YAQEEN IPO FUND
(AN OPEN-ENDED INVESTMENT FUND
MANAGED BY YAQEEN CAPITAL COMPANY)

CONDENSED INTERIM FINANCIAL INFORMATION (UNAUDITED)
AND INDEPENDENT AUDITOR’S REVIEW REPORT
FOR THE SIX-MONTH PERIOD ENDED
30 JUNE 2026

YAQEEN IPO FUND
(AN OPEN-ENDED INVESTMENT FUND
MANAGED BY YAQEEN CAPITAL COMPANY)
CONDENSED INTERIM FINANCIAL INFORMATION (UNAUDITED)
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

Report on review of condensed interim financial information

To the unitholders and Fund Manager of Yaqeen IPO Fund

Introduction

We have reviewed the accompanying condensed interim statement of financial position of Yaqeen IPO Fund (the "Fund") as of 30 June 2026 and the related condensed interim statements of comprehensive income, changes in equity attributable to the unitholders and cash flows for the six-month period then ended and explanatory notes. Fund Manager is responsible for the preparation and presentation of this condensed interim financial information in accordance with International Accounting Standard 34 – *"Interim Financial Reporting" (IAS 34)*, as endorsed in the Kingdom of Saudi Arabia. Our responsibility is to express a conclusion on this condensed 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"* as 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, as 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 information is not prepared, in all material respects, in accordance with IAS 34, as endorsed in the Kingdom of Saudi Arabia.

PricewaterhouseCoopers

Adel F. Alqahtani
License Number 614

28 Safar 1448 H
(11 August 2026)

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محاسبون قانونيون
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PRICEWATERHOUSECOOPERS
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YAQEEN IPO FUND
(AN OPEN-ENDED INVESTMENT FUND
MANAGED BY YAQEEN CAPITAL COMPANY)
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026
(All amounts are in Saudi Riyals unless stated otherwise)

	Notes	**30 June 2026 (Unaudited)**	31 December 2025 (Audited)
Assets			
Cash and cash equivalent	5	**2,807,125**	6,002,404
Financial assets at fair value through profit or loss (FVTPL)	6	**27,721,723**	32,897,121
Dividend receivables		**17,097**	-
Total assets		**30,545,945**	38,899,525
Liabilities			
Management fee payable	8	**173,424**	208,307
Other liabilities		**16,568**	17,084
Total liabilities		**189,992**	225,391
Net assets (equity) attributable to the Unitholders		**30,355,953**	38,674,134
Units in issue (number)		**6,824**	7,844
Net asset value per unit		**4,448**	4,930.41

The accompanying notes from 1 to 13 form an integral part of this condensed interim financial information.

YAQEEN IPO FUND
(AN OPEN-ENDED INVESTMENT FUND
MANAGED BY YAQEEN CAPITAL COMPANY)
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026
(All amounts are in Saudi Riyals unless stated otherwise)

	Notes	30 June 2026 (Unaudited)	30 June 2025 (Unaudited)
Income			
Dividend income		**237,337**	465,811
Loss on financial assets at FVTPL, net	6	**(3,504,128)**	(4,316,352)
Total income		**(3,266,791)**	(3,850,541)
Expenses			
Management fee	8	**(357,768)**	(481,653)
Others		**(53,966)**	(42,235)
Total expenses		**(411,734)**	(523,888)
Loss for the period		**(3,678,525)**	(4,374,429)
Other comprehensive income for the period		**-**	-
Total comprehensive loss for the period		**(3,678,525)**	(4,374,429)

The accompanying notes from 1 to 13 form an integral part of this condensed interim financial information.

YAQEEN IPO FUND
(AN OPEN-ENDED INVESTMENT FUND
MANAGED BY YAQEEN CAPITAL COMPANY)
CONDENSED INTERIM STATEMENT OF CHANGES IN NET ASSETS (EQUITY) ATTRIBUTABLE TO THE UNITHOLDERS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026
(All amounts are in Saudi Riyals unless stated otherwise)

	30 June 2026	30 June 2025
Net assets (equity) attributable to the Unitholders at the beginning of the period (Audited)	**38,674,134**	52,181,207
Total comprehensive (loss) for the period	**(3,678,525)**	(4,374,429)
Unitholders subscriptions and redemptions:		
Issuance of units during the period	**28,853**	5,189,007
Redemption of units during the period	**(4,668,509)**	(6,794,747)
Net assets (equity) attributable to the unitholders at the end of the period (Unaudited)	**30,355,953**	46,201,038

Movement in number of units

The movement in number of units for the six-month period ended 30 June is as follows:

	30 June 2026	30 June 2025
Number of units at the beginning of the period (Audited)	**7,844**	8,470
Issuance of units during the period	**6**	896
Redemption of units during the period	**(1,026)**	(1,132)
Number of units at the end of the period (Unaudited)	**6,824**	8,234

The accompanying notes from 1 to 13 form an integral part of this condensed interim financial information.

YAQEEN IPO FUND
(AN OPEN-ENDED INVESTMENT FUND
MANAGED BY YAQEEN CAPITAL COMPANY)
CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026
(All amounts are in Saudi Riyals unless stated otherwise)

	Notes	30 June 2026 (Unaudited)	30 June 2025 (Unaudited)
Cash flows from operating activities			
Loss for the period		**(3,678,525)**	(4,374,429)
Adjustment for non-cash items:			
Loss on financial assets at FVTPL, net	6	**3,504,128**	4,316,352
Changes in operating assets and liabilities:			
Purchase of financial assets at FVTPL	6	**(16,839,316)**	(23,577,083)
Sale of financial assets at FVTPL	6	**18,510,586**	24,412,644
Dividends receivable		**(17,097)**	(62,632)
Management fee payable		**(34,883)**	(52,325)
Other liabilities		**(516)**	(1,077)
Net cash generated from operating activities		**1,444,377**	661,450
Cash flows from financing activities			
Issuance of units during the period		**28,853**	5,189,007
Redemption of units during the period		**(4,668,509)**	(6,794,747)
Net cash used in financing activities		**(4,639,656)**	(1,605,740)
Net (decrease) in cash and cash equivalent		**(3,195,279)**	(944,290)
Cash and cash equivalent at the beginning of the period		**6,002,404**	8,001,527
Cash and cash equivalent at the end of the period	5	**2,807,125**	7,057,237

The accompanying notes from 1 to 13 form an integral part of this condensed interim financial information.

1 General Information

Yaqeen IPO Fund (the "Fund") is a Fund established under an agreement between Yaqeen Capital Company (the "Fund Manager") and Fund's Investors ("Unitholders"). The Fund's objectives are to invest in the shares of new enterprises through their initial public offering, which can provide opportunities for long-term capital growth. The Fund invests in newly listed enterprises on the Saudi Stock Exchange, Tadawul. The Fund also invests available cash in low-risk assets. The Fund is "open-ended" and does not normally distribute any dividends to the Unitholders. Instead, all profits earned by the Fund are reinvested and reflected in the price of the Fund's unit.

The address of the Fund manager is as follows:
Yaqeen Capital Company
Olaya Street, P.O. 884
Riyadh 11421
Kingdom of Saudi Arabia

Yaqeen Capital Company is the administrator of the Fund and Al-Bilad Capital Company is the custodian of the Fund as per the Terms and Conditions of the Fund.

In dealing with the Unitholders, the Fund Manager considers the Fund as an independent accounting unit. Accordingly, the Fund Manager prepares separate financial information for the Fund. In addition, the Unitholders are considered as owners benefiting from the Fund's assets.

The Capital Market Authority (CMA) license was granted to the Fund on 12 Jumada Al Akhir 1429 H (corresponding to 16 June 2008). The Fund commenced operations on 12 July 2008.

The Fund is governed by the Investment Fund Regulations (the "Regulations") issued by the Board of the Capital Market Authority (CMA) pursuant to its Resolution Number 1 - 219 - 2006 on 3 Dhul Hijja 1427H (corresponding to 24 December 2006) and new amendment number 2-22-2021 by resolution of the Board of the CMA on 12 Rajab 1442H (corresponding to 24 February 2021) effective from 19 Ramadan 1442H (corresponding 1 May 2021) by the New Investment Fund Regulations ("Amended Regulations") published by the Capital Market Authority on 17 Rajab 1442H (corresponding to 1 March 2021) detailing requirements for all funds within the Kingdom of Saudi Arabia.
During the period ended 30 June 2025, CMA has issued another amendment to the regulation via amendment number 1-54-2025 issued on 23 Dhul Qidah 1446H (corresponding to 21 May 2025) which is effective subsequent to the period ended 30 June 2025, from 14 Muharram 1442H (corresponding 9 July 2025).

2 Basis of preparation

2.1 Statement of compliance

This condensed interim financial information have been prepared in accordance with International Accounting Standard IAS 34, "Interim Financial Reporting" 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").

The Fund does not have a clearly identifiable operating cycle and therefore does not present current and non-current assets and liabilities separately in the condensed interim statement of financial position. Instead, assets and liabilities are presented in order of liquidity.

The Fund can recover or settle all its assets and liabilities within 12 months from the reporting date.

The Fund has also complied with the Investment Funds Regulations published by CMA and the Fund's Terms and Conditions and key information summary (collectively hereinafter referred to as "Terms and Conditions") with respect to preparation and presentation of this condensed interim financial information.

The disclosures made in this condensed interim financial information have been limited in accordance with the requirements of IAS 34. This condensed interim financial information does not include all the information and disclosures required in the annual financial information and should be read in conjunction with the annual audited financial information of the Fund for the year ended 31 December 2025.

2.2 Going concern

The Fund Manager has assessed the Fund's ability to continue as a going concern and is satisfied that it has the resources to continue in business for the foreseeable future. Further, the Fund Manager is not aware of any material uncertainties that may cast significant doubt upon the Fund's ability to continue as a going concern. Therefore, this condensed interim financial information continue to be prepared on a going concern basis.

2 Basis for preparation (continued)

2.3 Basis of measurement

This condensed interim financial information has been prepared on a historical cost convention, except for the financial assets at fair value through profit or loss that are measured at fair value.

Further, this condensed interim financial information are prepared, using the accrual basis of accounting and are based on going concern basis.

2.4 Functional and presentation currency

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

2.5 Financial year

The financial year of the Fund commences on 1 January and ends on 31 December of each calendar year.

2.6 Use of judgements and estimates

In the ordinary course of business, the preparation of the condensed interim financial information require management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expense. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. There are no areas of significant judgment or critical assumption used in the preparation of this condensed interim financial information.

3 Application of new and revised standards

3.1 New standards, interpretations and amendments adopted from 1 January 2026

The Fund applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2026 but they had no material impact on this condensed interim financial information. The Fund has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Standard / Amendment	Description	Effective from periods beginning on or after
Amendments to IFRS 9 and IFRS 7, Amendments to the Classification and Measurement of Financial Instruments	Under the amendments, certain financial assets including those with ESG-linked features could now meet the SPPI criterion, provided that their cash flows are not significantly different from an identical financial asset without such a feature. The IASB has amended IFRS 9 to clarify when a financial asset or a financial liability is recognized and derecognized and to provide an exception for certain financial liabilities settled using an electronic payment system.	1 January 2026
Amendments to IFRS 9 and IFRS 7 Contracts referencing Nature-dependent Electricity	Contracts Referencing Nature-dependent Electricity amends IFRS 9 Financial Instruments and IFRS 7 Financial Instruments: Disclosures to more faithfully reflect the effects of contracts referencing nature dependent electricity on an entity's financial statements.	1 January 2026
Annual improvements to IFRS – Volume 11	Annual improvements are limited to changes that either clarify the wording in an Accounting Standard or correct relatively minor unintended consequences, oversights or conflicts between the requirements in the Accounting Standards. The 2024 amendments are to the following standards: IFRS 1 First-time Adoption of International Financial Reporting Standards; IFRS 7 Financial Instruments: Disclosures and its accompanying Guidance on implementing IFRS 7; IFRS 9 Financial Instruments; IFRS 10 Consolidated Financial Statements; and IAS 7 Statement of Cash Flows.	1 January 2026

(All amounts are in Saudi Riyals unless stated otherwise)

3 Application of new and revised standards (continued)

3.2 New standards, interpretations and amendments not yet effective

There are a number of standards, amendments to standards, and interpretations which have been issued by the IASB that are effective in future accounting periods that the Fund has decided not to adopt early, and they do not have a significant impact on this condensed interim financial information.

The most significant of these are as follows:

Standards / Amendments / Interpretations	Description	Effective from periods beginning on or after
Amendments to IFRS 10 and IAS 28- Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Partial gain or loss recognition for transactions between an investor and its associate or joint venture only apply to the gain or loss resulting from the sale or contribution of assets that do not constitute a business as defined in IFRS 3 Business Combinations and the gain or loss resulting from the sale or contribution to an associate or a joint venture of assets that constitute a business as defined in IFRS 3 is recognized in full.	Effective date deferred indefinitel y
IFRS 19, Subsidiaries without Public Accountability: Disclosures	IFRS 19 allows eligible subsidiaries to apply IFRS Accounting Standards with the reduced disclosure requirements of IFRS 19. A subsidiary may choose to apply the new standard in its consolidated, separate or individual financial statements provided that, at the reporting date it does not have public accountability and its parent produces consolidated financial statements under IFRS Accounting Standards.	1 January 2027
IFRS 18, Presentation and Disclosure in Financial Statements	IFRS 18 provides guidance on items in statement of profit or loss classified into five categories: operating; investing; financing; income taxes and discontinued operations. It defines a subset of measures related to an entity's financial performance as 'management-defined performance measures'('MPMs'). The totals, subtotals and line items presented in the primary financial statements and items disclosed in the notes need to be described in a way that represents the characteristics of the item. It requires foreign exchange differences to be classified in the same category as the income and expenses from the items that resulted in the foreign exchange differences. The Fund Manager is currently assessing the impact of IFRS 18 on the Fund's financial information. Based on the assessment performed to date, the principal impact is expected to relate to the presentation and structure of the statement of income, including the introduction of the newly required subtotal of 'operating profit', together with the potentially revised classification of income and expenses into the categories introduced by IFRS 18. The adoption of IFRS 18 is not expected to have an impact on the Fund's reported net income or net assets value. The related consequential amendments to IAS 7 are also expected to result in presentational changes to the statement of cash flows. These changes principally include the starting point of the indirect reconciliation from net income to operating profit.	1 January 2027

4 Material accounting policies

The accounting policies applied in the preparation of this condensed interim financial information are the same as those applied in the preparation of the last annual audited financial information of the Fund for the year ended 31 December 2025.

5 Cash and cash equivalent

	30 June 2026 (Unaudited)	31 December 2025 (Audited)
Cash at bank	**2,807,125**	6,002,404

Cash and cash equivalent comprise of balance held with Bank Albilad which has an A2 long term credit rating according to Moody's.

(All amounts are in Saudi Riyals unless stated otherwise)

6 Financial assets at fair value through profit or loss (FVTPL)

These represent Fund's investments in shares of public companies during their initial public offering or shares of companies newly listed on the Saudi Stock Exchange, Tadawul and units of public investment funds.

	30 June 2026 (Unaudited)	31 December 2025 (Audited)
Investments in listed equity securities (note 6.1)	**21,272,884**	26,093,351
Investments in public funds (note 6.2)	**6,448,839**	6,803,770
	27,721,723	32,897,121

The movement in investments at FVTPL is as follows:

	30 June 2026 (Unaudited)	30 June 2025 (Unaudited)
Opening balance	**32,897,121**	43,359,315
Purchased during the period	**16,839,316**	24,700,548
Sold during the period	**(18,510,586)**	(24,412,644)
	31,225,851	43,647,219
Realised (loss), net for the period	**(7,506,711)**	(338,896)
Unrealised (loss) / gain, net for the period	**4,002,583**	(3,977,456)
Loss on financial assets at FVTPL, net	**(3,504,128)**	(4,316,352)
Closing balance	**27,721,723**	39,330,867

6.1 The breakdown of listed equity securities as per the sectors specified by Saudi Stock Exchange, Tadawul is given below.

	30 June 2026 (Unaudited)	31 December 2025 (Audited)
Sector		
Material	**7,352,526**	3,050,246
Utilities	**3,300,328**	3,092,782
Real estate management and development	**2,885,309**	2,384,388
Software and services	**1,718,677**	1,690,501
Transportation	**1,643,150**	1,765,996
Health care equipment and services	**1,226,755**	-
Consumer staples distribution and retail	**935,078**	2,127,783
Capital goods	**806,836**	1,289,016
Financial services	**726,916**	3,452,597
Commercial and professional services	**523,675**	616,626
Insurance	**153,634**	1,204,201
Telecommunication services	**-**	2,074,802
Energy	**-**	2,049,063
Consumer discretionary distribution and retail	**-**	1,295,350
	21,272,884	26,093,351

6.2 The breakdown of the Fund's investments in units of other public investment funds managed by the Fund Manager is given below.

	30 June 2026 (Unaudited)	31 December 2025 (Audited)
Fund Name		
Yaqeen Saudi Equity Fund	**6,448,839**	6,803,770
	6,448,839	6,803,770

(All amounts are in Saudi Riyals unless stated otherwise)

7 Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability.

When available, the Fund measures the fair value of a financial instrument using the quoted price in an active market for that instrument. A market is regarded as active if transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis. The Fund measures instruments quoted in an active market at a market price, because this price is assessed to be a reasonable approximation of the exit price.

The fair value hierarchy consists of the following levels:

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date

Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly

Level 3: unobservable inputs for assets and liabilities.

The Fund has classified its investments in listed equity securities at FVTPL as level 1 as per the fair value hierarchy as their fair values are based on prices quoted in the active market.

The investments in public funds represents investment in Yaqeen Saudi Equity Fund amounting to SR 6,448,839 (31 December 2025: 6,803,770) is classified as Level 2 because its fair value is based on the net assets value.

The Fund does not adjust the quoted prices for level 1 financial instruments. During the period, there have been no transfers within the fair value hierarchy. For other financial assets and liabilities, such as cash and cash equivalent, dividend receivables, management fee payable and other liabilities, the carrying values were determined to be a reasonable approximation of the fair values due to their nature.

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

	Carrying	**Fair value**			
30 June 2026 (Unaudited)	**value**	**Level 1**	**Level 2**	**Level 3**	**Total**
Financial assets at fair value through profit or loss (FVTPL)					
Investments in listed equity securities	**21,272,884**	**21,272,884**	**-**	**-**	**21,272,884**
Investments in public funds	**6,448,839**	**-**	**6,448,839**	**-**	**6,448,839**
	27,721,723	**21,272,884**	**6,448,839**	**-**	**27,721,723**

	Carrying	Fair value			
31 December 2025 (Audited)	value	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss (FVTPL)					
Investment in listed equity securities	33,496,181	26,093,351	-	-	26,093,351
Investment in public funds	7,700,000	-	6,803,799	-	6,803,799
	41,196,181	26,093,351	6,803,799	-	32,897,150

(All amounts are in Saudi Riyals unless stated otherwise)

8 Related party transactions and balances

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial or operational decisions. The related parties of the Fund include Fund Manager, the Fund's Board and other Funds managed by the Fund Manager.

In the ordinary course of business, the Fund transacts with its related parties that are in turn subject to the Fund's terms and conditions approved by the CMA. The transactions carried out by the Fund with its related parties during the period and the balances with its related parties as at the reporting date are mentioned below.

			Transactions for the period		**Balance as at**	
Related party	**Relationship**	**Nature of transaction**	**30 June 2026**	30 June 2025	**30 June 2026**	31 December 2025
			(Unaudited)	(Unaudited)	**(Unaudited)**	(Audited)
		Management fee	**(357,768)**	(481,653)	**173,424**	208,307
		Other Fees	-	-	-	17,084
Yaqeen Capital Company	Fund Manager	Investment in Fund's units held by the Fund Manager – 30 June 2026 78,163 units (31 December 2025: 140,794 units)	**591,623**	-	**726,916**	1,386,850
Yaqeen SAR Murabaha Fund	Fund managed by the Fund Manager	Investment held by the Fund in another fund's units managed by the Fund Manager as at the period / year end – 30 June 2026 Nill units (31 December 2025: Nill units)	-	(2,500,000)	-	-
Yaqeen Petrochemical ETF	Fund managed by the Fund Manager	Investment held by the Fund in another fund's units managed by the Fund Manager as at the period / year end – Nill units (31 December 2025: Nill units)	-	34,790		-
Yaqeen Equity Fund	Fund managed by the Fund Manager	Investment held by the Fund in another fund's units managed by the Fund Manager as at the period / year end – 30 June 2026 Nill / Year end 31 December 2025 1,543,407 unites	-	-	-	6,603,770

The Fund pays management fee calculated on each valuation day in the percentages shown below of the Fund's net assets value.

	Percentage
Management fee	**1.75%**

9 Credit risk management

The Fund's financial assets held at amortized cost were considered for ECL as on 30 June 2026. However, the impact of ECL on these assets was immaterial as cash and cash equivalent is held with a bank and dividend receivable is recoverable from companies that have sound credit ratings and there is no history of default of these counterparties. Accordingly, this condensed interim financial information do not contain any ECL adjustments.

10 Contingencies and commitments

There were no contingencies and commitments as at 30 June 2026 and 31 December 2025.

11 Last valuation day

The Fund's units are valued, and the net assets value is calculated at the end of each working day (valuation day). The last day of valuation was 30 June 2026.

12 Subsequent events

There are no events subsequent to the reporting date which require adjustment or disclosure to this condensed interim financial information.

13 Approval of the condensed interim financial information

This condensed interim financial information were approved by the Fund's Board on 11 August 2026.