.
MonotaRO Co., Ltd.	29-Mar-23	Elect Director Seto, Kenya	For	The vote is in line with the Amundi Voting policy.
MonotaRO Co., Ltd.	29-Mar-23	Elect Director Suzuki, Masaya	For	The vote is in line with the Amundi Voting policy.
MonotaRO Co., Ltd.	29-Mar-23	Elect Director Kishida, Masahiro	For	The vote is in line with the Amundi Voting policy.
MonotaRO Co., Ltd.	29-Mar-23	Elect Director Ise, Tomoko	For	The vote is in line with the Amundi Voting policy.
MonotaRO Co., Ltd.	29-Mar-23	Elect Director Sagiya, Mari	For	The vote is in line with the Amundi Voting policy.
MonotaRO Co., Ltd.	29-Mar-23	Elect Director Miura, Hiroshi	For	The vote is in line with the Amundi Voting policy.
MonotaRO Co., Ltd.	29-Mar-23	Elect Director Barry Greenhouse	For	The vote is in line with the Amundi Voting policy.
OTSUKA CORP.	29-Mar-23	Approve Allocation of Income, with a Final Dividend of JPY 125	Against	The level of dividend is not in the long term interest of shareholders.
OTSUKA CORP.	29-Mar-23	Elect Director Otsuka, Yuji	Against	The board is not sufficiently independent as per our voting policy.
OTSUKA CORP.	29-Mar-23	Elect Director Katakura, Kazuyuki	For	The vote is in line with the Amundi Voting policy.
OTSUKA CORP.	29-Mar-23	Elect Director Tsurumi, Hironobu	For	The vote is in line with the Amundi Voting policy.
OTSUKA CORP.	29-Mar-23	Elect Director Saito, Hironobu	For	The vote is in line with the Amundi Voting policy.
OTSUKA CORP.	29-Mar-23	Elect Director Sakurai, Minoru	For	The vote is in line with the Amundi Voting policy.
OTSUKA CORP.	29-Mar-23	Elect Director Makino, Jiro	Against	The board is not sufficiently independent as per our voting policy.
OTSUKA CORP.	29-Mar-23	Elect Director Saito, Tetsuo	For	The vote is in line with the Amundi Voting policy.
OTSUKA CORP.	29-Mar-23	Elect Director Hamabe, Makiko	For	The vote is in line with the Amundi Voting policy.
OTSUKA CORP.	29-Mar-23	Appoint Statutory Auditor Murata, Tatsumi	For	The vote is in line with the Amundi Voting policy.
OTSUKA CORP.	29-Mar-23	Approve Director Retirement Bonus	For	The vote is in line with the Amundi Voting policy.
Shimano, Inc.	29-Mar-23	Approve Allocation of Income, with a Final Dividend of JPY 142.5	For	The vote is in line with the Amundi Voting policy.
Shimano, Inc.	29-Mar-23	Amend Articles to Disclose Shareholder Meeting Materials on Internet	For	The vote is in line with the Amundi Voting policy.
Shimano, Inc.	29-Mar-23	Elect Director Chia Chin Seng	For	The vote is in line with the Amundi Voting policy.
Shimano, Inc.	29-Mar-23	Elect Director Ichijo, Kazuo	Against	The board is not sufficiently independent as per our voting policy.
Shimano, Inc.	29-Mar-23	Elect Director Katsumaru, Mitsuhiro	For	The vote is in line with the Amundi Voting policy.
Shimano, Inc.	29-Mar-23	Elect Director Sakakibara, Sadayuki	For	The vote is in line with the Amundi Voting policy.
Shimano, Inc.	29-Mar-23	Elect Director Wada, Hiromi	Against	The board is not sufficiently independent as per our voting policy.
Shimano, Inc.	29-Mar-23	Approve Restricted Stock Plan	For	The vote is in line with the Amundi Voting policy.
Canon, Inc.	30-Mar-23	Approve Allocation of Income, with a Final Dividend of JPY 60	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
Canon, Inc.	30-Mar-23	Elect Director Mitarai, Fujio	Against	The board lacks diversity.
Canon, Inc.	30-Mar-23	Elect Director Tanaka, Toshizo	Against	The board lacks diversity.
Canon, Inc.	30-Mar-23	Elect Director Homma, Toshio	Against	The board lacks diversity.
Canon, Inc.	30-Mar-23	Elect Director Saida, Kunitaro	For	The vote is in line with the Amundi Voting policy.
Canon, Inc.	30-Mar-23	Elect Director Kawamura, Yusuke	For	The vote is in line with the Amundi Voting policy.
Canon, Inc.	30-Mar-23	Appoint Statutory Auditor Hatamochi, Hideya	For	The vote is in line with the Amundi Voting policy.
Canon, Inc.	30-Mar-23	Appoint Statutory Auditor Tanaka, Yutaka	For	The vote is in line with the Amundi Voting policy.
Canon, Inc.	30-Mar-23	Approve Annual Bonus	For	The vote is in line with the Amundi Voting policy.
Chugai Pharmaceutical Co., Ltd.	30-Mar-23	Approve Allocation of Income, with a Final Dividend of JPY 40	For	The vote is in line with the Amundi Voting policy.
Chugai Pharmaceutical Co., Ltd.	30-Mar-23	Elect Director Tateishi, Fumio	For	The vote is in line with the Amundi Voting policy.
Chugai Pharmaceutical Co., Ltd.	30-Mar-23	Elect Director Teramoto, Hideo	For	The vote is in line with the Amundi Voting policy.
Chugai Pharmaceutical Co., Ltd.	30-Mar-23	Elect Director Christoph Franz	For	The vote is in line with the Amundi Voting policy.
Chugai Pharmaceutical Co., Ltd.	30-Mar-23	Elect Director James H. Sabry	For	The vote is in line with the Amundi Voting policy.
Chugai Pharmaceutical Co., Ltd.	30-Mar-23	Elect Director Teresa A. Graham	For	The vote is in line with the Amundi Voting policy.
Chugai Pharmaceutical Co., Ltd.	30-Mar-23	Appoint Statutory Auditor Yamada, Shigehiro	For	The vote is in line with the Amundi Voting policy.
Chugai Pharmaceutical Co., Ltd.	30-Mar-23	Appoint Statutory Auditor Waseda, Yumiko	For	The vote is in line with the Amundi Voting policy.
Kobayashi Pharmaceutical Co., Ltd.	30-Mar-23	Elect Director Kobayashi, Kazumasa	For	The vote is in line with the Amundi Voting policy.
Kobayashi Pharmaceutical Co., Ltd.	30-Mar-23	Elect Director Kobayashi, Akihiro	For	The vote is in line with the Amundi Voting policy.
Kobayashi Pharmaceutical Co., Ltd.	30-Mar-23	Elect Director Yamane, Satoshi	For	The vote is in line with the Amundi Voting policy.
Kobayashi Pharmaceutical Co., Ltd.	30-Mar-23	Elect Director Ito, Kunio	For	The vote is in line with the Amundi Voting policy.
Kobayashi Pharmaceutical Co., Ltd.	30-Mar-23	Elect Director Sasaki, Kaori	For	The vote is in line with the Amundi Voting policy.
Kobayashi Pharmaceutical Co., Ltd.	30-Mar-23	Elect Director Ariizumi, Chiaki	For	The vote is in line with the Amundi Voting policy.
Kobayashi Pharmaceutical Co., Ltd.	30-Mar-23	Elect Director Katae, Yoshiro	For	The vote is in line with the Amundi Voting policy.
Kobayashi Pharmaceutical Co., Ltd.	30-Mar-23	Appoint Statutory Auditor Yamawaki, Akitoshi	Against	The board of auditors is not composed of a majority of independent auditors
Kobayashi Pharmaceutical Co., Ltd.	30-Mar-23	Appoint Statutory Auditor Kawanishi, Takashi	Against	The board of auditors is not composed of a majority of independent auditors
Kobayashi Pharmaceutical Co., Ltd.	30-Mar-23	Appoint Statutory Auditor Hatta, Yoko	For	The vote is in line with the Amundi Voting policy.
Kobayashi Pharmaceutical Co., Ltd.	30-Mar-23	Appoint Statutory Auditor Moriwaki, Sumio	For	The vote is in line with the Amundi Voting policy.
Kobayashi Pharmaceutical Co., Ltd.	30-Mar-23	Appoint Alternate Statutory Auditor Takai, Shintaro	For	The vote is in line with the Amundi Voting policy.
KOSÉ Corp.	30-Mar-23	Approve Allocation of Income, with a Final Dividend of JPY 70	For	The vote is in line with the Amundi Voting policy.
KOSÉ Corp.	30-Mar-23	Elect Director Kobayashi, Kazutoshi	For	The vote is in line with the Amundi Voting policy.
KOSÉ Corp.	30-Mar-23	Elect Director Kobayashi, Takao	For	The vote is in line with the Amundi Voting policy.
KOSÉ Corp.	30-Mar-23	Elect Director Kobayashi, Masanori	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
KOSÉ Corp.	30-Mar-23	Elect Director Shibusawa, Koichi	For	The vote is in line with the Amundi Voting policy.
KOSÉ Corp.	30-Mar-23	Elect Director Kobayashi, Yusuke	For	The vote is in line with the Amundi Voting policy.
KOSÉ Corp.	30-Mar-23	Elect Director Mochizuki, Shinichi	For	The vote is in line with the Amundi Voting policy.
KOSÉ Corp.	30-Mar-23	Elect Director Horita, Masahiro	For	The vote is in line with the Amundi Voting policy.
KOSÉ Corp.	30-Mar-23	Elect Director Ogura, Atsuko	For	The vote is in line with the Amundi Voting policy.
KOSÉ Corp.	30-Mar-23	Elect Director Kikuma, Yukino	For	The vote is in line with the Amundi Voting policy.
KOSÉ Corp.	30-Mar-23	Elect Director Yuasa, Norika	For	The vote is in line with the Amundi Voting policy.
KOSÉ Corp.	30-Mar-23	Elect Director Maeda, Yuko	For	The vote is in line with the Amundi Voting policy.
KOSÉ Corp.	30-Mar-23	Elect Director Suto, Miwa	For	The vote is in line with the Amundi Voting policy.
KOSÉ Corp.	30-Mar-23	Appoint Statutory Auditor Onagi, Minoru	Against	The board of auditors is not composed of a majority of independent auditors.
KOSÉ Corp.	30-Mar-23	Appoint Statutory Auditor Miyama, Toru	For	The vote is in line with the Amundi Voting policy.
Otsuka Holdings Co., Ltd.	30-Mar-23	Elect Director Otsuka, Ichiro	Against	The board is not sufficiently independent as per our voting policy.
Otsuka Holdings Co., Ltd.	30-Mar-23	Elect Director Higuchi, Tatsuo	Against	The board is not sufficiently independent as per our voting policy.
Otsuka Holdings Co., Ltd.	30-Mar-23	Elect Director Matsuo, Yoshiro	For	The vote is in line with the Amundi Voting policy.
Otsuka Holdings Co., Ltd.	30-Mar-23	Elect Director Takagi, Shuichi	For	The vote is in line with the Amundi Voting policy.
Otsuka Holdings Co., Ltd.	30-Mar-23	Elect Director Makino, Yuko	For	The vote is in line with the Amundi Voting policy.
Otsuka Holdings Co., Ltd.	30-Mar-23	Elect Director Kobayashi, Masayuki	For	The vote is in line with the Amundi Voting policy.
Otsuka Holdings Co., Ltd.	30-Mar-23	Elect Director Tojo, Noriko	For	The vote is in line with the Amundi Voting policy.
Otsuka Holdings Co., Ltd.	30-Mar-23	Elect Director Inoue, Makoto	For	The vote is in line with the Amundi Voting policy.
Otsuka Holdings Co., Ltd.	30-Mar-23	Elect Director Matsutani, Yukio	For	The vote is in line with the Amundi Voting policy.
Otsuka Holdings Co., Ltd.	30-Mar-23	Elect Director Sekiguchi, Ko	For	The vote is in line with the Amundi Voting policy.
Otsuka Holdings Co., Ltd.	30-Mar-23	Elect Director Aoki, Yoshihisa	Against	The board is not sufficiently independent as per our voting policy.
Otsuka Holdings Co., Ltd.	30-Mar-23	Elect Director Mita, Mayo	For	The vote is in line with the Amundi Voting policy.
Otsuka Holdings Co., Ltd.	30-Mar-23	Elect Director Kitachi, Tatsuaki	For	The vote is in line with the Amundi Voting policy.
SITC International Holdings Company Limited	24-Apr-23	Accept Financial Statements and Statutory Reports	For	The vote is in line with the Amundi Voting policy.
SITC International Holdings Company Limited	24-Apr-23	Approve Final Dividend	For	The vote is in line with the Amundi Voting policy.
SITC International Holdings Company Limited	24-Apr-23	Elect Yang Shaopeng as Director	Against	There are concerns regarding how the Board is overseeing ESG matters. The nominee is an executive sitting on a Board Committee.
SITC International Holdings Company Limited	24-Apr-23	Elect Yang Xin as Director	Against	There are concerns regarding how the Board is overseeing ESG matters.
SITC International Holdings Company Limited	24-Apr-23	Elect Liu Ka Ying, Rebecca as Director	Against	There are concerns regarding how the Board is overseeing ESG matters. The nominee holds an excessive number of board mandates (4 in total, including 2 as Chair of the audit committee) and is therefore considered overboarded.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
SITC International Holdings Company Limited	24-Apr-23	Elect Tse Siu Ngan as Director	Against	There are concerns regarding how the Board is overseeing ESG matters.
SITC International Holdings Company Limited	24-Apr-23	Elect Hu Mantian (Mandy) as Director	Against	There are concerns regarding how the Board is overseeing ESG matters.
SITC International Holdings Company Limited	24-Apr-23	Authorize Board to Fix Remuneration of Directors	For	The vote is in line with the Amundi Voting policy.
SITC International Holdings Company Limited	24-Apr-23	Approve Ernst & Young as Auditors and Authorize Board to Fix Their Remuneration	For	The vote is in line with the Amundi Voting policy.
SITC International Holdings Company Limited	24-Apr-23	Authorize Repurchase of Issued Share Capital	For	The vote is in line with the Amundi Voting policy.
SITC International Holdings Company Limited	24-Apr-23	Approve Issuance of Equity or Equity-Linked Securities without Preemptive Rights	Against	The company has not disclosed sufficient information to enable support of the proposal.
SITC International Holdings Company Limited	24-Apr-23	Authorize Reissuance of Repurchased Shares	Against	Excessive capital increase without preemptive rights.
SITC International Holdings Company Limited	24-Apr-23	Approve Amendments to the Existing Memorandum of Association and Articles of Association and Adopt Second Amended and Restated Memorandum of Association and Articles of Association	For	The vote is in line with the Amundi Voting policy.
Venture Corporation Limited	27-Apr-23	Adopt Financial Statements and Directors' and Auditors' Reports	For	The vote is in line with the Amundi Voting policy.
Venture Corporation Limited	27-Apr-23	Approve Final Dividend	For	The vote is in line with the Amundi Voting policy.
Venture Corporation Limited	27-Apr-23	Elect Han Thong Kwang as Director	For	The vote is in line with the Amundi Voting policy.
Venture Corporation Limited	27-Apr-23	Approve Directors' Fees	For	The vote is in line with the Amundi Voting policy.
Venture Corporation Limited	27-Apr-23	Approve Deloitte & Touche LLP as Auditors and Authorize Board to Fix Their Remuneration	For	The vote is in line with the Amundi Voting policy.
Venture Corporation Limited	27-Apr-23	Approve Issuance of Equity or Equity-Linked Securities with or without Preemptive Rights	For	The vote is in line with the Amundi Voting policy.
Venture Corporation Limited	27-Apr-23	Approve Grant of Options and/or Share Awards and Issuance of Shares Pursuant to the Venture Corporation Executives' Share Option Scheme 2015 and Venture Corporation Restricted Share Plan 2021	For	The vote is in line with the Amundi Voting policy.
Venture Corporation Limited	27-Apr-23	Authorize Share Repurchase Program	For	The vote is in line with the Amundi Voting policy.
Techtronic Industries Co., Ltd.	12-May-23	Accept Financial Statements and Statutory Reports	For	The vote is in line with the Amundi Voting policy.
Techtronic Industries Co., Ltd.	12-May-23	Approve Final Dividend	For	The vote is in line with the Amundi Voting policy.
Techtronic Industries Co., Ltd.	12-May-23	Elect Horst Julius Pudwill as Director	Against	The nominee is an executive sitting on a Board Committee.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
Techtronic Industries Co., Ltd.	12-May-23	Elect Joseph Galli Jr. as Director	For	The vote is in line with the Amundi Voting policy.
Techtronic Industries Co., Ltd.	12-May-23	Elect Frank Chi Chung Chan as Director	For	The vote is in line with the Amundi Voting policy.
Techtronic Industries Co., Ltd.	12-May-23	Elect Robert Hinman Getz as Director	For	The vote is in line with the Amundi Voting policy.
Techtronic Industries Co., Ltd.	12-May-23	Authorize Board to Fix Remuneration of Directors	For	The vote is in line with the Amundi Voting policy.
Techtronic Industries Co., Ltd.	12-May-23	Approve Deloitte Touche Tohmatsu as Auditors and Authorize Board to Fix Their Remuneration	For	The vote is in line with the Amundi Voting policy.
Techtronic Industries Co., Ltd.	12-May-23	Approve Issuance of Equity or Equity-Linked Securities without Preemptive Rights	For	The vote is in line with the Amundi Voting policy.
Techtronic Industries Co., Ltd.	12-May-23	Authorize Repurchase of Issued Share Capital	For	The vote is in line with the Amundi Voting policy.
Techtronic Industries Co., Ltd.	12-May-23	Approve the Amendments to Share Award Scheme	Against	The structure of the LTIP is considered inadequate. The company has not disclosed sufficient information to enable support of the proposal.
Techtronic Industries Co., Ltd.	12-May-23	Approve the Amendments to Share Option Scheme	Against	The structure of the LTIP is considered inadequate. The company has not disclosed sufficient information to enable support of the proposal.
YASKAWA Electric Corp.	24-May-23	Elect Director Ogasawara, Hiroshi	For	The vote is in line with the Amundi Voting policy.
YASKAWA Electric Corp.	24-May-23	Elect Director Ogawa, Masahiro	For	The vote is in line with the Amundi Voting policy.
YASKAWA Electric Corp.	24-May-23	Elect Director Murakami, Shuji	For	The vote is in line with the Amundi Voting policy.
YASKAWA Electric Corp.	24-May-23	Elect Director Morikawa, Yasuhiko	For	The vote is in line with the Amundi Voting policy.
YASKAWA Electric Corp.	24-May-23	Elect Director and Audit Committee Member Nakayama, Yuji	For	The vote is in line with the Amundi Voting policy.
YASKAWA Electric Corp.	24-May-23	Elect Director and Audit Committee Member Ikuyama, Takeshi	For	The vote is in line with the Amundi Voting policy.
YASKAWA Electric Corp.	24-May-23	Elect Director and Audit Committee Member Koike, Toshikazu	For	The vote is in line with the Amundi Voting policy.
YASKAWA Electric Corp.	24-May-23	Elect Director and Audit Committee Member Matsuhashi, Kaori	For	The vote is in line with the Amundi Voting policy.
YASKAWA Electric Corp.	24-May-23	Elect Director and Audit Committee Member Nishio, Keiji	For	The vote is in line with the Amundi Voting policy.
YASKAWA Electric Corp.	24-May-23	Elect Director and Audit Committee Member Hodaka, Yaeko	For	The vote is in line with the Amundi Voting policy.
MTR Corporation Limited	24-May-23	Accept Financial Statements and Statutory Reports	For	The vote is in line with the Amundi Voting policy.
MTR Corporation Limited	24-May-23	Approve Final Dividend	For	The vote is in line with the Amundi Voting policy.
MTR Corporation Limited	24-May-23	Elect Andrew Clifford Winawer Brandler as Director	For	The vote is in line with the Amundi Voting policy.
MTR Corporation Limited	24-May-23	Elect Bunny Chan Chung-bun as Director	For	The vote is in line with the Amundi Voting policy.
MTR Corporation Limited	24-May-23	Elect Dorothy Chan Yuen Tak-fai as Director	For	The vote is in line with the Amundi Voting policy.
MTR Corporation Limited	24-May-23	Elect Sandy Wong Hang-yee as Director	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
MTR Corporation Limited	24-May-23	Elect Anna Wong Wai-kwan as Director	For	The vote is in line with the Amundi Voting policy.
MTR Corporation Limited	24-May-23	Approve KPMG as Auditors and Authorize Board to Fix Their Remuneration	For	The vote is in line with the Amundi Voting policy.
MTR Corporation Limited	24-May-23	Approve Issuance of Equity or Equity-Linked Securities without Preemptive Rights	For	The vote is in line with the Amundi Voting policy.
MTR Corporation Limited	24-May-23	Authorize Repurchase of Issued Share Capital	For	The vote is in line with the Amundi Voting policy.
Welcia Holdings Co., Ltd.	25-May-23	Elect Director Ikeno, Takamitsu	For	The vote is in line with the Amundi Voting policy.
Welcia Holdings Co., Ltd.	25-May-23	Elect Director Matsumoto, Tadahisa	For	The vote is in line with the Amundi Voting policy.
Welcia Holdings Co., Ltd.	25-May-23	Elect Director Nakamura, Juichi	For	The vote is in line with the Amundi Voting policy.
Welcia Holdings Co., Ltd.	25-May-23	Elect Director Shibasaki, Takamune	For	The vote is in line with the Amundi Voting policy.
Welcia Holdings Co., Ltd.	25-May-23	Elect Director Okada, Motoya	Against	Against as the nominee served on more than 4 public company boards.
Welcia Holdings Co., Ltd.	25-May-23	Elect Director Nakai, Tomoko	For	The vote is in line with the Amundi Voting policy.
Welcia Holdings Co., Ltd.	25-May-23	Elect Director Ishizuka, Kunio	For	The vote is in line with the Amundi Voting policy.
Welcia Holdings Co., Ltd.	25-May-23	Elect Director Nagata, Tadashi	For	The vote is in line with the Amundi Voting policy.
Welcia Holdings Co., Ltd.	25-May-23	Elect Director Nozawa, Katsunori	For	The vote is in line with the Amundi Voting policy.
Welcia Holdings Co., Ltd.	25-May-23	Elect Director Horie, Shigeo	For	The vote is in line with the Amundi Voting policy.
Welcia Holdings Co., Ltd.	25-May-23	Elect Director Ishizaka, Noriko	For	The vote is in line with the Amundi Voting policy.
Welcia Holdings Co., Ltd.	25-May-23	Appoint Statutory Auditor Sugiyama, Atsuko	For	The vote is in line with the Amundi Voting policy.
Welcia Holdings Co., Ltd.	25-May-23	Approve Trust-Type Equity Compensation Plan	For	The vote is in line with the Amundi Voting policy.
Xinyi Glass Holdings Ltd.	02-Jun-23	Accept Financial Statements and Statutory Reports	For	The vote is in line with the Amundi Voting policy.
Xinyi Glass Holdings Ltd.	02-Jun-23	Approve Final Dividend	For	The vote is in line with the Amundi Voting policy.
Xinyi Glass Holdings Ltd.	02-Jun-23	Elect Lee Shing Kan as Director	Against	There are concerns regarding how the Board is overseeing ESG matters. The board is not sufficiently independent as per our voting policy.
Xinyi Glass Holdings Ltd.	02-Jun-23	Elect Ng Ngan Ho as Director	Against	There are concerns regarding how the Board is overseeing ESG matters. The board is not sufficiently independent as per our voting policy.
Xinyi Glass Holdings Ltd.	02-Jun-23	Authorize Board to Fix Remuneration of Directors	For	The vote is in line with the Amundi Voting policy.
Xinyi Glass Holdings Ltd.	02-Jun-23	Approve PricewaterhouseCoopers as Auditors and Authorize Board to Fix Their Remuneration	For	The vote is in line with the Amundi Voting policy.
Xinyi Glass Holdings Ltd.	02-Jun-23	Authorize Repurchase of Issued Share Capital	For	The vote is in line with the Amundi Voting policy.
Xinyi Glass Holdings Ltd.	02-Jun-23	Approve Issuance of Equity or Equity-Linked Securities without Preemptive Rights	Against	Excessive capital increase without preemptive rights. The company has not disclosed sufficient information to enable support of the proposal.
Xinyi Glass Holdings Ltd.	02-Jun-23	Authorize Reissuance of Repurchased Shares	Against	Excessive capital increase without preemptive rights. The company has not disclosed sufficient information to enable support of the proposal.
Xinyi Glass Holdings Ltd.	02-Jun-23	Approve Amendments to the Existing Memorandum and	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
		Articles of Association and Adopt the Amended and Restated Memorandum and Articles of Association		
Xinyi Glass Holdings Ltd.	02-Jun-23	Elect Wong Chat Chor Samuel as Director	Against	There are concerns regarding how the Board is overseeing ESG matters. The board is not sufficiently independent as per our voting policy. The nominee is a non-independent member of the Remuneration Committee which is composed of less than 50 percent independent members. The nominee is a non-independent member of the Nomination Committee which is composed of less than 50 percent independent members.
Xinyi Glass Holdings Ltd.	02-Jun-23	Elect Lee Yin Yee as Director	Against	There are concerns regarding how the Board is overseeing ESG matters. The gender diversity of the board is below our guidelines. The nominee is an executive sitting on a Board Committee. The nominee is a non-independent member of the Remuneration Committee which is composed of less than 50 percent independent members. The nominee is a non-independent member of the Nomination Committee which is composed of less than 50 percent independent members.
The Hong Kong and China Gas Company Limited	07-Jun-23	Accept Financial Statements and Statutory Reports	For	The vote is in line with the Amundi Voting policy.
The Hong Kong and China Gas Company Limited	07-Jun-23	Approve Final Dividend	For	The vote is in line with the Amundi Voting policy.
The Hong Kong and China Gas Company Limited	07-Jun-23	Elect Peter Wong Wai-ye as Director	Against	There are concerns regarding how the Board is overseeing ESG matters.
The Hong Kong and China Gas Company Limited	07-Jun-23	Elect Andrew Fung Hau-chung as Director	Against	The board is not sufficiently independent as per our voting policy.
The Hong Kong and China Gas Company Limited	07-Jun-23	Approve PricewaterhouseCoopers as Auditor and Authorize Board to Fix Their Remuneration	For	The vote is in line with the Amundi Voting policy.
The Hong Kong and China Gas Company Limited	07-Jun-23	Authorize Repurchase of Issued Share Capital	For	The vote is in line with the Amundi Voting policy.
The Hong Kong and China Gas Company Limited	07-Jun-23	Approve Issuance of Equity or Equity-Linked Securities without Preemptive Rights	Against	Excessive capital increase without preemptive rights. The company has not disclosed sufficient information to enable support of the proposal.
The Hong Kong and China Gas Company Limited	07-Jun-23	Authorize Reissuance of Repurchased Shares	Against	Excessive capital increase without preemptive rights. The company has not disclosed sufficient information to enable support of the proposal.
The Hong Kong and China Gas Company Limited	07-Jun-23	Elect David Li Kwok-po as Director	Against	The board is not sufficiently independent as per our voting policy. The nominee is a non-independent member of the Audit Committee which is composed of less than 50 percent independent members. The nominee is a non-independent member of the Remuneration Committee which is composed of less than 50 percent independent members. The nominee is a non-independent member of the Nomination Committee which is composed of less than 50 percent independent members. There are concerns regarding how the Board is overseeing ESG matters. The nominee holds an excessive number of board mandates (5 in total, including 1 as an Executive and 1 as Chair of the audit committee) and is therefore considered overboarded.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
The Hong Kong and China Gas Company Limited	07-Jun-23	Elect Lee Ka-kit as Director	Against	The board is not sufficiently independent as per our voting policy. The nominee is a non-independent member of the Remuneration Committee which is composed of less than 50 percent independent members. The nominee is a non-independent member of the Nomination Committee which is composed of less than 50 percent independent members. The gender diversity of the board is below our guidelines. There are concerns regarding how the Board is overseeing ESG matters. The nominee holds an excessive number of board mandates (4 in total, including 2 as an Executive and 2 as Chair) and is therefore considered overboarded.
KEYENCE Corp.	14-Jun-23	Approve Allocation of Income, with a Final Dividend of JPY 150	For	The vote is in line with the Amundi Voting policy.
KEYENCE Corp.	14-Jun-23	Elect Director Takizaki, Takemitsu	For	The vote is in line with the Amundi Voting policy.
KEYENCE Corp.	14-Jun-23	Elect Director Nakata, Yu	Against	There are issues with the Board which do not enable support of the proposal.
KEYENCE Corp.	14-Jun-23	Elect Director Yamaguchi, Akiji	For	The vote is in line with the Amundi Voting policy.
KEYENCE Corp.	14-Jun-23	Elect Director Yamamoto, Hiroaki	For	The vote is in line with the Amundi Voting policy.
KEYENCE Corp.	14-Jun-23	Elect Director Nakano, Tetsuya	For	The vote is in line with the Amundi Voting policy.
KEYENCE Corp.	14-Jun-23	Elect Director Yamamoto, Akinori	For	The vote is in line with the Amundi Voting policy.
KEYENCE Corp.	14-Jun-23	Elect Director Taniguchi, Seiichi	For	The vote is in line with the Amundi Voting policy.
KEYENCE Corp.	14-Jun-23	Elect Director Suenaga, Kumiko	For	The vote is in line with the Amundi Voting policy.
KEYENCE Corp.	14-Jun-23	Elect Director Yoshioka, Michifumi	For	The vote is in line with the Amundi Voting policy.
KEYENCE Corp.	14-Jun-23	Appoint Statutory Auditor Komura, Koichiro	For	The vote is in line with the Amundi Voting policy.
KEYENCE Corp.	14-Jun-23	Appoint Alternate Statutory Auditor Yamamoto, Masaharu	For	The vote is in line with the Amundi Voting policy.
MISUMI Group, Inc.	15-Jun-23	Approve Allocation of Income, with a Final Dividend of JPY 12.34	For	The vote is in line with the Amundi Voting policy.
MISUMI Group, Inc.	15-Jun-23	Elect Director Nishimoto, Kosuke	For	The vote is in line with the Amundi Voting policy.
MISUMI Group, Inc.	15-Jun-23	Elect Director Ono, Ryusei	For	The vote is in line with the Amundi Voting policy.
MISUMI Group, Inc.	15-Jun-23	Elect Director Kanatani, Tomoki	For	The vote is in line with the Amundi Voting policy.
MISUMI Group, Inc.	15-Jun-23	Elect Director Shimizu, Shigetaka	For	The vote is in line with the Amundi Voting policy.
MISUMI Group, Inc.	15-Jun-23	Elect Director Shaochun Xu	For	The vote is in line with the Amundi Voting policy.
MISUMI Group, Inc.	15-Jun-23	Elect Director Nakano, Yoichi	For	The vote is in line with the Amundi Voting policy.
MISUMI Group, Inc.	15-Jun-23	Elect Director Shimizu, Arata	For	The vote is in line with the Amundi Voting policy.
MISUMI Group, Inc.	15-Jun-23	Elect Director Suseki, Tomoharu	For	The vote is in line with the Amundi Voting policy.
MISUMI Group, Inc.	15-Jun-23	Approve Restricted Stock Plan	For	The vote is in line with the Amundi Voting policy.
ITOCHU Techno-Solutions Corp.	16-Jun-23	Approve Allocation of Income, with a Final Dividend of JPY 40.5	Against	The level of dividend is not in the long term interest of shareholders.
ITOCHU Techno-Solutions Corp.	16-Jun-23	Elect Director Tsuge, Ichiro	For	The vote is in line with the Amundi Voting policy.
ITOCHU Techno-Solutions Corp.	16-Jun-23	Elect Director Seki, Mamoru	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
ITOCHU Techno-Solutions Corp.	16-Jun-23	Elect Director Iwasaki, Naoko	For	The vote is in line with the Amundi Voting policy.
ITOCHU Techno-Solutions Corp.	16-Jun-23	Elect Director Motomura, Aya	For	The vote is in line with the Amundi Voting policy.
ITOCHU Techno-Solutions Corp.	16-Jun-23	Elect Director Ikeda, Yasuhiro	For	The vote is in line with the Amundi Voting policy.
ITOCHU Techno-Solutions Corp.	16-Jun-23	Elect Director Nagai, Yumiko	For	The vote is in line with the Amundi Voting policy.
ITOCHU Techno-Solutions Corp.	16-Jun-23	Elect Director Kajiware, Hiroshi	For	The vote is in line with the Amundi Voting policy.
ITOCHU Techno-Solutions Corp.	16-Jun-23	Appoint Statutory Auditor Harada, Yasuyuki	Against	The board of auditors is not composed of a majority of independent auditors.
ITOCHU Techno-Solutions Corp.	16-Jun-23	Appoint Statutory Auditor Hara, Katsuhiko	For	The vote is in line with the Amundi Voting policy.
JSR Corp.	16-Jun-23	Approve Allocation of Income, With a Final Dividend of JPY 35	For	The vote is in line with the Amundi Voting policy.
JSR Corp.	16-Jun-23	Amend Articles to Amend Business Lines - Clarify Director Authority on Shareholder Meetings	For	The vote is in line with the Amundi Voting policy.
JSR Corp.	16-Jun-23	Elect Director Eric Johnson	For	The vote is in line with the Amundi Voting policy.
JSR Corp.	16-Jun-23	Elect Director Hara, Koichi	For	The vote is in line with the Amundi Voting policy.
JSR Corp.	16-Jun-23	Elect Director Takahashi, Seiji	For	The vote is in line with the Amundi Voting policy.
JSR Corp.	16-Jun-23	Elect Director Tachibana, Ichiko	For	The vote is in line with the Amundi Voting policy.
JSR Corp.	16-Jun-23	Elect Director Emoto, Kenichi	For	The vote is in line with the Amundi Voting policy.
JSR Corp.	16-Jun-23	Elect Director Seki, Tadayuki	For	The vote is in line with the Amundi Voting policy.
JSR Corp.	16-Jun-23	Elect Director David Robert Hale	For	The vote is in line with the Amundi Voting policy.
JSR Corp.	16-Jun-23	Elect Director Iwasaki, Masato	For	The vote is in line with the Amundi Voting policy.
JSR Corp.	16-Jun-23	Elect Director Ushida, Kazuo	For	The vote is in line with the Amundi Voting policy.
JSR Corp.	16-Jun-23	Appoint Alternate Statutory Auditor Fujii, Yasufumi	For	The vote is in line with the Amundi Voting policy.
JSR Corp.	16-Jun-23	Appoint Alternate Statutory Auditor Endo, Yukiko	For	The vote is in line with the Amundi Voting policy.
Daiichi Sankyo Co., Ltd.	19-Jun-23	Approve Allocation of Income, with a Final Dividend of JPY 15	For	The vote is in line with the Amundi Voting policy.
Daiichi Sankyo Co., Ltd.	19-Jun-23	Elect Director Manabe, Sunao	For	The vote is in line with the Amundi Voting policy.
Daiichi Sankyo Co., Ltd.	19-Jun-23	Elect Director Okuzawa, Hiroyuki	For	The vote is in line with the Amundi Voting policy.
Daiichi Sankyo Co., Ltd.	19-Jun-23	Elect Director Hirashima, Shoji	For	The vote is in line with the Amundi Voting policy.
Daiichi Sankyo Co., Ltd.	19-Jun-23	Elect Director Otsuki, Masahiko	For	The vote is in line with the Amundi Voting policy.
Daiichi Sankyo Co., Ltd.	19-Jun-23	Elect Director Fukuoka, Takashi	For	The vote is in line with the Amundi Voting policy.
Daiichi Sankyo Co., Ltd.	19-Jun-23	Elect Director Kama, Kazuaki	For	The vote is in line with the Amundi Voting policy.
Daiichi Sankyo Co., Ltd.	19-Jun-23	Elect Director Nohara, Sawako	For	The vote is in line with the Amundi Voting policy.
Daiichi Sankyo Co., Ltd.	19-Jun-23	Elect Director Komatsu, Yasuhiro	For	The vote is in line with the Amundi Voting policy.
Daiichi Sankyo Co., Ltd.	19-Jun-23	Elect Director Nishii, Takaaki	For	The vote is in line with the Amundi Voting policy.
Daiichi Sankyo Co., Ltd.	19-Jun-23	Appoint Statutory Auditor Sato, Kenji	For	The vote is in line with the Amundi Voting policy.
Daiichi Sankyo Co., Ltd.	19-Jun-23	Appoint Statutory Auditor Arai, Miyuki	For	The vote is in line with the Amundi Voting policy.
Daiichi Sankyo Co., Ltd.	19-Jun-23	Approve Trust-Type Equity Compensation Plan	Against	The plan can be exercised before retirement and there is a lack of transparency on performance criteria.
Capcom Co., Ltd.	20-Jun-23	Approve Allocation of Income, with a Final Dividend of JPY 40	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
Capcom Co., Ltd.	20-Jun-23	Elect Director Tsujimoto, Kenzo	For	The vote is in line with the Amundi Voting policy.
Capcom Co., Ltd.	20-Jun-23	Elect Director Tsujimoto, Haruhiro	For	The vote is in line with the Amundi Voting policy.
Capcom Co., Ltd.	20-Jun-23	Elect Director Miyazaki, Satoshi	For	The vote is in line with the Amundi Voting policy.
Capcom Co., Ltd.	20-Jun-23	Elect Director Egawa, Yoichi	For	The vote is in line with the Amundi Voting policy.
Capcom Co., Ltd.	20-Jun-23	Elect Director Nomura, Kenkichi	For	The vote is in line with the Amundi Voting policy.
Capcom Co., Ltd.	20-Jun-23	Elect Director Ishida, Yoshinori	For	The vote is in line with the Amundi Voting policy.
Capcom Co., Ltd.	20-Jun-23	Elect Director Tsujimoto, Ryoza	For	The vote is in line with the Amundi Voting policy.
Capcom Co., Ltd.	20-Jun-23	Elect Director Muranaka, Toru	For	The vote is in line with the Amundi Voting policy.
Capcom Co., Ltd.	20-Jun-23	Elect Director Mizukoshi, Yutaka	For	The vote is in line with the Amundi Voting policy.
Capcom Co., Ltd.	20-Jun-23	Elect Director Kotani, Wataru	For	The vote is in line with the Amundi Voting policy.
Capcom Co., Ltd.	20-Jun-23	Elect Director Muto, Toshiro	For	The vote is in line with the Amundi Voting policy.
Capcom Co., Ltd.	20-Jun-23	Elect Director Hirose, Yumi	For	The vote is in line with the Amundi Voting policy.
DENSO Corp.	20-Jun-23	Elect Director Arima, Koji	For	The vote is in line with the Amundi Voting policy.
DENSO Corp.	20-Jun-23	Elect Director Hayashi, Shinnosuke	For	The vote is in line with the Amundi Voting policy.
DENSO Corp.	20-Jun-23	Elect Director Matsui, Yasushi	For	The vote is in line with the Amundi Voting policy.
DENSO Corp.	20-Jun-23	Elect Director Ito, Kenichiro	For	The vote is in line with the Amundi Voting policy.
DENSO Corp.	20-Jun-23	Elect Director Toyoda, Akio	For	The vote is in line with the Amundi Voting policy.
DENSO Corp.	20-Jun-23	Elect Director Kushida, Shigeki	For	The vote is in line with the Amundi Voting policy.
DENSO Corp.	20-Jun-23	Elect Director Mitsuya, Yuko	For	The vote is in line with the Amundi Voting policy.
DENSO Corp.	20-Jun-23	Elect Director Joseph P. Schmelzeis, Jr	For	The vote is in line with the Amundi Voting policy.
DENSO Corp.	20-Jun-23	Appoint Statutory Auditor Kuwamura, Shingo	Against	The board of auditors is not composed of a majority of independent auditors.
DENSO Corp.	20-Jun-23	Appoint Statutory Auditor Goto, Yasuko	For	The vote is in line with the Amundi Voting policy.
DENSO Corp.	20-Jun-23	Appoint Statutory Auditor Kitamura, Haruo	For	The vote is in line with the Amundi Voting policy.
DENSO Corp.	20-Jun-23	Appoint Alternate Statutory Auditor Kitagawa, Hiromi	For	The vote is in line with the Amundi Voting policy.
NIDEC Corp.	20-Jun-23	Elect Director Nagamori, Shigenobu	For	The vote is in line with the Amundi Voting policy.
NIDEC Corp.	20-Jun-23	Elect Director Kobe, Hiroshi	For	The vote is in line with the Amundi Voting policy.
NIDEC Corp.	20-Jun-23	Elect Director Sato, Shinichi	For	The vote is in line with the Amundi Voting policy.
NIDEC Corp.	20-Jun-23	Elect Director Komatsu, Yayoi	For	The vote is in line with the Amundi Voting policy.
NIDEC Corp.	20-Jun-23	Elect Director Sakai, Takako	For	The vote is in line with the Amundi Voting policy.
NIDEC Corp.	20-Jun-23	Elect Director and Audit Committee Member Toyoshima, Hiroe	For	The vote is in line with the Amundi Voting policy.
NIDEC Corp.	20-Jun-23	Elect Alternate Director and Audit Committee Member Takiguchi, Hiroko	For	The vote is in line with the Amundi Voting policy.
NTT DATA Corp.	20-Jun-23	Approve Allocation of Income, with a Final Dividend of JPY 11.5	For	The vote is in line with the Amundi Voting policy.
NTT DATA Corp.	20-Jun-23	Approve Adoption of Holding Company Structure and Transfer of Operations to Wholly Owned Subsidiary	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
NTT DATA Corp.	20-Jun-23	Amend Articles to Change Company Name - Amend Business Lines	For	The vote is in line with the Amundi Voting policy.
NTT DATA Corp.	20-Jun-23	Elect Director Homma, Yo	For	The vote is in line with the Amundi Voting policy.
NTT DATA Corp.	20-Jun-23	Elect Director Sasaki, Yutaka	For	The vote is in line with the Amundi Voting policy.
NTT DATA Corp.	20-Jun-23	Elect Director Nishihata, Kazuhiro	For	The vote is in line with the Amundi Voting policy.
NTT DATA Corp.	20-Jun-23	Elect Director Nakayama, Kazuhiko	For	The vote is in line with the Amundi Voting policy.
NTT DATA Corp.	20-Jun-23	Elect Director Hirano, Eiji	For	The vote is in line with the Amundi Voting policy.
NTT DATA Corp.	20-Jun-23	Elect Director Fujii, Mariko	For	The vote is in line with the Amundi Voting policy.
NTT DATA Corp.	20-Jun-23	Elect Director Patrizio Mapelli	For	The vote is in line with the Amundi Voting policy.
NTT DATA Corp.	20-Jun-23	Elect Director Ike, Fumihiko	For	The vote is in line with the Amundi Voting policy.
NTT DATA Corp.	20-Jun-23	Elect Director Ishiguro, Shigenao	For	The vote is in line with the Amundi Voting policy.
NTT DATA Corp.	20-Jun-23	Elect Director and Audit Committee Member Tainaka, Nobuyuki	For	The vote is in line with the Amundi Voting policy.
PERSOL Holdings Co., Ltd.	20-Jun-23	Approve Allocation of Income, with a Final Dividend of JPY 40	Against	The level of dividend is not in the long term interest of shareholders.
PERSOL Holdings Co., Ltd.	20-Jun-23	Elect Director Mizuta, Masamichi	For	The vote is in line with the Amundi Voting policy.
PERSOL Holdings Co., Ltd.	20-Jun-23	Elect Director Wada, Takao	For	The vote is in line with the Amundi Voting policy.
PERSOL Holdings Co., Ltd.	20-Jun-23	Elect Director Tamakoshi, Ryosuke	For	The vote is in line with the Amundi Voting policy.
PERSOL Holdings Co., Ltd.	20-Jun-23	Elect Director Yamauchi, Masaki	For	The vote is in line with the Amundi Voting policy.
PERSOL Holdings Co., Ltd.	20-Jun-23	Elect Director Yoshizawa, Kazuhiro	For	The vote is in line with the Amundi Voting policy.
PERSOL Holdings Co., Ltd.	20-Jun-23	Elect Director Debra A. Hazelton	For	The vote is in line with the Amundi Voting policy.
PERSOL Holdings Co., Ltd.	20-Jun-23	Elect Director and Audit Committee Member Hayashi, Daisuke	For	The vote is in line with the Amundi Voting policy.
PERSOL Holdings Co., Ltd.	20-Jun-23	Elect Alternate Director and Audit Committee Member Yamauchi, Masaki	For	The vote is in line with the Amundi Voting policy.
PERSOL Holdings Co., Ltd.	20-Jun-23	Approve Compensation Ceiling for Directors Who Are Not Audit Committee Members	For	The vote is in line with the Amundi Voting policy.
PERSOL Holdings Co., Ltd.	20-Jun-23	Approve Trust-Type Equity Compensation Plan	For	The vote is in line with the Amundi Voting policy.
PERSOL Holdings Co., Ltd.	20-Jun-23	Approve Trust-Type Equity Compensation Plan	Against	Recipients include inappropriate members. The plan can be exercised before retirement and there is a lack of transparency on performance criteria.
PERSOL Holdings Co., Ltd.	20-Jun-23	Approve Trust-Type Equity Compensation Plan	Against	Recipients include inappropriate members. The plan can be exercised before retirement and there is a lack of transparency on performance criteria.
Tokyo Electron Ltd.	20-Jun-23	Elect Director Kawai, Toshiki	For	The vote is in line with the Amundi Voting policy.
Tokyo Electron Ltd.	20-Jun-23	Elect Director Sasaki, Sadao	For	The vote is in line with the Amundi Voting policy.
Tokyo Electron Ltd.	20-Jun-23	Elect Director Nunokawa, Yoshikazu	For	The vote is in line with the Amundi Voting policy.
Tokyo Electron Ltd.	20-Jun-23	Elect Director Sasaki, Michio	For	The vote is in line with the Amundi Voting policy.
Tokyo Electron Ltd.	20-Jun-23	Elect Director Eda, Makiko	For	The vote is in line with the Amundi Voting policy.
Tokyo Electron Ltd.	20-Jun-23	Elect Director Ichikawa, Sachiko	For	The vote is in line with the Amundi Voting policy.
Tokyo Electron Ltd.	20-Jun-23	Appoint Statutory Auditor Tahara, Kazushi	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
Tokyo Electron Ltd.	20-Jun-23	Appoint Statutory Auditor Nanasawa, Yutaka	For	The vote is in line with the Amundi Voting policy.
Tokyo Electron Ltd.	20-Jun-23	Approve Annual Bonus	For	The vote is in line with the Amundi Voting policy.
Tokyo Electron Ltd.	20-Jun-23	Approve Deep Discount Stock Option Plan	For	The vote is in line with the Amundi Voting policy.
Tokyo Electron Ltd.	20-Jun-23	Approve Deep Discount Stock Option Plan	For	The vote is in line with the Amundi Voting policy.
USS Co., Ltd.	20-Jun-23	Approve Allocation of Income, with a Final Dividend of JPY 33.8	For	The vote is in line with the Amundi Voting policy.
USS Co., Ltd.	20-Jun-23	Elect Director Ando, Yukihiro	For	The vote is in line with the Amundi Voting policy.
USS Co., Ltd.	20-Jun-23	Elect Director Seta, Dai	For	The vote is in line with the Amundi Voting policy.
USS Co., Ltd.	20-Jun-23	Elect Director Yamanaka, Masafumi	For	The vote is in line with the Amundi Voting policy.
USS Co., Ltd.	20-Jun-23	Elect Director Ikeda, Hiromitsu	For	The vote is in line with the Amundi Voting policy.
USS Co., Ltd.	20-Jun-23	Elect Director Takagi, Nobuko	For	The vote is in line with the Amundi Voting policy.
USS Co., Ltd.	20-Jun-23	Elect Director Honda, Shinji	For	The vote is in line with the Amundi Voting policy.
USS Co., Ltd.	20-Jun-23	Elect Director Sasao, Yoshiko	For	The vote is in line with the Amundi Voting policy.
Eisai Co., Ltd.	21-Jun-23	Elect Director Naito, Haruo	For	The vote is in line with the Amundi Voting policy.
Eisai Co., Ltd.	21-Jun-23	Elect Director Uchiyama, Hideyo	For	The vote is in line with the Amundi Voting policy.
Eisai Co., Ltd.	21-Jun-23	Elect Director Hayashi, Hideki	For	The vote is in line with the Amundi Voting policy.
Eisai Co., Ltd.	21-Jun-23	Elect Director Miwa, Yumiko	For	The vote is in line with the Amundi Voting policy.
Eisai Co., Ltd.	21-Jun-23	Elect Director Ike, Fumihiko	For	The vote is in line with the Amundi Voting policy.
Eisai Co., Ltd.	21-Jun-23	Elect Director Kato, Yoshiteru	For	The vote is in line with the Amundi Voting policy.
Eisai Co., Ltd.	21-Jun-23	Elect Director Miura, Ryota	For	The vote is in line with the Amundi Voting policy.
Eisai Co., Ltd.	21-Jun-23	Elect Director Kato, Hiroyuki	For	The vote is in line with the Amundi Voting policy.
Eisai Co., Ltd.	21-Jun-23	Elect Director Richard Thornley	For	The vote is in line with the Amundi Voting policy.
Eisai Co., Ltd.	21-Jun-23	Elect Director Moriyama, Toru	For	The vote is in line with the Amundi Voting policy.
Eisai Co., Ltd.	21-Jun-23	Elect Director Yasuda, Yuko	For	The vote is in line with the Amundi Voting policy.
Shionogi & Co., Ltd.	21-Jun-23	Approve Allocation of Income, with a Final Dividend of JPY 75	For	The vote is in line with the Amundi Voting policy.
Shionogi & Co., Ltd.	21-Jun-23	Elect Director Teshirogi, Isao	For	The vote is in line with the Amundi Voting policy.
Shionogi & Co., Ltd.	21-Jun-23	Elect Director Sawada, Takuko	For	The vote is in line with the Amundi Voting policy.
Shionogi & Co., Ltd.	21-Jun-23	Elect Director Ando, Keiichi	For	The vote is in line with the Amundi Voting policy.
Shionogi & Co., Ltd.	21-Jun-23	Elect Director Ozaki, Hiroshi	For	The vote is in line with the Amundi Voting policy.
Shionogi & Co., Ltd.	21-Jun-23	Elect Director Takatsuki, Fumi	For	The vote is in line with the Amundi Voting policy.
Shionogi & Co., Ltd.	21-Jun-23	Elect Director Fujiwara, Takaoki	For	The vote is in line with the Amundi Voting policy.
Shionogi & Co., Ltd.	21-Jun-23	Appoint Statutory Auditor Okamoto, Akira	For	The vote is in line with the Amundi Voting policy.
Shionogi & Co., Ltd.	21-Jun-23	Appoint Statutory Auditor Fujinuma, Tsuguoki	For	The vote is in line with the Amundi Voting policy.
Shionogi & Co., Ltd.	21-Jun-23	Appoint Statutory Auditor Goto, Yoriko	For	The vote is in line with the Amundi Voting policy.
Yakult Honsha Co., Ltd.	21-Jun-23	Elect Director Narita, Hiroshi	For	The vote is in line with the Amundi Voting policy.
Yakult Honsha Co., Ltd.	21-Jun-23	Elect Director Wakabayashi, Hiroshi	For	The vote is in line with the Amundi Voting policy.
Yakult Honsha Co., Ltd.	21-Jun-23	Elect Director Doi, Akifumi	For	The vote is in line with the Amundi Voting policy.
Yakult Honsha Co., Ltd.	21-Jun-23	Elect Director Imada, Masao	For	The vote is in line with the Amundi Voting policy.
Yakult Honsha Co., Ltd.	21-Jun-23	Elect Director Hirano, Koichi	For	The vote is in line with the Amundi Voting policy.
Yakult Honsha Co., Ltd.	21-Jun-23	Elect Director Yasuda, Ryuji	For	The vote is in line with the Amundi Voting policy.
Yakult Honsha Co., Ltd.	21-Jun-23	Elect Director Tobe, Naoko	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
Yakult Honsha Co., Ltd.	21-Jun-23	Elect Director Shimbo, Katsuyoshi	For	The vote is in line with the Amundi Voting policy.
Yakult Honsha Co., Ltd.	21-Jun-23	Elect Director Nagasawa, Yumiko	For	The vote is in line with the Amundi Voting policy.
Yakult Honsha Co., Ltd.	21-Jun-23	Elect Director Akutsu, Satoshi	For	The vote is in line with the Amundi Voting policy.
Yakult Honsha Co., Ltd.	21-Jun-23	Elect Director Naito, Manabu	For	The vote is in line with the Amundi Voting policy.
Yakult Honsha Co., Ltd.	21-Jun-23	Elect Director Nagira, Masatoshi	For	The vote is in line with the Amundi Voting policy.
Yakult Honsha Co., Ltd.	21-Jun-23	Elect Director Hoshiko, Hideaki	For	The vote is in line with the Amundi Voting policy.
Yakult Honsha Co., Ltd.	21-Jun-23	Elect Director Shimada, Junichi	For	The vote is in line with the Amundi Voting policy.
Yakult Honsha Co., Ltd.	21-Jun-23	Elect Director Matthew Digby	For	The vote is in line with the Amundi Voting policy.
Yakult Honsha Co., Ltd.	21-Jun-23	Approve Restricted Stock Plan	For	The vote is in line with the Amundi Voting policy.
Yakult Honsha Co., Ltd.	21-Jun-23	Approve Compensation Ceiling for Statutory Auditors	For	The vote is in line with the Amundi Voting policy.
Astellas Pharma, Inc.	22-Jun-23	Elect Director Yasukawa, Kenji	For	The vote is in line with the Amundi Voting policy.
Astellas Pharma, Inc.	22-Jun-23	Elect Director Okamura, Naoki	For	The vote is in line with the Amundi Voting policy.
Astellas Pharma, Inc.	22-Jun-23	Elect Director Sugita, Katsuyoshi	For	The vote is in line with the Amundi Voting policy.
Astellas Pharma, Inc.	22-Jun-23	Elect Director Tanaka, Takashi	For	The vote is in line with the Amundi Voting policy.
Astellas Pharma, Inc.	22-Jun-23	Elect Director Sakurai, Eriko	For	The vote is in line with the Amundi Voting policy.
Astellas Pharma, Inc.	22-Jun-23	Elect Director Miyazaki, Masahiro	For	The vote is in line with the Amundi Voting policy.
Astellas Pharma, Inc.	22-Jun-23	Elect Director Ono, Yoichi	For	The vote is in line with the Amundi Voting policy.
Astellas Pharma, Inc.	22-Jun-23	Elect Director and Audit Committee Member Akiyama, Rie	For	The vote is in line with the Amundi Voting policy.
Brother Industries, Ltd.	22-Jun-23	Elect Director Koike, Toshikazu	For	The vote is in line with the Amundi Voting policy.
Brother Industries, Ltd.	22-Jun-23	Elect Director Sasaki, Ichiro	For	The vote is in line with the Amundi Voting policy.
Brother Industries, Ltd.	22-Jun-23	Elect Director Ishiguro, Tadashi	For	The vote is in line with the Amundi Voting policy.
Brother Industries, Ltd.	22-Jun-23	Elect Director Ikeda, Kazufumi	For	The vote is in line with the Amundi Voting policy.
Brother Industries, Ltd.	22-Jun-23	Elect Director Kuwabara, Satoru	For	The vote is in line with the Amundi Voting policy.
Brother Industries, Ltd.	22-Jun-23	Elect Director Murakami, Taizo	For	The vote is in line with the Amundi Voting policy.
Brother Industries, Ltd.	22-Jun-23	Elect Director Takeuchi, Keisuke	For	The vote is in line with the Amundi Voting policy.
Brother Industries, Ltd.	22-Jun-23	Elect Director Shirai, Aya	For	The vote is in line with the Amundi Voting policy.
Brother Industries, Ltd.	22-Jun-23	Elect Director Uchida, Kazunari	For	The vote is in line with the Amundi Voting policy.
Brother Industries, Ltd.	22-Jun-23	Elect Director Hidaka, Naoki	For	The vote is in line with the Amundi Voting policy.
Brother Industries, Ltd.	22-Jun-23	Elect Director Miyaki, Masahiko	For	The vote is in line with the Amundi Voting policy.
Brother Industries, Ltd.	22-Jun-23	Appoint Statutory Auditor Yamada, Takeshi	For	The vote is in line with the Amundi Voting policy.
Brother Industries, Ltd.	22-Jun-23	Appoint Statutory Auditor Jono, Kazuya	For	The vote is in line with the Amundi Voting policy.
Brother Industries, Ltd.	22-Jun-23	Appoint Statutory Auditor Matsumoto, Chika	For	The vote is in line with the Amundi Voting policy.
Nitori Holdings Co., Ltd.	22-Jun-23	Elect Director Nitori, Akio	For	The vote is in line with the Amundi Voting policy.
Nitori Holdings Co., Ltd.	22-Jun-23	Elect Director Shirai, Toshiyuki	For	The vote is in line with the Amundi Voting policy.
Nitori Holdings Co., Ltd.	22-Jun-23	Elect Director Sudo, Fumihiro	For	The vote is in line with the Amundi Voting policy.
Nitori Holdings Co., Ltd.	22-Jun-23	Elect Director Matsumoto, Fumiaki	For	The vote is in line with the Amundi Voting policy.
Nitori Holdings Co., Ltd.	22-Jun-23	Elect Director Takeda, Masanori	For	The vote is in line with the Amundi Voting policy.
Nitori Holdings Co., Ltd.	22-Jun-23	Elect Director Abiko, Hiromi	For	The vote is in line with the Amundi Voting policy.
Nitori Holdings Co., Ltd.	22-Jun-23	Elect Director Okano, Takaaki	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
Nitori Holdings Co., Ltd.	22-Jun-23	Elect Director Miyauchi, Yoshihiko	For	The vote is in line with the Amundi Voting policy.
Nitori Holdings Co., Ltd.	22-Jun-23	Elect Director Yoshizawa, Naoko	For	The vote is in line with the Amundi Voting policy.
Nitori Holdings Co., Ltd.	22-Jun-23	Elect Director and Audit Committee Member Kanetaka, Masahito	For	The vote is in line with the Amundi Voting policy.
OMRON Corp.	22-Jun-23	Approve Allocation of Income, with a Final Dividend of JPY 49	For	The vote is in line with the Amundi Voting policy.
OMRON Corp.	22-Jun-23	Elect Director Yamada, Yoshihito	For	The vote is in line with the Amundi Voting policy.
OMRON Corp.	22-Jun-23	Elect Director Tsujinaga, Junta	For	The vote is in line with the Amundi Voting policy.
OMRON Corp.	22-Jun-23	Elect Director Miyata, Kiichiro	For	The vote is in line with the Amundi Voting policy.
OMRON Corp.	22-Jun-23	Elect Director Tomita, Masahiko	For	The vote is in line with the Amundi Voting policy.
OMRON Corp.	22-Jun-23	Elect Director Yukumoto, Shizuto	For	The vote is in line with the Amundi Voting policy.
OMRON Corp.	22-Jun-23	Elect Director Kamigama, Takehiro	For	The vote is in line with the Amundi Voting policy.
OMRON Corp.	22-Jun-23	Elect Director Kobayashi, Izumi	For	The vote is in line with the Amundi Voting policy.
OMRON Corp.	22-Jun-23	Elect Director Suzuki, Yoshihisa	For	The vote is in line with the Amundi Voting policy.
OMRON Corp.	22-Jun-23	Appoint Statutory Auditor Hosoi, Toshio	Against	The board of auditors is not composed of a majority of independent auditors.
OMRON Corp.	22-Jun-23	Appoint Alternate Statutory Auditor Watanabe, Toru	For	The vote is in line with the Amundi Voting policy.
Ono Pharmaceutical Co., Ltd.	22-Jun-23	Approve Allocation of Income, With a Final Dividend of JPY 37	For	The vote is in line with the Amundi Voting policy.
Ono Pharmaceutical Co., Ltd.	22-Jun-23	Elect Director Sagara, Gyo	For	The vote is in line with the Amundi Voting policy.
Ono Pharmaceutical Co., Ltd.	22-Jun-23	Elect Director Tsujinaka, Toshihiro	For	The vote is in line with the Amundi Voting policy.
Ono Pharmaceutical Co., Ltd.	22-Jun-23	Elect Director Takino, Toichi	For	The vote is in line with the Amundi Voting policy.
Ono Pharmaceutical Co., Ltd.	22-Jun-23	Elect Director Idemitsu, Kiyoaki	For	The vote is in line with the Amundi Voting policy.
Ono Pharmaceutical Co., Ltd.	22-Jun-23	Elect Director Nomura, Masao	For	The vote is in line with the Amundi Voting policy.
Ono Pharmaceutical Co., Ltd.	22-Jun-23	Elect Director Okuno, Akiko	For	The vote is in line with the Amundi Voting policy.
Ono Pharmaceutical Co., Ltd.	22-Jun-23	Elect Director Nagae, Shusaku	For	The vote is in line with the Amundi Voting policy.
Ono Pharmaceutical Co., Ltd.	22-Jun-23	Appoint Statutory Auditor Tanisaka, Hironobu	Against	The board of auditors is not composed of a majority of independent auditors.
Ono Pharmaceutical Co., Ltd.	22-Jun-23	Appoint Statutory Auditor Tanabe, Akiko	For	The vote is in line with the Amundi Voting policy.
Ono Pharmaceutical Co., Ltd.	22-Jun-23	Approve Compensation Ceiling for Statutory Auditors	For	The vote is in line with the Amundi Voting policy.
SCSK Corp.	22-Jun-23	Amend Articles to Amend Business Lines	For	The vote is in line with the Amundi Voting policy.
SCSK Corp.	22-Jun-23	Elect Director Yamano, Hideki	For	The vote is in line with the Amundi Voting policy.
SCSK Corp.	22-Jun-23	Elect Director Toma, Takaaki	For	The vote is in line with the Amundi Voting policy.
SCSK Corp.	22-Jun-23	Elect Director Fukunaga, Tetsuya	For	The vote is in line with the Amundi Voting policy.
SCSK Corp.	22-Jun-23	Elect Director Ozaki, Tsutomu	For	The vote is in line with the Amundi Voting policy.
SCSK Corp.	22-Jun-23	Elect Director Nakajima, Masaki	For	The vote is in line with the Amundi Voting policy.
SCSK Corp.	22-Jun-23	Elect Director Kubo, Tetsuya	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
SCSK Corp.	22-Jun-23	Elect Director and Audit Committee Member Jitsuno, Hiromichi	For	The vote is in line with the Amundi Voting policy.
SCSK Corp.	22-Jun-23	Elect Director and Audit Committee Member Matsuishi, Hidetaka	For	The vote is in line with the Amundi Voting policy.
SCSK Corp.	22-Jun-23	Elect Director and Audit Committee Member Waseda, Yumiko	For	The vote is in line with the Amundi Voting policy.
Sekisui Chemical Co., Ltd.	22-Jun-23	Approve Allocation of Income, with a Final Dividend of JPY 30	For	The vote is in line with the Amundi Voting policy.
Sekisui Chemical Co., Ltd.	22-Jun-23	Elect Director Koge, Teiji	For	The vote is in line with the Amundi Voting policy.
Sekisui Chemical Co., Ltd.	22-Jun-23	Elect Director Kato, Keita	For	The vote is in line with the Amundi Voting policy.
Sekisui Chemical Co., Ltd.	22-Jun-23	Elect Director Kamiwaki, Futoshi	For	The vote is in line with the Amundi Voting policy.
Sekisui Chemical Co., Ltd.	22-Jun-23	Elect Director Hirai, Yoshiyuki	For	The vote is in line with the Amundi Voting policy.
Sekisui Chemical Co., Ltd.	22-Jun-23	Elect Director Kamiyoshi, Toshiyuki	For	The vote is in line with the Amundi Voting policy.
Sekisui Chemical Co., Ltd.	22-Jun-23	Elect Director Shimizu, Ikusuke	For	The vote is in line with the Amundi Voting policy.
Sekisui Chemical Co., Ltd.	22-Jun-23	Elect Director Murakami, Kazuya	For	The vote is in line with the Amundi Voting policy.
Sekisui Chemical Co., Ltd.	22-Jun-23	Elect Director Oeda, Hiroshi	For	The vote is in line with the Amundi Voting policy.
Sekisui Chemical Co., Ltd.	22-Jun-23	Elect Director Nozaki, Haruko	For	The vote is in line with the Amundi Voting policy.
Sekisui Chemical Co., Ltd.	22-Jun-23	Elect Director Koezuka, Miharuru	For	The vote is in line with the Amundi Voting policy.
Sekisui Chemical Co., Ltd.	22-Jun-23	Elect Director Miyai, Machiko	For	The vote is in line with the Amundi Voting policy.
Sekisui Chemical Co., Ltd.	22-Jun-23	Elect Director Hatanaka, Yoshihiko	For	The vote is in line with the Amundi Voting policy.
Sekisui Chemical Co., Ltd.	22-Jun-23	Appoint Statutory Auditor Izugami, Tomoyasu	For	The vote is in line with the Amundi Voting policy.
Sekisui Chemical Co., Ltd.	22-Jun-23	Appoint Statutory Auditor Shimmen, Wakyu	For	The vote is in line with the Amundi Voting policy.
Sekisui Chemical Co., Ltd.	22-Jun-23	Appoint Statutory Auditor Tanaka, Kenji	For	The vote is in line with the Amundi Voting policy.
Daifuku Co., Ltd.	23-Jun-23	Amend Articles to Make Technical Changes	For	The vote is in line with the Amundi Voting policy.
Daifuku Co., Ltd.	23-Jun-23	Elect Director Geshiro, Hiroshi	For	The vote is in line with the Amundi Voting policy.
Daifuku Co., Ltd.	23-Jun-23	Elect Director Sato, Seiji	For	The vote is in line with the Amundi Voting policy.
Daifuku Co., Ltd.	23-Jun-23	Elect Director Hayashi, Toshiaki	For	The vote is in line with the Amundi Voting policy.
Daifuku Co., Ltd.	23-Jun-23	Elect Director Nobuta, Hiroshi	For	The vote is in line with the Amundi Voting policy.
Daifuku Co., Ltd.	23-Jun-23	Elect Director Takubo, Hideaki	For	The vote is in line with the Amundi Voting policy.
Daifuku Co., Ltd.	23-Jun-23	Elect Director Ozawa, Yoshiaki	For	The vote is in line with the Amundi Voting policy.
Daifuku Co., Ltd.	23-Jun-23	Elect Director Sakai, Mineo	For	The vote is in line with the Amundi Voting policy.
Daifuku Co., Ltd.	23-Jun-23	Elect Director Kato, Kaku	For	The vote is in line with the Amundi Voting policy.
Daifuku Co., Ltd.	23-Jun-23	Elect Director Kaneko, Keiko	For	The vote is in line with the Amundi Voting policy.
Daifuku Co., Ltd.	23-Jun-23	Elect Director Gideon Franklin	For	The vote is in line with the Amundi Voting policy.
Daifuku Co., Ltd.	23-Jun-23	Appoint Statutory Auditor Wada, Nobuo	For	The vote is in line with the Amundi Voting policy.
HIROSE ELECTRIC CO., LTD.	23-Jun-23	Approve Allocation of Income, with a Final Dividend of JPY 280	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
HIROSE ELECTRIC CO., LTD.	23-Jun-23	Elect Director Ishii, Kazunori	For	The vote is in line with the Amundi Voting policy.
HIROSE ELECTRIC CO., LTD.	23-Jun-23	Elect Director Kiriya, Yukio	For	The vote is in line with the Amundi Voting policy.
HIROSE ELECTRIC CO., LTD.	23-Jun-23	Elect Director Sato, Hiroshi	For	The vote is in line with the Amundi Voting policy.
HIROSE ELECTRIC CO., LTD.	23-Jun-23	Elect Director Kamagata, Shin	For	The vote is in line with the Amundi Voting policy.
HIROSE ELECTRIC CO., LTD.	23-Jun-23	Elect Director Obara, Shu	For	The vote is in line with the Amundi Voting policy.
HIROSE ELECTRIC CO., LTD.	23-Jun-23	Elect Director Sang-Yeob Lee	For	The vote is in line with the Amundi Voting policy.
HIROSE ELECTRIC CO., LTD.	23-Jun-23	Elect Director Hotta, Kensuke	For	The vote is in line with the Amundi Voting policy.
HIROSE ELECTRIC CO., LTD.	23-Jun-23	Elect Director Motonaga, Tetsuji	For	The vote is in line with the Amundi Voting policy.
HIROSE ELECTRIC CO., LTD.	23-Jun-23	Elect Director Nishimatsu, Masanori	For	The vote is in line with the Amundi Voting policy.
HIROSE ELECTRIC CO., LTD.	23-Jun-23	Elect Director Sakata, Seiji	For	The vote is in line with the Amundi Voting policy.
HIROSE ELECTRIC CO., LTD.	23-Jun-23	Elect Director and Audit Committee Member Ueda, Masatoshi	For	The vote is in line with the Amundi Voting policy.
HIROSE ELECTRIC CO., LTD.	23-Jun-23	Elect Director and Audit Committee Member Miura, Kentaro	For	The vote is in line with the Amundi Voting policy.
HIROSE ELECTRIC CO., LTD.	23-Jun-23	Elect Director and Audit Committee Member Araki, Yukiko	For	The vote is in line with the Amundi Voting policy.
HIROSE ELECTRIC CO., LTD.	23-Jun-23	Elect Director and Audit Committee Member Takashima, Kenji	For	The vote is in line with the Amundi Voting policy.
HOYA Corp.	23-Jun-23	Elect Director Yoshihara, Hiroaki	For	The vote is in line with the Amundi Voting policy.
HOYA Corp.	23-Jun-23	Elect Director Abe, Yasuyuki	For	The vote is in line with the Amundi Voting policy.
HOYA Corp.	23-Jun-23	Elect Director Hasegawa, Takayo	For	The vote is in line with the Amundi Voting policy.
HOYA Corp.	23-Jun-23	Elect Director Nishimura, Mika	For	The vote is in line with the Amundi Voting policy.
HOYA Corp.	23-Jun-23	Elect Director Sato, Mototsugu	For	The vote is in line with the Amundi Voting policy.
HOYA Corp.	23-Jun-23	Elect Director Ikeda, Eiichiro	For	The vote is in line with the Amundi Voting policy.
HOYA Corp.	23-Jun-23	Elect Director Hiroka, Ryo	For	The vote is in line with the Amundi Voting policy.
Nintendo Co., Ltd.	23-Jun-23	Approve Allocation of Income, With a Final Dividend of JPY 123	For	The vote is in line with the Amundi Voting policy.
Nintendo Co., Ltd.	23-Jun-23	Elect Director Furukawa, Shuntaro	Against	The board is not sufficiently independent as per our voting policy.
Nintendo Co., Ltd.	23-Jun-23	Elect Director Miyamoto, Shigeru	Against	The board is not sufficiently independent as per our voting policy.
Nintendo Co., Ltd.	23-Jun-23	Elect Director Takahashi, Shinya	For	The vote is in line with the Amundi Voting policy.
Nintendo Co., Ltd.	23-Jun-23	Elect Director Shibata, Satoru	For	The vote is in line with the Amundi Voting policy.
Nintendo Co., Ltd.	23-Jun-23	Elect Director Shiota, Ko	For	The vote is in line with the Amundi Voting policy.
Nintendo Co., Ltd.	23-Jun-23	Elect Director Chris Meledandri	Against	The board is not sufficiently independent as per our voting policy.
Nitto Denko Corp.	23-Jun-23	Approve Allocation of Income, with a Final Dividend of JPY 120	For	The vote is in line with the Amundi Voting policy.
Nitto Denko Corp.	23-Jun-23	Elect Director Takasaki, Hideo	For	The vote is in line with the Amundi Voting policy.
Nitto Denko Corp.	23-Jun-23	Elect Director Miki, Yosuke	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
Nitto Denko Corp.	23-Jun-23	Elect Director Iseyama, Yasuhiro	For	The vote is in line with the Amundi Voting policy.
Nitto Denko Corp.	23-Jun-23	Elect Director Owaki, Yasuhito	For	The vote is in line with the Amundi Voting policy.
Nitto Denko Corp.	23-Jun-23	Elect Director Furuse, Yoichiro	For	The vote is in line with the Amundi Voting policy.
Nitto Denko Corp.	23-Jun-23	Elect Director Fukuda, Tamio	For	The vote is in line with the Amundi Voting policy.
Nitto Denko Corp.	23-Jun-23	Elect Director Wong Lai Yong	For	The vote is in line with the Amundi Voting policy.
Nitto Denko Corp.	23-Jun-23	Elect Director Sawada, Michitaka	For	The vote is in line with the Amundi Voting policy.
Nitto Denko Corp.	23-Jun-23	Elect Director Yamada, Yasuhiro	For	The vote is in line with the Amundi Voting policy.
Nitto Denko Corp.	23-Jun-23	Elect Director Eto, Mariko	For	The vote is in line with the Amundi Voting policy.
Nitto Denko Corp.	23-Jun-23	Appoint Statutory Auditor Tokuyasu, Shin	Against	The board of auditors is not composed of a majority of independent auditors.
Nitto Denko Corp.	23-Jun-23	Appoint Statutory Auditor Takayanagi, Toshihiko	Against	The board of auditors is not composed of a majority of independent auditors.
Nitto Denko Corp.	23-Jun-23	Appoint Statutory Auditor Kobashikawa, Yasuko	For	The vote is in line with the Amundi Voting policy.
Nomura Research Institute Ltd.	23-Jun-23	Elect Director Konomoto, Shingo	For	The vote is in line with the Amundi Voting policy.
Nomura Research Institute Ltd.	23-Jun-23	Elect Director Fukami, Yasuo	For	The vote is in line with the Amundi Voting policy.
Nomura Research Institute Ltd.	23-Jun-23	Elect Director Akatsuka, Yo	For	The vote is in line with the Amundi Voting policy.
Nomura Research Institute Ltd.	23-Jun-23	Elect Director Ebato, Ken	For	The vote is in line with the Amundi Voting policy.
Nomura Research Institute Ltd.	23-Jun-23	Elect Director Anzai, Hidenori	For	The vote is in line with the Amundi Voting policy.
Nomura Research Institute Ltd.	23-Jun-23	Elect Director Tateno, Shuji	For	The vote is in line with the Amundi Voting policy.
Nomura Research Institute Ltd.	23-Jun-23	Elect Director Sakata, Shinoi	For	The vote is in line with the Amundi Voting policy.
Nomura Research Institute Ltd.	23-Jun-23	Elect Director Ohashi, Tetsuji	For	The vote is in line with the Amundi Voting policy.
Nomura Research Institute Ltd.	23-Jun-23	Elect Director Kobori, Hideki	For	The vote is in line with the Amundi Voting policy.
Nomura Research Institute Ltd.	23-Jun-23	Appoint Statutory Auditor Inada, Yoichi	For	The vote is in line with the Amundi Voting policy.
SG Holdings Co., Ltd.	23-Jun-23	Elect Director Kuriwada, Eiichi	For	The vote is in line with the Amundi Voting policy.
SG Holdings Co., Ltd.	23-Jun-23	Elect Director Matsumoto, Hidekazu	For	The vote is in line with the Amundi Voting policy.
SG Holdings Co., Ltd.	23-Jun-23	Elect Director Motomura, Masahide	For	The vote is in line with the Amundi Voting policy.
SG Holdings Co., Ltd.	23-Jun-23	Elect Director Kawanago, Katsuhiro	For	The vote is in line with the Amundi Voting policy.
SG Holdings Co., Ltd.	23-Jun-23	Elect Director Sasamori, Kimiaki	For	The vote is in line with the Amundi Voting policy.
SG Holdings Co., Ltd.	23-Jun-23	Elect Director Takaoka, Mika	For	The vote is in line with the Amundi Voting policy.
SG Holdings Co., Ltd.	23-Jun-23	Elect Director Sagisaka, Osami	For	The vote is in line with the Amundi Voting policy.
SG Holdings Co., Ltd.	23-Jun-23	Elect Director Akiyama, Masato	For	The vote is in line with the Amundi Voting policy.
SG Holdings Co., Ltd.	23-Jun-23	Appoint Statutory Auditor Niimoto, Tomonari	For	The vote is in line with the Amundi Voting policy.
Square Enix Holdings Co., Ltd.	23-Jun-23	Elect Director Kiryu, Takashi	For	The vote is in line with the Amundi Voting policy.
Square Enix Holdings Co., Ltd.	23-Jun-23	Elect Director Kitase, Yoshinori	For	The vote is in line with the Amundi Voting policy.
Square Enix Holdings Co., Ltd.	23-Jun-23	Elect Director Miyake, Yu	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
Square Enix Holdings Co., Ltd.	23-Jun-23	Elect Director Ogawa, Masato	For	The vote is in line with the Amundi Voting policy.
Square Enix Holdings Co., Ltd.	23-Jun-23	Elect Director Okamoto, Mitsuko	For	The vote is in line with the Amundi Voting policy.
Square Enix Holdings Co., Ltd.	23-Jun-23	Elect Director Abdullah Aldawood	For	The vote is in line with the Amundi Voting policy.
Square Enix Holdings Co., Ltd.	23-Jun-23	Elect Director Takano, Naoto	For	The vote is in line with the Amundi Voting policy.
Sumitomo Metal Mining Co. Ltd.	23-Jun-23	Approve Allocation of Income, with a Final Dividend of JPY 115	For	The vote is in line with the Amundi Voting policy.
Sumitomo Metal Mining Co. Ltd.	23-Jun-23	Elect Director Nakazato, Yoshiaki	For	The vote is in line with the Amundi Voting policy.
Sumitomo Metal Mining Co. Ltd.	23-Jun-23	Elect Director Nozaki, Akira	For	The vote is in line with the Amundi Voting policy.
Sumitomo Metal Mining Co. Ltd.	23-Jun-23	Elect Director Higo, Toru	For	The vote is in line with the Amundi Voting policy.
Sumitomo Metal Mining Co. Ltd.	23-Jun-23	Elect Director Matsumoto, Nobuhiro	For	The vote is in line with the Amundi Voting policy.
Sumitomo Metal Mining Co. Ltd.	23-Jun-23	Elect Director Takebayashi, Masaru	For	The vote is in line with the Amundi Voting policy.
Sumitomo Metal Mining Co. Ltd.	23-Jun-23	Elect Director Ishii, Taeko	For	The vote is in line with the Amundi Voting policy.
Sumitomo Metal Mining Co. Ltd.	23-Jun-23	Elect Director Kinoshita, Manabu	For	The vote is in line with the Amundi Voting policy.
Sumitomo Metal Mining Co. Ltd.	23-Jun-23	Elect Director Nishiura, Kanji	For	The vote is in line with the Amundi Voting policy.
Sumitomo Metal Mining Co. Ltd.	23-Jun-23	Appoint Alternate Statutory Auditor Mishina, Kazuhiro	For	The vote is in line with the Amundi Voting policy.
Sumitomo Metal Mining Co. Ltd.	23-Jun-23	Approve Annual Bonus	For	The vote is in line with the Amundi Voting policy.
Sysmex Corp.	23-Jun-23	Approve Allocation of Income, With a Final Dividend of JPY 42	For	The vote is in line with the Amundi Voting policy.
Sysmex Corp.	23-Jun-23	Elect Director Ietsugu, Hisashi	For	The vote is in line with the Amundi Voting policy.
Sysmex Corp.	23-Jun-23	Elect Director Asano, Kaoru	For	The vote is in line with the Amundi Voting policy.
Sysmex Corp.	23-Jun-23	Elect Director Tachibana, Kenji	For	The vote is in line with the Amundi Voting policy.
Sysmex Corp.	23-Jun-23	Elect Director Matsui, Iwane	For	The vote is in line with the Amundi Voting policy.
Sysmex Corp.	23-Jun-23	Elect Director Yoshida, Tomokazu	For	The vote is in line with the Amundi Voting policy.
Sysmex Corp.	23-Jun-23	Elect Director Ono, Takashi	For	The vote is in line with the Amundi Voting policy.
Sysmex Corp.	23-Jun-23	Elect Director Takahashi, Masayo	For	The vote is in line with the Amundi Voting policy.
Sysmex Corp.	23-Jun-23	Elect Director Ota, Kazuo	For	The vote is in line with the Amundi Voting policy.
Sysmex Corp.	23-Jun-23	Elect Director Fukumoto, Hidekazu	For	The vote is in line with the Amundi Voting policy.
Sysmex Corp.	23-Jun-23	Elect Alternate Director and Audit Committee Member Onishi, Koichi	For	The vote is in line with the Amundi Voting policy.
TIS, Inc. (Japan)	23-Jun-23	Approve Allocation of Income, with a Final Dividend of JPY 35	Against	The level of dividend is not in the long term interest of shareholders.
TIS, Inc. (Japan)	23-Jun-23	Elect Director Kuwano, Toru	For	The vote is in line with the Amundi Voting policy.
TIS, Inc. (Japan)	23-Jun-23	Elect Director Okamoto, Yasushi	For	The vote is in line with the Amundi Voting policy.
TIS, Inc. (Japan)	23-Jun-23	Elect Director Yanai, Josaku	For	The vote is in line with the Amundi Voting policy.
TIS, Inc. (Japan)	23-Jun-23	Elect Director Horiguchi, Shinichi	For	The vote is in line with the Amundi Voting policy.
TIS, Inc. (Japan)	23-Jun-23	Elect Director Kitaoka, Takayuki	For	The vote is in line with the Amundi Voting policy.
TIS, Inc. (Japan)	23-Jun-23	Elect Director Hikida, Shuzo	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
TIS, Inc. (Japan)	23-Jun-23	Elect Director Sano, Koichi	For	The vote is in line with the Amundi Voting policy.
TIS, Inc. (Japan)	23-Jun-23	Elect Director Tsuchiya, Fumio	For	The vote is in line with the Amundi Voting policy.
TIS, Inc. (Japan)	23-Jun-23	Elect Director Mizukoshi, Naoko	For	The vote is in line with the Amundi Voting policy.
TIS, Inc. (Japan)	23-Jun-23	Appoint Statutory Auditor Tsujimoto, Makoto	For	The vote is in line with the Amundi Voting policy.
Yamaha Corp.	23-Jun-23	Approve Allocation of Income, with a Final Dividend of JPY 33	For	The vote is in line with the Amundi Voting policy.
Yamaha Corp.	23-Jun-23	Elect Director Nakata, Takuya	Against	The nominee is a non-independent member of the Compensation Committee which is not composed in majority of independent directors. The nominee is a non-independent member of the Nominating Committee which is not composed in majority of independent directors.
Yamaha Corp.	23-Jun-23	Elect Director Yamahata, Satoshi	For	The vote is in line with the Amundi Voting policy.
Yamaha Corp.	23-Jun-23	Elect Director Hidaka, Yoshihiro	Against	The nominee is a non-independent member of the Compensation Committee which is not composed in majority of independent directors. The nominee is a non-independent member of the Nominating Committee which is not composed in majority of independent directors.
Yamaha Corp.	23-Jun-23	Elect Director Fujitsuka, Mikio	For	The vote is in line with the Amundi Voting policy.
Yamaha Corp.	23-Jun-23	Elect Director Paul Candland	For	The vote is in line with the Amundi Voting policy.
Yamaha Corp.	23-Jun-23	Elect Director Shinohara, Hiromichi	For	The vote is in line with the Amundi Voting policy.
Yamaha Corp.	23-Jun-23	Elect Director Yoshizawa, Naoko	For	The vote is in line with the Amundi Voting policy.
Yamaha Corp.	23-Jun-23	Elect Director Ebata, Naho	For	The vote is in line with the Amundi Voting policy.
Yamato Holdings Co., Ltd.	23-Jun-23	Elect Director Nagao, Yutaka	For	The vote is in line with the Amundi Voting policy.
Yamato Holdings Co., Ltd.	23-Jun-23	Elect Director Kurisu, Toshizo	For	The vote is in line with the Amundi Voting policy.
Yamato Holdings Co., Ltd.	23-Jun-23	Elect Director Kosuge, Yasuharu	For	The vote is in line with the Amundi Voting policy.
Yamato Holdings Co., Ltd.	23-Jun-23	Elect Director Tokuno, Mariko	For	The vote is in line with the Amundi Voting policy.
Yamato Holdings Co., Ltd.	23-Jun-23	Elect Director Kobayashi, Yoichi	For	The vote is in line with the Amundi Voting policy.
Yamato Holdings Co., Ltd.	23-Jun-23	Elect Director Sugata, Shiro	For	The vote is in line with the Amundi Voting policy.
Yamato Holdings Co., Ltd.	23-Jun-23	Elect Director Kuga, Noriyuki	For	The vote is in line with the Amundi Voting policy.
Yamato Holdings Co., Ltd.	23-Jun-23	Elect Director Yin Chuanli Charles	For	The vote is in line with the Amundi Voting policy.
Yamato Holdings Co., Ltd.	23-Jun-23	Appoint Statutory Auditor Shoji, Yoshito	For	The vote is in line with the Amundi Voting policy.
Fujitsu Ltd.	26-Jun-23	Elect Director Tokita, Takahito	For	The vote is in line with the Amundi Voting policy.
Fujitsu Ltd.	26-Jun-23	Elect Director Furuta, Hidenori	For	The vote is in line with the Amundi Voting policy.
Fujitsu Ltd.	26-Jun-23	Elect Director Isobe, Takeshi	For	The vote is in line with the Amundi Voting policy.
Fujitsu Ltd.	26-Jun-23	Elect Director Yamamoto, Masami	For	The vote is in line with the Amundi Voting policy.
Fujitsu Ltd.	26-Jun-23	Elect Director Mukai, Chiaki	For	The vote is in line with the Amundi Voting policy.
Fujitsu Ltd.	26-Jun-23	Elect Director Abe, Atsushi	For	The vote is in line with the Amundi Voting policy.
Fujitsu Ltd.	26-Jun-23	Elect Director Kojo, Yoshiko	For	The vote is in line with the Amundi Voting policy.
Fujitsu Ltd.	26-Jun-23	Elect Director Sasae, Kenichiro	For	The vote is in line with the Amundi Voting policy.
Fujitsu Ltd.	26-Jun-23	Elect Director Byron Gill	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
Fujitsu Ltd.	26-Jun-23	Appoint Statutory Auditor Hatsukawa, Koji	For	The vote is in line with the Amundi Voting policy.
Fujitsu Ltd.	26-Jun-23	Approve Restricted Stock Plan	Against	Recipients include inappropriate members. The plan can be exercised before retirement and there is a lack of transparency on performance criteria.
Recruit Holdings Co., Ltd.	26-Jun-23	Elect Director Minegishi, Masumi	For	The vote is in line with the Amundi Voting policy.
Recruit Holdings Co., Ltd.	26-Jun-23	Elect Director Idekoba, Hisayuki	For	The vote is in line with the Amundi Voting policy.
Recruit Holdings Co., Ltd.	26-Jun-23	Elect Director Senaha, Ayano	For	The vote is in line with the Amundi Voting policy.
Recruit Holdings Co., Ltd.	26-Jun-23	Elect Director Rony Kahan	For	The vote is in line with the Amundi Voting policy.
Recruit Holdings Co., Ltd.	26-Jun-23	Elect Director Izumiya, Naoki	For	The vote is in line with the Amundi Voting policy.
Recruit Holdings Co., Ltd.	26-Jun-23	Elect Director Totoki, Hiroki	For	The vote is in line with the Amundi Voting policy.
Recruit Holdings Co., Ltd.	26-Jun-23	Elect Director Honda, Keiko	For	The vote is in line with the Amundi Voting policy.
Recruit Holdings Co., Ltd.	26-Jun-23	Elect Director Katrina Lake	For	The vote is in line with the Amundi Voting policy.
Recruit Holdings Co., Ltd.	26-Jun-23	Appoint Alternate Statutory Auditor Tanaka, Miho	For	The vote is in line with the Amundi Voting policy.
Recruit Holdings Co., Ltd.	26-Jun-23	Approve Compensation Ceiling for Directors	For	The vote is in line with the Amundi Voting policy.
Advantest Corp.	27-Jun-23	Elect Director Yoshida, Yoshiaki	For	The vote is in line with the Amundi Voting policy.
Advantest Corp.	27-Jun-23	Elect Director Douglas Lefever	For	The vote is in line with the Amundi Voting policy.
Advantest Corp.	27-Jun-23	Elect Director Tsukui, Koichi	For	The vote is in line with the Amundi Voting policy.
Advantest Corp.	27-Jun-23	Elect Director Urabe, Toshimitsu	For	The vote is in line with the Amundi Voting policy.
Advantest Corp.	27-Jun-23	Elect Director Nicholas Benes	For	The vote is in line with the Amundi Voting policy.
Advantest Corp.	27-Jun-23	Elect Director Nishida, Naoto	For	The vote is in line with the Amundi Voting policy.
Advantest Corp.	27-Jun-23	Elect Director and Audit Committee Member Kurita, Yuichi	For	The vote is in line with the Amundi Voting policy.
Advantest Corp.	27-Jun-23	Elect Director and Audit Committee Member Nakada, Tomoko	For	The vote is in line with the Amundi Voting policy.
Advantest Corp.	27-Jun-23	Elect Alternate Director and Audit Committee Member Nicholas Benes	For	The vote is in line with the Amundi Voting policy.
Azbil Corp.	27-Jun-23	Approve Allocation of Income, with a Final Dividend of JPY 33.5	For	The vote is in line with the Amundi Voting policy.
Azbil Corp.	27-Jun-23	Elect Director Sone, Hirozumi	For	The vote is in line with the Amundi Voting policy.
Azbil Corp.	27-Jun-23	Elect Director Yamamoto, Kiyohiro	For	The vote is in line with the Amundi Voting policy.
Azbil Corp.	27-Jun-23	Elect Director Yokota, Takayuki	Against	The nominee is a non-independent member of the Compensation Committee which is not composed in majority of independent directors.
Azbil Corp.	27-Jun-23	Elect Director Katsuta, Hisaya	For	The vote is in line with the Amundi Voting policy.
Azbil Corp.	27-Jun-23	Elect Director Ito, Takeshi	For	The vote is in line with the Amundi Voting policy.
Azbil Corp.	27-Jun-23	Elect Director Fujiso, Waka	For	The vote is in line with the Amundi Voting policy.
Azbil Corp.	27-Jun-23	Elect Director Nagahama, Mitsuhiro	Against	The nominee is a non-independent member of the Compensation Committee which is not composed in majority of independent directors.
Azbil Corp.	27-Jun-23	Elect Director Anne Ka Tse Hung	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
Azbil Corp.	27-Jun-23	Elect Director Sakuma, Minoru	For	The vote is in line with the Amundi Voting policy.
Azbil Corp.	27-Jun-23	Elect Director Sato, Fumitoshi	For	The vote is in line with the Amundi Voting policy.
Azbil Corp.	27-Jun-23	Elect Director Yoshikawa, Shigeaki	For	The vote is in line with the Amundi Voting policy.
Azbil Corp.	27-Jun-23	Elect Director Miura, Tomoyasu	For	The vote is in line with the Amundi Voting policy.
Kyocera Corp.	27-Jun-23	Approve Allocation of Income, With a Final Dividend of JPY 100	For	The vote is in line with the Amundi Voting policy.
Kyocera Corp.	27-Jun-23	Amend Articles to Amend Business Lines	For	The vote is in line with the Amundi Voting policy.
Kyocera Corp.	27-Jun-23	Elect Director Yamaguchi, Goro	Against	The company holds excessive cross shareholdings. The company holds excessive investment securities. There are issues with the Board which do not enable support of the proposal.
Kyocera Corp.	27-Jun-23	Elect Director Tanimoto, Hideo	Against	The company holds excessive cross shareholdings. The company holds excessive investment securities. There are issues with the Board which do not enable support of the proposal.
Kyocera Corp.	27-Jun-23	Elect Director Fure, Hiroshi	For	The vote is in line with the Amundi Voting policy.
Kyocera Corp.	27-Jun-23	Elect Director Ina, Norihiko	For	The vote is in line with the Amundi Voting policy.
Kyocera Corp.	27-Jun-23	Elect Director Kano, Koichi	For	The vote is in line with the Amundi Voting policy.
Kyocera Corp.	27-Jun-23	Elect Director Aoki, Shoichi	For	The vote is in line with the Amundi Voting policy.
Kyocera Corp.	27-Jun-23	Elect Director Koyano, Akiko	For	The vote is in line with the Amundi Voting policy.
Kyocera Corp.	27-Jun-23	Elect Director Kakiuchi, Eiji	For	The vote is in line with the Amundi Voting policy.
Kyocera Corp.	27-Jun-23	Elect Director Maekawa, Shigenobu	For	The vote is in line with the Amundi Voting policy.
Kyocera Corp.	27-Jun-23	Appoint Alternate Statutory Auditor Kida, Minoru	For	The vote is in line with the Amundi Voting policy.
Kyocera Corp.	27-Jun-23	Approve Two Types of Restricted Stock Plans	For	The vote is in line with the Amundi Voting policy.
Olympus Corp.	27-Jun-23	Amend Articles to Allow Virtual Only Shareholder Meetings	Against	Amundi favours hybrid meetings rather than virtual-only meetings that can deprive shareholders of some of their rights.
Olympus Corp.	27-Jun-23	Elect Director Fujita, Sumitaka	For	The vote is in line with the Amundi Voting policy.
Olympus Corp.	27-Jun-23	Elect Director Masuda, Yasumasa	For	The vote is in line with the Amundi Voting policy.
Olympus Corp.	27-Jun-23	Elect Director David Robert Hale	For	The vote is in line with the Amundi Voting policy.
Olympus Corp.	27-Jun-23	Elect Director Jimmy C. Beasley	For	The vote is in line with the Amundi Voting policy.
Olympus Corp.	27-Jun-23	Elect Director Ichikawa, Sachiko	For	The vote is in line with the Amundi Voting policy.
Olympus Corp.	27-Jun-23	Elect Director Shingai, Yasushi	For	The vote is in line with the Amundi Voting policy.
Olympus Corp.	27-Jun-23	Elect Director Kan, Kohei	For	The vote is in line with the Amundi Voting policy.
Olympus Corp.	27-Jun-23	Elect Director Gary John Pruden	For	The vote is in line with the Amundi Voting policy.
Olympus Corp.	27-Jun-23	Elect Director Kosaka, Tatsuro	For	The vote is in line with the Amundi Voting policy.
Olympus Corp.	27-Jun-23	Elect Director Luann Marie Pendy	For	The vote is in line with the Amundi Voting policy.
Olympus Corp.	27-Jun-23	Elect Director Takeuchi, Yasuo	For	The vote is in line with the Amundi Voting policy.
Olympus Corp.	27-Jun-23	Elect Director Stefan Kaufmann	For	The vote is in line with the Amundi Voting policy.
Olympus Corp.	27-Jun-23	Elect Director Okubo, Toshihiko	For	The vote is in line with the Amundi Voting policy.
ROHM Co., Ltd.	27-Jun-23	Approve Allocation of Income, With a Final Dividend of JPY 100	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
ROHM Co., Ltd.	27-Jun-23	Elect Director Matsumoto, Isao	For	The vote is in line with the Amundi Voting policy.
ROHM Co., Ltd.	27-Jun-23	Elect Director Azuma, Katsumi	For	The vote is in line with the Amundi Voting policy.
ROHM Co., Ltd.	27-Jun-23	Elect Director Ino, Kazuhide	For	The vote is in line with the Amundi Voting policy.
ROHM Co., Ltd.	27-Jun-23	Elect Director Tateishi, Tetsuo	For	The vote is in line with the Amundi Voting policy.
ROHM Co., Ltd.	27-Jun-23	Elect Director Yamamoto, Koji	For	The vote is in line with the Amundi Voting policy.
ROHM Co., Ltd.	27-Jun-23	Elect Director Nagumo, Tadanobu	For	The vote is in line with the Amundi Voting policy.
ROHM Co., Ltd.	27-Jun-23	Elect Director Peter Kenevan	For	The vote is in line with the Amundi Voting policy.
ROHM Co., Ltd.	27-Jun-23	Elect Director Muramatsu, Kuniko	For	The vote is in line with the Amundi Voting policy.
ROHM Co., Ltd.	27-Jun-23	Elect Director Inoue, Fukuko	For	The vote is in line with the Amundi Voting policy.
ROHM Co., Ltd.	27-Jun-23	Elect Director and Audit Committee Member Yamazaki, Masahiko	For	The vote is in line with the Amundi Voting policy.
ROHM Co., Ltd.	27-Jun-23	Elect Director and Audit Committee Member Chimori, Hidero	For	The vote is in line with the Amundi Voting policy.
ROHM Co., Ltd.	27-Jun-23	Elect Director and Audit Committee Member Nakagawa, Keita	For	The vote is in line with the Amundi Voting policy.
ROHM Co., Ltd.	27-Jun-23	Elect Director and Audit Committee Member Ono, Tomoyuki	For	The vote is in line with the Amundi Voting policy.
ROHM Co., Ltd.	27-Jun-23	Approve Restricted Stock Plan	Against	Amundi is in favor of a variable remuneration (at risk), exclusively rewarding success. However, the proposal includes inappropriate members as recipients.
TOTO Ltd.	27-Jun-23	Elect Director Kitamura, Madoka	For	The vote is in line with the Amundi Voting policy.
TOTO Ltd.	27-Jun-23	Elect Director Kiyota, Noriaki	For	The vote is in line with the Amundi Voting policy.
TOTO Ltd.	27-Jun-23	Elect Director Shirakawa, Satoshi	For	The vote is in line with the Amundi Voting policy.
TOTO Ltd.	27-Jun-23	Elect Director Hayashi, Ryosuke	For	The vote is in line with the Amundi Voting policy.
TOTO Ltd.	27-Jun-23	Elect Director Taguchi, Tomoyuki	For	The vote is in line with the Amundi Voting policy.
TOTO Ltd.	27-Jun-23	Elect Director Tamura, Shinya	For	The vote is in line with the Amundi Voting policy.
TOTO Ltd.	27-Jun-23	Elect Director Kuga, Toshiya	For	The vote is in line with the Amundi Voting policy.
TOTO Ltd.	27-Jun-23	Elect Director Shimizu, Takayuki	For	The vote is in line with the Amundi Voting policy.
TOTO Ltd.	27-Jun-23	Elect Director Taketomi, Yojiro	For	The vote is in line with the Amundi Voting policy.
TOTO Ltd.	27-Jun-23	Elect Director Tsuda, Junji	For	The vote is in line with the Amundi Voting policy.
TOTO Ltd.	27-Jun-23	Elect Director Yamauchi, Shigenori	For	The vote is in line with the Amundi Voting policy.
Daito Trust Construction Co. Ltd.	27-Jun-23	Approve Allocation of Income, with a Final Dividend of JPY 259	For	The vote is in line with the Amundi Voting policy.
Daito Trust Construction Co. Ltd.	27-Jun-23	Amend Articles to Adopt Board Structure with Audit Committee - Clarify Director Authority on Shareholder Meetings - Amend Provisions on Number of Directors - Clarify Director Authority on Board Meetings - Authorize Board to Determine Income Allocation	Against	The company seeks to reduce shareholder authority on dividend.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
Daito Trust Construction Co. Ltd.	27-Jun-23	Elect Director Takeuchi, Kei	For	The vote is in line with the Amundi Voting policy.
Daito Trust Construction Co. Ltd.	27-Jun-23	Elect Director Mori, Yoshihiro	For	The vote is in line with the Amundi Voting policy.
Daito Trust Construction Co. Ltd.	27-Jun-23	Elect Director Tate, Masafumi	For	The vote is in line with the Amundi Voting policy.
Daito Trust Construction Co. Ltd.	27-Jun-23	Elect Director Okamoto, Tsukasa	For	The vote is in line with the Amundi Voting policy.
Daito Trust Construction Co. Ltd.	27-Jun-23	Elect Director Amano, Yutaka	For	The vote is in line with the Amundi Voting policy.
Daito Trust Construction Co. Ltd.	27-Jun-23	Elect Director Tanaka, Yoshimasa	For	The vote is in line with the Amundi Voting policy.
Daito Trust Construction Co. Ltd.	27-Jun-23	Elect Director Sasaki, Mami	For	The vote is in line with the Amundi Voting policy.
Daito Trust Construction Co. Ltd.	27-Jun-23	Elect Director Iritani, Atsushi	For	The vote is in line with the Amundi Voting policy.
Daito Trust Construction Co. Ltd.	27-Jun-23	Elect Director and Audit Committee Member Kawai, Shuji	For	The vote is in line with the Amundi Voting policy.
Daito Trust Construction Co. Ltd.	27-Jun-23	Elect Director and Audit Committee Member Matsushita, Masa	For	The vote is in line with the Amundi Voting policy.
Daito Trust Construction Co. Ltd.	27-Jun-23	Elect Director and Audit Committee Member Shoda, Takashi	For	The vote is in line with the Amundi Voting policy.
Daito Trust Construction Co. Ltd.	27-Jun-23	Elect Director and Audit Committee Member Kobayashi, Kenji	For	The vote is in line with the Amundi Voting policy.
Daito Trust Construction Co. Ltd.	27-Jun-23	Approve Compensation Ceiling for Directors Who Are Not Audit Committee Members	For	The vote is in line with the Amundi Voting policy.
Daito Trust Construction Co. Ltd.	27-Jun-23	Approve Compensation Ceiling for Directors Who Are Audit Committee Members	For	The vote is in line with the Amundi Voting policy.
Daito Trust Construction Co. Ltd.	27-Jun-23	Approve Trust-Type Equity Compensation Plan	Against	Recipients include inappropriate members.
Terumo Corp.	27-Jun-23	Approve Allocation of Income, with a Final Dividend of JPY 21	For	The vote is in line with the Amundi Voting policy.
Terumo Corp.	27-Jun-23	Amend Articles to Allow Virtual Only Shareholder Meetings	For	The vote is in line with the Amundi Voting policy.
Terumo Corp.	27-Jun-23	Elect Director Takagi, Toshiaki	For	The vote is in line with the Amundi Voting policy.
Terumo Corp.	27-Jun-23	Elect Director Sato, Shinjiro	For	The vote is in line with the Amundi Voting policy.
Terumo Corp.	27-Jun-23	Elect Director Hatano, Shoji	For	The vote is in line with the Amundi Voting policy.
Terumo Corp.	27-Jun-23	Elect Director Hirose, Kazunori	For	The vote is in line with the Amundi Voting policy.
Terumo Corp.	27-Jun-23	Elect Director Kunimoto, Norimasa	For	The vote is in line with the Amundi Voting policy.
Terumo Corp.	27-Jun-23	Elect Director Kuroda, Yukiko	For	The vote is in line with the Amundi Voting policy.
Terumo Corp.	27-Jun-23	Elect Director Nishi, Hidenori	For	The vote is in line with the Amundi Voting policy.
Terumo Corp.	27-Jun-23	Elect Director Ozawa, Keiya	For	The vote is in line with the Amundi Voting policy.
Terumo Corp.	27-Jun-23	Elect Director and Audit Committee Member Shibazaki, Takanori	For	The vote is in line with the Amundi Voting policy.
Terumo Corp.	27-Jun-23	Elect Director and Audit Committee Member Nakamura, Masaichi	For	The vote is in line with the Amundi Voting policy.
Terumo Corp.	27-Jun-23	Elect Director and Audit Committee Member Uno, Soichiro	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
Terumo Corp.	27-Jun-23	Elect Alternate Director and Audit Committee Member Sakaguchi, Koichi	For	The vote is in line with the Amundi Voting policy.
M3, Inc.	28-Jun-23	Elect Director Tanimura, Itaru	Against	The board is not sufficiently independent as per our voting policy.
M3, Inc.	28-Jun-23	Elect Director Tomaru, Akihiko	For	The vote is in line with the Amundi Voting policy.
M3, Inc.	28-Jun-23	Elect Director Tsuchiya, Eiji	For	The vote is in line with the Amundi Voting policy.
M3, Inc.	28-Jun-23	Elect Director Izumiya, Kazuyuki	For	The vote is in line with the Amundi Voting policy.
M3, Inc.	28-Jun-23	Elect Director Nakamura, Rie	For	The vote is in line with the Amundi Voting policy.
M3, Inc.	28-Jun-23	Elect Director Tanaka, Yoshinao	For	The vote is in line with the Amundi Voting policy.
M3, Inc.	28-Jun-23	Elect Director Yamazaki, Satoshi	For	The vote is in line with the Amundi Voting policy.
M3, Inc.	28-Jun-23	Elect Director Yoshida, Kenichiro	Against	The board is not sufficiently independent as per our voting policy.
M3, Inc.	28-Jun-23	Elect Director Tsugawa, Yusuke	For	The vote is in line with the Amundi Voting policy.
Makita Corp.	28-Jun-23	Approve Allocation of Income, with a Final Dividend of JPY 11	For	The vote is in line with the Amundi Voting policy.
Makita Corp.	28-Jun-23	Elect Director Goto, Masahiko	For	The vote is in line with the Amundi Voting policy.
Makita Corp.	28-Jun-23	Elect Director Goto, Munetoshi	For	The vote is in line with the Amundi Voting policy.
Makita Corp.	28-Jun-23	Elect Director Tomita, Shinichiro	For	The vote is in line with the Amundi Voting policy.
Makita Corp.	28-Jun-23	Elect Director Kaneko, Tetsuhisa	For	The vote is in line with the Amundi Voting policy.
Makita Corp.	28-Jun-23	Elect Director Ota, Tomoyuki	For	The vote is in line with the Amundi Voting policy.
Makita Corp.	28-Jun-23	Elect Director Tsuchiya, Takashi	For	The vote is in line with the Amundi Voting policy.
Makita Corp.	28-Jun-23	Elect Director Yoshida, Masaki	For	The vote is in line with the Amundi Voting policy.
Makita Corp.	28-Jun-23	Elect Director Omote, Takashi	For	The vote is in line with the Amundi Voting policy.
Makita Corp.	28-Jun-23	Elect Director Otsu, Yukihiro	For	The vote is in line with the Amundi Voting policy.
Makita Corp.	28-Jun-23	Elect Director Sugino, Masahiro	For	The vote is in line with the Amundi Voting policy.
Makita Corp.	28-Jun-23	Elect Director Iwase, Takahiro	For	The vote is in line with the Amundi Voting policy.
Makita Corp.	28-Jun-23	Elect Director and Audit Committee Member Wakayama, Mitsuhiro	For	The vote is in line with the Amundi Voting policy.
Makita Corp.	28-Jun-23	Elect Director and Audit Committee Member Inoue, Shoji	For	The vote is in line with the Amundi Voting policy.
Makita Corp.	28-Jun-23	Elect Director and Audit Committee Member Nishikawa, Koji	For	The vote is in line with the Amundi Voting policy.
Makita Corp.	28-Jun-23	Elect Director and Audit Committee Member Ujihara, Ayumi	For	The vote is in line with the Amundi Voting policy.
Makita Corp.	28-Jun-23	Approve Annual Bonus	For	The vote is in line with the Amundi Voting policy.
Nissan Chemical Corp.	28-Jun-23	Approve Allocation of Income, With a Final Dividend of JPY 94	For	The vote is in line with the Amundi Voting policy.
Nissan Chemical Corp.	28-Jun-23	Elect Director Kinoshita, Kojiro	For	The vote is in line with the Amundi Voting policy.
Nissan Chemical Corp.	28-Jun-23	Elect Director Yagi, Shinsuke	For	The vote is in line with the Amundi Voting policy.
Nissan Chemical Corp.	28-Jun-23	Elect Director Honda, Takashi	For	The vote is in line with the Amundi Voting policy.
Nissan Chemical Corp.	28-Jun-23	Elect Director Ishikawa, Motoaki	For	The vote is in line with the Amundi Voting policy.
Nissan Chemical Corp.	28-Jun-23	Elect Director Daimon, Hideki	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
Nissan Chemical Corp.	28-Jun-23	Elect Director Matsuoka, Takeshi	For	The vote is in line with the Amundi Voting policy.
Nissan Chemical Corp.	28-Jun-23	Elect Director Obayashi, Hidehito	For	The vote is in line with the Amundi Voting policy.
Nissan Chemical Corp.	28-Jun-23	Elect Director Kataoka, Kazunori	For	The vote is in line with the Amundi Voting policy.
Nissan Chemical Corp.	28-Jun-23	Elect Director Nakagawa, Miyuki	For	The vote is in line with the Amundi Voting policy.
Nissan Chemical Corp.	28-Jun-23	Elect Director Takeoka, Yuko	For	The vote is in line with the Amundi Voting policy.
Nisshin Seifun Group, Inc.	28-Jun-23	Approve Allocation of Income, With a Final Dividend of JPY 21	For	The vote is in line with the Amundi Voting policy.
Nisshin Seifun Group, Inc.	28-Jun-23	Elect Director Takihara, Kenji	Against	The company has a poison pill in place.
Nisshin Seifun Group, Inc.	28-Jun-23	Elect Director Masujima, Naoto	Against	The company has a poison pill in place.
Nisshin Seifun Group, Inc.	28-Jun-23	Elect Director Yamada, Takao	Against	The company has a poison pill in place.
Nisshin Seifun Group, Inc.	28-Jun-23	Elect Director Iwasaki, Koichi	Against	The company has a poison pill in place.
Nisshin Seifun Group, Inc.	28-Jun-23	Elect Director Fushiya, Kazuhiko	Against	The company has a poison pill in place.
Nisshin Seifun Group, Inc.	28-Jun-23	Elect Director Nagai, Moto	Against	The company has a poison pill in place.
Nisshin Seifun Group, Inc.	28-Jun-23	Elect Director Endo, Nobuhiro	Against	The company has a poison pill in place.
Nisshin Seifun Group, Inc.	28-Jun-23	Elect Director Ito, Yasuo	For	The vote is in line with the Amundi Voting policy.
Nisshin Seifun Group, Inc.	28-Jun-23	Elect Director Suzuki, Eiichi	For	The vote is in line with the Amundi Voting policy.
Nisshin Seifun Group, Inc.	28-Jun-23	Elect Director Iwahashi, Takahiko	For	The vote is in line with the Amundi Voting policy.
Nisshin Seifun Group, Inc.	28-Jun-23	Elect Director and Audit Committee Member Ouchi, Sho	Against	The company has a poison pill in place.
Nisshin Seifun Group, Inc.	28-Jun-23	Elect Director and Audit Committee Member Tomita, Mieko	Against	The company has a poison pill in place.
Nisshin Seifun Group, Inc.	28-Jun-23	Elect Director and Audit Committee Member Kaneko, Hiroto	For	The vote is in line with the Amundi Voting policy.
Nissin Foods Holdings Co., Ltd.	28-Jun-23	Approve Allocation of Income, with a Final Dividend of JPY 75	For	The vote is in line with the Amundi Voting policy.
Nissin Foods Holdings Co., Ltd.	28-Jun-23	Amend Articles to Reflect Changes in Law	For	The vote is in line with the Amundi Voting policy.
Nissin Foods Holdings Co., Ltd.	28-Jun-23	Elect Director Ando, Koki	For	The vote is in line with the Amundi Voting policy.
Nissin Foods Holdings Co., Ltd.	28-Jun-23	Elect Director Ando, Noritaka	For	The vote is in line with the Amundi Voting policy.
Nissin Foods Holdings Co., Ltd.	28-Jun-23	Elect Director Yokoyama, Yukio	For	The vote is in line with the Amundi Voting policy.
Nissin Foods Holdings Co., Ltd.	28-Jun-23	Elect Director Kobayashi, Ken	For	The vote is in line with the Amundi Voting policy.
Nissin Foods Holdings Co., Ltd.	28-Jun-23	Elect Director Okafuji, Masahiro	For	The vote is in line with the Amundi Voting policy.
Nissin Foods Holdings Co., Ltd.	28-Jun-23	Elect Director Mizuno, Masato	For	The vote is in line with the Amundi Voting policy.
Nissin Foods Holdings Co., Ltd.	28-Jun-23	Elect Director Nakagawa, Yukiko	For	The vote is in line with the Amundi Voting policy.
Nissin Foods Holdings Co., Ltd.	28-Jun-23	Elect Director Sakuraba, Eietsu	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
Nissin Foods Holdings Co., Ltd.	28-Jun-23	Elect Director Ogasawara, Yuka	For	The vote is in line with the Amundi Voting policy.
Nissin Foods Holdings Co., Ltd.	28-Jun-23	Appoint Statutory Auditor Kamei, Naohiro	For	The vote is in line with the Amundi Voting policy.
Nissin Foods Holdings Co., Ltd.	28-Jun-23	Appoint Statutory Auditor Michi, Ayumi	For	The vote is in line with the Amundi Voting policy.
Nissin Foods Holdings Co., Ltd.	28-Jun-23	Appoint Alternate Statutory Auditor Sugiura, Tetsuro	For	The vote is in line with the Amundi Voting policy.
Nissin Foods Holdings Co., Ltd.	28-Jun-23	Approve Compensation Ceilings for Directors and Statutory Auditors	For	The vote is in line with the Amundi Voting policy.
Shimadzu Corp.	28-Jun-23	Approve Allocation of Income, With a Final Dividend of JPY 32	For	The vote is in line with the Amundi Voting policy.
Shimadzu Corp.	28-Jun-23	Elect Director Ueda, Teruhisa	For	The vote is in line with the Amundi Voting policy.
Shimadzu Corp.	28-Jun-23	Elect Director Yamamoto, Yasunori	For	The vote is in line with the Amundi Voting policy.
Shimadzu Corp.	28-Jun-23	Elect Director Watanabe, Akira	For	The vote is in line with the Amundi Voting policy.
Shimadzu Corp.	28-Jun-23	Elect Director Maruyama, Shuzo	For	The vote is in line with the Amundi Voting policy.
Shimadzu Corp.	28-Jun-23	Elect Director Wada, Hiroko	For	The vote is in line with the Amundi Voting policy.
Shimadzu Corp.	28-Jun-23	Elect Director Hanai, Nobuo	For	The vote is in line with the Amundi Voting policy.
Shimadzu Corp.	28-Jun-23	Elect Director Nakanishi, Yoshiyuki	For	The vote is in line with the Amundi Voting policy.
Shimadzu Corp.	28-Jun-23	Elect Director Hamada, Nami	For	The vote is in line with the Amundi Voting policy.
Shimadzu Corp.	28-Jun-23	Appoint Statutory Auditor Koyazaki, Makoto	Against	The board of auditors is not composed of a majority of independent auditors.
Shimadzu Corp.	28-Jun-23	Appoint Statutory Auditor Hayashi, Yuka	For	The vote is in line with the Amundi Voting policy.
ZOZO, Inc.	28-Jun-23	Approve Allocation of Income, with a Final Dividend of JPY 41	For	The vote is in line with the Amundi Voting policy.
ZOZO, Inc.	28-Jun-23	Amend Articles to Adopt Board Structure with Audit Committee - Amend Provisions on Number of Directors - Authorize Directors to Execute Day to Day Operations without Full Board Approval - Authorize Board to Determine Income Allocation	Against	The company seeks to reduce shareholder authority on dividend.
ZOZO, Inc.	28-Jun-23	Elect Director Sawada, Kotaro	For	The vote is in line with the Amundi Voting policy.
ZOZO, Inc.	28-Jun-23	Elect Director Yanagisawa, Koji	For	The vote is in line with the Amundi Voting policy.
ZOZO, Inc.	28-Jun-23	Elect Director Hirose, Fuminori	For	The vote is in line with the Amundi Voting policy.
ZOZO, Inc.	28-Jun-23	Elect Director Ozawa, Takao	For	The vote is in line with the Amundi Voting policy.
ZOZO, Inc.	28-Jun-23	Elect Director Nagata, Yuko	For	The vote is in line with the Amundi Voting policy.
ZOZO, Inc.	28-Jun-23	Elect Director Hotta, Kazunori	For	The vote is in line with the Amundi Voting policy.
ZOZO, Inc.	28-Jun-23	Elect Director Saito, Taro	For	The vote is in line with the Amundi Voting policy.
ZOZO, Inc.	28-Jun-23	Elect Director Kansai, Takako	For	The vote is in line with the Amundi Voting policy.
ZOZO, Inc.	28-Jun-23	Elect Director and Audit Committee Member Igarashi, Hiroko	For	The vote is in line with the Amundi Voting policy.
ZOZO, Inc.	28-Jun-23	Elect Director and Audit Committee Member Utsunomiya, Junko	For	The vote is in line with the Amundi Voting policy.
ZOZO, Inc.	28-Jun-23	Elect Director and Audit Committee Member Nishiyama, Kumiko	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
ZOZO, Inc.	28-Jun-23	Elect Alternate Director and Audit Committee Member Hattori, Shichiro	For	The vote is in line with the Amundi Voting policy.
ZOZO, Inc.	28-Jun-23	Approve Compensation Ceiling for Directors Who Are Not Audit Committee Members	For	The vote is in line with the Amundi Voting policy.
ZOZO, Inc.	28-Jun-23	Approve Compensation Ceiling for Directors Who Are Audit Committee Members	For	The vote is in line with the Amundi Voting policy.
ZOZO, Inc.	28-Jun-23	Approve Restricted Stock Plan	For	The vote is in line with the Amundi Voting policy.
DAIKIN INDUSTRIES Ltd.	29-Jun-23	Approve Allocation of Income, with a Final Dividend of JPY 140	For	The vote is in line with the Amundi Voting policy.
DAIKIN INDUSTRIES Ltd.	29-Jun-23	Amend Articles to Amend Provisions on Number of Statutory Auditors	For	The vote is in line with the Amundi Voting policy.
DAIKIN INDUSTRIES Ltd.	29-Jun-23	Elect Director Inoue, Noriyuki	For	The vote is in line with the Amundi Voting policy.
DAIKIN INDUSTRIES Ltd.	29-Jun-23	Elect Director Togawa, Masanori	Against	The board is not sufficiently independent as per our voting policy.
DAIKIN INDUSTRIES Ltd.	29-Jun-23	Elect Director Kawada, Tatsuo	For	The vote is in line with the Amundi Voting policy.
DAIKIN INDUSTRIES Ltd.	29-Jun-23	Elect Director Makino, Akiji	Against	The board is not sufficiently independent as per our voting policy.
DAIKIN INDUSTRIES Ltd.	29-Jun-23	Elect Director Torii, Shingo	For	The vote is in line with the Amundi Voting policy.
DAIKIN INDUSTRIES Ltd.	29-Jun-23	Elect Director Arai, Yuko	For	The vote is in line with the Amundi Voting policy.
DAIKIN INDUSTRIES Ltd.	29-Jun-23	Elect Director Tayano, Ken	Against	The board is not sufficiently independent as per our voting policy.
DAIKIN INDUSTRIES Ltd.	29-Jun-23	Elect Director Minaka, Masatsugu	For	The vote is in line with the Amundi Voting policy.
DAIKIN INDUSTRIES Ltd.	29-Jun-23	Elect Director Matsuzaki, Takashi	For	The vote is in line with the Amundi Voting policy.
DAIKIN INDUSTRIES Ltd.	29-Jun-23	Elect Director Kanwal Jeet Jawa	For	The vote is in line with the Amundi Voting policy.
DAIKIN INDUSTRIES Ltd.	29-Jun-23	Appoint Statutory Auditor Kitamoto, Kaeko	For	The vote is in line with the Amundi Voting policy.
DAIKIN INDUSTRIES Ltd.	29-Jun-23	Appoint Statutory Auditor Uematsu, Kosei	Against	The board of auditors is not composed of a majority of independent auditors.
DAIKIN INDUSTRIES Ltd.	29-Jun-23	Appoint Statutory Auditor Tamori, Hisao	Against	The board of auditors is not composed of a majority of independent auditors.
DAIKIN INDUSTRIES Ltd.	29-Jun-23	Appoint Alternate Statutory Auditor Ono, Ichiro	For	The vote is in line with the Amundi Voting policy.
DISCO Corp.	29-Jun-23	Approve Allocation of Income, With a Final Dividend of JPY 634	For	The vote is in line with the Amundi Voting policy.
DISCO Corp.	29-Jun-23	Amend Articles to Amend Business Lines	For	The vote is in line with the Amundi Voting policy.
DISCO Corp.	29-Jun-23	Elect Director Sekiya, Kazuma	For	The vote is in line with the Amundi Voting policy.
DISCO Corp.	29-Jun-23	Elect Director Yoshinaga, Noboru	For	The vote is in line with the Amundi Voting policy.
DISCO Corp.	29-Jun-23	Elect Director Tamura, Takao	For	The vote is in line with the Amundi Voting policy.
DISCO Corp.	29-Jun-23	Elect Director Inasaki, Ichiro	For	The vote is in line with the Amundi Voting policy.
DISCO Corp.	29-Jun-23	Elect Director Tamura, Shinichi	For	The vote is in line with the Amundi Voting policy.
DISCO Corp.	29-Jun-23	Elect Director Mimata, Tsutomu	For	The vote is in line with the Amundi Voting policy.
DISCO Corp.	29-Jun-23	Elect Director Yamaguchi, Yusei	For	The vote is in line with the Amundi Voting policy.
DISCO Corp.	29-Jun-23	Elect Director Tokimaru, Kazuyoshi	For	The vote is in line with the Amundi Voting policy.
DISCO Corp.	29-Jun-23	Elect Director Oki, Noriko	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
DISCO Corp.	29-Jun-23	Elect Director Matsuo, Akiko	For	The vote is in line with the Amundi Voting policy.
FANUC Corp.	29-Jun-23	Approve Allocation of Income, with a Final Dividend of JPY 271.64	For	The vote is in line with the Amundi Voting policy.
FANUC Corp.	29-Jun-23	Elect Director Inaba, Yoshiharu	For	The vote is in line with the Amundi Voting policy.
FANUC Corp.	29-Jun-23	Elect Director Yamaguchi, Kenji	For	The vote is in line with the Amundi Voting policy.
FANUC Corp.	29-Jun-23	Elect Director Sasuga, Ryuji	For	The vote is in line with the Amundi Voting policy.
FANUC Corp.	29-Jun-23	Elect Director Michael J. Cicco	For	The vote is in line with the Amundi Voting policy.
FANUC Corp.	29-Jun-23	Elect Director Yamazaki, Naoko	For	The vote is in line with the Amundi Voting policy.
FANUC Corp.	29-Jun-23	Elect Director Uozumi, Hiroto	For	The vote is in line with the Amundi Voting policy.
FANUC Corp.	29-Jun-23	Elect Director Takeda, Yoko	For	The vote is in line with the Amundi Voting policy.
FANUC Corp.	29-Jun-23	Elect Director and Audit Committee Member Okada, Toshiya	For	The vote is in line with the Amundi Voting policy.
FANUC Corp.	29-Jun-23	Elect Director and Audit Committee Member Yokoi, Hidetoshi	For	The vote is in line with the Amundi Voting policy.
FANUC Corp.	29-Jun-23	Elect Director and Audit Committee Member Tomita, Mieko	For	The vote is in line with the Amundi Voting policy.
FANUC Corp.	29-Jun-23	Elect Director and Audit Committee Member Igashima, Shigeo	For	The vote is in line with the Amundi Voting policy.
FUJIFILM Holdings Corp.	29-Jun-23	Approve Allocation of Income, With a Final Dividend of JPY 70	For	The vote is in line with the Amundi Voting policy.
FUJIFILM Holdings Corp.	29-Jun-23	Amend Articles to Clarify Director Authority on Board Meetings	For	The vote is in line with the Amundi Voting policy.
FUJIFILM Holdings Corp.	29-Jun-23	Elect Director Sukeno, Kenji	Against	The board is not sufficiently independent as per our voting policy. There are issues with the Board which do not enable support of the proposal. Poor management of human rights risks as evidenced by corporate performance in the 2022 Know the Chain benchmark.
FUJIFILM Holdings Corp.	29-Jun-23	Elect Director Goto, Teiichi	Against	The board is not sufficiently independent as per our voting policy. There are issues with the Board which do not enable support of the proposal. Poor management of human rights risks as evidenced by corporate performance in the 2022 Know the Chain benchmark.
FUJIFILM Holdings Corp.	29-Jun-23	Elect Director Higuchi, Masayuki	For	The vote is in line with the Amundi Voting policy.
FUJIFILM Holdings Corp.	29-Jun-23	Elect Director Hama, Naoki	For	The vote is in line with the Amundi Voting policy.
FUJIFILM Holdings Corp.	29-Jun-23	Elect Director Yoshizawa, Chisato	For	The vote is in line with the Amundi Voting policy.
FUJIFILM Holdings Corp.	29-Jun-23	Elect Director Ito, Yoji	For	The vote is in line with the Amundi Voting policy.
FUJIFILM Holdings Corp.	29-Jun-23	Elect Director Kitamura, Kunitaro	Against	The board is not sufficiently independent as per our voting policy.
FUJIFILM Holdings Corp.	29-Jun-23	Elect Director Eda, Makiko	For	The vote is in line with the Amundi Voting policy.
FUJIFILM Holdings Corp.	29-Jun-23	Elect Director Nagano, Tsuyoshi	For	The vote is in line with the Amundi Voting policy.
FUJIFILM Holdings Corp.	29-Jun-23	Elect Director Sugawara, Ikuro	For	The vote is in line with the Amundi Voting policy.
FUJIFILM Holdings Corp.	29-Jun-23	Appoint Statutory Auditor Mitsuhashi, Masataka	For	The vote is in line with the Amundi Voting policy.
Koito Manufacturing Co., Ltd.	29-Jun-23	Approve Allocation of Income, with a Final Dividend of JPY 16	For	The vote is in line with the Amundi Voting policy.
Koito Manufacturing Co., Ltd.	29-Jun-23	Elect Director Otake, Masahiro	Against	The board is not sufficiently independent as per our voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
Koito Manufacturing Co., Ltd.	29-Jun-23	Elect Director Kato, Michiaki	Against	The board is not sufficiently independent as per our voting policy.
Koito Manufacturing Co., Ltd.	29-Jun-23	Elect Director Uchiyama, Masami	Against	The board is not sufficiently independent as per our voting policy.
Koito Manufacturing Co., Ltd.	29-Jun-23	Elect Director Konagaya, Hideharu	Against	The board is not sufficiently independent as per our voting policy.
Koito Manufacturing Co., Ltd.	29-Jun-23	Elect Director Kusakawa, Katsuyuki	For	The vote is in line with the Amundi Voting policy.
Koito Manufacturing Co., Ltd.	29-Jun-23	Elect Director Toyota, Jun	For	The vote is in line with the Amundi Voting policy.
Koito Manufacturing Co., Ltd.	29-Jun-23	Elect Director Uehara, Haruya	Against	The board is not sufficiently independent as per our voting policy.
Koito Manufacturing Co., Ltd.	29-Jun-23	Elect Director Sakurai, Kingo	Against	The board is not sufficiently independent as per our voting policy.
Koito Manufacturing Co., Ltd.	29-Jun-23	Elect Director Igarashi, Chika	For	The vote is in line with the Amundi Voting policy.
Koito Manufacturing Co., Ltd.	29-Jun-23	Appoint Statutory Auditor Kameda, Hiroshi	For	The vote is in line with the Amundi Voting policy.
Koito Manufacturing Co., Ltd.	29-Jun-23	Appoint Statutory Auditor Yamaguchi, Hidemi	Against	The board of auditors is not composed of a majority of independent auditors.
Kurita Water Industries Ltd.	29-Jun-23	Approve Allocation of Income, with a Final Dividend of JPY 39	For	The vote is in line with the Amundi Voting policy.
Kurita Water Industries Ltd.	29-Jun-23	Amend Articles to Abolish Board Structure with Statutory Auditors - Adopt Board Structure with Three Committees - Clarify Director Authority on Shareholder Meetings - Amend Provisions on Director Titles - Indemnify Directors	For	The vote is in line with the Amundi Voting policy.
Kurita Water Industries Ltd.	29-Jun-23	Elect Director Kadota, Michiya	For	The vote is in line with the Amundi Voting policy.
Kurita Water Industries Ltd.	29-Jun-23	Elect Director Ejiri, Hirohiko	For	The vote is in line with the Amundi Voting policy.
Kurita Water Industries Ltd.	29-Jun-23	Elect Director Shirode, Shuji	For	The vote is in line with the Amundi Voting policy.
Kurita Water Industries Ltd.	29-Jun-23	Elect Director Muto, Yukihiko	For	The vote is in line with the Amundi Voting policy.
Kurita Water Industries Ltd.	29-Jun-23	Elect Director Kobayashi, Kenjiro	For	The vote is in line with the Amundi Voting policy.
Kurita Water Industries Ltd.	29-Jun-23	Elect Director Tanaka, Keiko	For	The vote is in line with the Amundi Voting policy.
Kurita Water Industries Ltd.	29-Jun-23	Elect Director Miyazaki, Masahiro	For	The vote is in line with the Amundi Voting policy.
Kurita Water Industries Ltd.	29-Jun-23	Elect Director Takayama, Yoshiko	For	The vote is in line with the Amundi Voting policy.
Meiji Holdings Co., Ltd.	29-Jun-23	Elect Director Kawamura, Kazuo	For	The vote is in line with the Amundi Voting policy.
Meiji Holdings Co., Ltd.	29-Jun-23	Elect Director Kobayashi, Daikichiro	For	The vote is in line with the Amundi Voting policy.
Meiji Holdings Co., Ltd.	29-Jun-23	Elect Director Matsuda, Katsunari	For	The vote is in line with the Amundi Voting policy.
Meiji Holdings Co., Ltd.	29-Jun-23	Elect Director Shiozaki, Koichiro	For	The vote is in line with the Amundi Voting policy.
Meiji Holdings Co., Ltd.	29-Jun-23	Elect Director Furuta, Jun	For	The vote is in line with the Amundi Voting policy.
Meiji Holdings Co., Ltd.	29-Jun-23	Elect Director Matsumura, Mariko	For	The vote is in line with the Amundi Voting policy.
Meiji Holdings Co., Ltd.	29-Jun-23	Elect Director Kawata, Masaya	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
Meiji Holdings Co., Ltd.	29-Jun-23	Elect Director Kuboyama, Michiko	For	The vote is in line with the Amundi Voting policy.
Meiji Holdings Co., Ltd.	29-Jun-23	Elect Director Peter D. Pedersen	For	The vote is in line with the Amundi Voting policy.
Meiji Holdings Co., Ltd.	29-Jun-23	Appoint Alternate Statutory Auditor Komatsu, Masakazu	For	The vote is in line with the Amundi Voting policy.
Minebea Mitsumi, Inc.	29-Jun-23	Approve Allocation of Income, with a Final Dividend of JPY 20	For	The vote is in line with the Amundi Voting policy.
Minebea Mitsumi, Inc.	29-Jun-23	Elect Director Kainuma, Yoshihisa	For	The vote is in line with the Amundi Voting policy.
Minebea Mitsumi, Inc.	29-Jun-23	Elect Director Moribe, Shigeru	For	The vote is in line with the Amundi Voting policy.
Minebea Mitsumi, Inc.	29-Jun-23	Elect Director Yoshida, Katsuhiko	For	The vote is in line with the Amundi Voting policy.
Minebea Mitsumi, Inc.	29-Jun-23	Elect Director Iwaya, Ryoza	For	The vote is in line with the Amundi Voting policy.
Minebea Mitsumi, Inc.	29-Jun-23	Elect Director None, Shigeru	For	The vote is in line with the Amundi Voting policy.
Minebea Mitsumi, Inc.	29-Jun-23	Elect Director Mizuma, Satoshi	For	The vote is in line with the Amundi Voting policy.
Minebea Mitsumi, Inc.	29-Jun-23	Elect Director Suzuki, Katsutoshi	For	The vote is in line with the Amundi Voting policy.
Minebea Mitsumi, Inc.	29-Jun-23	Elect Director Miyazaki, Yuko	For	The vote is in line with the Amundi Voting policy.
Minebea Mitsumi, Inc.	29-Jun-23	Elect Director Matsumura, Atsuko	For	The vote is in line with the Amundi Voting policy.
Minebea Mitsumi, Inc.	29-Jun-23	Elect Director Haga, Yuko	For	The vote is in line with the Amundi Voting policy.
Minebea Mitsumi, Inc.	29-Jun-23	Elect Director Katase, Hirofumi	For	The vote is in line with the Amundi Voting policy.
Minebea Mitsumi, Inc.	29-Jun-23	Elect Director Matsuoka, Takashi	For	The vote is in line with the Amundi Voting policy.
Minebea Mitsumi, Inc.	29-Jun-23	Appoint Statutory Auditor Tsukagoshi, Masahiro	For	The vote is in line with the Amundi Voting policy.
Minebea Mitsumi, Inc.	29-Jun-23	Appoint Statutory Auditor Yamamoto, Hiroshi	For	The vote is in line with the Amundi Voting policy.
Minebea Mitsumi, Inc.	29-Jun-23	Appoint Statutory Auditor Hoshino, Makoto	For	The vote is in line with the Amundi Voting policy.
Mitsubishi Electric Corp.	29-Jun-23	Elect Director Yabunaka, Mitoji	For	The vote is in line with the Amundi Voting policy.
Mitsubishi Electric Corp.	29-Jun-23	Elect Director Watanabe, Kazunori	For	The vote is in line with the Amundi Voting policy.
Mitsubishi Electric Corp.	29-Jun-23	Elect Director Koide, Hiroko	For	The vote is in line with the Amundi Voting policy.
Mitsubishi Electric Corp.	29-Jun-23	Elect Director Kosaka, Tatsuro	For	The vote is in line with the Amundi Voting policy.
Mitsubishi Electric Corp.	29-Jun-23	Elect Director Yanagi, Hiroyuki	For	The vote is in line with the Amundi Voting policy.
Mitsubishi Electric Corp.	29-Jun-23	Elect Director Egawa, Masako	For	The vote is in line with the Amundi Voting policy.
Mitsubishi Electric Corp.	29-Jun-23	Elect Director Matsuyama, Haruka	For	The vote is in line with the Amundi Voting policy.
Mitsubishi Electric Corp.	29-Jun-23	Elect Director Uruma, Kei	For	The vote is in line with the Amundi Voting policy.
Mitsubishi Electric Corp.	29-Jun-23	Elect Director Kawagoishi, Tadashi	For	The vote is in line with the Amundi Voting policy.
Mitsubishi Electric Corp.	29-Jun-23	Elect Director Masuda, Kuniaki	For	The vote is in line with the Amundi Voting policy.
Mitsubishi Electric Corp.	29-Jun-23	Elect Director Nagasawa, Jun	For	The vote is in line with the Amundi Voting policy.
Mitsubishi Electric Corp.	29-Jun-23	Elect Director Takeda, Satoshi	For	The vote is in line with the Amundi Voting policy.
Murata Manufacturing Co. Ltd.	29-Jun-23	Approve Allocation of Income, With a Final Dividend of JPY 75	For	The vote is in line with the Amundi Voting policy.
Murata Manufacturing Co. Ltd.	29-Jun-23	Elect Director Murata, Tsuneo	For	The vote is in line with the Amundi Voting policy.
Murata Manufacturing Co. Ltd.	29-Jun-23	Elect Director Nakajima, Norio	For	The vote is in line with the Amundi Voting policy.
Murata Manufacturing Co. Ltd.	29-Jun-23	Elect Director Iwatsubo, Hiroshi	For	The vote is in line with the Amundi Voting policy.
Murata Manufacturing Co. Ltd.	29-Jun-23	Elect Director Minamide, Masanori	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
Murata Manufacturing Co. Ltd.	29-Jun-23	Elect Director Yasuda, Yuko	For	The vote is in line with the Amundi Voting policy.
Murata Manufacturing Co. Ltd.	29-Jun-23	Elect Director Nishijima, Takashi	For	The vote is in line with the Amundi Voting policy.
Nippon Shinyaku Co., Ltd.	29-Jun-23	Approve Allocation of Income, with a Final Dividend of JPY 57	For	The vote is in line with the Amundi Voting policy.
Nippon Shinyaku Co., Ltd.	29-Jun-23	Elect Director Maekawa, Shigenobu	For	The vote is in line with the Amundi Voting policy.
Nippon Shinyaku Co., Ltd.	29-Jun-23	Elect Director Nakai, Toru	For	The vote is in line with the Amundi Voting policy.
Nippon Shinyaku Co., Ltd.	29-Jun-23	Elect Director Sano, Shozo	For	The vote is in line with the Amundi Voting policy.
Nippon Shinyaku Co., Ltd.	29-Jun-23	Elect Director Takaya, Takashi	For	The vote is in line with the Amundi Voting policy.
Nippon Shinyaku Co., Ltd.	29-Jun-23	Elect Director Edamitsu, Takanori	For	The vote is in line with the Amundi Voting policy.
Nippon Shinyaku Co., Ltd.	29-Jun-23	Elect Director Takagaki, Kazuchika	For	The vote is in line with the Amundi Voting policy.
Nippon Shinyaku Co., Ltd.	29-Jun-23	Elect Director Ishizawa, Hitoshi	For	The vote is in line with the Amundi Voting policy.
Nippon Shinyaku Co., Ltd.	29-Jun-23	Elect Director Kimura, Hitomi	For	The vote is in line with the Amundi Voting policy.
Nippon Shinyaku Co., Ltd.	29-Jun-23	Elect Director Sakurai, Miyuki	For	The vote is in line with the Amundi Voting policy.
Nippon Shinyaku Co., Ltd.	29-Jun-23	Elect Director Wada, Yoshinao	For	The vote is in line with the Amundi Voting policy.
Nippon Shinyaku Co., Ltd.	29-Jun-23	Elect Director Kobayashi, Yukari	For	The vote is in line with the Amundi Voting policy.
Nippon Shinyaku Co., Ltd.	29-Jun-23	Elect Director Nishi, Mayumi	For	The vote is in line with the Amundi Voting policy.
Nippon Shinyaku Co., Ltd.	29-Jun-23	Appoint Statutory Auditor Ito, Hirotsugu	Against	The board of auditors is not composed of a majority of independent auditors.
Nippon Shinyaku Co., Ltd.	29-Jun-23	Appoint Statutory Auditor Hara, Hiroharu	For	The vote is in line with the Amundi Voting policy.
OBIC Co. Ltd.	29-Jun-23	Approve Allocation of Income, with a Final Dividend of JPY 140	For	The vote is in line with the Amundi Voting policy.
OBIC Co. Ltd.	29-Jun-23	Elect Director Noda, Masahiro	Against	The board is not sufficiently independent as per our voting policy.
OBIC Co. Ltd.	29-Jun-23	Elect Director Tachibana, Shoichi	Against	The board is not sufficiently independent as per our voting policy.
OBIC Co. Ltd.	29-Jun-23	Elect Director Kawanishi, Atsushi	For	The vote is in line with the Amundi Voting policy.
OBIC Co. Ltd.	29-Jun-23	Elect Director Fujimoto, Takao	For	The vote is in line with the Amundi Voting policy.
OBIC Co. Ltd.	29-Jun-23	Elect Director Okada, Takeshi	For	The vote is in line with the Amundi Voting policy.
OBIC Co. Ltd.	29-Jun-23	Elect Director Gomi, Yasumasa	Against	The board is not sufficiently independent as per our voting policy.
OBIC Co. Ltd.	29-Jun-23	Elect Director Ejiri, Takashi	For	The vote is in line with the Amundi Voting policy.
OBIC Co. Ltd.	29-Jun-23	Elect Director Egami, Mime	For	The vote is in line with the Amundi Voting policy.
OBIC Co. Ltd.	29-Jun-23	Approve Fixed Cash Compensation Ceiling and Performance-Based Cash Compensation Ceiling for Directors and Restricted Stock Plan	For	The vote is in line with the Amundi Voting policy.
Shin-Etsu Chemical Co., Ltd.	29-Jun-23	Approve Allocation of Income, with a Final Dividend of JPY 275	For	The vote is in line with the Amundi Voting policy.
Shin-Etsu Chemical Co., Ltd.	29-Jun-23	Elect Director Akiya, Fumio	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
Shin-Etsu Chemical Co., Ltd.	29-Jun-23	Elect Director Saito, Yasuhiko	For	The vote is in line with the Amundi Voting policy.
Shin-Etsu Chemical Co., Ltd.	29-Jun-23	Elect Director Ueno, Susumu	For	The vote is in line with the Amundi Voting policy.
Shin-Etsu Chemical Co., Ltd.	29-Jun-23	Elect Director Todoroki, Masahiko	For	The vote is in line with the Amundi Voting policy.
Shin-Etsu Chemical Co., Ltd.	29-Jun-23	Elect Director Fukui, Toshihiko	For	The vote is in line with the Amundi Voting policy.
Shin-Etsu Chemical Co., Ltd.	29-Jun-23	Elect Director Komiyama, Hiroshi	For	The vote is in line with the Amundi Voting policy.
Shin-Etsu Chemical Co., Ltd.	29-Jun-23	Elect Director Nakamura, Kuniharu	For	The vote is in line with the Amundi Voting policy.
Shin-Etsu Chemical Co., Ltd.	29-Jun-23	Elect Director Michael H. McGarry	For	The vote is in line with the Amundi Voting policy.
Shin-Etsu Chemical Co., Ltd.	29-Jun-23	Elect Director Hasegawa, Mariko	For	The vote is in line with the Amundi Voting policy.
Shin-Etsu Chemical Co., Ltd.	29-Jun-23	Appoint Statutory Auditor Onezawa, Hidenori	Against	The board of auditors is not composed of a majority of independent auditors.
Shin-Etsu Chemical Co., Ltd.	29-Jun-23	Appoint Statutory Auditor Kaneko, Hiroko	For	The vote is in line with the Amundi Voting policy.
Shin-Etsu Chemical Co., Ltd.	29-Jun-23	Approve Stock Option Plan	For	The vote is in line with the Amundi Voting policy.
SMC Corp. (Japan)	29-Jun-23	Approve Allocation of Income, with a Final Dividend of JPY 450	For	The vote is in line with the Amundi Voting policy.
SMC Corp. (Japan)	29-Jun-23	Elect Director Takada, Yoshiki	For	The vote is in line with the Amundi Voting policy.
SMC Corp. (Japan)	29-Jun-23	Elect Director Doi, Yoshitada	For	The vote is in line with the Amundi Voting policy.
SMC Corp. (Japan)	29-Jun-23	Elect Director Isoe, Toshio	For	The vote is in line with the Amundi Voting policy.
SMC Corp. (Japan)	29-Jun-23	Elect Director Ota, Masahiro	For	The vote is in line with the Amundi Voting policy.
SMC Corp. (Japan)	29-Jun-23	Elect Director Maruyama, Susumu	For	The vote is in line with the Amundi Voting policy.
SMC Corp. (Japan)	29-Jun-23	Elect Director Samuel Neff	For	The vote is in line with the Amundi Voting policy.
SMC Corp. (Japan)	29-Jun-23	Elect Director Ogura, Koji	For	The vote is in line with the Amundi Voting policy.
SMC Corp. (Japan)	29-Jun-23	Elect Director Kelley Stacy	For	The vote is in line with the Amundi Voting policy.
SMC Corp. (Japan)	29-Jun-23	Elect Director Kaizu, Masanobu	For	The vote is in line with the Amundi Voting policy.
SMC Corp. (Japan)	29-Jun-23	Elect Director Kagawa, Toshiharu	For	The vote is in line with the Amundi Voting policy.
SMC Corp. (Japan)	29-Jun-23	Elect Director Iwata, Yoshiko	For	The vote is in line with the Amundi Voting policy.
SMC Corp. (Japan)	29-Jun-23	Elect Director Miyazaki, Kyoichi	For	The vote is in line with the Amundi Voting policy.
SMC Corp. (Japan)	29-Jun-23	Appoint Statutory Auditor Chiba, Takemasa	For	The vote is in line with the Amundi Voting policy.
SMC Corp. (Japan)	29-Jun-23	Appoint Statutory Auditor Toyoshi, Arata	For	The vote is in line with the Amundi Voting policy.
SMC Corp. (Japan)	29-Jun-23	Appoint Statutory Auditor Uchikawa, Haruya	For	The vote is in line with the Amundi Voting policy.
SMC Corp. (Japan)	29-Jun-23	Appoint Ernst & Young ShinNihon LLC as New External Audit Firm	For	The vote is in line with the Amundi Voting policy.
SMC Corp. (Japan)	29-Jun-23	Approve Trust-Type Equity Compensation Plan	For	The vote is in line with the Amundi Voting policy.
Singapore Telecommunications Limited	28-Jul-23	Adopt Financial Statements and Directors' and Auditors' Reports	For	The vote is in line with the Amundi Voting policy.
Singapore Telecommunications Limited	28-Jul-23	Approve Final Dividend	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
Singapore Telecommunications Limited	28-Jul-23	Elect Lee Theng Kiat as Director	For	The vote is in line with the Amundi Voting policy.
Singapore Telecommunications Limited	28-Jul-23	Elect Tan Tze Gay as Director	For	The vote is in line with the Amundi Voting policy.
Singapore Telecommunications Limited	28-Jul-23	Elect Yong Ying-I as Director	For	The vote is in line with the Amundi Voting policy.
Singapore Telecommunications Limited	28-Jul-23	Approve Directors' Fees	For	The vote is in line with the Amundi Voting policy.
Singapore Telecommunications Limited	28-Jul-23	Approve Auditors and Authorize Board to Fix Their Remuneration	For	The vote is in line with the Amundi Voting policy.
Singapore Telecommunications Limited	28-Jul-23	Approve Issuance of Equity or Equity-Linked Securities with or without Preemptive Rights	For	The vote is in line with the Amundi Voting policy.
Singapore Telecommunications Limited	28-Jul-23	Approve Grant of Awards and Issuance of Shares Pursuant to the SingTel Performance Share Plan 2012	For	The vote is in line with the Amundi Voting policy.
Singapore Telecommunications Limited	28-Jul-23	Authorize Share Repurchase Program	For	The vote is in line with the Amundi Voting policy.
Singapore Telecommunications Limited	28-Jul-23	Approve Mandate for Transactions with Sembcorp Power Pte Ltd under the Conditional Power Purchase Agreement	For	The vote is in line with the Amundi Voting policy.
James Hardie Industries Plc	03-Aug-23	Accept Financial Statements and Statutory Reports	For	The vote is in line with the Amundi Voting policy.
James Hardie Industries Plc	03-Aug-23	Approve the Remuneration Report	Against	Compensation is considered excessive compared to peers. There is a lack of relevant Climate criteria in the variable compensation.
James Hardie Industries Plc	03-Aug-23	Elect Renee Peterson as Director	For	The vote is in line with the Amundi Voting policy.
James Hardie Industries Plc	03-Aug-23	Elect Nigel Stein as Director	Against	There are concerns regarding how this Board member has exercised his or her responsibilities.
James Hardie Industries Plc	03-Aug-23	Elect Harold Wiens as Director	For	The vote is in line with the Amundi Voting policy.
James Hardie Industries Plc	03-Aug-23	Authorize Board to Fix Remuneration of Auditors	For	The vote is in line with the Amundi Voting policy.
James Hardie Industries Plc	03-Aug-23	Approve Grant of Return on Capital Employed Restricted Stock Units to Aaron Erter	For	The vote is in line with the Amundi Voting policy.
James Hardie Industries Plc	03-Aug-23	Approve Grant of Relative Total Shareholder Return Restricted Stock Units to Aaron Erter	For	The vote is in line with the Amundi Voting policy.
James Hardie Industries Plc	03-Aug-23	Approve Renewal of the James Hardie 2020 Non-Executive Director Equity Plan and Issue of Shares Thereunder	For	The vote is in line with the Amundi Voting policy.
James Hardie Industries Plc	03-Aug-23	Approve Renewal of Authority for Directors to Allot and Issue Shares	For	The vote is in line with the Amundi Voting policy.
James Hardie Industries Plc	03-Aug-23	Approve Renewal of Authority for Director to Issue Shares without Pre-emptive Rights	Against	Excessive capital increase without preemptive rights.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
Xero Limited	17-Aug-23	Elect Mark Cross as Director	Against	Remuneration committee members are held accountable for the Company's inadequate executive pay practices or policies.
Xero Limited	17-Aug-23	Authorize Board to Fix Remuneration of the Auditors	For	The vote is in line with the Amundi Voting policy.
Xero Limited	17-Aug-23	Elect Anjali Joshi as Director	For	The vote is in line with the Amundi Voting policy.
Xero Limited	17-Aug-23	Approve Xero Limited USA Incentive Scheme	For	The vote is in line with the Amundi Voting policy.
Xero Limited	17-Aug-23	Approve the Increase in Non-Executive Directors' Fee Cap	For	The vote is in line with the Amundi Voting policy.
Oracle Corp Japan	24-Aug-23	Elect Director Misawa, Toshimitsu	Against	The board is not sufficiently independent as per our voting policy.
Oracle Corp Japan	24-Aug-23	Elect Director S. Krishna Kumar	For	The vote is in line with the Amundi Voting policy.
Oracle Corp Japan	24-Aug-23	Elect Director Garrett Ilg	For	The vote is in line with the Amundi Voting policy.
Oracle Corp Japan	24-Aug-23	Elect Director Vincent S. Grelli	Against	The nominee is a non-independent member of the Audit Committee which is not composed of at least 50% independent directors.
Oracle Corp Japan	24-Aug-23	Elect Director Kimberly Woolley	Against	The nominee is a non-independent member of the Compensation Committee which is not composed of at least 50% independent directors. The nominee is a non-independent member of the Nominating Committee which is not composed of at least 50% independent directors.
Oracle Corp Japan	24-Aug-23	Elect Director Fujimori, Yoshiaki	For	The vote is in line with the Amundi Voting policy.
Oracle Corp Japan	24-Aug-23	Elect Director John L. Hall	Against	The nominee is a non-independent member of the Audit Committee which is not composed of at least 50% independent directors. The nominee is a non-independent member of the Compensation Committee which is not composed of at least 50% independent directors. The nominee is a non-independent member of the Nominating Committee which is not composed of at least 50% independent directors. The board is not sufficiently independent as per our voting policy.
Oracle Corp Japan	24-Aug-23	Elect Director Natsuno, Takeshi	Against	Against as the nominee served on more than 4 public company boards.
Oracle Corp Japan	24-Aug-23	Elect Director Kuroda, Yukiko	For	The vote is in line with the Amundi Voting policy.
Fisher & Paykel Healthcare Corporation Limited	29-Aug-23	Elect Pip Greenwood as Director	For	The vote is in line with the Amundi Voting policy.
Fisher & Paykel Healthcare Corporation Limited	29-Aug-23	Authorize Board to Fix Remuneration of the Auditors	For	The vote is in line with the Amundi Voting policy.
Fisher & Paykel Healthcare Corporation Limited	29-Aug-23	Approve the Increase in Maximum Aggregate Remuneration of Non-Executive Directors	Against	The increase of board fees is considered excessive.
Fisher & Paykel Healthcare Corporation Limited	29-Aug-23	Approve Issuance of Performance Share Rights to Lewis Gradon	For	The vote is in line with the Amundi Voting policy.
Fisher & Paykel Healthcare Corporation Limited	29-Aug-23	Approve Issuance of Options to Lewis Gradon	For	The vote is in line with the Amundi Voting policy.
Mercury NZ Limited	19-Sep-23	Elect Hannah Hamling as Director	For	The vote is in line with the Amundi Voting policy.
Mercury NZ Limited	19-Sep-23	Elect Scott St John as Director	For	The vote is in line with the Amundi Voting policy.
Mercury NZ Limited	19-Sep-23	Elect Adrian Littlewood as Director	For	The vote is in line with the Amundi Voting policy.
Mercury NZ Limited	19-Sep-23	Elect Mark Binns as Director	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
Lasertec Corp.	27-Sep-23	Approve Allocation of Income, with a Final Dividend of JPY 128	For	The vote is in line with the Amundi Voting policy.
Lasertec Corp.	27-Sep-23	Amend Articles to Allow Virtual Only Shareholder Meetings	For	The vote is in line with the Amundi Voting policy.
Lasertec Corp.	27-Sep-23	Elect Director Kusunose, Haruhiko	For	The vote is in line with the Amundi Voting policy.
Lasertec Corp.	27-Sep-23	Elect Director Okabayashi, Osamu	For	The vote is in line with the Amundi Voting policy.
Lasertec Corp.	27-Sep-23	Elect Director Moriizumi, Koichi	For	The vote is in line with the Amundi Voting policy.
Lasertec Corp.	27-Sep-23	Elect Director Sendoda, Tetsuya	For	The vote is in line with the Amundi Voting policy.
Lasertec Corp.	27-Sep-23	Elect Director Misawa, Yutaro	For	The vote is in line with the Amundi Voting policy.
Lasertec Corp.	27-Sep-23	Elect Director Tajima, Atsushi	For	The vote is in line with the Amundi Voting policy.
Lasertec Corp.	27-Sep-23	Elect Director Mihara, Koji	For	The vote is in line with the Amundi Voting policy.
Lasertec Corp.	27-Sep-23	Elect Director Kamide, Kunio	For	The vote is in line with the Amundi Voting policy.
Lasertec Corp.	27-Sep-23	Elect Director Iwata, Yoshiko	For	The vote is in line with the Amundi Voting policy.
Lasertec Corp.	27-Sep-23	Approve Annual Bonus	For	The vote is in line with the Amundi Voting policy.
Lasertec Corp.	27-Sep-23	Approve Restricted Stock Plan	For	The vote is in line with the Amundi Voting policy.
Asahi Intecc Co., Ltd.	28-Sep-23	Approve Allocation of Income, with a Final Dividend of JPY 14.48	For	The vote is in line with the Amundi Voting policy.
Asahi Intecc Co., Ltd.	28-Sep-23	Amend Articles to Amend Business Lines	For	The vote is in line with the Amundi Voting policy.
Asahi Intecc Co., Ltd.	28-Sep-23	Elect Director Miyata, Masahiko	For	The vote is in line with the Amundi Voting policy.
Asahi Intecc Co., Ltd.	28-Sep-23	Elect Director Miyata, Kenji	For	The vote is in line with the Amundi Voting policy.
Asahi Intecc Co., Ltd.	28-Sep-23	Elect Director Kato, Tadakazu	For	The vote is in line with the Amundi Voting policy.
Asahi Intecc Co., Ltd.	28-Sep-23	Elect Director Matsumoto, Munechika	For	The vote is in line with the Amundi Voting policy.
Asahi Intecc Co., Ltd.	28-Sep-23	Elect Director Terai, Yoshinori	For	The vote is in line with the Amundi Voting policy.
Asahi Intecc Co., Ltd.	28-Sep-23	Elect Director Ito, Mizuho	For	The vote is in line with the Amundi Voting policy.
Asahi Intecc Co., Ltd.	28-Sep-23	Elect Director Nishiuchi, Makoto	For	The vote is in line with the Amundi Voting policy.
Asahi Intecc Co., Ltd.	28-Sep-23	Elect Director Ito, Kiyomichi	For	The vote is in line with the Amundi Voting policy.
Asahi Intecc Co., Ltd.	28-Sep-23	Elect Director Kusakari, Takahiro	For	The vote is in line with the Amundi Voting policy.
Asahi Intecc Co., Ltd.	28-Sep-23	Elect Director Taguchi, Akihiro	For	The vote is in line with the Amundi Voting policy.
CSL Limited	11-Oct-23	Appoint Deloitte Touche Tohmatsu as Auditor of the Company	For	The vote is in line with the Amundi Voting policy.
CSL Limited	11-Oct-23	Elect Carolyn Hewson as Director	For	The vote is in line with the Amundi Voting policy.
CSL Limited	11-Oct-23	Approve Remuneration Report	For	The vote is in line with the Amundi Voting policy.
CSL Limited	11-Oct-23	Approve Grant of performance Share Units to Paul McKenzie	For	The vote is in line with the Amundi Voting policy.
Meridian Energy Limited	12-Oct-23	Elect Mark Verbiest as Director	For	The vote is in line with the Amundi Voting policy.
Meridian Energy Limited	12-Oct-23	Elect David Carter as Director	For	The vote is in line with the Amundi Voting policy.
Brambles Limited	12-Oct-23	Approve Remuneration Report	Against	Compensation is considered excessive compared to peers.
Brambles Limited	12-Oct-23	Elect Priya Rajagopalan as Director	For	The vote is in line with the Amundi Voting policy.
Brambles Limited	12-Oct-23	Elect Ken McCall as Director	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
Brambles Limited	12-Oct-23	Elect John Mullen as Director	For	The vote is in line with the Amundi Voting policy.
Brambles Limited	12-Oct-23	Elect Nora Scheinkestel as Director	For	The vote is in line with the Amundi Voting policy.
Brambles Limited	12-Oct-23	Approve Participation of Graham Chipchase in the Performance Share Plan	For	The vote is in line with the Amundi Voting policy.
Brambles Limited	12-Oct-23	Approve Participation of Nessa O'Sullivan in the Performance Share Plan	For	The vote is in line with the Amundi Voting policy.
Brambles Limited	12-Oct-23	Approve Participation of Nessa O'Sullivan in the MyShare Plan	For	The vote is in line with the Amundi Voting policy.
Newcrest Mining Ltd.	13-Oct-23	Approve Scheme of Arrangement in Relation to the Proposed Acquisition of the Company by Newmont Overseas Holdings Pty Ltd, A Wholly Owned Indirect Subsidiary of Newmont Corporation	For	The vote is in line with the Amundi Voting policy.
Auckland International Airport Limited	17-Oct-23	Elect Julia Hoare as Director	Against	The nominee holds an excessive number of board mandates (4 in total, including 4 as a Chair of audit committee and 1 as Board Chair) and is therefore considered overboarded.
Auckland International Airport Limited	17-Oct-23	Authorize Board to Fix Remuneration of the Auditors	For	The vote is in line with the Amundi Voting policy.
Cochlear Limited	17-Oct-23	Approve Financial Statements and Reports of the Directors and Auditors	For	The vote is in line with the Amundi Voting policy.
Cochlear Limited	17-Oct-23	Approve Remuneration Report	For	The vote is in line with the Amundi Voting policy.
Cochlear Limited	17-Oct-23	Elect Bruce Robinson as Director	For	The vote is in line with the Amundi Voting policy.
Cochlear Limited	17-Oct-23	Elect Michael Daniell as Director	For	The vote is in line with the Amundi Voting policy.
Cochlear Limited	17-Oct-23	Approve Grant of Options and Performance Rights to Dig Howitt	For	The vote is in line with the Amundi Voting policy.
Cochlear Limited	17-Oct-23	Approve Renewal of Proportional Takeover Provisions in the Constitution	For	The vote is in line with the Amundi Voting policy.
IDP Education Limited	17-Oct-23	Elect Ariane Barker as Director	Against	Remuneration committee members are held accountable for the Company's inadequate executive pay practices or policies.
IDP Education Limited	17-Oct-23	Elect Andrew Barkla as Director	For	The vote is in line with the Amundi Voting policy.
IDP Education Limited	17-Oct-23	Approve Remuneration Report	Against	There is a lack of relevant ESG criteria in the variable compensation.
IDP Education Limited	17-Oct-23	Approve Grant of Performance Rights to Tennealle O'Shannessy	For	The vote is in line with the Amundi Voting policy.
EBOS Group Limited	24-Oct-23	Elect Julie Tay as Director	For	The vote is in line with the Amundi Voting policy.
EBOS Group Limited	24-Oct-23	Approve the Increase in Maximum Aggregate Remuneration of Non-Executive Directors	Against	The increase of board fees is considered excessive. The structure of the board remuneration is considered inadequate.
EBOS Group Limited	24-Oct-23	Authorize Board to Fix Remuneration of the Auditors	For	The vote is in line with the Amundi Voting policy.
Reece Limited	26-Oct-23	Elect Megan Quinn as Director	Against	Remuneration committee members are held accountable for the Company's inadequate executive pay practices or policies.
Reece Limited	26-Oct-23	Approve Remuneration Report	Against	There is a lack of relevant Climate criteria in the variable compensation.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
Reece Limited	26-Oct-23	Elect Leslie Alan Wilson as Director	Against	The gender diversity of the board is below our guidelines.
Reece Limited	26-Oct-23	Approve Grant of Performance Rights to Peter Wilson	For	The vote is in line with the Amundi Voting policy.
South32 Ltd.	26-Oct-23	Elect Xiaoling Liu as Director	Against	There are concerns regarding how the Board is overseeing ESG matters. There are issues with the companies' practices or policies which do not enable support of the proposal.
South32 Ltd.	26-Oct-23	Elect Carlos Mesquita as Director	For	The vote is in line with the Amundi Voting policy.
South32 Ltd.	26-Oct-23	Elect Jane Nelson as Director	For	The vote is in line with the Amundi Voting policy.
South32 Ltd.	26-Oct-23	Approve Remuneration Report	Against	The company has not provided sufficient disclosure for shareholders to assess the adequacy of executive pay. There is a lack of relevant ESG criteria in the variable compensation.
South32 Ltd.	26-Oct-23	Approve Grant of Rights to Graham Kerr	Against	The company has not provided sufficient disclosure for shareholders to assess the adequacy of executive pay. There is a lack of relevant ESG criteria in the variable compensation.
South32 Ltd.	26-Oct-23	Approve Renewal of Proportional Takeover Provisions	For	The vote is in line with the Amundi Voting policy.
South32 Ltd.	26-Oct-23	Elect Karen Wood as Director	Against	There are concerns regarding how the Board is overseeing ESG matters. There are issues with the companies' practices or policies which do not enable support of the proposal. Remuneration committee members are held accountable for the Company's inadequate executive pay practices or policies.
Wesfarmers Limited	26-Oct-23	Elect Simon William (Bill) English as Director	Against	There are concerns regarding how the Board is overseeing ESG matters.
Wesfarmers Limited	26-Oct-23	Approve Remuneration Report	Against	Compensation is considered excessive compared to peers.
Wesfarmers Limited	26-Oct-23	Approve Grant of KEEPP Deferred Shares and KEEPP Performance Shares to Robert Scott	For	The vote is in line with the Amundi Voting policy.
Wesfarmers Limited	26-Oct-23	Elect Michael Alfred Chaney as Director	Against	There are concerns regarding how the Board is overseeing ESG matters. Remuneration committee members are held accountable for the Company's inadequate executive pay practices or policies.
Wesfarmers Limited	26-Oct-23	Elect Alan John Cransberg as Director	Against	There are concerns regarding how the Board is overseeing ESG matters. Remuneration committee members are held accountable for the Company's inadequate executive pay practices or policies.
BHP Group Limited	01-Nov-23	Elect Xiaoqun Clever as Director	Against	There are concerns regarding how the Board is overseeing ESG matters.
BHP Group Limited	01-Nov-23	Elect Ian Cockerill as Director	Against	There are concerns regarding how the Board is overseeing ESG matters.
BHP Group Limited	01-Nov-23	Elect Gary Goldberg as Director	Against	There are concerns regarding how the Board is overseeing ESG matters.
BHP Group Limited	01-Nov-23	Elect Michelle Hinchliffe as Director	For	The vote is in line with the Amundi Voting policy.
BHP Group Limited	01-Nov-23	Elect Ken MacKenzie as Director	Against	There are concerns regarding how the Board is overseeing ESG matters.
BHP Group Limited	01-Nov-23	Elect Catherine Tanna as Director	For	The vote is in line with the Amundi Voting policy.
BHP Group Limited	01-Nov-23	Approve Remuneration Report	Against	Compensation is considered excessive compared to peers.
BHP Group Limited	01-Nov-23	Approve Grant of Awards to Mike Henry	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
BHP Group Limited	01-Nov-23	Approve Renewal of Potential Leaving Entitlements	For	The vote is in line with the Amundi Voting policy.
BHP Group Limited	01-Nov-23	Elect Christine O'Reilly as Director	Against	There are concerns regarding how the Board is overseeing ESG matters. Remuneration committee members are held accountable for the Company's inadequate executive pay practices or policies.
BHP Group Limited	01-Nov-23	Elect Dion Weisler as Director	Against	There are concerns regarding how the Board is overseeing ESG matters. Remuneration committee members are held accountable for the Company's inadequate executive pay practices or policies.
Spark New Zealand Ltd.	03-Nov-23	Authorize Board to Fix Remuneration of the Auditors	For	The vote is in line with the Amundi Voting policy.
Goodman Group	14-Nov-23	Elect Mark Johnson as Director of Goodman Limited	Against	Remuneration committee members are held accountable for the Company's inadequate executive pay practices or policies. The nominee holds an excessive number of board mandates (3 in total, including 2 as Chair of the audit committee) and is therefore considered overboarded.
Goodman Group	14-Nov-23	Elect Stephen Johns as Director of Goodman Limited	Against	The gender diversity of the board is below our guidelines. Remuneration committee members are held accountable for the Company's inadequate executive pay practices or policies.
Goodman Group	14-Nov-23	Appoint KPMG as Auditor of Goodman Logistics (HK) Limited	For	The vote is in line with the Amundi Voting policy.
Goodman Group	14-Nov-23	Elect Stephen Johns as Director of Goodman Logistics (HK) Limited	For	The vote is in line with the Amundi Voting policy.
Goodman Group	14-Nov-23	Elect Belinda Robson as Director of Goodman Limited	For	The vote is in line with the Amundi Voting policy.
Goodman Group	14-Nov-23	Elect George Zoghbi as Director of Goodman Limited	For	The vote is in line with the Amundi Voting policy.
Goodman Group	14-Nov-23	Elect Kitty Chung as Director of Goodman Logistics (HK) Limited	For	The vote is in line with the Amundi Voting policy.
Goodman Group	14-Nov-23	Approve Remuneration Report	Against	Compensation is considered excessive compared to peers.
Goodman Group	14-Nov-23	Approve Issuance of Performance Rights to Greg Goodman	For	The vote is in line with the Amundi Voting policy.
Goodman Group	14-Nov-23	Approve Issuance of Performance Rights to Danny Peeters	For	The vote is in line with the Amundi Voting policy.
Goodman Group	14-Nov-23	Approve Issuance of Performance Rights to Anthony Rozic	For	The vote is in line with the Amundi Voting policy.
Seek Limited	15-Nov-23	Elect Vanessa Wallace as Director	Against	Remuneration committee members are held accountable for the Company's inadequate executive pay practices or policies.
Seek Limited	15-Nov-23	Approve Remuneration Report	Against	There is a lack of relevant ESG criteria in the variable compensation.
Seek Limited	15-Nov-23	Elect Jamaludin Ibrahim as Director	Against	The gender diversity of the board is below our guidelines.
Seek Limited	15-Nov-23	Approve Renewal of Proportional Takeover Provision	For	The vote is in line with the Amundi Voting policy.
Seek Limited	15-Nov-23	Approve Grant of One Equity Right to Ian Narev	Against	The company has not provided sufficient disclosure for shareholders to assess the adequacy of executive pay. The structure of executive pay is considered inadequate. The structure of the LTIP is considered inadequate.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
Seek Limited	15-Nov-23	Approve Grant of Wealth Sharing Plan Options and Rights to Ian Narev	For	The vote is in line with the Amundi Voting policy.
Mineral Resources Limited	16-Nov-23	Approve Remuneration Report	Against	Compensation is considered excessive compared to peers.
Mineral Resources Limited	16-Nov-23	Elect Colleen Hayward as Director	For	The vote is in line with the Amundi Voting policy.
Mineral Resources Limited	16-Nov-23	Elect Justin Langer as Director	For	The vote is in line with the Amundi Voting policy.
Mineral Resources Limited	16-Nov-23	Elect Xi Xi as Director	For	The vote is in line with the Amundi Voting policy.
Mineral Resources Limited	16-Nov-23	Elect Kelvin Flynn as Director	Against	The nominee holds an excessive number of board mandates (3 in total, including 2 as Chair of the audit committee) and is therefore considered overboarded.
Mineral Resources Limited	16-Nov-23	Approve Grant of FY24 Share Rights to Chris Ellison	For	The vote is in line with the Amundi Voting policy.
Mineral Resources Limited	16-Nov-23	Approve the Increase in Maximum Aggregate Remuneration of Non-Executive Directors	For	The vote is in line with the Amundi Voting policy.
Sonic Healthcare Limited	16-Nov-23	Elect Mark Compton as Director	Against	There are concerns regarding how the Board is overseeing ESG matters.
Sonic Healthcare Limited	16-Nov-23	Elect Neville Mitchell as Director	Against	There are concerns regarding how the Board is overseeing ESG matters. The nominee holds an excessive number of board mandates (3 in total, including 3 as Chair of the audit committee) and is therefore considered overboarded.
Sonic Healthcare Limited	16-Nov-23	Elect Suzanne Crowe as Director	Against	There are concerns regarding how the Board is overseeing ESG matters.
Sonic Healthcare Limited	16-Nov-23	Elect Chris Wilks as Director	Against	There are concerns regarding how the Board is overseeing ESG matters.
Sonic Healthcare Limited	16-Nov-23	Approve Remuneration Report	For	The vote is in line with the Amundi Voting policy.
Sonic Healthcare Limited	16-Nov-23	Approve Issuance of Securities Under the Sonic Healthcare Limited Employee Option Plan	For	The vote is in line with the Amundi Voting policy.
Sonic Healthcare Limited	16-Nov-23	Approve Issuance of Securities Under the Sonic Healthcare Limited Performance Rights Plan	For	The vote is in line with the Amundi Voting policy.
Sonic Healthcare Limited	16-Nov-23	Approve LTI Options and Performance Rights to Colin Goldschmidt	For	The vote is in line with the Amundi Voting policy.
Sonic Healthcare Limited	16-Nov-23	Approve LTI Options and Performance Rights to Chris Wilks	For	The vote is in line with the Amundi Voting policy.
Sonic Healthcare Limited	16-Nov-23	Approve Renewal of Proportional Takeover Bid Approval Provisions	For	The vote is in line with the Amundi Voting policy.
IGO Ltd.	16-Nov-23	Elect Debra Bakker as Director	For	The vote is in line with the Amundi Voting policy.
IGO Ltd.	16-Nov-23	Elect Samantha Hogg as Director	For	The vote is in line with the Amundi Voting policy.
IGO Ltd.	16-Nov-23	Approve Remuneration Report	For	The vote is in line with the Amundi Voting policy.
IGO Ltd.	16-Nov-23	Approve Issuance of Service Rights to Ivan Vella	For	The vote is in line with the Amundi Voting policy.
IGO Ltd.	16-Nov-23	Approve Issuance of Performance Rights to Ivan Vella	For	The vote is in line with the Amundi Voting policy.
IGO Ltd.	16-Nov-23	Approve Termination Payment to Ivan Vella	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
IGO Ltd.	16-Nov-23	Appoint BDO Audit Pty Ltd as Auditor of the Company	For	The vote is in line with the Amundi Voting policy.
Northern Star Resources Limited	16-Nov-23	Approve Remuneration Report	Against	Compensation is considered excessive compared to peers.
Northern Star Resources Limited	16-Nov-23	Approve FY20 Share Plan	For	The vote is in line with the Amundi Voting policy.
Northern Star Resources Limited	16-Nov-23	Approve Issuance of LTI Performance Rights to Stuart Tonkin	For	The vote is in line with the Amundi Voting policy.
Northern Star Resources Limited	16-Nov-23	Approve Issuance of STI Performance Rights to Stuart Tonkin	For	The vote is in line with the Amundi Voting policy.
Northern Star Resources Limited	16-Nov-23	Adopt New Constitution	For	The vote is in line with the Amundi Voting policy.
Northern Star Resources Limited	16-Nov-23	Approve Proportional Takeover Provisions	For	The vote is in line with the Amundi Voting policy.
Northern Star Resources Limited	16-Nov-23	Elect Michael Chaney as Director	Against	There are concerns regarding how the Board is overseeing ESG matters. Remuneration committee members are held accountable for the Company's inadequate executive pay practices or policies.
Northern Star Resources Limited	16-Nov-23	Elect Sally Langer as Director	Against	There are concerns regarding how the Board is overseeing ESG matters. Remuneration committee members are held accountable for the Company's inadequate executive pay practices or policies.
Northern Star Resources Limited	16-Nov-23	Elect John Fitzgerald as Director	Against	There are concerns regarding how the Board is overseeing ESG matters. Remuneration committee members are held accountable for the Company's inadequate executive pay practices or policies. The nominee holds an excessive number of board mandates (3 in total, including 2 as Chair and 1 as Chair of the audit committee) and is therefore considered overboarded.
Bluescope Steel Limited	21-Nov-23	Elect Rebecca Dee-Bradbury as Director	For	The vote is in line with the Amundi Voting policy.
Bluescope Steel Limited	21-Nov-23	Elect Jennifer Lambert as Director	Against	The nominee holds an excessive number of board mandates (4 in total, including 3 as Chair of the audit committee) and is therefore considered overboarded.
Bluescope Steel Limited	21-Nov-23	Elect Kathleen Conlon as Director	For	The vote is in line with the Amundi Voting policy.
Bluescope Steel Limited	21-Nov-23	Approve Remuneration Report	For	The vote is in line with the Amundi Voting policy.
Bluescope Steel Limited	21-Nov-23	Approve Grant of Share Rights to Mark Vassella	For	The vote is in line with the Amundi Voting policy.
Bluescope Steel Limited	21-Nov-23	Approve Grant of Alignment Rights to Mark Vassella	For	The vote is in line with the Amundi Voting policy.
Bluescope Steel Limited	21-Nov-23	Approve Renewal of Proportional Takeover Provisions	For	The vote is in line with the Amundi Voting policy.
Fortescue Metals Group Ltd.	21-Nov-23	Approve Remuneration Report	Against	The structure of executive pay is considered inadequate. The structure of the LTIP is considered inadequate. The structure of the severance package is considered inadequate. There are concerns with the Board decisions related to executive pay.
Fortescue Metals Group Ltd.	21-Nov-23	Elect Andrew Forrest as Director	Against	The nominee is an executive sitting on a Board Committee.
Fortescue Metals Group Ltd.	21-Nov-23	Elect Mark Barnaba as Director	Against	The nominee is a non-independent member of the Nomination Committee which is composed of less than 50 percent independent members.
Fortescue Metals Group Ltd.	21-Nov-23	Elect Penny Bingham-Hall as Director	For	The vote is in line with the Amundi Voting policy.
Fortescue Metals Group Ltd.	21-Nov-23	Elect Larry Marshall as Director	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
Fortescue Metals Group Ltd.	21-Nov-23	Approve the Change of Company Name to Fortescue Ltd	For	The vote is in line with the Amundi Voting policy.
Pilbara Minerals Ltd.	23-Nov-23	Approve Remuneration Report	Against	Compensation is considered excessive compared to peers.
Pilbara Minerals Ltd.	23-Nov-23	Elect Sally-Anne Layman as Director	Against	The nominee holds an excessive number of board mandates (4 in total, including 2 as Chair of the audit committee) and is therefore considered overboarded.
Pilbara Minerals Ltd.	23-Nov-23	Elect Stephen Scudamore as Director	Against	The nominee holds an excessive number of board mandates (3 in total, including 3 as Chair of the audit committee) and is therefore considered overboarded.
Pilbara Minerals Ltd.	23-Nov-23	Approve Pilbara Minerals Limited Award Plan	For	The vote is in line with the Amundi Voting policy.
Pilbara Minerals Ltd.	23-Nov-23	Amend Existing Securities Under the Pilbara Minerals Limited Award Plan	For	The vote is in line with the Amundi Voting policy.
Pilbara Minerals Ltd.	23-Nov-23	Approve Issuance of LTI Performance Rights to Dale Henderson	For	The vote is in line with the Amundi Voting policy.
Pilbara Minerals Ltd.	23-Nov-23	Approve Issuance of Share Rights to Anthony Kiernan	For	The vote is in line with the Amundi Voting policy.
Pilbara Minerals Ltd.	23-Nov-23	Approve Issuance of Share Rights to Nicholas Cernotta	For	The vote is in line with the Amundi Voting policy.
Pilbara Minerals Ltd.	23-Nov-23	Approve Issuance of Share Rights to Sally-Anne Layman	For	The vote is in line with the Amundi Voting policy.
Pilbara Minerals Ltd.	23-Nov-23	Approve Issuance of Share Rights to Miriam Stanborough	For	The vote is in line with the Amundi Voting policy.
Pilbara Minerals Ltd.	23-Nov-23	Approve Potential Termination Benefits	For	The vote is in line with the Amundi Voting policy.
Pilbara Minerals Ltd.	23-Nov-23	Approve Increase in Non-Executive Directors' Fees	For	The vote is in line with the Amundi Voting policy.
WiseTech Global Limited	24-Nov-23	Approve Remuneration Report	Against	There is a lack of relevant ESG criteria in the variable compensation.
WiseTech Global Limited	24-Nov-23	Elect Charles Gibbon as Director	Against	The gender diversity of the board is below our guidelines.
WiseTech Global Limited	24-Nov-23	Approve Grant of Share Rights to Maree Isaacs	For	The vote is in line with the Amundi Voting policy.
WiseTech Global Limited	24-Nov-23	Approve the Amendments to the Company's Constitution	For	The vote is in line with the Amundi Voting policy.
WiseTech Global Limited	24-Nov-23	Reinsertion of Proportional Takeover Provisions	For	The vote is in line with the Amundi Voting policy.
FAST RETAILING CO., LTD.	30-Nov-23	Elect Director Yanai, Tadashi	Against	The board is not sufficiently independent as per our voting policy.
FAST RETAILING CO., LTD.	30-Nov-23	Elect Director Hattori, Nobumichi	Against	The board is not sufficiently independent as per our voting policy.
FAST RETAILING CO., LTD.	30-Nov-23	Elect Director Shintaku, Masaaki	Against	The board is not sufficiently independent as per our voting policy.
FAST RETAILING CO., LTD.	30-Nov-23	Elect Director Ono, Naotake	For	The vote is in line with the Amundi Voting policy.
FAST RETAILING CO., LTD.	30-Nov-23	Elect Director Kathy Mitsuko Koll	Against	The board is not sufficiently independent as per our voting policy.
FAST RETAILING CO., LTD.	30-Nov-23	Elect Director Kurumado, Joji	Against	The board is not sufficiently independent as per our voting policy.
FAST RETAILING CO., LTD.	30-Nov-23	Elect Director Kyoya, Yutaka	Against	The board is not sufficiently independent as per our voting policy.
FAST RETAILING CO., LTD.	30-Nov-23	Elect Director Okazaki, Takeshi	For	The vote is in line with the Amundi Voting policy.
FAST RETAILING CO., LTD.	30-Nov-23	Elect Director Yanai, Kazumi	For	The vote is in line with the Amundi Voting policy.
FAST RETAILING CO., LTD.	30-Nov-23	Elect Director Yanai, Koji	For	The vote is in line with the Amundi Voting policy.

Issuer Name	Date of General Assembly	Subject of Voting / Proposal Text	Voting Decision	Voting Reason / Justification
FAST RETAILING CO., LTD.	30-Nov-23	Appoint Statutory Auditor Mizusawa, Masumi	Against	The board of auditors is not composed of a majority of independent auditors.
FAST RETAILING CO., LTD.	30-Nov-23	Appoint Statutory Auditor Tanaka, Tomohiro	Against	The board of auditors is not composed of a majority of independent auditors.
Hamamatsu Photonics KK	22-Dec-23	Approve Allocation of Income, with a Final Dividend of JPY 38	For	The vote is in line with the Amundi Voting policy.
Hamamatsu Photonics KK	22-Dec-23	Elect Director Hiruma, Akira	For	The vote is in line with the Amundi Voting policy.
Hamamatsu Photonics KK	22-Dec-23	Elect Director Suzuki, Kenji	For	The vote is in line with the Amundi Voting policy.
Hamamatsu Photonics KK	22-Dec-23	Elect Director Maruno, Tadashi	Against	The board is not sufficiently independent as per our voting policy.
Hamamatsu Photonics KK	22-Dec-23	Elect Director Kato, Hisaki	Against	The board is not sufficiently independent as per our voting policy.
Hamamatsu Photonics KK	22-Dec-23	Elect Director Suzuki, Takayuki	Against	The board is not sufficiently independent as per our voting policy.
Hamamatsu Photonics KK	22-Dec-23	Elect Director Mori, Kazuhiko	For	The vote is in line with the Amundi Voting policy.
Hamamatsu Photonics KK	22-Dec-23	Elect Director Koibuchi, Ken	Against	The board is not sufficiently independent as per our voting policy.
Hamamatsu Photonics KK	22-Dec-23	Elect Director Kurihara, Kazue	For	The vote is in line with the Amundi Voting policy.
Hamamatsu Photonics KK	22-Dec-23	Elect Director Hirose, Takuo	For	The vote is in line with the Amundi Voting policy.
Hamamatsu Photonics KK	22-Dec-23	Elect Director Minoshima, Kaoru	For	The vote is in line with the Amundi Voting policy.
Hamamatsu Photonics KK	22-Dec-23	Approve Compensation Ceiling for Directors	For	The vote is in line with the Amundi Voting policy.

صندوق الأهلي لمؤشر أسهم آسيا والباسيفيك
(مدار من قبل شركة الأهلي المالية)
القوائم المالية
للسنة المنتهية في ٣١ ديسمبر ٢٠٢٣ م
مع
تقرير مراجع الحسابات المستقل لمالكي الوحدات



KPMG Professional Services

Roshn Front, Airport Road
P.O. Box 92876
Riyadh 11663
Kingdom of Saudi Arabia
Commercial Registration No 1010425494

Headquarters in Riyadh

كي بي إم جي للاستشارات المهنية

واجهة روشن، طريق المطار
صندوق بريد ٩٢٨٧٦
الرياض ١١٦٦٣
المملكة العربية السعودية
سجل تجاري رقم ١٠١٠٤٢٥٤٩٤

المركز الرئيسي في الرياض

تقرير مراجع الحسابات المستقل

للسادة مالكي الوحدات في صندوق الأهلي لمؤشر أسهم آسيا والباسيفيك

الرأي

لقد راجعنا القوائم المالية لصندوق الأهلي لمؤشر أسهم آسيا والباسيفيك ("الصندوق") المدار من قبل شركة الأهلي المالية ("مدير الصندوق")، والتي تشمل قائمة المركز المالي كما في ٣١ ديسمبر ٢٠٢٣م، قائمة الربح أو الخسارة والدخل الشامل الآخر، والتغيرات في صافي الموجودات العائدة لمالكي الوحدات، والتدفقات النقدية للسنة المنتهية في ذلك التاريخ، والإيضاحات المرفقة مع القوائم المالية، المكونة من ملخص للسياسات المحاسبية الهامة والمعلومات التفسيرية الأخرى.

وفي رأينا، إن القوائم المالية المرفقة تعرض بصورة عادلة، من جميع النواحي الجوهرية، المركز المالي للصندوق كما في ٣١ ديسمبر ٢٠٢٣م، وأدائه المالي وتدفقاته النقدية للسنة المنتهية في ذلك التاريخ، وفقاً للمعايير الدولية للتقرير المالي الصادرة من مجلس معايير المحاسبة الدولية المعتمدة في المملكة العربية السعودية والمعايير والإصدارات الأخرى المعتمدة من الهيئة السعودية للمراجعين والمحاسبين.

أساس الرأي

لقد قمنا بالمراجعة وفقاً للمعايير الدولية للمراجعة المعتمدة في المملكة العربية السعودية. ومسؤوليتنا بموجب تلك المعايير تم توضيحها في قسم "مسؤوليات مراجع الحسابات عن مراجعة القوائم المالية" في تقريرنا هذا. ونحن مستقلون عن الصندوق وفقاً لقواعد سلوك وأداب المهنة الدولية للمحاسبين المهنيين (بما في ذلك معايير الاستقلال الدولية) المعتمدة في المملكة العربية السعودية (القواعد) ذات الصلة بمراجعتنا للقوائم المالية، وقد التزمنا بمسؤولياتنا الأخلاقية الأخرى وفقاً لتلك القواعد. ونعتقد أن أدلة المراجعة التي حصلنا عليها كافية ومناسبة لتوفير أساس لإبداء رأينا.

مسؤوليات مدير الصندوق والمكلفين بالحوكمة عن القوائم المالية

إن مدير الصندوق هو المسؤول عن إعداد القوائم المالية وعرضها بصورة عادلة وفقاً لمعايير المحاسبة الدولية للتقرير المالي المعتمدة في المملكة العربية السعودية، والمعايير والإصدارات الأخرى المعتمدة من الهيئة السعودية للمراجعين والمحاسبين، ولتتماشى مع الأحكام المعمول بها في نظام صناديق الاستثمار الصادرة عن هيئة السوق المالية، وأحكام وشروط الصندوق، وهو المسؤول عن الرقابة الداخلية التي يراها مدير الصندوق ضرورية، لتمكينه من إعداد قوائم مالية خالية من تحريف جوهري، سواء بسبب غش أو خطأ.

وعند إعداد القوائم المالية، فإن مدير الصندوق هو المسؤول عن تقييم قدرة الصندوق على الاستمرار وفقاً لمبدأ الاستمرارية، وعن الإفصاح بحسب ما هو مناسب، عن الأمور ذات العلاقة بالاستمرارية، واستخدام مبدأ الاستمرارية كأساس في المحاسبة، ما لم تكن هناك نية لدى مدير الصندوق لتصفية الصندوق أو إيقاف عملياته، أو عدم وجود بديل واقعي سوى القيام بذلك.

إن المكلفين بالحوكمة، مجلس إدارة الصندوق هم المسؤولون عن الإشراف على عملية التقرير المالي في الصندوق.

تقرير مراجع الحسابات المستقل

للسادة مالكي الوحدات في صندوق الأهلي لمؤشر أسهم آسيا والباسيفيك (يتبع)

مسؤوليات مراجع الحسابات عن مراجعة القوائم المالية

تتمثل أهدافنا في الحصول على تأكيد معقول عما إذا كانت القوائم المالية ككل خالية من تحريف جوهري سواء بسبب غش أو خطأ، وإصدار تقرير مراجع الحسابات الذي يتضمن رأينا. إن التأكيد المعقول هو مستوى عالٍ من التأكيد، إلا أنه ليس ضماناً على أن المراجعة التي تم القيام بها وفقاً للمعايير الدولية للمراجعة المعتمدة في المملكة العربية السعودية ستكشف دائماً عن أي تحريف جوهري عندما يكون موجوداً. ويمكن أن تنشأ التحريفات عن غش أو خطأ، وتُعد جوهريّة إذا كان يمكن بشكل معقول توقع أنها ستؤثر بمفردها أو في مجموعها على القرارات الاقتصادية التي يتخذها المستخدمون بناءً على هذه القوائم المالية.

وكجزء من المراجعة وفقاً للمعايير الدولية للمراجعة المعتمدة في المملكة العربية السعودية، فإننا نمارس الحكم المهني ونحافظ على نزعة الشك المهني خلال المراجعة. وعلينا أيضاً:

- تحديد وتقييم مخاطر التحريفات الجوهريّة في القوائم المالية، سواء كانت ناتجة عن غش أو خطأ، وتصميم وتنفيذ إجراءات مراجعة لمواجهة تلك المخاطر، والحصول على أدلة مراجعة كافية ومناسبة لتوفير أساس لإبداء رأينا. ويعد خطر عدم اكتشاف تحريف جوهري ناتج عن غش أعلى من الخطر الناتج عن خطأ، لأن الغش قد ينطوي على تواطؤ أو تزوير أو حذف متعمد أو إفادات مضللة أو تجاوز إجراءات الرقابة الداخلية.
- الحصول على فهم لأنظمة الرقابة الداخلية ذات الصلة بالمراجعة، من أجل تصميم إجراءات مراجعة مناسبة للظروف، وليس بغرض إبداء رأي عن فاعلية أنظمة الرقابة الداخلية بالصندوق.
- تقييم مدى مناسبة السياسات المحاسبية المستخدمة، ومدى معقولية التقديرات المحاسبية والإفصاحات ذات العلاقة التي قام بها مدير الصندوق.
- استنتاج مدى مناسبة استخدام مدير الصندوق لمبدأ الاستمرارية كأساس في المحاسبة، واستناداً إلى أدلة المراجعة التي تم الحصول عليها، ما إذا كان هناك عدم تأكيد جوهري ذا علاقة بأحداث أو ظروف قد تثير شكاً كبيراً بشأن قدرة الصندوق على الاستمرار وفقاً لمبدأ الاستمرارية. وإذا تبين لنا وجود عدم تأكيد جوهري، فإنه يتعين علينا أن نلفت الانتباه في تقريرنا إلى الإفصاحات ذات العلاقة الواردة في القوائم المالية، أو إذا كانت تلك الإفصاحات غير كافية، فإنه يتعين علينا تعديل رأينا. وتستند استنتاجاتنا إلى أدلة المراجعة التي تم الحصول عليها حتى تاريخ تقريرنا. ومع ذلك، فإن الأحداث أو الظروف المستقبلية قد تؤدي إلى توقف الصندوق عن الاستمرار وفقاً لمبدأ الاستمرارية.
- تقييم العرض العام، وهيكل ومحتوى القوائم المالية، بما في ذلك الإفصاحات، وما إذا كانت القوائم المالية تعبر عن المعاملات والأحداث ذات العلاقة بطريقة تحقق عرضاً بصورة عادلة.

لقد أبلغنا المكلفين بالحوكمة، من بين أمور أخرى، بشأن النطاق والتوقيت المخطط للمراجعة والنتائج المهمة للمراجعة، بما في ذلك أي أوجه قصور مهمة في أنظمة الرقابة الداخلية تم اكتشافها خلال المراجعة لصندوق الأهلي لمؤشر أسهم آسيا والباسيفيك ("الصندوق").

كي بي إم جي للاستشارات المهنية

إبراهيم عبود باعشن

رقم الترخيص ٣٨٢



الرياض في ٢٩ شعبان ١٤٤٥ هـ

الموافق: ١٠ مارس ٢٠٢٤ م

صندوق الأهلي لمؤشر أسهم آسيا والباسيفيك
(مدار من قبل شركة الأهلي المالية)
قائمة المركز المالي
كما في ٣١ ديسمبر ٢٠٢٣ م
ألف دولار أمريكي (مالم يذكر غير ذلك)

٣١ ديسمبر ٢٠٢٢ م	٣١ ديسمبر ٢٠٢٣ م	إيضاحات	
٧٣٣	٩٦٩	٩	الموجودات نقد وما في حكمه
٤٧,٨٧٥	٦٣,٤٠٧	١٠	استثمارات بالقيمة العادلة من خلال الربح أو الخسارة
١٧٩	٨٩		أرصدة مدينة أخرى
٤٨,٧٨٧	٦٤,٤٦٥		إجمالي الموجودات
			المطلوبات
٧٩١	٨٩٢		أرصدة دائنة أخرى
٤٧,٩٩٦	٦٣,٥٧٣		صافي الموجودات العائدة لمالكي الوحدات
٢٨,٨٢٩	٣٢,٩٤٧		الوحدات القائمة بالآلاف (بالعدد)
١,٦٦٤٨	١,٩٢٩٦		صافي الموجودات لكل وحدة (دولار أمريكي)

تعتبر الإيضاحات المرفقة من ١ إلى ١٧ جزءاً لا يتجزأ من هذه القوائم المالية.

صندوق الأهلي لمؤشر أسهم آسيا والباسيفيك
(مدار من قبل شركة الأهلي المالية)
قائمة الربح أو الخسارة والدخل الشامل الآخر
للسنة المنتهية في ٣١ ديسمبر ٢٠٢٣ م
ألف دولار أمريكي (مالم يذكر غير ذلك)

للسنة المنتهية في ٣١ ديسمبر		إيضاحات
٢٠٢٢ م	٢٠٢٣ م	
(١٨,٧١٣)	٨,٩٤٤	أرباح / (خسائر) غير محققة من استثمارات بالقيمة العادلة من خلال الربح أو الخسارة
١,٤٧٨	١,١١٩	دخل توزيعات أرباح
(٢,٠٣٩)	(١,٧٩٦)	خسائر محققة من استثمارات بالقيمة العادلة من خلال الربح أو الخسارة
٣٦٠	--	دخل العملات الخاصة على الودائع البنكية
(١٨,٩١٤)	٨,٢٦٧	إجمالي الربح / (الخسارة)
(١٧٣)	(١٦١)	١١ أتعاب إدارة
(٣٤)	(٤٦)	أتعاب حفظ
(١٧)	(٤٦)	مصروفات إدارية
(٢٦)	(٢٤)	ضريبة القيمة المضافة
(١٠)	(١١)	١٢ أتعاب مراقب الحسابات
(٨)	(٨)	أتعاب تدقيق شرعي
(٦)	(٦)	مكافأة مجلس إدارة الصندوق
(٢)	(٢)	رسوم هيئة السوق المالية
(٢٧٦)	(٣٠٤)	إجمالي المصروفات التشغيلية
(١٩,١٩٠)	٧,٩٦٣	ربح / (خسارة) السنة
--	--	الدخل الشامل الآخر للسنة
(١٩,١٩٠)	٧,٩٦٣	إجمالي الدخل / (الخسارة) الشاملة للسنة

تعتبر الإيضاحات المرفقة من ١ إلى ١٧ جزءاً لا يتجزأ من هذه القوائم المالية.

صندوق الأهلي لمؤشر أسهم آسيا والباسيفيك
(مدار من قبل شركة الأهلي المالية)
قائمة التغيرات في صافي الموجودات العائدة لمالكي الوحدات
للسنة المنتهية في ٣١ ديسمبر ٢٠٢٣م
ألف دولار أمريكي (مالم يذكر غير ذلك)

للسنة المنتهية في ٣١ ديسمبر		
٢٠٢٢م	٢٠٢٣م	
٨٣,٦٣٦	٤٧,٩٩٦	صافي الموجودات العائدة لمالكي الوحدات في بداية السنة
(١٩,١٩٠)	٧,٩٦٣	إجمالي الدخل / (الخسارة) الشاملة للسنة
		صافي الزيادة / (النقص) في صافي الموجودات من معاملات الوحدات خلال السنة
٢٢,٦٠١	٢٢,٠٦٤	المتحصلات من الوحدات المصدرة
(٣٩,٠٥١)	(١٤,٤٥٠)	قيمة الوحدات المستردة
(١٦,٤٥٠)	٧,٦١٤	
٤٧,٩٩٦	٦٣,٥٧٣	صافي الموجودات العائدة لمالكي الوحدات في نهاية السنة
		<u>معاملات الوحدات</u>

معاملات الوحدات خلال السنة تتكون مما يلي:

للسنة المنتهية في ٣١ ديسمبر		
٢٠٢٢م	٢٠٢٣م	
(وحدات بالآلاف)		
٣٨,١٠٣	٢٨,٨٢٩	الوحدات في بداية السنة
١٢,٦٥٥	١٢,٢٨٥	الوحدات المصدرة
(٢١,٩٢٩)	(٨,١٦٧)	الوحدات المستردة
(٩,٢٧٤)	٤,١١٨	صافي الزيادة / (النقص) في الوحدات خلال السنة
٢٨,٨٢٩	٣٢,٩٤٧	الوحدات في نهاية السنة

كما في ٣١ ديسمبر ٢٠٢٣م، فإن أكبر خمس مالكي وحدات يمثلوا ٧٦:٢٦٪ (٢٠٢٢م: ٦٣,٢١٪) من وحدات الصندوق.

تعتبر الإيضاحات المرفقة من ١ إلى ١٧ جزءاً لا يتجزأ من هذه القوائم المالية.

صندوق الأهلي لمؤشر أسهم آسيا والباسيفيك

(مدار من قبل شركة الأهلي المالية)

قائمة التدفقات النقدية

للسنة المنتهية في ٣١ ديسمبر ٢٠٢٣م

ألف دولار أمريكي (مالم يذكر غير ذلك)

للسنة المنتهية في ٣١ ديسمبر		إيضاح
٢٠٢٢م	٢٠٢٣م	
التدفقات النقدية من الأنشطة التشغيلية		
(١٩,١٩٠)	٧,٩٦٣	ربح / (خسارة) السنة
تسوية لـ:		
٢,٠٣٩	١,٧٩٦	خسائر محققة من استثمارات بالقيمة العادلة من خلال الربح أو الخسارة
١٨,٧١٣	(٨,٩٤٤)	(أرباح) / خسائر غير محققة من استثمارات بالقيمة العادلة من خلال الربح أو الخسارة
١,٥٦٢	٨١٥	
التغيرات في الموجودات والمطلوبات التشغيلية:		
١٤,٦٢٧	(٨,٣٨٥)	استثمارات بالقيمة العادلة من خلال الربح أو الخسارة
٢٨	(٢٥)	أرصدة مدينة أخرى
٦٤٨	٢١٦	أرصدة دائنة أخرى
١٦,٨٦٥	(٧,٣٧٩)	صافي النقد (المستخدم في) / الناتج من الأنشطة التشغيلية
التدفقات النقدية من الأنشطة التمويلية		
٢٢,٦٠١	٢٢,٠٦٤	المتحصلات من الوحدات المصدرة
(٣٩,٠٥١)	(١٤,٤٤٩)	قيمة الوحدات المستردة
(١٦,٤٥٠)	٧,٦١٥	صافي النقد الناتج من / (المستخدم في) الأنشطة التمويلية
٤١٥	٢٣٦	الزيادة في النقد وما في حكمه
٣١٨	٧٣٣	٩ النقد وما في حكمه في بداية السنة
٧٣٣	٩٦٩	٩ النقد وما في حكمه في نهاية السنة

تعتبر الإيضاحات المرفقة من ١ إلى ١٧ جزءاً لا يتجزأ من هذه القوائم المالية.

(١) الصندوق وأنشطته

صندوق الأهلي لمؤشر أسهم آسيا والباسيفيك ("الصندوق") هو صندوق استثماري مفتوح، تم تأسيس الصندوق بموجب نص المادة ٣١ من لوائح الاستثمار في الصناديق ("اللوائح") الصادرة عن هيئة السوق المالية، تتم إدارته بواسطة شركة الأهلي المالية ("مدير الصندوق")، شركة تابعة للبنك الأهلي السعودي ("البنك"). لصالح مالكي وحدات الصندوق.

تحفظ شركة نورثن ترست باستثمارات الصندوق وتم تعيينها كمدير محفظة من قبل مدير الصندوق.

عين مدير الصندوق "بيت الاستثمار الدولي -أموندي-فرنسا" كمدير من الباطن للصندوق. تتضمن مهامه في فتح حسابات استثمار منفصلة ومستقلة وإدارة موجودات الصندوق وفقاً لاستراتيجيات الاستثمار والضوابط الشرعية.

يهدف الصندوق إلى الاستثمار في الأوراق المالية للشركات المتوافقة مع الشريعة الإسلامية المدرجة في البورصات الرئيسية في جنوب شرق آسيا وآسيا والمحيط الهادئ واليابان.

تم الموافقة على أحكام وشروط الصندوق في الأصل من قبل البنك المركزي ولاحقاً وافقت عليها هيئة السوق المالية بموجب خطابها المؤرخ في ١٨ ذي الحجة ١٤٢٩هـ (في ١٦ ديسمبر ٢٠٠٨م).

(٢) اللوائح النظامية

يخضع الصندوق لللائحة صناديق الاستثمار ("اللوائح") الصادرة بموجب قرار مجلس إدارة هيئة السوق المالية رقم (٢١٩-٢٠٠٦). بتاريخ ٣ ذو الحجة ١٤٢٧هـ (الموافق ٢٤ ديسمبر ٢٠٠٦م) والتعديلات اللاحقة لها بموجب قرار مجلس إدارة هيئة السوق المالية رقم (٢٢-٢٠٢١) بتاريخ ١٢ رجب ١٤٤٢هـ (الموافق ٢٤ فبراير ٢٠٢١م) والتي تنص على المتطلبات التي يتعين على جميع الصناديق في المملكة العربية السعودية اتباعها.

(٣) الأساس المحاسبي

تم إعداد هذه القوائم المالية للصندوق وفقاً للمعايير الدولية للتقرير المالي الصادرة عن مجلس معايير المحاسبة الدولية المعتمدة في المملكة العربية السعودية والمعايير والإصدارات الأخرى المعتمدة من الهيئة السعودية للمراجعين والمحاسبين ولتتماشى مع الأحكام المعمول بها في لوائح صناديق الاستثمار الصادرة من هيئة السوق المالية وشروط وأحكام الصندوق.

(٤) أساس القياس

تم إعداد هذه القوائم المالية على أساس مبدأ التكلفة التاريخية باستخدام أساس الاستحقاق المحاسبي ومبدأ الاستمرارية، باستثناء الاستثمارات مقاسة بالقيمة العادلة من خلال الربح أو الخسارة والتي يتم تسجيلها بالقيمة العادلة.

لا يوجد لدى الصندوق دورة تشغيل محددة بوضوح وبالتالي لا يتم عرض الموجودات والمطلوبات المتداولة وغير المتداولة بشكل منفصل في قائمة المركز المالي. بدلا من ذلك، يتم عرض الموجودات والمطلوبات وفقاً لترتيب السيولة.

٥) العملة الوظيفية وعملة العرض

يتم قياس البنود المدرجة في القوائم المالية باستخدام عملة البيئة الاقتصادية الرئيسية التي يعمل فيها الصندوق ("عملة النشاط"). وفي حال كانت البيئة الاقتصادية الأساسية مختلطة، عندئذٍ يستخدم مدير الصندوق الأحكام لتحديد عملة النشاط التي تؤثر بأمانة الأثر الاقتصادي للمعاملات والأحداث والظروف الأساسية. يتم إدراج استثمارات ومعاملات الصندوق بالين الياباني والدولار الأسترالي، و عملات أجنبية أخرى. يتم تحديد اشتراكات واستردادات المستثمر استناداً إلى صافي قيمة الموجودات وتسلم وتدفع بالدولار الأمريكي وتدفق مصروفات الصندوق أيضاً بالدولار الأمريكي. وعليه، فقد قرر مدير الصندوق أن عملة النشاط للصندوق هي الدولار الأمريكي.

يتم عرض هذه القوائم المالية بالدولار الأمريكي والذي يُعد عملة العرض والنشاط للصندوق وتم تقريب المبالغ لأقرب ألف ريال سعودي، ما لم يذكر خلاف ذلك.

٦) التغيرات في شروط وأحكام الصندوق

خلال السنة، لم يكن هناك أي تغييرات لشروط وأحكام الصندوق.

٧) الأحكام والتقديرات والافتراضات المحاسبية الهامة

يتطلب إعداد القوائم المالية من مدير الصندوق استخدام الأحكام والتقديرات والافتراضات التي تؤثر في تطبيق السياسات المحاسبية وعلى المبالغ المبينة للموجودات والمطلوبات والإيرادات والمصروفات. قد تختلف النتائج الفعلية عن هذه التقديرات. تتم مراجعة التقديرات والافتراضات المتعلقة بها على أساس مستمر. يتم إظهار أثر التعديلات التي تترتب عنها مراجعة التقديرات المحاسبية في فترة المراجعة وأي فترات مستقبلية تتأثر بهذه التعديلات.

تم إدراج المعلومات عن الافتراضات وأساليب التقدير المستخدمة في قياس القيم العادلة في تاريخ التقرير في إيضاح ١٤ من القوائم المالية.

٨) السياسات المحاسبية الهامة

قام الصندوق بتطبيق السياسات المحاسبية التالية بشكل ثابت على جميع الفترات المعروضة في هذه القوائم المالية ما لم يذكر خلاف ذلك. بالإضافة إلى ذلك، قام الصندوق بتطبيق الإفصاح عن السياسات المحاسبية (التعديلات على معيار المحاسبة الدولي ١ وبيان الممارسة ٢ للمعايير الدولية للتقرير المالي) اعتباراً من ١ يناير ٢٠٢٣م. تتطلب التعديلات الإفصاح عن السياسات المحاسبية "الهامة" بدلاً من السياسات المحاسبية "الجوهرية". وعلى الرغم من أن التعديلات لم ينتج عنها أي تغييرات في السياسات المحاسبية نفسها، فإنها أثرت على المعلومات المتعلقة بالسياسة المحاسبية المفصّل عنها في بعض الحالات.

فيما يلي السياسات المحاسبية الهامة المطبقة عند إعداد هذه القوائم المالية:

٨-١ الموجودات والمطلوبات المالية

تصنيف الموجودات المالية

عند الإثبات الأولي تقاس الموجودات المالية بالقيمة العادلة ويتم تصنيفها أنها مقاسة بالتكلفة المطفأة، أو بالقيمة العادلة من خلال الدخل الشامل الآخر أو بالقيمة العادلة من خلال الربح أو الخسارة.

صندوق الأهلي لمؤشر أسهم اسيا والباسيفيك
(مدار من قبل شركة الأهلي المالية)
إيضاحات حول القوائم المالية
للسنة المنتهية في ٣١ ديسمبر ٢٠٢٣ م
ألف دولار أمريكي (مالم يذكر غير ذلك)

٨) السياسات المحاسبية الهامة (يتبع)

٨-١ الموجودات والمطلوبات المالية (يتبع)

تصنيف الموجودات المالية (يتبع)

الموجودات المالية المقاسة بالتكلفة المطفأة

يتم قياس الموجودات المالية بالتكلفة المطفأة إذا استوفت كلا الشرطين أدناه ولا يتم تعيينها أنها مقاسة بالقيمة العادلة من خلال الربح أو الخسارة.

- يتم الاحتفاظ بالموجودات ضمن نموذج الأعمال الذي يهدف إلى الاحتفاظ بالموجودات لتحصيل تدفقات نقدية تعاقدية؛ و
- تنشأ الشروط التعاقدية في تواريخ محددة للتدفقات النقدية التي تمثل فقط مدفوعات لأصل المبلغ والعمولة على أصل المبلغ القائم.

الموجودات المالية المقاسة بالقيمة العادلة من خلال الدخل الشامل الآخر

يتم قياس الموجودات المالية بالقيمة العادلة من خلال الدخل الشامل الآخر إذا استوفت كلا الشرطين أدناه ولا تصنف مقاسة بالقيمة العادلة من خلال الربح أو الخسارة.

- يتم الاحتفاظ بالموجودات ضمن نموذج الأعمال الذي يتحقق الهدف منه عن طريق تحصيل تدفقات نقدية تعاقدية وبيع موجودات مالية؛ و
- تنشأ فترات التعاقدية في تواريخ محددة للتدفقات النقدية التي تمثل فقط مدفوعات لأصل المبلغ والفائدة / العمولة على أصل المبلغ القائم.

عند الإثبات الأولي للاستثمارات في أدوات حقوق الملكية التي لا يتم الاحتفاظ بها بغرض المتاجرة، يحق لمدير الصندوق أن يختار بشكل نهائي عرض التغيرات اللاحقة في القيمة العادلة ضمن الدخل الشامل الآخر. يتم هذا الخيار على أساس كل استثمار على حدة.

الموجودات المالية المقاسة بالقيمة العادلة من خلال الربح أو الخسارة

إن جميع الموجودات المالية غير المصنفة على أنها مقاسة بالتكلفة المطفأة أو بالقيمة العادلة من خلال الدخل الشامل الآخر، يتم قياسها بالقيمة العادلة من خلال الربح أو الخسارة.

(٨) السياسات المحاسبية الهامة (يتبع)

٨-١ الموجودات والمطلوبات المالية (يتبع)

تصنيف الموجودات المالية (يتبع)

تقييم نموذج الأعمال

يجري مدير الصندوق تقييماً للهدف من نموذج الأعمال الذي من خلاله يتم الاحتفاظ بالموجودات على مستوى المحفظة لأن ذلك يعكس بشكل أفضل طريقة إدارة الأعمال والمعلومات المقدمة للإدارة. تشمل المعلومات التي يتم أخذها في الاعتبار على:

- السياسات والأهداف المحددة للمحفظة وتشغيل هذه السياسات عملياً؛
- تقييم كيفية أداء المحفظة ورفع تقرير بذلك لمدير الصندوق؛
- المخاطر التي تؤثر على أداء نموذج الأعمال (والموجودات المالية المحتفظ بها ضمن نموذج الأعمال) وكيفية إدارة هذه المخاطر؛
- كيفية مكافأة مديري الأعمال على سبيل المثال - فيما إذا كانت المكافآت تستند إلى القيمة العادلة للموجودات المدارة أو التدفقات النقدية التعاقدية المحصلة؛ و
- معدل تكرار وحجم وتوقيت المبيعات في الفترات السابقة، والأسباب لتلك المبيعات وتوقعاتها بشأن نشاط المبيعات المستقبلية. وبالرغم من ذلك، فإن المعلومات بشأن نشاط المبيعات لا يمكن أخذها في الحسبان بمفردها، ولكنها كجزء من التقييم الكلي لكيفية قيام الصندوق بتحقيق الأهداف المحددة لإدارة الموجودات المالية وكيفية تحقق التدفقات النقدية.

يستند تقييم نموذج الأعمال إلى مدى معقولية التصورات المتوقعة دون الأخذ بالاعتبار تصورات "أسوأ حالة" أو "حالة ضغط". إذا تحققت التدفقات النقدية بعد الإثبات الأولي بطريقة تختلف عن التوقعات الأصلية للصندوق، لا يقوم الصندوق بتغيير تصنيف الموجودات المالية المتبقية المحتفظ بها في نموذج الأعمال ولكنه يدرج هذه المعلومات عند تقييم الموجودات المالية المستقبلية الناشئة حديثاً أو التي تم شراءها حديثاً.

إن الموجودات المالية التي يتم الاحتفاظ بها بغرض المتاجرة والتي يتم تقييم أداءها على أساس القيمة العادلة، يتم قياسها بالقيمة العادلة من خلال الربح أو الخسارة لأنها لا يتم الاحتفاظ بها لتحصيل تدفقات نقدية تعاقدية ولا يتم الاحتفاظ بها لتحصيل تدفقات نقدية تعاقدية ولبيع موجودات مالية.

تقييم ما إذا كانت التدفقات النقدية التعاقدية فقط مدفوعات لأصل المبلغ والفائدة / العمولة

لغرض هذا التقييم، يعرف "المبلغ الأصلي" على أنه القيمة العادلة للموجودات المالية عند الإثبات الأولي. تعرف الفائدة أو "العمولة" على أنها مبلغ مقابل القيمة الزمنية للنقد ومقابل المخاطر الائتمانية المرتبطة بالمبلغ الأصلي القائم خلال فترة زمنية معينة ومقابل مخاطر الإقراض الأساسية الأخرى والتكاليف (على سبيل المثال: مخاطر السيولة والتكاليف الإدارية)، بالإضافة إلى هامش الربح.

صندوق الأهلي لمؤشر أسهم اسيا والباسيفيك
(مدار من قبل شركة الأهلي المالية)
إيضاحات حول القوائم المالية
للسنة المنتهية في ٣١ ديسمبر ٢٠٢٣ م
ألف دولار أمريكي (مالم يذكر غير ذلك)

٨) السياسات المحاسبية الهامة (يتبع)

١-٨ الموجودات والمطلوبات المالية (يتبع)

تصنيف الموجودات المالية (يتبع)

تقييم ما إذا كانت التدفقات النقدية التعاقدية فقط مدفوعات لأصل المبلغ والعمولة (يتبع)

عند تقييم ما إذا كانت التدفقات النقدية التعاقدية تُعد فقط مدفوعات من المبلغ الأصلي والفائدة / العمولة، يأخذ الصندوق بالاعتبار الشروط التعاقدية للأداة. وهذا يشمل تقييم فيما إذا كانت الموجودات المالية تتضمن شرط تعاقدى قد يؤدي إلى تغيير توقيت أو مبلغ التدفقات النقدية التعاقدية وإذا كان كذلك فلن تستوفي هذا الشرط. وعند إجراء هذا التقييم، يأخذ الصندوق بالاعتبار ما يلي:

- الأحداث المحتملة التي قد تؤدي إلى تغيير مبلغ وتوقيت التدفقات النقدية؛
- خصائص الرافعة المالية؛
- شروط الدفع المسبق والتمديد؛
- الشروط التي تحد من مطالبة الصندوق بالتدفقات النقدية من موجودات محددة (على سبيل المثال: ترتيبات الموجودات دون حق الرجوع)؛ و
- الخصائص التي تعدل اعتبارات القيمة الزمنية للنقود - على سبيل المثال: إعادة الضبط الدوري لأسعار الفائدة / العمولة.

تصنيف المطلوبات المالية

يقوم الصندوق بتصنيف مطلوباته المالية بالتكلفة المطفأة ما لم تصنف على أنها مطلوبات مالية مقاسة بالقيمة العادلة من خلال الربح أو الخسارة.

الإثبات والقياس الأولي

يتم الإثبات الأولي للموجودات المالية التي يتم قياسها بالقيمة العادلة من خلال الربح أو الخسارة في تاريخ التداول، وهو التاريخ الذي يصبح فيه الصندوق طرفاً في الأحكام التعاقدية للأداة. يجب على المنشأة إثبات الموجودات المالية أو المطلوبات المالية في قائمة مركزها المالي فقط عندما تصبح المنشأة طرفاً في الأحكام التعاقدية للأداة. يتم إثبات الموجودات المالية والمطلوبات المالية الأخرى في التاريخ الذي نشأت فيه.

يتم القياس الأولي للأصل المالي أو الالتزام المالي مقاساً بالقيمة العادلة زائداً أو ناقصاً تكاليف المعاملة العائدة مباشرة إلى اقتناؤه أو إصداره، بالنسبة للبند غير المصنف بالقيمة العادلة من خلال الربح أو الخسارة. تكاليف المعاملة العائدة مباشرة إلى استحوازه.

صندوق الأهلي لمؤشر أسهم اسيا والباسيفيك
(مدار من قبل شركة الأهلي المالية)
إيضاحات حول القوائم المالية
للسنة المنتهية في ٣١ ديسمبر ٢٠٢٣ م
ألف دولار أمريكي (مالم يذكر غير ذلك)

٨) السياسات المحاسبية الهامة (يتبع)

٨-١ الموجودات والمطلوبات المالية (يتبع)

القياس اللاحق

الموجودات المالية المقاسة بالقيمة العادلة من خلال الربح أو الخسارة يتم قياسها لاحقاً بالقيمة العادلة. يتم إثبات صافي الأرباح أو الخسائر بما في ذلك أرباح وخسائر الصرف الأجنبي في قائمة الربح أو الخسارة والدخل الشامل الآخر ضمن "أرباح/(خسائر) محققة وغير محققة من استثمارات مقاسة بالقيمة العادلة من خلال الربح أو الخسارة - بالصافي"

التوقف عن الإثبات

يتوقف الصندوق عن إثبات الموجودات المالية عند انتهاء الحقوق التعاقدية للتدفقات النقدية من الأصل، أو عند قيامه بتحويل الحقوق للحصول على التدفقات النقدية التعاقدية من خلال المعاملة التي يتم بموجبها تحويل جميع مخاطر ومنافع ملكية الأصل المالي بشكل جوهري، أو التي بموجبها لا يقوم الصندوق بتحويل أو الاحتفاظ بجميع مخاطر ومنافع الملكية بشكل جوهري ولا يقوم ببقاء السيطرة على الأصل المالي.

عند التوقف عن إثبات الموجودات المالية، فإن الفرق بين القيمة الدفترية للموجودات والمقابل المستلم يتم إثباتها في قائمة الربح أو الخسارة والدخل الشامل الآخر.

يقوم الصندوق بإبرام معاملات والتي بموجبها يقوم بتحويل الموجودات التي تم إثباتها في قائمة المركز المالي الخاص به ولكنه يحتفظ إما بكافة أو معظم مخاطر ومنافع الموجودات المحولة أو جزء منها. إذا تم الاحتفاظ بكافة أو معظم المخاطر والمزايا حينئذ لا يتم إثبات الموجودات المحولة. يقوم الصندوق بالتوقف عن إثبات الالتزام المالي عند يتم الوفاء بالمطلوبات التعاقدية أو الغاؤها أو انتهاءها.

المقاصة

تتم مقاصة الموجودات والمطلوبات المالية ويُدْرَج الصافي في قائمة المركز المالي عندما وفقط عند وجود حق قانوني ملزم للصندوق بإجراء مقاصة للمبالغ المدرجة وعندما يكون لدى الصندوق النية لتسوية الموجودات مع المطلوبات على أساس الصافي أو بيع الموجودات وتسديد المطلوبات في آن واحد.

يتم عرض الإيرادات والمصروفات على أساس صافي الربح والخسائر من الأدوات المالية بالقيمة العادلة من خلال الربح أو الخسارة وكذلك أرباح وخسائر صرف العملات الأجنبية.

٨-٢ صافي قيمة الموجودات لكل وحدة

الصندوق مفتوح لاشتراك واسترداد الوحدات في كل يوم عمل الولايات المتحدة، عمل سعودي، يوم عمل للمدير الفرعي ويوم عمل في الأسواق التي يستثمر فيها الصندوق بشكل كبير (من الاثنين إلى الخميس). يتم احتساب صافي الموجودات لكل وحدة بقسمة صافي الموجودات العائدة لمالكي الوحدات المدرجة في قائمة المركز المالي على عدد الوحدات القائمة في نهاية السنة.

٨) السياسات المحاسبية الهامة (يتبع)

٣-٨ وحدات مصدرة

يصنف الصندوق الأدوات المالية المصدرة ضمن المطلوبات المالية أو أدوات حقوق الملكية، وذلك وفقاً للشروط التعاقدية للأدوات.

لدى الصندوق وحدات قابلة للاسترداد مصدرة. عند تصفية الصندوق، تمنح هذه الوحدات مالكيها بصافي الموجودات المتبقية. ويتم تصنيفها بالتساوي من جميع النواحي ولها شروط وظروف متطابقة. تعطي الوحدات القابلة للاسترداد المستثمرين حق المطالبة بالاسترداد نقداً بقيمة تتناسب مع حصة المستثمر في صافي موجودات الصندوق في كل تاريخ استرداد وأيضا في حال تصفية الصندوق.

يتم تصنيف الوحدات المستردة على أنها حقوق ملكية عند استيفائها لكافة الشروط التالية:

- تمنح المالك حصة تناسبية من صافي موجودات الصندوق في حال تصفية الصندوق؛
- تُصنّف في فئة الأدوات التي تخضع لجميع فئات الأدوات الأخرى؛
- جميع الأدوات المالية في فئة الأدوات التي تخضع لجميع فئات الأدوات الأخرى لها سمات متطابقة؛
- لا تشتمل الأداة على أي سمات أخرى تتطلب التصنيف على أنها التزاماً؛ و
- إن إجمالي التدفقات النقدية المتوقعة العائدة للأداة على مدى عمرها تستند بشكل جوهري على الربح أو الخسارة، أو التغير في صافي الموجودات المثبتة أو التغير في القيمة العادلة لصافي موجودات الصندوق المثبتة وغير المثبتة على مدى عمر الأداة.

يتم إثبات التكاليف الإضافية التي تعود مباشرة إلى إصدار أو استرداد الوحدات القابلة للاسترداد ضمن حقوق الملكية مباشرة كخصم من المتحصلات أو جزء من تكلفة الشراء.

٣-٨ دخل توزيعات أرباح

يتم إثبات دخل توزيعات الأرباح في قائمة الربح أو الخسارة والدخل الشامل الآخر في التاريخ الذي ينشأ فيه الحق في استلام الدفعات. بالنسبة للأوراق المالية المدرجة، عادة ما يكون هذا هو تاريخ توزيعات الأرباح السابقة. بالنسبة للأوراق المالية غير المدرجة، عادة ما يكون هذا هو التاريخ الذي يوافق فيه المساهمون على دفع توزيعات الأرباح. يتم إثبات دخل توزيعات الأرباح من الأوراق المالية المقاسة بالقيمة العادلة من خلال الربح أو الخسارة في بند منفصل في قائمة الربح أو الخسارة والدخل الشامل الآخر في بند منفصل.

٤-٨ مصروفات أتعاب الإدارة

يتم إثبات مصروفات أتعاب الإدارة في قائمة الربح أو الخسارة والدخل الشامل الآخر عند تنفيذ الخدمات ذات الصلة.

صندوق الأهلي لمؤشر أسهم اسيا والباسيفيك
(مدار من قبل شركة الأهلي المالية)
إيضاحات حول القوائم المالية
للسنة المنتهية في ٣١ ديسمبر ٢٠٢٣م
ألف دولار أمريكي (مالم يذكر غير ذلك)

(٨) السياسات المحاسبية الهامة (يتبع)

٨-٥ المعايير الدولية للتقرير المالي الجديدة وتفسيرات لجنة تفسيرات المعايير الدولية للتقرير المالي والتعديلات عليها، المطبقة بواسطة الصندوق

أصبحت التعديلات على المعايير المحاسبية والتفسيرات والتعديلات أدناه قابلة للتطبيق لفترات التقارير السنوية التي تبدأ في أو بعد ١ يناير ٢٠٢٣م. قدر مدير الصندوق أن التعديلات ليس لها تأثير جوهري على القوائم المالية للصندوق.

المعايير، التفسيرات والتعديلات.

تعديلات على معيار المحاسبة الدولي ١ وقائمة ممارسة المعيار الدولي للتقرير المالي ٢ - الإفصاح عن السياسات المحاسبية
تعديلات على معيار المحاسبة الدولي ٨ - تعريف التقديرات المحاسبية
تعديلات على معيار المحاسبة الدولي ١٢ - الضرائب المؤجلة المتعلقة بالموجودات والمطلوبات الناشئة عن معاملة واحدة
التعديلات على معيار المحاسبة الدولي ١٢: الإصلاح الضريبي الدولي - قواعد نموذج الركيزة الثانية
تعديلات على المعيار الدولي للتقرير المالي ١٧ - عقود التأمين

اللوائح الجديدة سارية المفعول خلال السنة

وافق وزير المالية بموجب القرار الوزاري رقم (٢٩٧٩١) بتاريخ ٩ جمادى الأولى ١٤٤٤هـ (الموافق ٣ ديسمبر ٢٠٢٢م) على قواعد الزكاة لصناديق الاستثمار المعتمدة من قبل هيئة السوق المالية .

تكون القواعد سارية اعتباراً من ١ يناير ٢٠٢٣م، وتُلزم صناديق الاستثمار بالتسجيل لدى هيئة الزكاة والضريبة والجمارك ("الهيئة"). كما تُلزم القواعد صناديق الاستثمار بتقديم إقرار بالمعلومات إلى الهيئة خلال ١٢٠ يوماً من نهاية سنتها المالية، بما في ذلك القوائم المالية المراجعة وسجلات المعاملات مع الأطراف ذات العلاقة وأي بيانات أخرى مطلوبة من قبل الهيئة. بموجب القواعد، لا تخضع صناديق الاستثمار للزكاة، بشرط عدم مزاوله أنشطة اقتصادية أو استثمارية غير منصوص عليها في وفقاً لشروط والأحكام المعتمدة من هيئة السوق المالية، وسيتم تطبيق جباية الزكاة على مالكي وحدات الصندوق .

خلال السنة الحالية، استكمل مدير الصندوق عملية تسجيل الصندوق لدى الهيئة، وسيتم تقديم إقرار بالمعلومات في الوقت المناسب.

صندوق الأهلي لمؤشر أسهم اسيا والباسيفيك
(مدار من قبل شركة الأهلي المالية)
إيضاحات حول القوائم المالية
للسنة المنتهية في ٣١ ديسمبر ٢٠٢٣ م
ألف دولار أمريكي (مالم يذكر غير ذلك)

(٨) السياسات المحاسبية الهامة (يتبع)

٦-٨ / المعايير الصادرة ولكنها غير سارية المفعول بعد

فيما يلي المعايير الصادرة ولكنها غير سارية المفعول بعد وذلك حتى تاريخ إصدار القوائم المالية للصندوق. ويعتزم الصندوق تطبيق هذه المعايير عندما تصبح سارية المفعول.

المعايير / التفسيرات والتعديلات	البيان	يسري مفعولها اعتباراً من الفترة التي تبدأ في أو بعد التاريخ التالي
تعديلات على معيار المحاسبة الدولي ١	تصنيف المطلوبات كمتداولة وغير متداولة ومطلوبات غير متداولة مع التعهدات	١ يناير ٢٠٢٤ م
التعديلات على المعيار الدولي للتقرير المالي ١٦	التزام عقود الإيجار في معاملات البيع وإعادة الاستئجار	١ يناير ٢٠٢٤ م
التعديلات على معيار المحاسبة الدولي ٧ والمعيار الدولي للتقرير المالي ٧	ترتيبات تمويل الموردين	١ يناير ٢٠٢٤ م
التعديلات على معيار المحاسبة الدولي ٢١	عدم قابلية التبادل	١ يناير ٢٠٢٥ م
تعديلات على المعيار الدولي للتقرير المالي ١٠ معيار المحاسبة الدولي ٢٨	بيع أو مساهمة الموجودات بين المستثمر أو المشروع المشترك	متاح للتطبيق الاختياري / تاريخ السريان مؤجل إلى أجل غير مسمى

إن المعايير المعدلة والتفسيرات الواردة أعلاه لا يُتوقع أن يكون لها تأثيراً هاماً على القوائم المالية للصندوق.

(٩) النقد وما في حكمه

يتمثل في الأرصدة المحتفظ بها لدى بنك عالمي ذو تصنيف ائتماني.

صندوق الأهلي لمؤشر أسهم اسيا والباسيفيك

(مدار من قبل شركة الأهلي المالية)

إيضاحات حول القوائم المالية

للسنة المنتهية في ٣١ ديسمبر ٢٠٢٣ م

ألف دولار أمريكي (مالم يذكر غير ذلك)

١٠) استثمارات بالقيمة العادلة من خلال الربح أو الخسارة

مكونات الاستثمارات المقاسة بالقيمة العادلة من خلال الربح أو الخسارة حسب قطاع الصناعة فيما يلي:

٣١ ديسمبر ٢٠٢٣ م			
القطاع	% من قيمة الاستثمار الإجمالية (القيمة العادلة)	التكلفة	القيمة العادلة
الصناعات	٢٦,٤٣	١٦,١٥٥	١٦,٧٥٦
مستلزمات الرعاية الصحية والخدمات	١٨,٦٥	١١,٦٠٣	١١,٨٢٨
التقنية	١٥,٥٤	٧,٩١٢	٩,٨٥٢
المواد	١٤,٢٨	٧,٣١٠	٩,٠٥٥
السلع الاستهلاكية الأساسية	١٠,٧٨	٧,٣٠٦	٦,٨٣٧
الخدمات الاستهلاكية	٨,١٦	٤,٩٩٣	٥,١٧٢
النفط والغاز	٢,٥٩	١,٦٩٩	١,٦٤٤
الخدمات المالية	٢,٠٨	١,٠٤٢	١,٣٢٢
خدمات الاتصالات	١,١١	٧٣٧	٧٠٢
المرافق	٠,٣٨	٢١٣	٢٣٩
	١٠٠	٥٨,٩٧٠	٦٣,٤٠٧

٣١ ديسمبر ٢٠٢٢ م			
القطاع	% من قيمة الاستثمار الإجمالية (القيمة العادلة)	التكلفة	القيمة العادلة
الصناعات	٢٨,٢٦	١٦,٧٦٦	١٣,٥٢٩
مستلزمات الرعاية الصحية والخدمات	٢١,١٠	١٠,٠١٧	١٠,١٠٠
المواد	١٣,٧٠	٦,٥٠٧	٦,٥٥٧
السلع الاستهلاكية الأساسية	١٢,٨٢	٦,٧٨٥	٦,١٣٦
التقنية	١١,٤٣	٥,٧٦٣	٥,٤٧٠
الخدمات الاستهلاكية	٨,٥٤	٤,٣٥٧	٤,٠٩٠
الخدمات المالية	١,٨٠	٨٩٥	٨٦٣
خدمات الاتصالات	١,٣٢	٦٦٩	٦٣٤
المرافق	١,٠٣	٦٢٣	٤٩٦
	١٠٠	٥٢,٣٨٢	٤٧,٨٧٥

صندوق الأهلي لمؤشر أسهم اسيا والباسيفيك

(مدار من قبل شركة الأهلي المالية)

إيضاحات حول القوائم المالية

للسنة المنتهية في ٣١ ديسمبر ٢٠٢٣م

ألف دولار أمريكي (مالم يذكر غير ذلك)

١٠) استثمارات بالقيمة العادلة من خلال الربح أو الخسارة (يتبع)

مكونات الاستثمارات المقاسة بالقيمة العادلة من خلال الربح أو الخسارة حسب العملة فيما يلي:

٣١ ديسمبر ٢٠٢٣م				
العملة	الدولة	% من قيمة الاستثمار الإجمالية (القيمة العادلة)	التكلفة	القيمة العادلة
ين ياباني	اليابان	٧١,٥٧	٤٢,٧٩٥	٤٥,٣٧٩
دولار استرالي	استراليا، إيرلندا، نيوزيلندا	٢٤,٦١	١٣,٥٧٩	١٥,٦٠٣
دولار نيوزلندي	نيوزيلندا	١,٦٧	١,٠٠٦	١,٠٥٧
دولار هونج كونج	جزر الكايمان، هونج كونج	١,٣٥	١,٠٣٣	٨٥٩
دولار سنغافوري	سنغافورا	٠,٨٠	٥٥٧	٥٠٩
		١٠٠,٠٠	٥٨,٩٧٠	٦٣,٤٠٧

٣١ ديسمبر ٢٠٢٢م				
العملة	الدولة	% من قيمة الاستثمار الإجمالية (القيمة العادلة)	التكلفة	القيمة العادلة
ين ياباني	اليابان	٧٢,٣٨	٣٧,٥٥١	٣٤,٦٥٣
دولار استرالي	استراليا، إيرلندا، نيوزيلندا	٢١,٢٩	١٠,١٣٨	١٠,١٩٢
دولار هونج كونج	جزر الكايمان، هونج كونج	٢,٤٢	١,٣٩١	١,١٥٧
دولار نيوزلندي	نيوزيلندا	١,٦٤	٧٨٠	٧٨٥
دولار سنغافوري	سنغافورا	١,١٥	٦٠٦	٥٥٢
دولار الولايات المتحدة	جزر كايمان	١,١٢	١,٩١٦	٥٣٦
		١٠٠	٥٢,٣٨٢	٤٧,٨٧٥

صندوق الأهلي لمؤشر أسهم اسيا والباسيفيك
(مدار من قبل شركة الأهلي المالية)
إيضاحات حول القوائم المالية
للسنة المنتهية في ٣١ ديسمبر ٢٠٢٣ م
ألف دولار أمريكي (مالم يذكر غير ذلك)

١١) معاملات وأرصدة أطراف ذات علاقة

تشتمل الأطراف ذات العلاقة بالصندوق على مدير الصندوق، مجلس إدارة الصندوق والصناديق الأخرى المدارة بواسطة مدير الصندوق والبنك الأهلي السعودي بصفته الشركة الأم لمدير الصندوق.

فيما يلي تفاصيل المعاملات والأرصدة مع الأطراف ذات العلاقة التي لم يتم الإفصاح عنها في أي مكان آخر من هذه القوائم المالية كما في السنة المنتهية في ٣١ ديسمبر ٢٠٢٣.

أتعاب الإدارة والمصروفات الأخرى

يدار الصندوق من قبل مدير الصندوق. يحتسب الصندوق أتعاب إدارة بشكل يومي مقابل هذه الخدمات، تصل إلى ٠,٣٪ (٢٠٢٢ م: ٠,٣٪) في السنة من صافي الموجودات الصندوق اليومي كما هو منصوص عليه في أحكام وشروط الصندوق.

كما يحق لمدير الصندوق استرداد المصروفات المنفقة نيابةً عن الصندوق والمتعلقة بأتعاب المراجعة والتدقيق وأتعاب الحفظ والاستشارات ومصروفات معالجة بيانات والأتعاب الأخرى المماثلة. يقتصر الحد الأعلى لمبلغ هذه المصروفات الذي يستطيع مدير الصندوق استرداده من الصندوق على نسبة ٠,٥ ٪ (٢٠٢٢ م: ٠,٥٪) في السنة من صافي الموجودات الصندوق في أيام التقييم المعنية. تم استرداد هذه المصروفات من قبل مدير الصندوق على أساس قيمتها الفعلية.

فيما يلي بيان بتفاصيل المعاملات والأرصدة مع مدير الصندوق فيما يتعلق بأتعاب الإدارة والمصروفات الأخرى:

الطرف ذو العلاقة	طبيعة المعاملات	مبلغ المعاملات خلال السنة المنتهية		صافي الرصيد كما في	
		٣١ ديسمبر ٢٠٢٢	٣١ ديسمبر ٢٠٢٣	٣١ ديسمبر ٢٠٢٢	٣١ ديسمبر ٢٠٢٣
شركة الأهلي المالية	أتعاب إدارة (تشمل ضريبة القيمة المضافة)	١٨٥	١٩٩		
	مصروفات مدفوعة بالنيابة عن الصندوق	١١٩	٧٧	١١٢	١٢٢

المعاملات مع الأطراف ذات علاقة

خلال السنة، المعاملات مع الأطراف ذات العلاقة تتضمن الاستثمارات في وحدات الصناديق الأخرى المدارة من قبل مدير الصندوق خلال السياق الاعتيادي للأعمال. تمت هذه المعاملات على أساس شروط وأحكام معتمدة من الصندوق. يتم اعتماد جميع معاملات الأطراف ذات العلاقة من قبل مجلس إدارة الصندوق. فيما يلي بيان بتفاصيل المعاملات والأرصدة في وحدات الصندوق:

صندوق الأهلي لمؤشر أسهم اسيا والباسيفيك
(مدار من قبل شركة الأهلي المالية)
إيضاحات حول القوائم المالية
للسنة المنتهية في ٣١ ديسمبر ٢٠٢٣ م
ألف دولار أمريكي (مالم يذكر غير ذلك)

١١) معاملات وأرصدة أطراف ذات علاقة (يتبع)

المعاملات مع الأطراف ذات علاقة (يتبع)

الطرف ذو العلاقة	طبيعة المعاملات	مبلغ المعاملات للسنة المنتهية		صافي الرصيد كما في	
		٢٠٢٣ م	٢٠٢٢ م	٢٠٢٣ م	٢٠٢٢ م
صندوق الأهلي متعدد الأصول المتحفظ	اشتراك للوحدات	--	--	--	--
	استرداد للوحدات	--	١,٩١٨	٤٥٤	٣٩٠
صندوق الأهلي متعدد الأصول للنمو	اشتراك للوحدات	--	--	--	--
	استرداد للوحدات	--	٤,٦٠٦	٧٠٢	٦٠٣
صندوق الأهلي متعدد الأصول المتوازن	اشتراك للوحدات	--	--	--	--
	استرداد للوحدات	--	٣,٠١٤	١,٠٢٦	٨٨١
صندوق الأهلي وجامعة الملك سعود الوقفي	اشتراك للوحدات	--	٣	١٥	٦
	استرداد للوحدات	٣	٢٣	--	--

١٢- أتعاب مراجع الحسابات

<u>الفترة المنتهية في ٣١ ديسمبر</u>		أتعاب لـ: المراجعة النظامية الفحص الأولي خدمات الزكاة
٢٠٢٣ م	٢٠٢٢ م	
٦	٦	
٣	٢	
٢	--	
١١	٩	

١٣ إدارة المخاطر المالية

إن أنشطة الصندوق تعرضه لمجموعة متنوعة من المخاطر المالية: مخاطر السوق، ومخاطر الائتمان، ومخاطر السيولة ومخاطر التشغيل.

يتحمل مدير الصندوق مسؤولية تحديد ومراقبة المخاطر. يشرف مجلس إدارة الصندوق على مدير الصندوق وهو مسؤول في النهاية عن الإدارة العامة للصندوق.

يتم تحديد مخاطر المراقبة والتحكم في المقام الأول على أساس الحدود الموضوعة من قبل مجلس إدارة الصندوق. يحتوي الصندوق على وثيقة الشروط والأحكام الخاصة به التي تحدد استراتيجيات أعماله العامة، وتحمله للمخاطر وفلسفة إدارة المخاطر العامة. يقوم مجلس إدارة الصندوق بمراقبة الالتزام بالحدود على أساس ربع سنوي. في الحالات التي تكون فيها المحفظة مختلفة عن الحدود المنصوص عليها في شروط وأحكام الصندوق، فإن مدير الصندوق ملزم باتخاذ الإجراءات لإعادة موازنة المحفظة بما يتماشى مع توجيهات الاستثمار ضمن الحدود الزمنية المقررة.

١٣-١ مخاطر السوق

"مخاطر السوق" هي مخاطر التأثير المحتمل للتغيرات التي لها تأثير في أسعار السوق - مثل أسعار العملات وأسعار العملات ومخاطر الأسعار الأخرى - التي لها تأثير على إيرادات الصندوق أو القيمة العادلة أدواته المالية.

أ. مخاطر العملات

مخاطر العملات هي مخاطر تقلب قيمة التدفقات النقدية المستقبلية لأداة مالية بسبب التغيرات في أسعار صرف العملات الأجنبية وتنشأ من الأدوات المالية المقومة بالعملة الأجنبية.

بعض الموجودات والمطلوبات المالية للصندوق بعملات غير العملة المستخدمة. وبناءً على ذلك، قد تتأثر قيمة موجودات الصندوق بشكل ملائم أو غير ملائم بسبب تقلبات في معدلات العملات.

إن التأثير على صافي الموجودات بسبب تغير محتمل معقول في الحركة المحتملة للدولار الأمريكي مقابل العملات الأساسية للموجودات المالية المدرجة بالعملات الأجنبية، مع بقاء جميع المتغيرات الأخرى ثابتة:

التغير في أسعار السوق	٣١ ديسمبر ٢٠٢٣م	٣١ ديسمبر ٢٠٢٢م
ين ياباني	± ١٠٪	± ٣,٤٦٥
دولار أسترالي	± ١٠٪	± ١,٠١٩
دولار نيوزلندي	± ١٠٪	± ٧٩
دولار هونج كونج	± ١٠٪	± ١١٦
دولار سنغافوري	± ١٠٪	± ٥٥

١٣ إدارة المخاطر المالية (يتبع)

١-١٣ مخاطر السوق (يتبع)

ب. مخاطر معدلات العمولة

مخاطر تتمثل مخاطر معدل العمولة في مخاطر تقلب قيمة التدفقات النقدية المستقبلية للأداة المالية أو القيمة العادلة للأدوات المالية للقسيمة الثابتة بسبب التغيرات في معدلات عمولة السوق.

جميع موجودات ومطلوبات الصندوق لا تحمل عمولة باستثناء الحساب البنكي الذي يحمل عمولة. نظرًا لأنه يتم إعادة تسعير معدل العمولة على هذا الحساب بشكل متكرر، وبالتالي لا يتعرض الصندوق لمخاطر أسعار العمولة.

ج. مخاطر الأسعار الأخرى

مخاطر الأسعار الأخرى هي مخاطر تقلب قيمة الأدوات المالية للصندوق نتيجة للتغيرات في أسعار السوق، بسبب عوامل بخلاف تحركات العملات الأجنبية وأسعار العملات. تنشأ مخاطر الأسعار الأخرى بشكل أساسي من عدم التأكد بشأن أسعار الأدوات المالية المستقبلية التي يمتلكها الصندوق. يراقب مدير الصندوق بصورة يومية تركيز المخاطر على صافي الموجودات والصناعات بما يتماشى مع حدود محددة بينما تتبع تقلبات مستوى المحفظة عن كثب. كما في تاريخ قائمة المركز المالي، لدى الصندوق استثمارات الأوراق المالية معرضة لمخاطر الأسعار الأخرى.

إن التأثير على صافي الموجودات العائدة لمالكي الوحدات نتيجة للتغير في القيمة العادلة للاستثمارات كما في ٣١ ديسمبر بسبب تغير منطقي محتمل في القيمة السوقية للاستثمارات مقاسة بالقيمة العادلة من خلال الربح أو الخسارة بنسبة ١٠٪، مع بقاء جميع المتغيرات ثابتة هي كما يلي:

٣١ ديسمبر ٢٠٢٣ م	٣١ ديسمبر ٢٠٢٢ م
±١٠٪ ±٦,٣٤١	±١٠٪ ±٤,٧٨٨

التأثير على صافي الموجودات العائدة لمالكي الوحدات

٢-١٣ مخاطر الائتمان

مخاطر الائتمان هي المخاطر المتعلقة بعدم قدرة طرف ما في أداة مالية على الوفاء بالتزاماته مما يؤدي إلى تكبد الطرف الآخر لخسارة مالية. يسعى مدير الصندوق إلى إدارة مخاطر الائتمان من خلال مراقبة التعرضات الائتمانية ووضع حدود للمعاملات مع الأطراف الأخرى المحددة والتقييم المستمر للقدرة الائتمانية لهذه الأطراف.

كما في تاريخ قائمة المركز المالي، فإن الحد الأقصى للتعرض لمخاطر الائتمان للصندوق يتمثل في القيمة الدفترية للنقد وما في حكمه والذي يمثل الأرصدة لدى بنك محلي ذو تصنيف ائتماني A٣ حسب تصنيفات وكالة موديز بما يتماشى مع مفهوم درجة الاستثمار عالميًا والذمم المدينة الأخرى. ليس هناك أي تأثير للخسائر الائتمانية المتوقعة على هذه الموجودات المالية.

١٣ إدارة المخاطر المالية (يتبع)

٣-١٣ مخاطر السيولة

مخاطر السيولة هي المخاطر المتمثلة في عدم قدرة الصندوق على توليد موارد نقدية كافية لتسوية التزاماته بالكامل عند استحقاقها أو القيام بذلك فقط بشروط تكون غير ملائمة جوهرياً.

تنص شروط وأحكام الصندوق للاشتراك والاسترداد في كل يوم عمل الولايات المتحدة الأمريكية، ويوم عمل سعودي ويوم عمل للمدير الفرعي ويوم عمل في الأسواق التي يستثمر فيها الصندوق بشكل كبير (من الاثنين إلى الخميس)، ولذلك يتعرض الصندوق لمخاطر السيولة عند مواجهة استرداد الوحدات من قبل مالكي الوحدات في هذه الأيام. يقوم مدير الصندوق بمراقبة متطلبات السيولة من خلال التأكد من توفر أموال كافية للوفاء بأي التزامات عند نشوئها، إما من خلال اشتراكات جديدة أو تصفية محفظة الاستثمار أو عن طريق أخذ قروض قصيرة الأجل من التسهيلات التي حصل عليها مدير الصندوق.

يدير الصندوق مخاطر السيولة من خلال توفير السيولة اللازمة من الاستثمار بشكل رئيسي في الأوراق المالية لتتمكن من توفير السيولة في فترة زمنية قصيرة.

٤-١٣ مخاطر التشغيل

إن مخاطر التشغيل هي مخاطر الخسارة المباشرة أو غير المباشرة الناتجة عن مجموعة متنوعة من الأسباب المرتبطة بالعمليات والتكنولوجيا والبنية التحتية التي تدعم أنشطة الصندوق سواء داخلياً أو خارجياً لدى مقدم خدمة الصندوق ومن العوامل الخارجية الأخرى غير الائتمان، السيولة، والعملات ومخاطر السوق المخاطر مثل تلك الناشئة عن المتطلبات القانونية والتنظيمية.

يهدف الصندوق إلى إدارة المخاطر التشغيلية لكي يحقق التوازن بين الحد من الخسائر والأضرار المالية التي تلحق بسمعته وبين تحقيق هدفه الاستثماري المتمثل في تحقيق أقصى عوائد لمالكي الوحدات.

إن المسؤولية الرئيسية عن تطوير وتنفيذ الرقابة على المخاطر التشغيلية تقع على عاتق قسم إدارة المخاطر. يتم دعم هذه المسؤولية عن طريق تطوير المعيار العام لإدارة المخاطر التشغيلية، والذي يشمل الضوابط والعمليات لدى مقدمي الخدمة وإنشاء مستويات الخدمة مع مقدمي الخدمة، في المجالات التالية:

- توثيق الرقابة والإجراءات
- متطلبات لـ:-
- الفصل الملائم بين الواجبات بين مختلف الوظائف والأدوار والمسؤوليات؛
- تسوية ومراقبة المعاملات؛ و
- التقييم الدوري للمخاطر التشغيلية التي تواجهها.
- كفاية الضوابط والإجراءات لمعالجة المخاطر المحددة؛
- الامتثال للمتطلبات التنظيمية والمتطلبات القانونية الأخرى؛
- تطوير خطط الطوارئ؛
- التدريب والتطوير المهني؛
- المعايير الأخلاقية ومعايير الأعمال؛ و
- تخفيض المخاطر.

١٤) قياس القيمة العادلة

القيمة العادلة هي السعر الذي سيتم استلامه عند بيع موجودات ما أو سداده عند تحويل مطلوبات ما بموجب معاملة نظامية تتم بين متعاملين في السوق بتاريخ القياس. يحدد قياس القيمة العادلة بافتراض أن معاملة بيع الموجودات أو تحويل المطلوبات ستتم إما:

- في السوق الرئيسي للموجودات أو المطلوبات أو
- في حالة عدم وجود السوق الرئيسي، في أكثر الأسواق فائدة للموجودات أو المطلوبات

يقوم الصندوق بقياس القيمة العادلة للأداة باستخدام السعر المتداول في السوق النشطة لتلك الأداة، عند توفرها. يتم اعتبار السوق على أنها سوق نشطة إذا كانت معاملات الموجودات أو المطلوبات تتم بشكل متكرر وحجم كافٍ لتقديم معلومات عن الأسعار على أساس مستمر. يقوم الصندوق بقياس الأدوات المتداولة في السوق النشطة وفقاً لسعر السوق لأن هذا السعر يقارب بشكل معقول سعر البيع.

في حال عدم وجود سعر متداول في سوق نشط، فإن الصندوق يستخدم أساليب تقييم تزيد من استخدام المدخلات القابلة للملاحظة ذات الصلة وتقلل من استخدام المدخلات غير القابلة للملاحظة. إن أسلوب التقييم المختار يتضمن جميع العوامل التي يأخذها المشاركون في السوق في الحسبان عند تسعير العملية. يقوم الصندوق بإثبات التحويل بين مستويات القيمة العادلة في نهاية فترة التقرير التي حدث خلالها التغيير.

لدى التسلسل الهرمي للقيمة العادلة المستويات التالية:

- المستوى ١: الأسعار المتداولة (غير المعدلة) في الأسواق المالية النشطة لموجودات ومطلوبات مماثلة يمكن للمنشأة الوصول إليها في تاريخ القياس؛
- المستوى ٢: مدخلات بخلاف الأسعار المتداولة المدرجة في المستوى ١ والتي يمكن ملاحظتها للأصل أو الالتزام بصورة مباشرة أو بصورة غير مباشرة؛ و
- المستوى ٣: مدخلات غير قابلة للملاحظة للموجودات أو المطلوبات.

القيم الدفترية والقيمة العادلة

يوضح الجدول التالي القيم الدفترية والقيم العادلة للأدوات المالية، بالإضافة إلى مستويات التسلسل الهرمي للقيمة العادلة. لا تتضمن معلومات القيمة العادلة للموجودات المالية والمطلوبات المالية الغير مقياسة بالقيمة العادلة إذا كانت القيمة الدفترية تقارب بشكل معقول القيمة العادلة. جميع قياسات القيمة العادلة أدناه متكررة.

كما في ٣١ ديسمبر ٢٠٢٣م

القيمة الدفترية	القيمة العادلة			الإجمالي
	المرحلة ١	المرحلة ٢	المرحلة ٣	
<u>الموجودات المالية</u>				
<u>المقاسة بالقيمة العادلة</u>				
استثمارات بالقيمة العادلة من خلال الربح أو الخسارة	٦٣,٤٠٧	--	--	٦٣,٤٠٧

صندوق الأهلي لمؤشر أسهم اسيا والباسيفيك
(مدار من قبل شركة الأهلي المالية)
إيضاحات حول القوائم المالية
للسنة المنتهية في ٣١ ديسمبر ٢٠٢٣ م
ألف دولار أمريكي (مالم يذكر غير ذلك)

(١٤) قياس القيمة العادلة (يتبع)

القيم الدفترية والقيمة العادلة (يتبع)

كما في ٣١ ديسمبر ٢٠٢٢ م

الموجودات المالية المقاسة بالقيمة العادلة	القيمة الدفترية	القيمة العادلة			الإجمالي
		المرحلة ١	المرحلة ٢	المرحلة ٣	
استثمارات بالقيمة العادلة من خلال الربح أو الخسارة	٤٧,٨٧٥	٤٧,٨٧٥	--	--	٤٧,٨٧٥

قام الصندوق بتصنيف الاستثمارات المقاسة بالقيمة العادلة من خلال الربح أو الخسارة ضمن المستوى ١ وفقاً للتسلسل الهرمي للقيمة العادلة. خلال السنة، لم يتم إجراء أي تحويل في التسلسل الهرمي. بالنسبة للموجودات والمطلوبات المالية الأخرى كالنقد ومافي حكمه، الذمم المدينة الأخرى والذمم الدائنة الأخرى، فإن القيم الدفترية تقارب بشكل معقول القيمة العادلة نظراً لطبيعتها.

(١٥) آخر يوم للتقييم

آخر يوم لتقييم السنة كان ٢٩ ديسمبر ٢٠٢٢ م (٢٠٢٢ م: ٢٩ ديسمبر ٢٠٢٢ م).

(١٦) الأحداث بعد نهاية فترة التقرير

لا يوجد أي حدث لاحق لتاريخ قائمة المركز المالي يتطلب تعديل أو إفصاح في القوائم المالية أو الإيضاحات المرفقة.

(١٧) اعتماد القوائم المالية

تم اعتماد هذه القوائم المالية من قبل مجلس إدارة الصندوق في ٢٥ شعبان ١٤٤٥ هـ الموافق ٦ مارس ٢٠٢٤ م.