MUFG Alternative Fund Services (Cayman) Limited

PILLAR 3 - Market Discipline Disclosure Requirements

Reporting Date:	June-30-2026
Reporting Year	2026
Reporting Period	Quarter 2
Reporting Frequency	Semi-Annual
Reporting Type	Consolidated
Submission Type	Regulatory Reporting
Submission Target Date:	September-30-2026
Prepared by:	Banking Risk
Authorized Signatory:	MAFS Cayman Board of Directors
Approved By:	MAFS Cayman Risk Committee

MUFG ALTERNATIVE FUND SERVICES (CAYMAN) LIMITED
OV1 - Overview of RISK WEIGHTED ASSETS (RWA)

Purpose: Overview of the Risk Weighted Assets of the Bank
Scope of application: Mandatory
Content: Risk-weighted assets and capital requirements under Pillar 1.
Frequency: Quarterly
Reporting Format: Fixed
Accompanying narrative: Identify and explain the drivers behind differences in reporting periods T (current Pillar 3 reporting period) and T-1 (previous Pillar 3 reporting period) where these differences are significant.

		a	b	c
Row Index	**Description**	**RWA (In USD 000's)**		**Minimum Capital Requirements (In USD 000's)**
		Jun-30-2026	*Mar-31-2026*	*Jun-30-2026*
1	Credit risk (excluding counterparty credit risk) [standardised approach (SA)]	3,232,399	2,984,033	323,240
2	Counterparty credit risk			
3	Of which: standardised approach	563,383	526,896	56,338
4	Of which: other CCR			
5	Credit valuation adjustment (CVA)	0	0	
6	Equity positions under the simple risk weight approach	0	0	
7	Equity investments in funds – look-through approach	0	0	
8	Equity investments in funds – mandate-based approach	0	0	
9	Equity investments in funds – fall-back approach	0	0	
10	Settlement risk	0	0	
11	Securitisation exposures in banking book (SA)	0	0	
12	Market risk	1,289	946	129
13	Capital charge for switch between trading book and banking book	0	0	
14	Operational risk	453,696	453,696	45,370
15	Amounts below the thresholds for deduction (subject to 250% risk weight)	0	0	
16	Floor adjustment	0	0	
17	**Total:**	**4,250,767**	**3,965,570**	**425,077**

The major component of the Total Risk Weighted Assets (RWA) reported at USD 4.25 Billion for MUFG AFS Cayman Ltd is from the Credit Risk charge at 76.04% of the Total RWA as of 2026 Q2. The credit risk charge is primarily attributed to Overnights and (USD/EUR) term deposit placements (maximum 1 year) with counterparty banks and from the credit assets from the Bank's overdraft lending facilities (credit facilities) to its clients.
Counterparty Credit Risk (CCR) Charge was reported at 13.25% of the Total RWA. CCR is attributed mainly to the foreign exchange derivatives (FX Forward positions) that the Bank places on behalf of its participating clients, as a part of its foriegn exchange hedging services and the swap positions (riskless principal trading) on USD/EUR currency exposures.
Operational Risk charges reported at 10.67 % of the Total RWA, is at annualized figure under the basic indicator approach.
Market Risk (Foreign Exchange Risk) contribution is reported at a minor 0.03% of the Total RWA as of Jun 30, 2026. The Market risk charges are calculated for its net open FX positions (Long or Short Positions) on balance sheet assets and liabilities.

MUFG ALTERNATIVE FUND SERVICES (CAYMAN) LIMITED

CAP: Details on the bank's capital, including specific capital instruments

Purpose: Provide details on the bank's capital, including specific capital instruments.
Scope of application: Mandatory
Content: Quantitative and qualitative information.
Frequency: Semi-Annual
Format: Flexible. Banks can present this disclosure in a format of their preference.
Required to update these disclosures whenever a new capital instrument is issued and included in capital and whenever there is a redemption, conversion/write-down or other material change in the nature of an existing capital instrument.

TABLE 1 : SCOPE

Qualitative Disclosures	(a)	MUFG Alternative Funds Services Cayman Limited (MAFS Cayman).
	(b)	MAFS Cayman was incorporated in the Cayman Islands as a resident company on 1 September 1972 as Swiss Bank & Trust Corporation Limited. On 1 July 1998 it was renamed to UBS (Cayman Islands) Ltd. and again to UBS Fund Services (Cayman) Ltd. on 2 January 2003. On 11 December 2015, the company was sold by UBS AG to the MUFG Group, and it was renamed to MUFG Alternative Fund Services (Cayman) Limited. MAFS Cayman holds a Category "A" Banking and Trust license with the Cayman Islands Monetary Authority ("CIMA"). MAFS Cayman provides fund administration and fund financing services and provides short-term lending facilities and FX hedging services. MAFS Cayman has the following four wholly owned subsidiaries that are domiciled in Cayman Islands as ordinary exempted companies: i. Firtown International Holdings Limited ii. AFS Controlled Subsidiary 1 Limited iii. AFS Controlled Subsidiary 2 Limited iv. AFS Controlled Subsidiary 3 Limited Firtown International Holdings Limited is a real estate company which owns the land and building currently occupied by MAFS Cayman. AFS Controlled Subsidiary 1 Limited, AFS Controlled Subsidiary 2 Limited, and AFS Controlled Subsidiary 3 Limited were created to provide trustee services to hedge fund clients administered by MAFS Cayman. The Bank's Capital figures are consolidated figures for all entities listed above and domiciled in the Cayman Islands. There are no differences noted in consolidation of Capital for accounting and regulatory reporting purposes.
	(c)	No restrictions, or other major impediments, on transfer of funds or regulatory capital within the group is noted.
Quantitative Disclosures	(d)	The aggregate amount of surplus capital of insurance subsidiaries (whether deducted or subjected to an alternative method) included in the capital of the consolidated group – **Not Applicable**.
	(e)	The aggregate amount of capital deficiencies in all subsidiaries not included in the consolidation i.e., that are deducted and the name(s) of such subsidiaries – **Not Applicable.**
	(f)	The aggregate amounts (e.g., current book value) of the firm's total interests in insurance entities, which are risk-weighted rather than deducted from capital or subjected to an alternate group-wide method, as well as their name, their country of incorporation or residence, the proportion of ownership interest and, if different, the proportion of voting power in these entities. In addition, indicate the quantitative impact on regulatory capital of using this method versus using the deduction or alternate group-wide method – **Not Applicable**

TABLE 2 : CAPITAL STRUCTURE

Qualitative Disclosures	(a)	As of June 30, 2026, the authorized share capital of the company is 5,000,000 ordinary shares valued at USD 1.25 per share (KYD 1.00), par value of which 4,500,000 shares have been fully issued and paid. On February 12, 2021, and August 31,2021 the company received the amounts of USD 300 million and USD 2 million respectively by way of additional paid-in-capital on the existing shares held, from the parent company (MUTB). The additional capital was provided to fund the expansion of the banking business of the company. The company declared and paid dividends of USD 2 million to its parent company MUTB, during 2022. The company manages its capital structure and adjusts it considering changes in economic conditions and the risk characteristics of its activities. To maintain and or adjust the capital structure, the company may adjust the amount of dividend payment to its shareholders, return capital to its shareholders or apply for qualifying subordinated debt.

Quantitative Disclosures (b)

	No of Shares	ok Value per S	*Amount (In USD '000s'*
			Jun-30-2026
Share Capital	4,500,000	1.25	5,625
Additional Paid In Capital:			468,500
Total Paid Up capital:			**474,125**
Share premium			0
Retained earnings (Less: Dividends paid)			**460,358**
Current year's earnings (audited)			**0**
General reserves			0
Foreign currency translation adjustment			0

	Paid-up perpetual non-cumulative preference shares			0
	Eligible innovative instruments			0
	Minority interest			0
	Other Tier 1 Capital			0
	Total Tier 1 Capital:			**934,483**
	Deductions from Tier 1 Capital:			0
	Other upper tier 2 investments			**27,957**
	Total Tier 2 Instruments			**962,440**
(c)	As of Jun 30, 2026 the Bank does not hold any Tier 3 Capital. Unaudited YTD earnings (USD 28.0 Million) is attributed to Tier 2 Capital as of Jun 30, 2026.			
(d)	No deductions from Capital are applied.			
(e)	**Total eligible capital of USD 962.4 Million is reported as of Jun 30, 2026.**			

TABLE 3 : CAPITAL ADEQUACY

Qualitative Disclosures

(a)

MAFS Cayman's capital adequacy assessment can be described at two levels of monitoring and assessment conducted periodically by the bank:

1. The Bank assesses it capital adequacy ratio on a monthly basis and provides reporting to Its Risk Committee and executive management as directed under its capital management policy and procedures. The Board of Directors are notified on a quarterly basis.

   The Bank's capital management policy and procedures articulate the following framework in which the bank shall assess its capital requirements:
   - The Bank shall at all times maintain a CAR of more than 10%.
   - The Bank shall at all times maintain a leverage ratio of more than 3%.
   - The Bank shall at all times calculate and maintain an Outlier Ratio, which measures the ratio of expected losses resulting from a 200-basis points interest rate shock, measured against available capital, at a maximum of 20%.
   - Any large credit exposures over 25% of Capital Base (Tie 1 and Ter 2 capital) is immediately reported to the banking regulator for review and approval. All outstanding Large Exposures over 10 % of Capital Base is reported quarterly to the

2. The Bank conducts its Pillar 2 – Annual Internal Capital Adequacy Assessment Process ("ICAAP") through which it examines its capital requirements proportional to its size, complexity and business strategy. At a minimum, the ICAAP must incorporate:
   - Adequate systems and procedures to identify, measure, monitor and manage the risks arising from the Company's activities on a continuous basis to ensure that Capital is held at a level consistent with the Company's risk profile and regulatory
   - A Capital management plan, consistent with the Company's overall financial (business) plan, for managing Bank's Capital levels on an ongoing basis; and
   - A summary of the results of the Company's Capital Stress Test Framework. The Bank's Capital stress testing framework incorporates a scenario testing of its financial performance and capital adequacy for a forecasted period of three years, under

Quantitative Disclosures

(b)

Capital requirements for Credit Risk (As of Jun 30, 2026):

CREDIT RISK: (Amounts in USD 000s)	Gross Exposures	CRM Adjustments	Net Exposure	CCF	Risk Weights	RWA
A. Cash Items	1,899		1,899		0%	$0
B. Claims on Sovereigns	0		0		0%	$0
C. Claims on Non-Central Government PSEs						
D. Claims on Multilateral Development Banks						
E. Claims on Banks and Security Firms	300,000	-254,567	45,433		50%	22,716
E 1. Short Term Claims	5,779,814	-1,183,036	4,596,778		20%	919,356
F. Claims on Corporates and Security Firms	1,335,818		1,335,818		100%	1,335,818
G. Claims on Short Term Issue Specific						
H. Claims on Retail Portfolio						
I. Claims secured by Residential Property						
J. Claims secured by Commercial Real Estate	2,118		2,118		100%	2,118
K. Claims secured on Higher Risk Categories & Other Assets	193,784		193,784		100%	193,784
L. Past Due Exposures						
TOTAL ON-BALANCE SHEET CREDIT RISK:	7,613,432	-1,437,603	6,175,829			2,473,792
Total Non-Retail Exposures:	3,787,573		3,787,573	20%	100%	757,515
	2,186		2,186	50%	100%	1,093
Counterparty Credit Exposures (FX):	216,968	0	216,968		20%	43,394
	527,942	-7,952	519,990		100%	519,990
TOTAL CREDIT RISK:	12,148,102	-1,445,555	10,702,546			3,795,783

The Bank's on-balance sheet credit risk assets portfolio subject to standardised approach includes the following:

(i) Overnight Placements with counterparty banks (Group Banks, Affiliates and Third-party banks) [E. Claims on Banks and Security Firms]

(ii) Term Deposits placements with group banks (USD/EUR). Less than 1 year. [E. Claims on Banks and Security Firms]

(iii) Reverse Repurchase Investments. [E1. Short term Claims]

(iv) Loans and Advances – Drawdowns on credit facilities offered to corporate clients. [F. Claims on Corporates and Security Firms]

(v) Other Assets – Premises, Fixed Assets and Other Receivables.

The Bank's off-balance sheet credit risk assets include the following:

(i) Undrawn Committed Facilities. [Total Non-Retail Exposures]

(ii) Counterparty Credit Risk from – OTC Foreign Exchange Forward Derivatives. [Counterparty Credit Exposures (FX)]

• The Bank or its subsidiaries does not act as an originator or as a sponsor to any securitization vehicle(s) and has no securitization exposures through investments.

(c)

Capital requirements for Market Risk:

• Standardised Approach.

MARKET RISK: (Amounts in USD 000s)	Net Exposure	Risk Weights	RWA	Capital Requirements
T.FX & Gold	$1,289	8%	$1,289	$103
U. Commodities				
V. Interest Rate Risk Maturity Method				
W. Interest Rate Risk Duration Method				
X. Equities				
Y. Correlation Trading Portfolio				
TOTAL MARKET RISK:	$1,289		$1,289	$103

(i) Foreign Exchange Risk: The Bank assesses its foreign exchange risk from its currency positions on its balance sheet (including contingent assets/liabilities) under the standardised approach as follows:

A. For all currencies (other than USD), the sum of net long and short positions are derived from the balance sheet including contingent assets and liabilities (FX Forwards Derivative Positions).

B. A higher of the Aggregate Net short/long open positions is considered to the net exposure. Risk weight of 8% is applied.

(ii) Interest rate Risk (Maturity Method): MAFS Cayman does not have a trading book and does not issue or hold any interest-bearing financial instruments for sale or trading purposes i.e., all interest-bearing assets are held to maturity. The Bank is engaged in the following investing activities through its banking book:

a) Investments into certificate of deposits less than 1 year (USD/EUR) with its affiliate' banking partners and held to maturity.

b) Reverse repurchase agreements secured by tradable collateral/securities through a securities lending service provided by MUTB, NY, and subject to daily reset of rates (OBFR).

c) May periodically invest in US Treasury Bills and Notes and held to maturity.

(iii) Interest rate Risk (Duration Method): The Bank has nominal or very little interest rate exposure on its lending book as the bank's deposits and loans are benchmarked against OBFR/SOFR rates that are both reset (repriced) daily, with the exception of the short-term (typically 6 months maximum duration) fixed term deposits placements with affiliate banks.

(iv) The Bank notes no market risks from commodities, equities, and other co-related trading portfolios.

(d)

Capital requirements for Operational Risk:

• Basic Indicator Approach (BIA).

OPERATIONAL RISK: (Amounts in USD 000s)	Gross Income (Revenue) 2023	2024	2025	Weight	Weighted Income 2023	2024	2025	Weighted Average	RWA
Fund Financing (Asset Management)	236,947	259,074	229,892	15%	35,542	38,861	34,484	36,296	453,696

The Bank's capital requirements for Operational Risk Charge as of Jun 30, 2026 is reported at USD 36.30 million. The weighted average figure of USD 36.30 million is divided by the Risk weight (8%) to arrive at the RWA for Operational Risk under BIA. The revenue figures used are from the

(e)

Total and Tier 1 Capital Ratio:

A Total Capital of USD 962.4 million is reported for MAFS Cayman (and its subsidiaries) as of Jun 30, 2026.

The Consolidated Total Tier 1 Capital Ratio is reported at 21.98 % as of Jun 30, 2026. The Total Capital Adequacy Ratio (CAR) is reported at 22.64%

MUFG ALTERNATIVE FUND SERVICES (CAYMAN) LIMITED
CR1: Credit Quality of Assets

Purpose: Provide a comprehensive picture of the credit quality of a bank’s (on- and offbalance sheet) assets.
Scope of application: Mandatory
Frequency: Semi-Annual
Format: Fixed. A more granular breakdown of asset classes is optional but rows 1 to 4 as defined below are mandatory.
Accompanying narrative: Include the definition of default in an accompanying narrative.

		a	b	c	d
Row Index	**Description**	**Gross carrying values of:**		**Allowances/ impairments**	**Net values (a+b-c)**
		Defaulted exposures	**Non-defaulted exposures**		
		Amount (In USD '000s')	*Amount (In USD '000s')*	*Amount (In USD '000s')*	*Amount (In USD '000s')*
		Jun-30-2026	*Jun-30-2026*	*Jun-30-2026*	*Jun-30-2026*
1	Loans	$0	$1,335,818	$0	$1,335,818
2	Debt Securities	$0	$0	$0	$0
3	Off-balance sheet exposures	$0	$3,789,759	$0	$3,789,759
4	**Total**	**$0**	**$5,125,577**	**$0**	**$5,125,577**

As of Jun 30, 2026, the Bank held USD 1.336 Billion in loans and advances, drawdowns on it credit facilities.
The Bank held USD 1.329 Billion in drawdowns on committed facilities and USD 6.2 Million drawdowns on uncommitted facilities as of Jun 30, 2026. The Off-Balance sheet assets of USD 3.790 Billion represent the undrawn portion of the committed credit facilities.

MUFG ALTERNATIVE FUND SERVICES (CAYMAN) LIMITED

CR2: Changes in stock of defaulted loans and debt securities

Purpose: Identify the changes in a bank's stock of defaulted exposures, the flows between non-defaulted and defaulted exposure categories and reductions in the stock of defaulted exposures due to write-offs.
Scope of application: Mandatory
Content: Carrying values.
Frequency: Semi-Annual
Format: Fixed
Accompanying narrative: Banks are expected to explain the drivers of any significant changes in the amounts of defaulted exposures from the previous reporting period and any significant movement between defaulted and non-defaulted loans.

		a
Row Index	**Description**	*Amount (In USD '000s')* *Jun-30-2026*
1	Defaulted loans and debt securities at end of the previous reporting period	0
2	Loans and debt securities that have defaulted since the last reporting period	0
3	Returned to non-defaulted status	0
4	Amounts written off	0
5	Other changes	0
6	**Defaulted loans and debt securities at end of the reporting period (1+2-3-4±5)**	**0**

MUFG ALTERNATIVE FUND SERVICES (CAYMAN) LIMITED

CR3: Credit Risk Mitigation Techniques – Overview

CREDIT RISK MITIGATION

Purpose: Disclose the extent of use of CRM techniques.

Scope of application: Mandatory

Content: Carrying values. Banks must include all CRM techniques used to reduce capital requirements and disclose all secured exposures.

Frequency: Semi-Annual

Format: Fixed. Where banks are unable to categorise exposures secured by collateral,financial guarantees or credit derivative into “loans” and “debt securities”, they can either (i) merge two corresponding cells, or (ii) divide the amount by the pro-rata weight of gross carrying values; they must explain which method they have used.

Accompanying narrative: Banks are expected to supplement the template with a narrative commentary to explain any significant changes over the reporting period and the key drivers of such changes.

		a	b	c	d	e	f	g
Row Index	**Description**	Exposures unsecured: carrying amount	Exposures secured by collateral	Exposures secured by collateral, of which: secured amount	Exposures secured by financial guarantees	Exposures secured byfinancial guarantees, of which: secured amount	Exposures secured by credit derivatives	Exposures secured by credit derivatives, of which: secured amount
		Amount (In USD '000s')	*Amount (In USD '000s')*	*Amount (In USD '000s')*	*Amount (In USD '000s')*	*Amount (In USD '000s')*	*Amount (In USD '000s')*	*Amount (In USD '000s')*
		Jun-30-2026	*Jun-30-2026*	*Jun-30-2026*	*Jun-30-2026*	*Jun-30-2026*	*Jun-30-2026*	*Jun-30-2026*
1	Loans	$1,335,818	$0	$0	$0	$0	$0	$0
2	Debt securities	$0	$0	$0	$0	$0	$0	$0
3	Total	**$1,335,818**	**$0**	$0	$0	$0	$0	$0
4	Of which defaulted	$0	$0	$0	$0	$0	$0	$0

MUFG ALTERNATIVE FUND SERVICES (CAYMAN) LIMITED

CR4: Standardised Approach – Credit Risk Exposure and CRM effects

CREDIT RISK MITIGATION

Purpose: Illustrate the effect of CRM (comprehensive and simple approach) on standardised approach capital requirements' calculations. RWA density provides a synthetic metric on riskiness of each portfolio.
Scope of application: Mandatory
Content: Regulatory exposure amounts.
Frequency: Semi-Annual
Format: Fixed. The columns and rows cannot be altered.
Accompanying narrative: Banks are expected to supplement the template with a narrative commentary to explain any significant change over the reporting period and the key drivers of such changes.

		a	b	c	d	e	f
Row Index	Asset Classes	Exposures before CCF and CRM		Exposures post-CCF and CRM		RWA and RWA density	
		On-balance sheet amount	Off-balance sheet amount	On-balance sheet amount	Off-balance sheet amount	RWA	RWA Density
		Amount (In USD '000s')	*Amount (In USD '000s')*	*Amount (In USD '000s')*	*Amount (In USD '000s'*	*Amount (In USD '000s')*	*Amount (In USD '000s')*
		Jun-30-2026	*Jun-30-2026*	*Jun-30-2026*	*Jun-30-2026*	*Jun-30-2026*	*Jun-30-2026*
1	Sovereigns and their central banks	0	0	0	0	0	0.00%
2	Non-central government public sector entities	0	0	0	0	0	0.00%
3	Multilateral development banks	0	0	0	0	0	0.00%
4	Banks	6,079,814	0	4,642,210	0	942,072	29.14%
5	Securities firms	0	0	0	0	0	0.00%
6	Corporates	1,335,818	3,789,759	1,335,818	758,608	2,094,425	64.79%
7	Regulatory retail portfolios	0	0	0	0	0	0.00%
8	Secured by residential property	0	0	0	0	0	0.00%
9	Secured by commercial real estate	2,118	0	2,118	0	2,118	0.07%
10	Past-due exposures	0	0	0	0	0	0.00%
11	Higher-risk categories	0	0	0	0	0	0.00%
12	Other assets	193,784	0	193,784	0	193,784	6.00%
13	Total	**7,611,533**	**3,789,759**	**6,173,930**	**758,608**	**3,232,399**	**100.00%**

MUFG ALTERNATIVE FUND SERVICES (CAYMAN) LIMITED

CR5: Standardised Approach – Exposures by Asset Class and Risk

CREDIT RISK MITIGATION

Purpose: Present the breakdown of credit risk exposures under the standardised approach by asset class and risk weight (corresponding to the riskiness attributed to the exposure according to the standardised approach).
Scope of application: Mandatory
Content: Regulatory exposure amounts.
Frequency: Semi-Annual
Format: Fixed. The columns and rows cannot be altered.
Accompanying narrative: Banks are expected to supplement the template with a narrative commentary to explain any significant change over the reporting period and the key drivers of such changes.

		a	b	c	d	e	f	g	h	i	j
Row Index	**Risk Weight**	**0%**	**10%**	**20%**	**35%**	**50%**	**75%**	**100%**	**150%**	**Others**	**Total credit exposure amount (post CCF and post-CRM)**
	Asset Classes	*Amount (In USD '000s')*									
		Jun-30-2026	*Jun-30-2026*	*Jun-30-2026*	*Jun-30-2026*	*Jun-30-2026*	*Jun-30-2026*	*Jun-30-2026*	*Jun-30-2026*	*Jun-30-2026*	*Jun-30-2026*
1	Sovereigns and their central banks	0	0	0	0	0	0	0	0	0	**0**
2	Non-central government public sector entities	0	0	0	0	0	0	0	0	0	**0**
3	Multilateral development banks	0	0	0	0	0	0	0	0	0	**0**
4	Banks	0	0	4,596,778	0	45,433	0	0	0	0	**4,642,210**
5	Securities firms	0	0	0	0	0	0	0	0	0	**0**
6	Corporates	0	0	0	0	0	0	2,094,425	0	0	**2,094,425**
7	Regulatory retail portfolios	0	0	0	0	0	0	0	0	0	**0**
8	Secured by residential property	0	0	0	0	0	0	0	0	0	**0**
9	Secured by commercial real estate	0	0	0	0	0	0	2,118	0	0	**2,118**
10	Past-due exposures	0	0	0	0	0	0	0	0	0	**0**
11	Higher-risk categories	0	0	0	0	0	0	0	0	0	**0**
12	Other assets	0	0	0	0	0	0	193,784	0	0	**193,784**
13	**Total**	**0**	**0**	**4,596,778**	**0**	**45,433**	**0**	**2,290,328**	**0**	**0**	**6,932,538**

MUFG ALTERNATIVE FUND SERVICES (CAYMAN) LIMITED
CCR1: Analysis of CCR exposure by approach
COUNTERPARTY CREDIT RISK

Purpose: Provide a comprehensive view of the methods used to calculate CCR regulatory
Scope of application: Mandatory
Content: Regulatory exposures, RWA and parameters used for RWA calculations for all exposures subject to the CCR framework (excluding Credit Valuation Adjustments (CVA) charges or exposures cleared through a CCP). Banks should report information corresponding to the Current Exposures Method or the Standardised Method in row 1 or row 2, respectively.
Frequency: Semi-Annual
Format: Fixed.
Accompanying narrative: Banks are expected to supplement the template with a narrative commentary to explain any significant change over the reporting period and the key drivers of such changes.

Row Index	Description	Total Replacement cost / Mark-to Market	Add-on Potential future exposure (PFE)	EAD post-CRM	RWA
		Amount (In USD '000s')	*Amount (In USD '000s')*	*Amount (In USD '000s')*	*Amount (In USD '000s')*
		Jun-30-2026	*Jun-30-2026*	*Jun-30-2026*	*Jun-30-2026*
1	Current Exposure Method (CEM)	$ 327,846.22	417,064	736,958	563,383
2	Standardised Method			0	0
3	Simple Approach for credit risk mitigation (for SFTs)			0	0
4	Comprehensive Approach for credit risk mitigation (for SFTs)			0	0
5	Total				**563,383**

(i) The Bank reported an aggregate of USD 41.71 Billion in outstanding OTC FX Forwards Notional Amount and a replacement cost (PRV) of USD 327.85 Million as of Jun 30, 2026.
(ii) Of which, the Bank reported a total of USD 7.95 Million in CRM adjustments for cash collateral (variation margins and independent amount) posted by the client funds against FX notional size of USD 21.58 Billion as of Jun 30, 2026.
(iii) Notional Amounts reported for OTC FX Derivatives against Banking Counterparties was USD 20.13 Billion as of Jun 30, 2026.

MUFG ALTERNATIVE FUND SERVICES (CAYMAN) LIMITED

CCR3: CCR exposures by regulatory portfolio and risk weights

COUNTERPARTY CREDIT RISK

Purpose: Provide a breakdown of CCR exposures by portfolio (type of counterparties) and by risk weight (riskiness attributed according to the standardised approach).

Scope of application: The disclosure is mandatory for all applicable banks irrespective of the CCR approach used to determine exposure at default. If a bank deems that the information requested in this template is not meaningful to users because the exposures and RWA amounts are negligible, the bank may choose not to disclose the template. The bank is, however, required to explain in a narrative commentary why it considers the information not to be meaningful to users, including a description of the exposures in the portfolios concerned and the aggregate total of RWAs amount from such exposures.
Content: Credit exposure amounts.
Frequency: Semi-Annual
Format: Fixed.
Accompanying narrative: Banks are expected to supplement the template with a narrative commentary to explain any significant changes over the reporting period and the key drivers of such changes.

		a	b	c	d	e	f	g	h	i
	Risk weight	**0%**	**10%**	**20%**	**50%**	**75%**	**100%**	**150%**	**Others**	**Total credit exposure**
	Regulatory Portfolio	*Amount (In USD '000s')*	*Amount (In USD '000s')*	*Amount (In USD '000s')*	*Amount (In USD '000s')*	*Amount (In USD '000s')*	*Amount (In USD '000s')*	*Amount (In USD '000s')*	*Amount (In USD '000s')*	*Amount (In USD '000s')*
Row Index		*Jun-30-2026*	*Jun-30-2026*	*Jun-30-2026*	*Jun-30-2026*	*Jun-30-2026*	*Jun-30-2026*	*Jun-30-2026*	*Jun-30-2026*	*Jun-30-2026*
1	Sovereigns	0	0	0	0	0	0	0	0	**0**
2	Non-central government public sector entities	0	0	0	0	0	0	0	0	**0**
3	Multilateral development banks	0	0	0	0	0	0	0	0	**0**
4	Banks	0	0	216,968	0	0	0	0	0	**216,968**
5	Securities firms	0	0	0	0	0	0	0	0	**0**
6	Corporates	0	0	0	0	0	519,990	0	0	**519,990**
7	Regulatory retail portfolios	0	0	0	0	0	0	0	0	**0**
8	Other assets	0	0	0	0	0	0	0	0	**0**
9	Total	**0**	**0**	**216,968**	**0**	**0**	**519,990**	**0**	**0**	**736,958**

MUFG ALTERNATIVE FUND SERVICES (CAYMAN) LIMITED
CCR5: Composition of collateral for CCR exposure
COUNTERPARTY CREDIT RISK

Purpose: Provide a breakdown of all types of collateral posted or received by banks to support or reduce the counterparty credit risk exposures related to derivative transactions or to SFTs, including transactions cleared through a CCP, if applicable.
Scope of application: Mandatory

Content: Carrying values of collateral used in derivative transactions or SFTs, whether or not the transactions are cleared through a CCP and whether or not the collateral is posted to a CCP.

Frequency: Semi-Annual
Format: Flexible (the columns cannot be altered but the rows are flexible).
Accompanying narrative: Banks are expected to supplement the template with a narrative commentary to explain any significant changes over the reporting period and the key drivers of such changes.

		a	b	c	d	e	f
Row Index	**Description**	**Collateral used in derivative transactions**				**Collateral used in SFTs**	
		Fair value of collateral received		**Fair value of posted collateral**		**Fair value of collateral received**	**Fair value of posted collateral**
		Segregated	**Unsegregated**	**Segregated**	**Unsegregated**		
		Amount (In USD '000s')	*Amount (In USD '000s')*	*Amount (In USD '000s')*	*Amount (In USD '000s')*	*Amount (In USD '000s')*	*Amount (In USD '000s')*
		Jun-30-2026	*Jun-30-2026*	*Jun-30-2026*	*Jun-30-2026*	*Jun-30-2026*	*Jun-30-2026*
1	Cash – domestic currency	0	0	0	0	0	0
2	Cash – USD	63,925	0	6,688	0	0	0
3	Cash – EUR	8,988	0	1,264	0	0	0
4	Cash – GBP	0	0	0	0	0	0
5	Cash – JPY	349	0	0	0	0	0
6	Domestic sovereign debt	0	0	0	0	0	0
7	Other sovereign debt	0	0	0	0	0	0
8	Government agency	0	0	0	0	0	0
9	Corporate bonds	0	0	0	0	0	0
10	Equity securities	0	0	0	0	0	0
11	Other collateral	0	0	0	0	0	0
12	Total	**73,262**	**0**	**7,952**	**0**	**0**	**0**

MUFG ALTERNATIVE FUND SERVICES (CAYMAN) LIMITED

CCR6: Credit Derivatives Exposures

COUNTERPARTY CREDIT RISK

Purpose: Illustrate the extent of a bank's exposures to credit derivative transactions broken down between derivatives bought or sold.

Scope of application: Mandatory

Content: Notional derivative amounts (before any netting) and fair values.

Frequency: Semi-Annual

Format: Flexible (the columns cannot be altered but the rows are flexible).

Accompanying narrative: Banks are expected to supplement the template with a narrative commentary to explain any significant changes over the reporting period and the key drivers of such changes.

		a	b
Row Index	**Description**	**Protection Bought**	**Protection Sold**
		Amount (in USD)	*Amount (in USD)*
		Jun-30-2026	*Jun-30-2026*
1	**Notionals:**		
2	Single-name credit default swaps	0	0
3	Index credit default swaps	0	0
4	Total return swaps	0	0
5	Credit options	0	0
6	Other credit derivatives	0	0
7	**Total notionals:**	0	0
8	**Fair values:**		
9	Positive fair value (asset)	0	0
10	Negative fair value (liability)	0	0

MUFG ALTERNATIVE FUND SERVICES (CAYMAN) LIMITED

LR1: Summary comparison of accounting assets vs leverage ratio exposure measure

Purpose: To reconcile the total assets in the published financial statements with the leverage ratio exposure measure.

Scope of application: Mandatory

Content: Quantitative information.

Frequency: Quarterly

Format: Fixed.

Accompanying narrative: Banks are required to disclose and detail the source of material differences between their total balance sheet assets (net of on-balance sheet derivative and securities financing transaction (SFT) assets), as reported in their financial statements and their on-balance sheet exposures as set out in row 1 of Template LR2, and their leverage ratio exposure measure.

		a
Row Index	**Description**	*Amount (In USD)* *Jun-30-2026*
1	Total consolidated assets as per published financial statements	$7,613,432
2	Adjustment for investments in banking, financial, insurance or commercial entities that are consolidated for accounting purposes but outside the scope of regulatory consolidation	$0
3	Adjustment for securitised exposures that meet the operational requirements for the recognition of risk transference	$0
4	Adjustments for temporary exemption of central bank reserves (if applicable)	$0
5	Adjustment for fiduciary assets recognised on the balance sheet pursuant to the operative accounting framework but excluded from the leverage ratio exposure measure	$0
6	Adjustments for regular way purchases and sales of financial assets subject to trade date accounting	$0
7	Adjustments for eligible cash pooling transactions	$0
8	Adjustments for derivative financial instruments	$736,958
9	Adjustment for securities financing transactions (i.e. repurchase agreements and similar secured lending)	$0
10	Adjustment for off balance sheet items (i.e. conversion to credit equivalent amounts of off-balance sheet exposures)	$758,608
11	Adjustments for prudent valuation adjustments and specific and general provisions which have reduced Tier 1 capital	$0
12	Other adjustments	$0
13	**Leverage Ratio Exposure Measure**	**$9,108,998**

MAFS Cayman reported a Leverage Ratio Exposure Measure of USD 9.109 Billion as of Jun 30, 2026 and a total consolidated assets (net of on-balance sheet derivatives) of USD 7.613 Billion. The Bank reported adjustments for off-balance sheet items converted to credit equivalent amounts (undrawn amounts from committed facilities) of USD 759 Million. The Bank reports no material differences between the total balance sheet assets as reported in the financial statements and the on-balance sheet exposures of the leverage ratio exposure measure.

MUFG ALTERNATIVE FUND SERVICES (CAYMAN) LIMITED

LR2: Leverage Ratio Common Disclosure

Purpose: To describe the components of the leverage ratio denominator, as well as information on the actual leverage ratio, minimum requirements and buffers.
Scope of application: Mandatory
Content: Quantitative information.
Frequency: Quarterly
Format: Fixed.
Accompanying narrative: Describe the key factors that have had a material impact on the leverage ratio for this reporting period compared with the previous reporting period.

		a (T)	b (T-1)
Index	**Description**	*Amount (In USD)*	*Amount (In USD)*
		Jun-30-2026	*Mar-31-2026*
	On-Balance Sheet Exposures:		
1	On-balance sheet exposures (excluding derivatives and securities financing transactions (SFTs), but including collateral)	$7,613,432	$6,703,150
2	Gross up for derivatives collateral provided where deducted from balance sheet assets pursuant to the operative accounting framework	$0	$0
3	(Deductions of receivable assets for cash variation margin provided in derivatives transactions)	$0	$0
4	(Adjustment for securities received under securities financing transactions that are recognised as an asset)	$0	$0
5	(Specific and general provisions associated with on balance sheet exposures that are deducted from Basel III Tier 1 capital)	$0	$0
6	(Asset amounts deducted in determining Basel III Tier 1 capital and regulatory adjustments)	$0	$0
7	**Total on balance sheet exposures (excluding derivatives and SFTs) (sum of rows 1 to 6)**	**$7,613,432**	**$6,703,150**
	Derivative Exposures:		
8	Replacement cost associated with all derivatives transactions (where applicable net of eligible cash variation margin and/or with bilateral netting)	$319,894	$330,344
9	Add on amounts for potential future exposure associated with all derivatives transactions	$417,064	$399,296
10	(Exempted central counterparty (CCP) leg of client cleared trade exposures)	$0	$0
11	Adjusted effective notional amount of written credit derivatives	$0	$0
12	(Adjusted effective notional offsets and add on deductions for written credit derivatives)	$0	$0
13	**Total derivative exposures (sum of rows 8 to 12)**	**$736,958**	**$729,640**
	Securities financing transaction exposures:		
14	Gross SFT assets (with no recognition of netting), after adjustment for sale accounting transactions	$0	$0
15	(Netted amounts of cash payables and cash receivables of gross SFT assets)	$0	$0
16	Counterparty credit risk exposure for SFT assets	$0	$0
17	Agent transaction exposures	$0	$0
18	**Total securities financing transaction exposures (sum of rows 14 to 17)**	**$0**	**$0**
	Other off-balance sheet exposures:		
19	Off-balance balance sheet exposure at gross notional amount	$3,789,759	$3,862,760
20	(Adjustments for conversion to credit equivalent amounts)	($3,031,152)	($3,050,068)
21	(Specific and general provisions associated with off balance sheet exposures deducted in determining Tier 1 capital)	$0	$0
22	**Off-balance sheet items (sum of rows 19 to 21)**	**$758,608**	**$812,692**
	Capital and total exposures:		
23	**Tier 1 capital**	**$934,483**	**$934,483**
24	**Total exposures (sum of rows 7, 13, 18 and 22)**	**$9,108,998**	**$8,245,482**
	Leverage ratio:		
25	**Basel III leverage ratio (including the impact of any applicable temporary exemption of central bank reserves)**	**10.26%**	**11.33%**
25A	**Basel III leverage ratio (excluding the impact of any applicable temporary exemption of central bank reserves)**	**10.26%**	**11.33%**
26	**National minimum leverage ratio requirement**	**3.00%**	**3.00%**
27	**Applicable leverage buffers**	**NA**	**NA**

MAFS Cayman reported a Leverage Ratio of 10.26% as of Jun 30, 2026 compared to a figure of 11.33 % as of Mar 31, 2026. The Bank’s total exposures increased by USD 864 Million with no change in its capital measure. Available Capital was reported at USD 934 Million as of Jun 30, 2026.

MUFG ALTERNATIVE FUND SERVICES (CAYMAN) LIMITED
LIQ2: Net Stable Funding Ratio (“NSFR”)

Purpose: Describe the bank’s NSFR and selected details of its NSFR components.
Scope of application: Mandatory
Content: Quantitative. Data must be presented as quarter-end observations in the prescribed currency.
Frequency: Semi-Annual
Format: Fixed
Accompanying Narrative: Banks should provide a sufficient qualitative discussion on the NSFR to facilitate an understanding of the results and the accompanying data. For example, where significant, banks could discuss: (a) the drivers of their NSFR results and the reasons for intra-period changes as well as the changes over time (e.g. changes in strategies, funding structure, circumstances); and (b) the composition of the bank’s interdependent assets and liabilities and to what extent these transactions are interrelated.

******* NOT APPLICABLE : The Bank is subject to report MINIMUM LIQUIIDTY RATIO (MLR), under PART V (Section 32 to 35) of the Liquidity Risk Management Rules and Guidelines (2018) with the Cayman Islands Monetary Authority(CIMA) .***
The Bank is exempt from reporting NET STABLE FUNDING RATIO (NSFR), under Part II (Section 20 to 26) of the Liquidity Risk Management Rules and Guidelines (2018) with the Cayman Islands Monetary Authority(CIMA) .

MUFG ALTERNATIVE FUND SERVICES (CAYMAN) LIMITED
MR1: Market risk under the standardised approach

Purpose: Display the components of the capital requirement under the standardised approach for market risk.

Scope of application: Mandatory for applicable banks.
Content: Risk-weighted assets.
Frequency: Semi-Annual
Format: Fixed
Accompanying narrative: Banks are expected to supplement the template with a narrative commentary to explain any significant changes over the reporting period and the key drivers of such changes.

		a
Row Index	Description	RWA *Amounts (In USD)* *Jun-30-2026*
	Outright products	
1	Interest rate risk (general and specific)	0
2	Equity risk (general and specific)	0
3	Foreign exchange risk	1,289
4	Commodity risk	0
	Options	
5	Simplified approach	0
6	Delta-plus method	0
7	Scenario approach	0
8	Securitisation	0
9	**Total**	**1,289**

MUFG ALTERNATIVE FUND SERVICES (CAYMAN) LIMITED

ENC – Asset encumbrance

Purpose: To provide the amount of encumbered and unencumbered assets.

Scope of application: Mandatory for all applicable banks.

Content: Quantitative information. Carrying amount for encumbered and unencumbered assets on the balance sheet using period-end values. Banks must use the specific definition of "encumbered assets" as follows: Encumbered assets are assets that the bank is restricted or prevented from liquidating, selling, transferring or assigning due to legal, regulatory, contractual or other limitations. When the optional column on central bank facilities is used, encumbered assets exclude central bank facilities. The definition of "encumbered assets" in Template ENC is different than that under the Liquidity Coverage Ratio for on-balance sheet assets. Specifically, the definition of "encumbered assets" in Template ENC excludes the aspect of asset monetisation. For an unencumbered asset to qualify as high-quality liquid assets, the LCR requires a bank to have the ability to monetise that asset during the stress period such that the bank can meet net cash outflows.

Frequency: Annually

Format: Fixed. Banks should always complete columns (a), (c) and (d).

Accompanying narrative: Banks are expected to supplement the template with a narrative commentary to explain (i) any significant change in the amount of encumbered and unencumbered assets from the previous disclosure; (ii) as applicable, any definition of the amounts of encumbered and/or unencumbered assets broken down by types of transaction/category; and (iii) any other relevant information necessary to understand the context of the disclosed figures. When a separate column for central bank facilities is used, banks should describe the types of assets and facilities included in this column.

******* NOT APPLICABLE : The Bank does not own or hold any encumbered assets.***