MEFIC SAUDI RIYAL MURABAHA FUND

Open-Ended Mutual Fund

(Managed by Middle East Financial Investment Company)

Interim-condensed financial statements
For the six-month period ended 30 June 2026
Together with the
Independent Auditor's Report to the Unitholders

MEFIC SAUDI RIYAL MURABAHA FUND
Open-Ended Mutual Fund
(Managed by Middle East Financial Investment Company)
Financial Statements
For the six-month period ended 30 June 2026

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PKF Al-Bassam
Chartered Accountants

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OPEN-ENDED MONEY MARKET FUND
(MANAGED BY MIDDLE EAST FINANCIAL INVESTMENT COMPANY)

INTRODUCTION

We have reviewed the accompanying interim condensed financial statements of MEFIC Saudi Riyal Murabaha Fund (the "Fund") managed by Middle East Financial Investment Company (the Fund Manager) as of 30 June 2026 which comprises:

- The interim condensed statement of financial position as at 30 June 2026;
- The interim condensed statement of profit or loss and other comprehensive income for the six-month period then ended;
- The interim condensed statement of changes in net assets (equity) attributable to the unitholders for the six-month period then ended;
- The interim condensed statement of cash flows for the six-month period then ended; and
- The notes to the interim condensed financial statements.

The Fund Manager is responsible for the preparation and presentation of these interim condensed financial statements 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 these interim condensed financial statements based on our review.

SCOPE OF REVIEW

We conducted our review in accordance with International Standard on Review Engagement 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 condensed 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 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 interim condensed financial statements are not prepared, in all material respects, in accordance with IAS 34 that is endorsed in the Kingdom of Saudi Arabia.

PKF Al-Bassam
Chartered Accountants

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PKF Al Bassam
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MEFIC SAUDI RIYAL MURABAHA FUND
Open-Ended Mutual Fund
(Managed by Middle East Financial Investment Company)
INTERIM STATEMENT OF FINANCIAL POSITION
As at 30 June 2026
(Amounts in SAR)

	Note	30 June 2026 (Un-audited)	31 December 2025 (Audited)
ASSETS			
Cash and cash equivalents	7	**34,529,498**	34,697,889
Financial asset at fair value through profit or loss (FVTPL)	6	**16,842,434**	22,742,281
Financial asset measured at amortised cost	9	**33,698,169**	56,590,664
Total assets		**85,070,101**	114,030,834
LIABILITIES			
Management fee payable	8	**41,696**	58,819
Total liabilities		**41,696**	58,819
Net assets (equity) attributable to the Unit Holders		**85,028,405**	113,972,015
Units in issue (number)		**746,957**	1,024,781
Net assets (equity) attributable to each unit		**113.8331**	111.2160

The accompanying notes 1 to 16 form an integral part of these interim condensed financial statements

MEFIC SAUDI RIYAL MURABAHA FUND
Open-Ended Mutual Fund
(Managed by Middle East Financial Investment Company)
INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
For the six-month period ended 30 June 2026
(Amounts in SAR)

	Note	30 June 2026 (Un-audited)	30 June 2025 (Un-audited)
Investment income			
Realized gain on financial asset carried at FVTPL		**346,407**	
Unrealized gain on financial asset at FVTPL	6	**318,786**	236,964
Special commission income		**1,921,068**	3,743,003
		2,586,261	3,979,967
Expenses			
Management fees	8	**248,758**	366,434
VAT on management fees		**37,320**	54,966
		286,078	421,400
Net income for the period		**2,300,183**	3,558,567
Other comprehensive income for the year		**-**	-
Total comprehensive income for the year		**2,300,183**	3,558,567

The accompanying notes 1 to 16 form an integral part of these interim condensed financial statements

MEFIC SAUDI RIYAL MURABAHA FUND
Open-Ended Mutual Fund
(Managed by Middle East Financial Investment Company)
INTERIM STATEMENT OF CHANGES IN NET ASSETS (EQUITY) ATTRIBUTABLE TO THE UNIT HOLDERS
For the six-month period ended 30 June 2026
(Amounts in SAR)

	30 June 2026 (Un-audited)	30 June 2025 (Un-audited)
Net assets (equity) attributable to the unit holders at the beginning of the period	**113,972,015**	163,104,800
Total comprehensive income for the period	**2,300,183**	3,558,567
Subscriptions and redemptions by the unit holders		
Issuance of units	**3,213,984**	17,220,028
Redemption of units	**(34,457,777)**	(44,383,370)
Net changes from unit transactions	**(31,243,793)**	(27,163,342)
Net assets (equity) attributable to the unit holders at the end of the period	**85,028,405**	139,500,025

Unit transactions	**30 June 2026 (Un-audited)**	30 June 2025 (Un-audited)
	Units	
As at the beginning of the period	**1,024,781**	1,541,210
Issuance of units	**28,601**	162,037
Redemption of units	**(306,425)**	(416,870)
Net changes in number of units	**(277,824)**	(254,833)
Net number of units (equity) attributable to the unit holders at the end of the period	**746,957**	1,286,377

The accompanying notes 1 to 16 form an integral part of these interim condensed financial statements

MEFIC SAUDI RIYAL MURABAHA FUND
Open-Ended Mutual Fund
(Managed by Middle East Financial Investment Company)
INTERIM STATEMENT OF CASH FLOWS
For the period ended 30 June 2026
(Amounts in SAR)

	Note	30 June 2026 (Un-audited)	30 June 2025 (Un-audited)
Cash flows from operating activities:			
Net income for the period		**2,300,183**	3,558,567
Adjustments for:			
Unrealized gain on financial assets at (Fair value through profit & loss)		**(318,786)**	(236,964)
Net changes in operating assets and liabilities:			
Financial asset measured at (Fair value through profit & loss)		**6,218,633**	(15,190,013)
Investments measured at amortised cost		**22,892,495**	(44,482,646)
Management fee payable		**(17,123)**	(20,768)
Net cash generated from /(used in) operating activities		**31,075,402**	(56,371,824)
Cash flows from financing activities:			
Proceeds from issuance of units		**3,213,984**	17,220,028
Redemptions of the units		**(34,457,777)**	(44,383,370)
Net cash used in financing activities		**(31,243,793)**	(27,163,342)
Net changes in cash and cash equivalents		**(168,391)**	(83,535,166)
Cash and cash equivalents at beginning of the period	7	**34,697,889**	149,197,706
Cash and cash equivalents at end of the period	7	**34,529,498**	65,662,540

The accompanying notes 1 to 16 form an integral part of these interim condensed financial statements

1- GENERAL

The MEFIC Saudi Riyal Murabaha Fund (the "Fund") is an Open-Ended Mutual Fund managed through an agreement between Middle East Financial Investment Company (the "Fund Manager") and the Fund investors (the "Unitholders").

The objective of the Fund is to achieve capital growth and provide liquidity through investment in low-risk financial instruments not contradict the principles of Islamic Sharia, as well as achieving a higher return than the standard return, which represents the one-month SAIBOR.

The Fund commenced its operations on 26 Rabi' Al-Awwal, 1432 H) corresponding to 01 March, 2011). Capital Market Authority ("CMA") approval for the establishment of the Fund was granted in its letter number 5/7481dated 21 Ramadan 1431 H (corresponding to 31 August 2010).

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

2- REGULATING FRAMEWORK

The Fund operates in accordance with Real Estate Investment Fund Regulations issued by the CMA. The regulations detail requirements for real estate funds and publicly traded real estate funds within the Kingdom of Saudi Arabia.

The Minister of Finance, pursuant to Ministerial Resolution No. (29791) dated 9 Jumada al-Awwal 1444 (corresponding to 03 December 2022), approved the zakat rules for the investment fund permitted by the Capital Market Authority.

The rules apply from 01 January 2023 and require investment funds to register with the Zakat, Tax and Customs Authority (ZATCA). The rules also require investment funds to submit a zakat information declaration to the Authority within 120 days of the end of their financial year, including audited financial statements, records of transactions with related parties, and any other data required by the Authority. Under the rules, investment funds are not subject to zakat provided that they do not engage in unconditional economic or investment activities in accordance with the terms and conditions approved by the Capital Market Authority. Zakat will be collected from the fund's unit holders.

During the current year, the Fund Manager has completed the Fund's registration with Zakat and will submit the Zakat information declaration in due course.

3- BASIS OF PREPARATION

3.1 Statement of compliance

These interim condensed financial statements of the Fund 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 pronouncement issued by the Saudi Organization for Chartered and Professional Accountants (SOCPA) and should be read in conjunction with the Fund's last annual financial statement for the year ended 31 December 2025. The results for the six-months period ended 30 June 2026 are not necessarily indicative of the results that may be expected for the financial year ending 31 December 2026.

3.2 Basis of measurement

These interim condensed financial statements have been prepared under the historical cost convention, using the accrual basis of accounting except for investments carried at fair value through profit or loss which are carried at their fair value. The Fund presents its interim statement of financial position in the order of liquidity.

3- BASIS OF PREPARATION (CONTINUED)

3.3 Functional and Presentation Currency

These interim condensed financial statements are presented in Saudi Riyal (SAR), which is also the functional currency of the Fund. All financial information presented have been rounded off to nearest SAR unless otherwise stated.

3.3.1 Foreign currency transaction and balances

Foreign currency transactions are translated into SAR using the exchange rates prevailing at the date of transactions. Foreign currency assets and liabilities are translated into SAR using the exchange rates prevailing at the statement of financial position date. Foreign exchange gains and losses arising from translation are included in the statement of comprehensive income.

3.4 Critical accounting judgements, estimates and assumptions

The preparation of the interim condensed financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next accounting period, are described below. The Fund based its assumptions and estimates on parameters available when the interim condensed financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Fund. Such changes are reflected in the assumptions when they occur.

Going concern

The Fund Manager 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 Fund Manager is not aware of any material uncertainties that may cast significant doubt on the Fund ability to continue as a going concern. Accordingly, these financial statements have been prepared on a going concern basis.

4- MATERIAL ACCOUNTING POLICIES

The accounting policies used in the preparation of these interim condensed financial statements are consistent with those used and disclosed in the annual financial statements of the Fund for the year ended 31 December 2024. Certain new standards, amendments and interpretations apply for the first time in 2025, but do not have an impact on the interim condensed financial statements 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 condensed financial statements. In the opinion of the Fund's Board, these will have no significant impact on the interim condensed financial statements of the Fund. The Fund intends to adopt those amendments and interpretations when they become applicable.

4.1 New standards, interpretations and amendments adopted by the Fund:

During the period, the Fund has not early adopted any standard, interpretation or amendment that has been issued but is not yet effective. Several amendments, given below, apply for the first time in 2026, but do not have a material impact on the interim condensed financial statements of the Fund

4- MATERIAL ACCOUNTING POLICIES (CONTINUED)

4.1 NEW AMENDED STANDARDS AND INTERPRETATIONS

4.1.1 Standards and amendments effective in the current period

Amendments to standard	Description	Effective from accounting period beginning on or after	Summary of the standards and amendments	Management impact
IFRS 9 and IFRS 7 IFRS 9 and IFRS 7	Classification and Measurement of Financial Instruments	1 January 2026	The amendments clarify the recognition and derecognition of financial assets and financial liabilities, including settlement date accounting for certain electronic payment systems. They also provide additional guidance on assessing contractual cash flow characteristics of financial assets, including contingent cash flows arising from environmental, social and governance (ESG)-linked features. The amendments also introduce new and updated disclosure requirements in IFRS 7	The amendments have been adopted during the current period. The adoption did not have a material impact on the Company's financial statements, as the Company's financial instruments and settlement arrangements were not significantly affected.
	Contracts Referencing Nature-dependent Electricity	1 January 2026	These amendments modify the 'own use' requirements and hedge accounting provisions in IFRS 9 for contracts that expose entities to variability in electricity prices due to uncontrollable natural conditions such as weather. Targeted disclosure requirements are introduced in IFRS 7.	The amendments have been adopted during the current period. The adoption did not have a material impact on the Company's financial statements, as the nature of the Company's operations and contractual arrangements did not result in any significant exposure to such contracts.

4.1.2 Standards and amendments issued but not yet effective

The following standards and amendments have been issued but are not yet effective for the reporting period ended **30 June 2026,** and have not been early adopted by the Company:

4- MATERIAL ACCOUNTING POLICIES (CONTINUED)

4.1 NEW AMENDED STANDARDS AND INTERPRETATIONS (CONTINUED)

4.1.2 Standards and amendments issued but not yet effective (continued)

Amendments to standard	Description	Effective from accounting period beginning on or after	Summary of the amendment	Management assessment
IFRS 18	Presentation and Disclosure in Financial Statements	1 January 2027	IFRS 18 replaces IAS 1 and establishes a new framework for the presentation and disclosure of financial statements. The standard introduces new categories for income and expenses (operating, investing and financing) and requires presentation of new subtotals, including operating profit or loss and profit or loss before financing and income taxes. It also enhances guidance on aggregation and disaggregation, introduces disclosure requirements for management-defined performance measures, and removes classification options for interest and dividends in the statement of cash flows.	Management is currently assessing the impact of IFRS 18. While the standard is expected to result in changes to presentation and disclosures, it is not expected to have a material impact on the recognition or measurement of the Company's assets, liabilities, income or expenses.
IFRS 19	Subsidiaries without Public Accountability	1 January 2027	IFRS 19 permits eligible subsidiaries without public accountability to apply reduced disclosure requirements while continuing to apply full IFRS recognition and measurement principles. The standard affects disclosure requirements only and does not impact recognition or measurement.	Management will assess the applicability of IFRS 19 at the date of adoption. The standard is expected to affect disclosure requirements only and is not expected to have a material impact on the Company's financial position, financial performance or cash flows.

5- MANAGEMENT FEE, CUSTODY AND OTHER CHARGES

On each valuation day, the Fund Manager charges the Fund, a management fee at the rate of 0.5% of the Fund's net assets value. The Fund Manager also recovers from the Fund any other expenses incurred on behalf of the Fund such as audit and legal fees, board fees and other similar charges. In addition, on a daily basis the Fund Manager charges the Fund, custody fees of 0.03% per annum of the Fund's.

6- FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS (FVTPL)

	30 June 2026 (Un-audited)			31 December 2025 (Audited)		
	Cost	**Market value**	**Unrealized gain**	Cost	Market value	Unrealized gain
Investment in fund						
Aljazira Murabaha Fund	-	-	-	560,770	587,330	26,560
Alpha Murabaha Fund	**16,523,648**	**16,842,434**	**318,786**	22,039,133	22,154,951	115,818
Total	**16,523,648**	**16,842,434**	**318,786**	22,599,903	22,742,281	142,378

7- CASH AND CASH EQUIVALENTS

	30 June 2026 (Un-audited)	31 December 2025 (Audited)
Cash at bank	**42,108**	51,014
Murabaha deposits*	**34,487,390**	34,646,875
	34,529,498	34,697,889

* This item represents Murabaha deposits with financial companies, which have dates with an original maturity period of 3 months or less. The effective rate of return on these deposits ranges from 3.6% to 5.1% (31 December 2025: 5%). During the year, the Fund participated in Murabaha with a total of SAR 34,331,000 (31 December 2025: SAR 34,646,875).The actual return on these deposits as of 30 June 2026 amounted to SAR 1,921,068 (31 December 2025: SAR 3,990,204), and the accrued profit on Murabaha deposits as of 30 June 2026 amounted to SAR 156,390 (31 December 2025: SAR 96,875).

8- TRANSACTIONS AND BALANCES WITH RELATED PARTIES

Related parties of the Fund include Unitholders, the Fund Manager and Custodian of the Fund. Related party transactions are in accordance with the terms and conditions of the Fund. All transactions with related parties are carried out based on mutually agreed terms under formal agreement and are approved by the Fund Board.

The transactions resulted in following balances with related parties at reporting date:

Transactions with related parties

In the ordinary course of its activities, the Fund transacts business with related parties. Related party transactions are in accordance with the terms and conditions of the Fund. All the related party transactions are approved by the Fund's Board.

8- TRANSACTIONS AND BALANCES WITH RELATED PARTIES (CONTINUED)

Related party	Nature of transactions	Amount of transactions **30 June 2026 SAR**	30 June 2025 SAR	Balance **30 June 2026 SAR**	31 December 2025 SAR
Middle East Financial Investment Co (Fund Manager)	Fund management fee	**248,758**	366,434	**41,696**	58,819

9- FINANCIAL ASSETS MEASURED AT AMORTISED COST

	30 June 2026 (Un-audited)	31 December 2025 (Audited)
Investment measured at amortised cost	**33,451,975**	55,910,695
Accrued profit on investment at amortised cost	**246,194**	679,969
Total	**33,698,169**	56,590,664

The average profit rate on money market placements as at the year-end is 5.10% to 5.5% p.a. (31 December 2025: 5.25% to 5.90% p.a).

10- FAIR VALUE OF FINANCIAL INSTRUMENTS

Fair value is the amount for which as asset could be exchanged, or a liability settled between knowledgeable willing parties in an arm's length transaction.

Assets and liabilities measured at fair value in the statement of financial position are grouped into three levels of fair value hierarchies. This grouping is determined based on the lowest level of significant inputs used in the fair value measurement, as follows:

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities;
- Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e. derived from prices); and
- Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The fair values of on-balance sheet financial instruments at the reporting date are not significantly different from the carrying values included in the financial statements. The fair values of cash and cash equivalent, trade receivables, borrowings accrual and other liabilities and due to related party which are carried at amortized cost, are not significantly different from the carrying values included in the financial statements, since the current market special commission rates for similar financial instruments are not significantly different from the contracted rates and/or on account of the short duration of these financial instruments.

11- UNIT VALUE RECONCILIATION

In accordance with CMA circular no. 1/6/7218/17 dated 13 Rabi Al-Thani 1439H (corresponding to 31 December 2017G), the CMA Board decided on 10 Rabi Al-Thani 1439H (corresponding to 28 December 2017G) to restrict the recording of expected credit losses (ECL) calculated in accordance with IFRS 9 only for the purpose of the financial reporting.

11- UNIT VALUE RECONCILIATION (CONTINUED)

All 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 equivalents are held with bank having sound credit rating. Accordingly, the financial statements do not contain any ECL adjustment and therefore reconciliation of the unit price calculated according to the applicable financial reporting framework to the unit price calculated for the purpose of unit transactions is not require

12- FINANCIAL RISK MANAGEMENT

The Fund's activities expose it to a variety of financial risks: market risk, credit risk, liquidity risk and operational risk.

The Fund Manager is responsible for identifying and controlling risks. The Fund Board supervises the Fund Manager and is ultimately responsible for the overall management of the Fund.

Monitoring and controlling risks is primarily set up to be performed based on the limits established by the Fund Board. The Fund has its Terms and Conditions document that set out its overall business strategies, its tolerance of risks and its general risk management philosophy and is obliged to take actions to rebalance the portfolio in line with the investment guidelines.

The Fund uses different methods to measure and manage the various types of risk to which it is exposed; these methods are explained below.

Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge its obligation and cause the other party to incur a financial loss. The table below shows the maximum exposure to credit risk for the components of the statement of financial position.

	30 June 2026 (Un-audited)	31 December 2025 (Audited)
Cash and cash equivalent	**34,529,498**	34,697,889
Financial asset measured at amortised cost	**33,698,169**	56,590,664
	68,227,667	91,288,553

Liquidity risk

Liquidity risk is the risk that the Fund will encounter difficulty in raising funds to meet its commitments associated with financial liabilities. The following table sets out the contractual maturities (representing undiscounted contractual cash-flows) of financial liabilities.

30 June 2026	**Up to 1 year**	**Over 1 year**	**Total**
Management fees payable	**41,696**	-	**41,696**
Total liabilities	**41,696**	-	**41,696**

31 December 2025	Up to 1 year	Over 1 year	Total
Management fees	58,819	-	58,819
Total liabilities	58,819	-	58,819

Maturity profile

The table below shows an analysis of financial assets and financial liabilities according to when they are expected to be recovered or settled respectively. The amount disclosed are the contractual undiscounted cash flows which equal their carrying balances as the impact of discounting is not significant.

12- FINANCIAL RISK MANAGEMENT (CONTINUED)

Maturity profile (Continued)

	Up to one year	More than one year	Total
30 June 2026			
Financial Assets			
Cash and cash equivalent	**34,529,498**	-	**34,529,498**
Financial asset at fair value through profit or loss (“FVTPL”)	**16,842,434**	-	**16,842,434**
Financial asset measured at amortised cost	**33,698,169**	-	**33,698,169**
	85,070,101	-	**85,070,101**
Management fees	**41,696**	-	**41,696**
	41,696	-	**41,696**

	Up to one year	More than one year	Total
31 December 2025			
Financial Assets			
Cash and cash equivalent	34,697,889	-	34,697,889
Financial asset at fair value through profit or loss (“FVTPL”)	22,742,281	-	22,742,281
Financial asset measured at amortised cost	56,590,664	-	56,590,664
	114,030,834	-	114,030,834
Management fees	58,819	-	58,819
	58,819	-	58,819

Market risk

Market risk is the risk that fair value or the future cash flows of a financial instrument may fluctuate as a result of changes in market interest rates or the market prices of securities due to a change in market sentiments, speculative activities, supply and demand of securities and liquidity in the market.

Market risk comprises three types of risk: interest rate risk, currency risk and other price risks.

Interest rate risk
Interest rate risk arises from the possibility that changes in market interest rates will affect future profitability or the fair value of the financial instruments.

Currency risk
Currency risk is the risk that the value of a financial instrument will fluctuate due to a change in foreign exchange rates.

The functional currency of the Fund is Saudi Riyals. As the Fund's financial assets and financial liabilities are denominated in its functional currency, the Fund is not subject to currency risk.

Price risk
Price risk is the risk that the value of the Fund’s financial instruments will fluctuate as a result of changes in market prices caused by factors other than foreign currency and commission rate movements. The Fund is not subject to price risk.

13- CAPITAL MANAGEMENT

The primary objective of the Fund's capital management is to ensure that it maintains healthy capital ratios in order to support its business and maximize unitholder's value.

The Fund Board and the Fund Manager monitor capital on the basis of the value of equity attributable to the Unitholders.

14- SUBSEQUENT EVENTS

As of the date of approval of these financial statements, there have been no significant subsequent events requiring disclosure to or adjustment in these financial statements.

15- LAST VALUATION DATE

The last valuation day for the purpose of the preparation of these financial statements is 30 June 2026 (2025: 31 December 2025).

16- APPROVAL OF THE FINANCIAL STATEMENTS

These financial statements were approved by the Fund Board on 27 Safar 1448H (corresponding to 10 August 2026).