RIYAD MONTHLY DISTRIBUTIONS MULTI ASSET FUND
OPEN-ENDED MUTUAL FUND
(MANAGED BY RIYAD CAPITAL)
INTERIM FINANCIAL INFORMATION (UNAUDITED) AND INDEPENDENT AUDITOR’S REPORT
FOR THE SIX-MONTHS PERIOD ENDED 30 JUNE 2026

Index	Pages

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REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To the Unitholders
Riyad Monthy Distribution Multi Asset Fund
(Open-Ended Mutual Fund)
Riyadh, Kingdom of Saudi Arabia

Introduction
We have reviewed the accompanying interim condensed statement of financial position of **Riyad Monthy Distribution Multi Asset Fund** ("the Fund"), managed by Riyad Capital Company ("the Fund Manager"), as at 30 June 2026, and the related interim condensed statements of comprehensive income, changes in net assets attributable to the Unitholders and cash flows for the six-month period then ended, and the explanatory notes ("the interim financial information"). The Fund Manager is responsible for the preparation and presentation of this interim financial information in accordance with International Accounting Standard 34 – Interim Financial Reporting ("IAS 34") that is endorsed in the Kingdom of Saudi Arabia. Our responsibility is to express a conclusion on this interim financial information 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*" that is endorsed in the Kingdom of Saudi Arabia. A review of interim financial information 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 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 interim financial information is not prepared, in all material respects, in accordance with IAS 34 that is endorsed in the Kingdom of Saudi Arabia.

Deloitte and Touche & Co.
Chartered Accountants

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Tariq Mohammed Al-Fattani
Certified Public Accountant
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11 August 2026
28 Safar 1448H

	Note	**As at 30 June 2026 (Unaudited)**	As at 31 December 2025 (Audited)
ASSETS			
Cash and cash Equivalents	7	**3,357,183**	1,688,094
Investments at fair value through profit or loss (FVPL)	9	**252,067,398**	247,611,296
Investments at amortized cost	8	**-**	6,000,000
Dividends receivable		**196,040**	94,390
Accrued special commission income		**-**	3,000
Total assets		**255,620,621**	255,396,780
LIABILITIES			
Management fees payable	13	**18,157**	27,210
Accrued expenses		**192,820**	159,354
Dividends payable		**1,489,790**	1,487,395
Redemptions payable		**75,730**	-
Total liabilities		**1,776,497**	1,673,959
Net assets attributable to the Unitholders		**253,844,124**	253,722,821
Units in issue (number)	10	**27,503,140.78**	27,256,913.46
Net assets value per unit (⃁)		**9.23**	9.31

INTERIM CONDENSED STATEMENT OF COMPREHENSIVE INCOME (UNAUDITED)
(ALL AMOUNTS IN ⃁ UNLESS OTHERWISE STATED)

		For the six-months period ended 30 June2026	For the period from 30 December 2024 (date of operations commencement) to 30 June 2025
Income			
Net gain / (loss) from investments at FVPL	11	**5,343,366**	(2,575,290)
Special commission income		**1,902,585**	1,196,748
Dividends income		**1,369,637**	1,109,745
Total income / (loss)		**8,615,588**	(268,797)
Expenses			
Management fees	13	**(1,622,336)**	(1,283,769)
Other expenses	12	**(324,231)**	(335,341)
Total expenses		**(1,946,567)**	(1,619,110)
Net income / (loss) for the period		**6,669,021**	(1,887,907)
Other comprehensive income for the period		-	-
Total comprehensive income / (loss) for the period		**6,669,021**	(1,887,907)

RIYAD MONTHLY DISTRIBUTIONS MULTI ASSET FUND
OPEN-ENDED MUTUAL FUND
(MANAGED BY RIYAD CAPITAL)
INTERIM CONDENSED STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO THE UNITHOLDERS (UNAUDITED)
(ALL AMOUNTS IN ⃁ UNLESS OTHERWISE STATED)

	For the six-months period ended 30 June2026	For the period from 30 December 2024 (date of operations commencement) to 30 June 2025
Net assets attributable to the Unitholders at beginning of the period (Audited)	**253,722,821**	-
Total comprehensive income / (loss) for the period	**6,669,021**	(1,887,907)
Movement of subscriptions and redemptions by the Unitholders		
Issuance of units	**41,309,084**	272,802,158
Redemption of units	**(38,977,324)**	(59,374,354)
Net changes from unit transactions	**2,331,760**	213,427,804
Income distribution	**(8,879,478)**	(5,992,534)
Net assets attributable to the Unitholders at end of the period (Unaudited)	**253,844,124**	205,547,363

INTERIM CONDENSED STATEMENT OF CASH FLOWS (UNAUDITED)
FOR THE SIX-MONTHS PERIOD ENDED 30 JUNE 2026
(ALL AMOUNTS IN ⃁ UNLESS OTHERWISE STATED)

	Note	For the six-months period ended 30 June2026	For the period from 30 December 2024 (date of operations commencement) to 30 June 2025
Cash flows from operating activities			
Net income / (loss) for the period		**6,669,021**	(1,887,907)
Adjustment for:			
Unrealized (gain) / loss on investments at FVPL	11	**(4,465,437)**	2,829,497
		2,203,584	941,590
Net changes in operating assets and liabilities:			
Investments at amortized cost		**6,000,000**	(68,622,495)
Investments at fair value through profit or loss (FVPL)		**9,335**	(137,528,124)
Accrued special commission income		**3,000**	-
Management fees payable		**(9,053)**	29,334
Accrued expenses		**33,466**	88,726
Dividends payable		**2,395**	-
Dividend receivable		**(101,650)**	(198,751)
Net cash generated from / (used in) operating activities		**8,141,077**	(205,289,720)
Cash flows from financing activities			
Proceeds from issuance of units		**41,309,084**	272,802,158
Redemptions of the units paid		**(38,901,594)**	(59,333,830)
Income distribution		**(8,879,478)**	(5,992,534)
Net cash (used in) / generated from financing activities		**(6,471,988)**	207,475,794
Net changes in cash and cash equivalents balances		**1,669,089**	2,186,074
Cash and cash equivalents at beginning of the period		**1,688,094**	-
Cash and cash equivalents at end of the period	7	**3,357,183**	2,186,074
Supplemental non-cash information			
Payable to Unitholders on account of redemption		**75,730**	-

1. INCORPORATION AND ACTIVITIES

Riyad Monthly Distributions Multi Asset Fund (the "Fund") is a balanced fund managed by Riyad Capital (the "Fund Manager") through an agreement with the Fund's Investors (the "Unitholders"). The Fund aims to distribute income on a monthly basis by investing in a Shariah-compliant, diversified, multi-asset portfolio.

In dealing with the Unitholders, the Fund Manager considers the Fund as an independent accounting unit. Accordingly, the Fund Management prepares separate Financial Statements for the Fund.

The management of the Fund is the responsibility of the Fund Manager. However, in accordance with the Fund's Terms and Conditions, the Fund Manager can delegate or assign its duties to one or more of the financial institutions in the Kingdom of Saudi Arabia and overseas.

The Capital Market Authority approval for the establishment of the Fund was obtained on 17 November 2024. The Fund commenced its operations on 30 December 2024.

The Fund Manager has appointed HSBC Saudi Arabia (the "Custodian") to act as the Fund's custodian. The fees of the Custodian are paid by the Fund.

2. REGULATING AUTHORITY

The Fund is governed by the Investment Funds Regulations (the "Regulations") issued by the Board of CMA on 3 Dhul Hijjah 1427H (corresponding to 24 December 2006) and amended by the resolution of the Board of the CMA dated CMA dated 3 Jumada Al-Thani 1447H (corresponding to 24 November 2025) detailing the requirements of all funds within the Kingdom of Saudi Arabia.

3. BASIS OF PREPARATION

3.1 Statement of compliance

This interim condensed financial information is prepared in accordance with International Accounting Standard 34 'Interim Financial Reporting' ("IAS 34") that is endorsed in the Kingdom of Saudi Arabia and other Standards and pronouncements issued by the Saudi Organization for Chartered and Professional Accountants ("SOCPA) and to comply with the applicable provisions of the Regulations and the Fund's Terms and Conditions.

This interim financial information does not include all information and disclosures required for a complete set of financial statements and should be read in conjunction with the annual audited financial statements of the Fund as at and for the period ended 31 December 2025. The results for the six-months period ended 30 June 2026 are not necessarily an indicative of the results that may be expected for the financial year ending 31 December 2026.

3.2 Basis of measurement

This interim financial information has been prepared under the historical cost convention, using the accrual basis of accounting, except for investments at fair value through profit or loss which are carried at their fair value.

The Fund presents its interim condensed statement of financial position in the order of liquidity. All balances are classified as current. The Fund can recover or settle all its assets and liabilities within 12 months from the reporting date.

3. BASIS OF PREPARATION (CONTINUED)

3.3 Functional and presentation currency

Items included in the interim financial information are measured using the currency of the primary economic environment in which the Fund operates. This interim financial information are presented in Saudi Arabian Riyal ("⃁") which is the Fund's functional and presentation currency.

3.4 Critical accounting judgments, estimates and assumption

The preparation of the interim financial information requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates The basis and the methods used for critical accounting judgements, estimates and assumptions adopted are consistent with those used in the preparation of the annual audited financial statements of the Fund for the year ended 31 December 2025.

3.5 Going concern

The Fund Manager of the Fund has assessed 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 Fund Manager is not aware of any material uncertainties that may cast significant doubt on the Fund's ability to continue as a going concern.

4. MATERIAL ACCOUNTING POLICY INFORMATION

The accounting policies used in the preparation of this interim financial information are consistent with those used and disclosed in the annual audited financial statements of the Fund for the year ended 31 December 2025. Certain new standards, amendments and interpretations apply for the first time in 2026, but do not have an impact on the interim financial information of the Fund.

There are other several amendments and interpretations that are issued, but not yet effective, up to the date of issuance of the Fund's interim financial information. In the opinion of the Fund's Manager, these will have no significant impact on the interim financial information of the Fund, except for IFRS 18 - Presentation and Disclosures in Financial Statements. The Fund intends to adopt those amendments and interpretations when they become applicable

5. IMPACT OF NEW STANDARDS, INTERPRETATIONS AND AMENDMENTS

The following new and revised standards, which became effective for annual periods beginning on or after 1 January 2026, have been adopted in this interim financial information. Their adoption did not have any material impact on the disclosures or on the amounts reported in this interim financial information.

5. IMPACT OF NEW STANDARDS, INTERPRETATIONS AND AMENDMENTS (CONTINUED)

New and revised International Financial Reporting Standards	Effective for annual periods beginning on or after
Amendments to IFRS 9 *Financial Instruments* and IFRS 7 *Financial Instruments: Disclosures* regarding the classification and measurement of financial instruments The amendments address matters identified during the post-implementation review of the classification and measurement requirements of IFRS 9.	1 January 2026
Amendments to IFRS 9 *Financial Instruments* and IFRS 7 *Financial Instruments: Disclosures* regarding purchase power arrangements The amendments aim at enabling entities to include information in their financial statements that in the IASB's view more faithfully represents contracts referencing nature-dependent electricity.	1 January 2026
Annual improvements to IFRS Accounting Standards - Volume 11 The pronouncement comprises the following amendments: • IFRS 1 *First-time Adoption of International Financial Reporting Standards*: Hedge accounting by a first-time adopter; • IFRS 7 *Financial Instruments - Disclosures*: Gain or loss on derecognition • IFRS 7 *Financial Instruments - Disclosures*: Disclosure of deferred difference between fair value and transaction price • IFRS 7 *Financial Instruments - Disclosures*: Introduction and credit risk disclosures • IFRS 9 *Financial Instruments*: Lessee derecognition of lease liabilities • IFRS 9 *Financial Instruments*: Transaction price • IFRS 10 *Consolidated Financial Statements*: Determination of a "de facto agent" • IAS 7 *Statement of Cash Flows*: Cost method	1 January 2026

Standards issued but not yet effective and not early adopted by the Fund

The listing of standards and interpretations issued which the Fund reasonably expects to be applicable at a future date are as follows. The Fund is currently assessing the impact of these standards and interpretations and intends to adopt these when they become effective.

5. IMPACT OF NEW STANDARDS, INTERPRETATIONS AND AMENDMENTS (CONTINUED)

Standards issued but not yet effective and not early adopted by the Fund (continued)

New and revised IFRS Accounting Standards	Effective for annual periods beginning on or after
IFRS 18 *Presentation and Disclosures in Financial Statements* IFRS 18 includes requirements for all entities applying IFRS for the presentation and disclosure of information in financial statements to help ensure they provide relevant information that faithfully represents an entity's assets, liabilities, equity, income and expenses.	1 January 2027
IFRS 19 *Subsidiaries without Public Accountability: Disclosures* IFRS 19 specifies the disclosure requirements an eligible subsidiary is permitted to apply instead of the disclosure requirements in other IFRS Accounting Standards.	1 January 2027
Amendments to IFRS 19 *Subsidiaries without Public Accountability: Disclosures* The amendments cover new or amended IFRS Accounting Standards issued between 28 February 2021 and 1 May 2024 that were not considered when IFRS 19 was first issued.	1 January 2027
Amendments to IAS 21 *The Effects of Changes in Foreign Exchange Rates* relating to Translation to a Hyperinflationary Presentation Currency The amendments clarify how companies should translate financial statements from a non-hyperinflationary currency into a hyperinflationary one.	1 January 2027
Amendments to IAS 28 *Investments in Associates and Joint Ventures* relating to the Fair Value Option for Investments in Associates and Joint Ventures The amendments provide clarity about which entities are eligible to measure investments using the fair value option in IAS 28	1 January 2027
IFRS 20 *Regulatory Assets and Regulatory Liabilities* IFRS 20 requires an entity that is subject to a regulatory agreement to provide information about its regulatory assets, regulatory liabilities, regulatory income and regulatory expense.	1 January 2029

The Fund Manager anticipates that these new standards, interpretations and amendments will be adopted in the Fund's financial statements as and when they are applicable and adoption of these new standards, interpretations and amendments may have no material impact on the financial statements of the Fund in the period of initial application, except for IFRS 18 – Presentation and Disclosures in Financial Statements, where the impact is expected to be as follows:

IFRS 18 – Presentation and Disclosure in Financial Statements

IFRS 18 '*Presentation and Disclosure in Financial Statements', as endorsed in Kingdom of Saudi Arabia (IFRS 18)* will replace IAS 1 '*Presentation of Financial Statements'' as endorsed in the Kingdom of Saudi Arabia,* for annual reporting periods beginning on or after 1 January 2027. Earlier application is permitted. The Fund Manager has not early adopted IFRS 18 in preparing this interim financial information.

The Fund Manager is currently assessing the estimated impact that the initial application of IFRS 18 will have on the Fund's financial statements. Based on the assessment performed to date, the expected impacts pertain to the presentation, aggregation, disaggregation and disclosure of information within the Fund's financial statements.

5. IMPACT OF NEW STANDARDS, INTERPRETATIONS AND AMENDMENTS (CONTINUED)

Standards issued but not yet effective and not early adopted by the Fund (continued)

Presentation of Statement of Comprehensive Income
IFRS 18 requires entities to classify income and expenses into specified categories within the statement of income, namely operating, investing, financing, income taxes and discontinued operations. It also introduces mandatory subtotal including *Operating Profit* and *Profit for the year*.

Neither total profit for the period nor total net assets attributable to Unitholders is expected to change as a result of adopting IFRS 18. However, the Fund Manager expects changes to the presentation and classification of certain income and expense items within the statement of comprehensive income, including the introduction of IFRS-defined subtotals.

Based on its preliminary assessment, the Fund Manager has concluded that investing in financial assets as part of the Fund's objectives constitutes its specified main business activities for the purposes of IFRS 18. Based on this, the Fund Manager expects the following impact on the interim financial information:

- Income / expenses and changes in fair value arising from investing in financial assets are expected to be presented within the operating category.

In addition, IFRS 18 may require changes to certain line-item descriptions, subtotals and disclosures currently presented in the statement of comprehensive income. The assessment remains subject to completion of the Fund Manager's implementation activities and any future interpretative or regulatory developments.

Management-defined Performance Measures
IFRS 18 introduces new disclosure requirements for Management-defined Performance Measures ("MPMs"), which are subtotals of income and expenses used in public communications to communicate Fund Manager's view of an aspect of the Fund's financial performance. Such measures will be required to be disclosed within a single note to the financial statements together with explanations of their purpose and reconciliations to the most directly comparable IFRS-defined totals or subtotals.

The Fund Manager is assessing whether any measures communicated externally meet the definition of Management-defined Performance Measures under IFRS 18 and may therefore require enhanced disclosures and reconciliations

Principles of Aggregation and Disaggregation
IFRS 18 introduces enhanced requirements relating to the aggregation and disaggregation of information throughout the financial statements and accompanying notes. These requirements are intended to improve transparency by ensuring that material information is presented separately and dissimilar items are not obscured through aggregation. The Fund Manager is currently assessing whether additional disaggregation may be required for its assets, liabilities, income and expenses. The Fund Manager also expects certain line-item descriptions currently used within the financial statements to be refined to enhance clarity and consistency with the objectives of IFRS 18.

Consequential Amendments
IFRS 18 introduces consequential amendments to other IFRS, including IAS 7 *Statement of Cash Flows*, IAS 33 *Earnings per Share* and IAS 34 *Interim Financial Reporting*. The Fund Manager is currently assessing the impact of these amendments, including potential changes to the presentation of operating cash flows and the classification of interest, dividends and other cash flow items. The Fund Manager is also evaluating requirements relating to comparative information and retrospective application upon adoption of IFRS 18. The Fund Manager's assessment remains ongoing and further refinements to the expected impact may arise as implementation activities progress, industry practice evolves and additional guidance from regulators and standard setters become available.

6. MANAGEMENT FEE, ADMINISTRATION AND OTHER CHARGES

On each valuation day, the Fund Manager charges the Fund, a management fee at the rate of 1.00% per annum of the Fund's net assets value. In addition, the Fund Manager charges the Fund, custody and administration fees at the rate of 0.30% and 0.035% respectively plus USD 10 per transaction and 0.30% per annum of the Fund’s net asset value, respectively.

The Fund Manager also recovers from the Fund any other expenses incurred on behalf of the Fund such as audit fees, legal fees and other similar charges. These charges are not expected to exceed in total 0.20% per annum of the Fund’s net assets value.

7. CASH AND CASH EQUIVALENTS

Cash and cash equivalents included in the interim condensed statement of cash flows comprise of the following:

	Note	**30 June 2026 (Unaudited)**	31 December 2025 (Audited)
Cash in investment account	7.1, 13	**3,306,683**	1,116,203
Custody account	7.1	**50,500**	571,891
Cash and bank balances		**3,357,183**	1,688,094

7.1 Cash in investment account is held in an investment account with Riyad Capital and a cash balance with the custodian. The Fund does not earn profit on this investment account

8. INVESTMENTS AT AMORTISED COST

The Fund invests primarily in Murabaha deposits and sukuks. The investment portfolio held at amortized cost is summarized as follows:

	Note	**30 June 2026 (Unaudited)**	31 December 2025 (Audited)
Investment in Murabaha Placements	8.1	**-**	6,000,000
Total		**-**	6,000,000

8.1 The rate of special commission income for above investment at amortized cost ranges from 4.40% to 5.15% per annum.

9. INVESTMENTS AT FVPL

The fair value of investment portfolio by sector wise is summarized as follows:

	Note	**30 June 2026 (Unaudited)**	As at 31 December 2025 (Audited)
Equities:			
Discretionary Portfolio Management		**99,588,786**	98,520,083
Sukuk		**62,622,060**	62,656,503
International Mutual Funds		**34,981,139**	19,746,090
Local REITs managed by other Fund Managers		**25,311,709**	25,633,493
Local Mutual Funds managed by Fund Manager	13	**17,086,899**	33,475,342
Local Mutual Funds managed by other Fund Managers		**12,476,805**	7,579,785
Total		**252,067,398**	247,611,296

10. UNITS TRANSACTIONS

Transactions in units for the year are summarized as follows:

	30 June 2026 (Unaudited)	31 December 2025 (Audited)
Units at the beginning of the period	**27,256,913.46**	-
Units issued	**4,375,912.00**	37,523,713.32
Units redeemed	**(4,129,684.68)**	(10,266,799.86)
Net change in units	**246,227.32**	27,256,913.46
Units at the end of the period	**27,503,140.78**	27,256,913.46

11. NET GAIN / (LOSS) FROM INVESTMENTS

	30 June 2026 (Unaudited)	For the period from 30 December 2024 (date of operations commencement) to 30 June 2025 (Unaudited)
Unrealized gain / (loss) from revaluation of investments at FVPL	**4,465,437**	(2,829,497)
Realized gain on investments at FVPL, net	**917,490**	156,987
Realized FX gain / (loss) on investment	**2,685**	(60,427)
Unrealized (loss) / gain on Sukuk, net	**(42,246)**	157,647
Net gain / (loss) from investments at FVPL	**5,343,366**	(2,575,290)

12. OTHER EXPENSES

	30 June 2026 (Unaudited)	For the period from 30 December 2024 (date of operations commencement) to 30 June 2025 (Unaudited)
VAT expenses	**252,185**	202,217
Custody fees	**43,678**	34,563
Professional fees	**12,397**	12,466
Other	**15,971**	86,095
	324,231	335,341

13. TRANSACTIONS AND BALANCE WITH RELATED PARTY

Related parties of the Fund include the Fund Manager, Riyad Bank, being the single shareholder of the Fund Manager, and Fund's Board of Directors.

In the ordinary course of its activities, the Fund transacts business with its related parties. The related parties' transactions are in accordance with terms and conditions of the Fund. The significant related party transactions entered into by the Fund during the period and the balances resulting from such transactions are as follows:

Related Party	Relationship	Nature of transactions	Net amount of transaction during the period		Closing balances assets / (liabilities)	
			30 June 2026 (Unaudited)	30 June 2025 (Unaudited)	**30 June 2026 (Unaudited)**	31 December 2025 (Audited)
Riyad Capital	Fund Manager	Fund management fees	**(1,622,336)**	(1,283,769)	**(18,157)**	(27,210)
		Cash in investment accounts	**2,190,480**	1,947,361	**3,306,683**	1,116,203
Riyad Bank	Single shareholder of the Fund Manager	Investments at FVPL	**(51,775)**	14,094,393	**14,168,554**	14,220,329
Riyad SAR Liquidity Fund	Fund Managed by the Fund Manager	Investments at FVPL	**(16,337,069)**	-	**8,624,229**	24,961,298
Riyad Global Credit Fund	Fund Managed by the Fund Manager	Investments at FVPL	**(51,372)**	8,191,510	**8,462,670**	8,514,044

There are no units in issue held by the Fund Manager as at 30 June 2026 and 31 December 2025.

14. FAIR VALUE ESTIMATION

The fair value for financial instruments traded in active markets is based on quoted market prices at the close of trading on the financial reporting date. Instruments for which no sales were reported on the valuation day are valued at the most recent bid price.

An active market is a market in which transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis. The carrying value less impairment provision of financial instruments curried at amortized cost are assumed to approximate their fair values.

The fair value hierarchy has the following levels:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly: and
- Level 3 inputs are unobservable inputs for the asset or liability.

All financial liabilities as at 30 June 2026 (Unaudited) was classified as financial liabilities measured at amortized cost. The table does not include fair value information for financial liabilities not measured at fair value if the carrying amount is a reasonable approximation of fair value.

The following table analyses within the fair value hierarchy the Fund's assets and liabilities (by class) measured at fair value as at 30 June 2026 (Unaudited).

	Carrying amount	**Fair value**			
As at 30 June 2026		**Level 1**	**Level 2**	**Level 3**	**Total**
Financial assets measured at fair value					
Investments held at FVPL	**252,067,398**	**25,311,709**	**226,755,689**	-	**252,067,398**
	252,067,398	**25,311,709**	**226,755,689**	**-**	**252,067,398**

	Carrying amount	**Fair value**			
As at 31 December 2025		**Level 1**	**Level 2**	**Level 3**	**Total**
Financial assets not measured at fair value					
Investments at amortised cost	6,000,000	-	-	6,000,000	6,000,000
Financial assets measured at fair value					
Investments held at FVPL	247,611,296	25,633,493	221,977,803	-	247,611,296
	253,611,296	25,633,493	221,977,803	6,000,000	253,611,296

15. LAST VALUATION DAY

The last valuation day for the purposes of preparation of this interim financial information is 30 June 2026 (31 December 2025).

16. SUBSEQUENT EVENTS

As of the date of approval of this interim financial information, there have been no significant subsequent events requiring disclosure to or adjustment to this interim financial information.

17. APPROVAL OF THE INTERIM FINANCIAL INFORMATION

This interim financial information was approved and authorized for issue by the Fund’s Board on 11 August 2026.