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ALKHABEER DIVERSIFIED INCOME TRADED FUND 2030 – Expressed in Saudi Riyal
(Managed by Alkhabeer Capital Company)

**CONDENSED INTERIM FINANCIAL STATEMENTS (UNAUDITED)
AND THE INDEPENDENT AUDITOR'S REVIEW REPORT
FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026**

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Crowe Solutions
For Professional Consulting
Member Crowe Global
P.O.Box. 10504 Riyadh 11443
Kingdom of Saudi Arabia
Telephone: +966 11 217 5000
Facesimile: +966 11 217 6000
www.crowe.com/sa

Independent Auditor's Review Report on the Condensed Interim Financial Statements

To The Unitholders of
Alkhabeer Diversified Income Traded Fund 2030 - Expressed in Saudi Riyal
(Managed by Alkhabeer Capital Company)
Jeddah, Kingdom of Saudi Arabia

Introduction

We have reviewed the condensed interim statement of financial position of **Alkhabeer Diversified Income Traded Fund 2030 - Expressed in Saudi Riyal ("The Fund") managed by Alkhabeer Capital Company ("The Fund Manager")** as of June 30, 2026, and condensed interim financial statements of profit or loss and other comprehensive income, changes in equity attributable to unitholders and cash flows for the six-month period then ended, and other explanatory notes. The Fund manager is responsible for the preparation and presentation of these condensed interim financial statements in accordance with the International Accounting Standard (34) "Interim Financial Reporting" that is endorsed in the Kingdom of Saudi Arabia. Our responsibility is to express a conclusion on these condensed interim financial statements based on our review.

Scope of Review

We conducted our review in accordance with International Standard on Review Engagements (2410) "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" as endorsed in the Kingdom of Saudi Arabia. A review of condensed interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing ('ISAs'), that are endorsed in the Kingdom of Saudi Arabia and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed interim financial statements are not prepared, in all material respects, in accordance with the International Accounting Standard (34) as endorsed in the Kingdom of Saudi Arabia.

شركة حلول كرو للإستشارات المهنية
C.R. No. 1010466353
سجل تجاري رقم ١٠١٠٤٦٦٣٥٣
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Muhammad A. AlHajri
License No. 705

Safar 27, 1448H (August 10, 2026)
Jeddah, Kingdom of Saudi Arabia

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS OF JUNE 30, 2026
(Expressed in Saudi Riyal)

	Note	**As of June 30, 2026 (Unaudited)**	As of December 31, 2025 (Audited)
ASSETS			
Current assets			
Cash and cash equivalents		**146,046**	68,366
Prepaid expenses and other debit balances		**173,918**	-
Financial assets at fair value through profit or loss	6	**6,136,854**	7,037,806
Total current assets		**6,456,818**	7,106,172
Non-current assets			
Financial assets at fair value through profit or loss	6	**312,037,624**	311,081,902
Total non-current assets		**312,037,624**	311,081,902
Total assets		**318,494,442**	318,188,074
LIABILITIES AND EQUITY ATTRIBUTABLE TO UNITHOLDERS			
Current liabilities			
Accrued expenses and other credit balances		**85,747**	97,625
Due to related parties	7	**2,038,685**	2,070,186
Total liabilities		**2,124,432**	2,167,811
EQUITY ATTRIBUTABLE TO THE UNITHOLDERS		**316,370,010**	316,020,263
Total liabilities and equity attributable to unitholders		**318,494,442**	318,188,074
Number of units issued (unit)		**30,545,635**	30,545,635
Equity per unit (SR per unit)		**10.3573**	10.3458

The accompanying notes from (1) to (15) form an integral part of these condensed interim financial statements.

ALKHABEER DIVERSIFIED INCOME TRADED FUND 2030 – Expressed in Saudi Riyal
(Managed by Alkhabeer Capital Company)
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026
(Expressed in Saudi Riyal)

		For The Six-Month Period Ended June 30,	
	Note	**2026 (Unaudited)**	2025 (Unaudited)
Revenue			
Dividends from financial assets at fair value through profit or loss		**12,400,214**	16,907,063
Realized gains from the sale of financial assets at fair value through profit or loss		**48,726**	8,765
Unrealized gain / (loss) from financial assets at fair value through profit or loss	6	**990,243**	(2,330,411)
Net revenue		**13,439,183**	14,585,417
Expenses			
Management fees	7	**(1,815,565)**	(1,823,126)
Administration and custody fees	7	**(238,583)**	(239,339)
Other expenses		**(318,964)**	(329,676)
Total expenses		**(2,373,112)**	(2,392,141)
Foreign currency exchange (loss) / gain		**(25,351)**	14,829
Profit for the period		**11,040,720**	12,208,105
Other comprehensive income		**-**	-
Total comprehensive income for the period		**11,040,720**	12,208,105

The accompanying notes from (1) to (15) form an integral part of these condensed interim financial statements.

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY ATTRIBUTABLE TO UNITHOLDERS
FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026
(Expressed in Saudi Riyal)

		For The Six-Month Period Ended June 30,	
	Note	**2026 (Unaudited)**	2025 (Unaudited)
Equity attributable to unitholders			
Equity attributable to unitholders at the beginning of the period		**316,020,263**	313,726,754
Dividends	13	**(10,690,973)**	(8,247,321)
Comprehensive income for the period		**11,040,720**	12,208,105
Equity attributable to unitholders at the end of the period		**316,370,010**	317,687,538

Transactions in units for the period are summarized as follows:

	For The Six-Month Period Ended June 30,	
	2026 (Unaudited)	2025 (Unaudited)
Number of units at the beginning and at the end of the period (unit)	**30,545,635**	30,545,635

The accompanying notes from (1) to (15) form an integral part of these condensed interim financial statements.

ALKHABEER DIVERSIFIED INCOME TRADED FUND 2030 – Expressed in Saudi Riyal
(Managed by Alkhabeer Capital Company)
CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026
(Expressed in Saudi Riyal)

	For The Six-Month Period Ended June 30,	
	2026 (Unaudited)	2025 (Unaudited)
CASH FLOWS FROM OPERATING ACTIVITIES:		
Profit for the period	**11,040,720**	12,208,105
Adjustments:		
Realized gains from the sale of financial assets at fair value through profit or loss	**(48,726)**	(8,765)
Unrealized (gain) / loss from financial assets at fair value through profit or loss	**(990,243)**	2,330,411
Changes in operating assets and liabilities:		
Prepaid expenses and other debit balances	**(173,918)**	(173,918)
Accrued expenses and other credit balances	**(11,878)**	(4,435)
Due to related parties	**(31,501)**	144,369
Net change in financial assets at fair value through profit or loss	**984,199**	(6,340,000)
Net cash provided by operating activities	**10,768,653**	8,155,767
CASH FLOWS FROM FINANCING ACTIVITIES:		
Dividends paid	**(10,690,973)**	(8,247,321)
Net cash used in financing activities	**(10,690,973)**	(8,247,321)
Net change in cash and cash equivalents	**77,680**	(91,554)
Cash and cash equivalents at the beginning of the period	**68,366**	398,787
Cash and cash equivalents at the end of the period	**146,046**	307,233

The accompanying notes from (1) to (15) form an integral part of these condensed interim financial statements.

1. THE FUND AND ITS ACTIVITIES

AlKhabeer Diversified Income Traded Fund 2030 ("The Fund") is a Sharia compliant closed-ended traded investment fund, established in accordance with the rules and regulations enforced in KSA as well as under the guidelines of Capital Market Authority (“CMA”). The Fund has been established on July 17, 2024 and managed by Alkhabeer Capital Company “Alkhabeer Capital” or the “Fund Manager”, (for the benefit of the Fund’s unitholders). The Fund is ultimately supervised by the Fund Board of Directors. Al Rajhi Capital acts as the Custodian of the Fund.

The objective of the Fund is to generate periodic income for investors by investing in income-generating assets that are compatible with the regulations of the Sharia Board.

The establishment of the Fund has been approved by the (“CMA”) on March 4, 2024 (corresponding to Shaaban 23, 1445H). The inception date of the Fund was July 17, 2024 (corresponding to Dhu al-Qi'dah ١١, 144٦H) and the Fund was listed on Saudi Tadawul on the same date.

In dealing with the unitholders, the Fund Manager considers the Fund as an independent entity. Accordingly, the Fund prepares its own financial statements. Furthermore, unitholders are considered owners of the assets of the Fund and distributions may be made in relation to their respective ownership in the total number of outstanding units.

The Fund’s term is six years following the date of listing units on Saudi Tadawul. The term of the Fund may be extended at the Fund Manager's discretion subject to CMA approval.

The Fund is subject to the Sharia Boards guidelines in its investments and transactions.

2. REGULATORY AUTHORITY

The Fund was established and its units are offered based on the Investment Funds Regulations issued by CMA, Resolution number 1-219-2006 dated 03/12/1427H (“Investment Funds Regulations”) issued by Royal Decree No. M/30 dated 2/6/1424H and amended by the CMA Board Resolution No. 2-22-2021 dated 12/7/1442H (corresponding to 24/2/2021) to be updated with the rapid developments and changes regarding the regulations and rules of the Authority in the Kingdom of Saudi Arabia.

3. BASIS OF PREPARATION OF CONDENSED INTERIM FINANCIAL STATEMENTS

Basis of compliance

These condensed interim financial statements have been prepared in accordance with the International Accounting Standard (34) “Interim Financial Reporting” that endorsed in the Kingdom of Saudi Arabia and other standards and pronouncements issued by the Saudi Organization for Chartered and Professional Accountants ("SOCPA").

The condensed interim financial statements do not include all of the information and disclosures required for the annual financial statements, and should be read in conjunction with the Fund’s annual audited financial statements for the year ended December 31, 2025.

Basis of measurement

These condensed interim financial statements of the Fund have been prepared on a historical cost basis except for the items which measured at fair value, present value, net realizable value, and replacement cost in line with the accrual basis of accounting and going concern basis.

Functional and presentation currency

The accompanying condensed interim financial statements are presented in Saudi Riyal, which is the Fund’s functional and presentation currency.

4. MATERIAL ACCOUNTING POLICIES

The accounting policies adopted in the preparation of the condensed interim financial statements are consistent with those followed in the preparation of the Fund’s annual financial statements for the year ended December 31, 2025.

4.1. New Standards, Amendment to Standards, And Interpretation Being Applied to The Fund

There are new standards and a number of amendments to existing standards became effective from January 1, 2026, but these do not have a material impact on the condensed interim financial statements. The accounting policies used in preparing the condensed interim financial statements are consistent with those used in preparing the Fund's annual financial statements for the year ended on December 31, 2025.

5. JUDGEMENTS AND ESTIMATES

The preparation of these condensed interim financial statements requires management to make judgements and estimates that affect the application of accounting policies and the reported amounts of assets and liabilities, revenue and expenses. Actual results may differ from those estimates.

The significant estimates made by management in applying the Fund’s accounting policies and the key sources of estimation uncertainty were consistent with those disclosed in the financial statements for the year ended December 31, 2025.

Going concern

The Fund's management has made an assessment of the Fund's ability to continue as a going concern and is satisfied that the Fund has the resources to continue in business for the foreseeable future. Furthermore, the management is not aware of any material uncertainties that may cast significant doubt upon the Fund's ability to continue as a going concern. Therefore, these condensed interim financial statements continue to be prepared on the going concern basis.

ALKHABEER DIVERSIFIED INCOME TRADED FUND 2030 – Expressed in Saudi Riyal
(Expressed in Saudi Riyal)

6. FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS

June 30, 2026 (Unaudited)	**SPC - Share class (A) - Senior secured loan**	**SPC – Share class (B) - Trade finance**	**SPC – Share class (C) - Leasing**	**SPC - Share class (D) - Structured income note**	**Mutual fund**	**Total**
Balance at the beginning of the period	**59,855,258**	**89,323,099**	**40,786,821**	**121,116,724**	**7,037,806**	**318,119,708**
Additions	**-**	**-**	**-**	**-**	**10,900,000**	**10,900,000**
Disposals	**-**	**-**	**-**	**-**	**(11,835,473)**	**(11,835,473)**
Unrealized gain / (loss)	**252,484**	**108,770**	**939,757**	**(345,289)**	**34,521**	**990,243**
Balance at the end of the period	**60,107,742**	**89,431,869**	**41,726,578**	**120,771,435**	**6,136,854**	**318,174,478**
					Less: current portion	**(6,136,854)**
					Non- current portion	**312,037,624**

December 31, 2025 (Audited)	SPC - Share class (A) - Senior secured loan	SPC – Share class (B) - Trade finance	SPC – Share class (C) - Leasing	SPC - Share class (D) - Structured income note	Mutual fund	Total
Balance at the beginning of the period	59,341,429	91,372,670	39,044,715	124,636,914	933,056	315,328,784
Additions	-	-	-	-	14,236,000	14,236,000
Disposals	-	-	-	-	(8,184,709)	(8,184,709)
Unrealized gain / (loss)	513,829	(2,049,571)	1,742,106	(3,520,190)	53,459	(3,260,367)
Balance at the end of the year	59,855,258	89,323,099	40,786,821	121,116,724	7,037,806	318,119,708
					Less: current portion	(7,037,806)
					Non- current portion	311,081,902

The Fund has subscribed to share classes A, B, C, and D of the segregated portfolio, which is part of a Cayman Islands-registered company. The fair value amounted to SR 312 million as of June 30, 2026 (December 31, 2025: SR 311.1 million). The portfolio is administered by a company incorporated in the Cayman Islands. These are under the name of Al Hafsa Metnoua Company (Special Purpose Vehicle – SPV), established by Al Rajhi Capital (the custodian).

The segregated portfolio has been established for the purpose of investing in (a) Investment funds managed by third party fund managers, (b) Securities, certificates and investment programs and (c) managed account arrangements with third party asset managers, directly or indirectly through a Master Murabaha agreement or through such other arrangement approved by Shari'ah board. Below is the description of assets under these portfolios.

Investments in trade finance, including Murabaha deals, are made through a diversified portfolio of short-term, asset-backed, or insurance-backed trade finance transactions. These are spread across international markets outside the Kingdom of Saudi Arabia.

Investments in leasing transactions are made through a diversified portfolio consisting of medium- to long-term lease contracts that are used to supply different types of equipment in multiple sectors and are distributed in global markets outside the Kingdom of Saudi Arabia.

Investments in structured income notes represent investments in credit securities issued by governments, companies, or private finance transactions executed in global markets outside the Kingdom of Saudi Arabia by way of a Sharia-compliant structure.

Senior secured loans are investments in asset-backed debt instruments, where returns are linked to corporate loans generating periodic income yields. These investments are made in publicly or privately offered structured finance transactions and are executed outside the Kingdom of Saudi Arabia.

Investments are made in income funds that are managed by fund managers. These funds invest in different income-generating asset classes, including, but not limited to, trade finance, Murabaha, structured income notes, credit finance, and leasing. The Fund Manager ensures that when investing in any of these funds, the investment strategy of the target fund is compatible with the investment strategy of the Fund.

ALKHABEER DIVERSIFIED INCOME TRADED FUND 2030 – Expressed in Saudi Riyal
(Expressed in Saudi Riyal)

7. RELATED PARTIES TRANSACTIONS AND BALANCES

Related parties' transactions represent the expenses paid on behalf of related parties, management fees, administration fees, custody fees, compensations to the independent Board Members.

a) The transaction with related parties are as follows:

Related parties	**Relationship**	**Nature of transaction**	**Amount of transaction**	
			For the six-month period ended June 30, (unaudited)	
			2026	2025
Alkhabeer Capital Company	Fund Manager	Management fees	**1,815,565**	1,823,126
		Administration fees	**181,556**	182,312
		Payments	**(2,028,200)**	(1,837,361)
Al Rajhi Capital Company	Custodian	Custody fees	**57,027**	57,027
		Payments	**(57,342)**	(80,972)
Fund Board of Directors	Board of Directors	Compensation to Independent Fund Board Members	**12,893**	20,800
		Payments	**(13,000)**	(20,563)
Diversified Investment Custody Company (a one-person company)	Subsidiary of Custodian	Expenses paid on behalf	**4,339**	8,752
		Payments	**(4,339)**	(8,752)

(b) **Due to Related parties' balances**

The balances with related parties are as follows;

	As of June 30, 2026 (Unaudited)	As of December 31, 2025 (Audited)
Alkhabeer Capital Company	**1,997,121**	2,028,200
Al Rajhi Capital Company	**28,671**	28,986
Fund Board of Directors	**12,893**	13,000
	2,038,685	2,070,186

c) All transactions with related parties are approved by the Fund Manager.

8. SHARIA COMPLIANCE

The Fund operates in accordance with the Provisions of Sharia law, as determined by the Sharia advisor. The Sharia advisor has reviewed the Fund's public offering document and confirmed that it is in compliance with Sharia Provisions.

9. LAST VALUATION DATE

The last date for the valuation during the period is June 30, 2026.

10. RISK MANAGEMENT

The Fund's activities expose it to various financial risks, and these risks include: market risk (including currency risk, fair value risk and cash flow interest rate risk and price risk), credit risk and liquidity risk. The Fund's overall risk management program focuses on the unpredictability of financial market conditions and seeks to minimize potential adverse effects on the Fund's financial performance.

ALKHABEER DIVERSIFIED INCOME TRADED FUND 2030 – Expressed in Saudi Riyal
(Expressed in Saudi Riyal)

a) Market risk

Market risks represented by the following:

i. Currency risk

Currency risk is the risk of fluctuation in the value of a financial instrument denominated in a foreign currency or foreign currencies due to fluctuations in foreign exchange rates, and it arises from financial instruments denominated in foreign currencies.

During the period, the Fund did not engage in any significant transactions in currencies other than Saudi Riyals and US Dollars and accordingly the Fund does not have material exposure to other foreign currencies during the period ended June 30, 2026. Management monitors foreign exchange rate fluctuations and takes the necessary actions.

ii. Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in interest rates. This risk arises from the investments held for each class of shares (see note 6). The portfolio management team monitors the Fund’s interest rate risk.

iii. Other price risk

Other price risk represents the risk that the fair value or future cash flows of a financial instrument will fluctuate as a result of changes in market prices (other than currency risk or interest rate risk). The fund manager strives to diversify investments across different sectors and financial instruments issued by different issuers and to meet due diligence requirements.

b) Credit risk

Credit risk is the risk that one party will fail to discharge an obligation, causing the other party to incur a financial loss. Financial assets that potentially expose the Fund to concentrations of credit risk consist primarily of cash and cash equivalents and financial assets at fair value through profit or loss. Cash is placed with reputable financial institutions, and management reviews outstanding cash and investment in financial assets at fair value through profit or loss.

c) Liquidity risk

Liquidity risk is the risk that the Fund will encounter difficulty in raising funds to meet commitments associated with financial instruments. Liquidity risk may result from an inability to sell a financial asset quickly at an amount close to its fair value. Liquidity risk is managed by monitoring on a regular basis to ensure the availability of sufficient funds. The Fund's manager monitors the liquidity requirements by ensuring that sufficient funds are available to fulfill any commitments as they arise, either through new contributions or by taking Murabaha facilities. The Fund has sufficient liquidity to meet its obligations.

June 30, 2026 (Unaudited): **Non-derivative financial liabilities**	**Book value**	**Less than a year**	**More than a year**
Due to related parties	**2,038,685**	**2,038,685**	**-**
Accrued expenses and other credit balances	**85,747**	**85,747**	**-**
	2,124,432	**2,124,432**	**-**

December 31, 2025 (Audited): Non-derivative financial liabilities	**Book value**	**Less than a year**	**More than a year**
Due to related parties	2,070,186	2,070,186	-
Accrued expenses and other credit balances	97,625	97,625	-
	2,167,811	2,167,811	-

d) Operational Risks

Operational risks are the risks of direct or indirect loss arising from a variety of causes related to the operations, technology, and infrastructure supporting the Fund's activities, whether internally or externally with the Fund's service providers, as well as external factors other than credit, liquidity, currency, and market risks, such as those arising from legal and regulatory requirements.

The Fund aims to manage operational risks in a way that strikes a balance between minimizing financial losses and reputational damage, while achieving its investment objective of generating returns for unit holders.

e) Concentration risk

Concentration risk arises when a significant portion of the Fund's assets are invested in a limited number of counterparties, asset classes or through a single service provider. As at 30 June 2026, financial assets at fair value through profit or loss classified within Level 3 amounted to SAR 312,037,624 (December 31, 2025: SAR 312,000,529), representing approximately 98% of the Fund's total assets, and comprise interests in four classes of shares issued by a single special purpose company incorporated in the Cayman Islands. This concentration exposes the Fund to increased risk should the underlying special purpose company, its investment manager, or the sectors in which it invests experience adverse conditions. The Fund's manager mitigates this risk through regular monitoring of the performance of the underlying portfolios and diversification of the underlying investments across four distinct investment strategies (senior secured loans, trade finance, leasing and structured income).

11. FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS

Fair value measurement

The fair value represents the amount that may be collected from selling an asset or paying it to transfer a liability between informed parties under the same terms of business with others. The fair value measurement depends on the following conditions:

- The principal market for assets or liabilities, or
- The most advantageous market for assets and liabilities in the absence of a primary market, or
- Use discounted cash flows in the absence of a principal market or the most advantageous market.

Assets or liabilities measured at fair value

- Separate assets or liabilities.
- A group of assets or a group of liabilities or a group of assets and liabilities.
- A set of accounting policies and notes that require calculating the fair value of financial and non-financial assets and liabilities.
- The Fund uses market inputs that are observable as far as possible when measuring the fair value of assets and liabilities.

The Fund determines fair value using valuation techniques. The Fund also uses the following levels which reflect the importance of inputs used in determining fair value:

- **Level 1**: quoted prices (unadjusted) in an active market for similar assets or liabilities.
- **Level 2**: valuation methods based on inputs other than quoted prices included in Level 1 that can be observable for assets and liabilities, directly or indirectly.
- **Level 3**: valuation techniques that use inputs that have an important impact on fair value but are not based on observable inputs.

The Fund recognizes transfers between fair value levels at the end of the reporting period at the same time as the change occurs, the Fund Manager believes that its estimates and assumptions used are reasonable and sufficient.

ALKHABEER DIVERSIFIED INCOME TRADED FUND 2030 – Expressed in Saudi Riyal
(Expressed in Saudi Riyal)

The following table shows the carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy.

	Book Value		**Fair Value**			
	Amortized Cost	**Fair Value**	**Level (1)**	**Level (2)**	**Level (3)**	**Total**
June 30, 2026 (Unaudited):						
Financial Assets						
Cash and cash equivalents	**146,046**	**-**	**-**	**-**	**-**	**146,046**
Financial assets at fair value through profit or loss	**-**	**318,174,478**	**6,136,854**	**-**	**312,037,624**	**318,174,478**
	146,046	**318,174,478**	**6,136,854**	**-**	**312,037,624**	**318,320,524**
Financial Liabilities						
Due to related parties	**2,038,685**	**-**	**-**	**-**	**-**	**2,038,685**
Accrued expenses and other credit balances	**85,747**	**-**	**-**	**-**	**-**	**85,747**
	2,124,432	**-**	**-**	**-**	**-**	**2,124,432**

	Book Value		Fair Value			
	Amortized Cost	Fair Value	Level (1)	Level (2)	Level (3)	Total
December 31, 2025 (Audited):						
Financial Assets						
Cash and cash equivalents	68,366	-	-	-	-	68,366
Financial assets at fair value through profit or loss	-	318,119,708	7,037,806	-	311,081,902	318,119,708
	68,366	318,119,708	7,037,806	-	311,081,902	318,188,074
Financial Liabilities						
Due to related parties	2,070,186	-	-	-	-	2,070,186
Accrued expenses and other credit balances	97,625	-	-	-	-	97,625
	2,167,811	-	-	-	-	2,167,811

12. GEOGRAPHICAL OPERATING SEGMENTS

The Fund achieves continuous investment returns, and all Fund operations are carried out inside and outside the Kingdom of Saudi Arabia. The Fund's operations are monitored by the Fund's management under one sector. The following is a statement of geographic information for local and foreign investments, as well as investment income during the period:

June 30, 2026 (Unaudited)	**Inside the Kingdom**	**Outside the Kingdom**	**Total**
Financial assets at fair value through profit or loss	**6,136,854**	**312,037,624**	**318,174,478**
Dividends from financial assets at fair value through profit or loss	**-**	**12,400,214**	**12,400,214**
Realized gain from the sale of financial assets at fair value through profit or loss	**48,726**	**-**	**48,726**
Unrealized gain from financial assets at fair value through profit or loss	**34,521**	**955,722**	**990,243**
	83,247	**13,355,936**	**13,439,183**

December 31, 2025 (Audited)	Inside the Kingdom	Outside the Kingdom	Total
Financial assets at fair value through profit or loss	7,037,806	311,081,902	318,119,708
Dividends from financial assets at fair value through profit or loss	-	30,672,793	30,672,793
Realized gain from the sale of financial assets at fair value through profit or loss	93,291	-	93,291
Unrealized gain / (loss) from financial assets at fair value through profit or loss	53,459	(3,313,826)	(3,260,367)
	146,750	27,358,967	27,505,717

13. DIVIDEND DISTRIBUTION

The Fund Board of Directors approved the distribution during the period ended June 30, 2026 and June 30, 2025 and the details are as follows:

Approval Date	**Dividends for the period**	**Amount per Unit**	**Total in Saudi Riyal**
June 30, 2026 (Unaudited):			
February 5, 2026	July 1, 2025 to December 31, 2025	0.35	**10,690,973**

Approval Date	Dividends for the period	Amount per Unit	Total in Saudi Riyal
June 30, 2025 (Unaudited):			
February 9, 2025	July 1, 2024 to December 31, 2024	0.27	8,247,321

14. SUBSEQUENT EVENTS

There have been no material subsequent events after June 30, 2026 until the date of independent auditor's review report that require disclosure or adjustment in these condensed interim financial statements.

15. APPROVAL OF CONDENSED INTERIM FINANCIAL STATEMENTS

These condensed interim financial statements for the six-month period ended June 30, 2026 have been approved by the Fund Board of Directors on Safar 27, 1448H (August 10, 2026).