

**Al-Khair Capital Sukuk Plus Fund**  
**(Managed by Al-Khair Capital Saudi Arabia Company)**

**CONDENSED INTERIM FINANCIAL INFORMATION**  
**(UNAUDITED) TOGETHER WITH INDEPENDENT AUDITOR'S**  
**REVIEW REPORT**

**FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2022**

**Al-Khair Capital Sukuk Plus Fund**  
**(Managed by Al-Khair Capital Saudi Arabia Company)**

**CONDENSED INTERIM FINANCIAL INFORMATION (UNAUDITED)**  
**FOR THE SIX-MONTHS PERIOD ENDED 30 JUNE 2022 TOGETHER WITH**  
**INDEPENDENT AUDITOR’S REVIEW REPORT**

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**INDEPENDENT AUDITORS' REVIEW REPORT ON CONDENSED INTERIM FINANCIAL INFORMATION**

**TO: The Unitholders of  
Al-Khair Capital Sukuk Plus Fund  
(Managed by Al-Khair Capital Saudi Arabia Company)**

**Introduction:**

We have reviewed the accompanying condensed interim statement of financial position of **Al-Khair Capital Sukuk Plus Fund** – ("the fund") managed by Al-Khair Capital Saudi Arabia Company (the "Fund Manager"), as at 30 June 2022 and the related condensed interim statements of comprehensive income, changes in net assets and cash flows for the six months' period then ended and notes to the condensed interim financial information, including a summary of significant accounting policies and other explanatory notes. Management 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 and other standards and pronouncements issued by the Saudi Organization for Chartered and Professional Accountants ("SOCPA"). 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 condensed 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 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 information does not present fairly, in all material respects the financial position of the fund as of 30 June 2022 and its condensed interim statement of comprehensive income and its cash flows for the six month's period then ended, in accordance with International Accounting Standard 34 "Interim Financial Reporting" as endorsed in the Kingdom of Saudi Arabia and other standards and pronouncements issued by the Saudi Organization for Chartered and Professional Accountants ("SOCPA").



**Al Azem, Al Sudairy, Al Shaikh & Partners  
For Professional Consulting**



**Abdullah M. AlAzem  
License No. (335)**

27 Muharram 1444H (25 August, 2022)  
Riyadh, Saudi Arabia

**Al-Khair Capital Sukuk Plus Fund**  
**(Managed by Al-Khair Capital Saudi Arabia Company)**

**CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UNAUDITED)**  
As at 30 June 2022

	<i>Note</i>	<b>30 June 2022 (Unaudited) USD</b>	<b>31 December 2021 (Audited) USD</b>
<b><u>ASSETS</u></b>			
Cash and cash equivalents		<b>51,962</b>	19,327
Prepayment and other receivables		<b>30,534</b>	30,845
Financial assets at fair value through other comprehensive income	7	<b>2,379,391</b>	2,591,609
<b>TOTAL ASSETS</b>		<b>2,461,887</b>	2,641,781
<b><u>LIABILITIES</u></b>			
Management fees payable	8	<b>4,682</b>	5,458
Accrued expenses and other liabilities		<b>9,772</b>	10,325
<b>TOTAL LIABILITIES</b>		<b>14,454</b>	15,783
<b>NET ASSETS ATTRIBUTABLE TO THE UNIT HOLDERS</b>		<b>2,447,433</b>	2,625,998
Units in issue		<b>21,271</b>	21,271
<b>Net assets value attributable to each unit</b>		<b>115.0608</b>	123.4554

The accompanying notes 1 to 13 form an integral part of these condensed interim financial statements.

**Al-Khair Capital Sukuk Plus Fund**  
**(Managed by Al-Khair Capital Saudi Arabia Company)**

**CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UNAUDITED)**

For the six month period ended 30 June 2022

		<i>For the six-month period ended 30 June</i>	
	<i>Note</i>	<b>2022</b>	<b>2021</b>
		<b>USD</b>	<b>USD</b>
<b><u>INVESTMENT INCOME</u></b>			
Profit on sukuk		<b>55,540</b>	53,829
Special commission income		-	53
Other income		<b>203</b>	2,654
<b>TOTAL INCOME</b>		<b>55,743</b>	56,536
<b><u>EXPENSES</u></b>			
Management fees	8	<b>(9,377)</b>	(9,776)
Other expenses	9	<b>(13,407)</b>	(13,563)
<b>TOTAL EXPENSES</b>		<b>(22,784)</b>	(23,339)
<b>NET INCOME FOR THE PERIOD</b>		<b>32,959</b>	33,197
<b>OTHER COMPREHENSIVE INCOME</b>			
Realized gain on Sale of Investment at fair value through OCI		-	6,950
Unrealised (loss) / gain on financial assets at fair value through other comprehensive income		<b>(211,524)</b>	16,215
<b>TOTAL COMPREHENSIVE (LOSS) / INCOME FOR THE PERIOD</b>		<b>(178,565)</b>	56,362

The accompanying notes 1 to 13 form an integral part of these condensed interim financial statements.

**Al-Khair Capital Sukuk Plus Fund**  
**(Managed by Al-Khair Capital Saudi Arabia Company)**

**CONDENSED INTERIM STATEMENT OF CHANGES IN NET ASSETS (UNAUDITED)**

For the six month period ended 30 June 2022

	<i>For the six-month period ended 30 June</i>	
	<i>2022</i>	<i>2021</i>
	<i>USD</i>	<i>USD</i>
<b>NET ASSETS AT THE BEGINNING OF THE PERIOD</b>	<b>2,625,998</b>	<b>2,822,811</b>
<b>CHANGES FROM OPERATIONS</b>		
Total comprehensive (loss) / income for the period	(178,565)	56,362
<b>CHANGES FROM UNIT TRANSACTIONS</b>		
Proceeds from units sold	-	-
Value of units redeemed	-	(270,010)
Net change from unit transactions	-	(270,010)
<b>NET ASSET AT THE END OF THE PERIOD</b>	<b>2,447,433</b>	<b>2,609,163</b>

**UNIT TRANSACTIONS**

Transactions in units for the six-month period ended 30 June are summarised as follows:

	<i>2022</i>	<i>2021</i>
	<i>Units</i>	<i>Units</i>
<b>UNITS AT THE BEGINNING OF THE PERIOD</b>	<b>21,271</b>	<b>23,483</b>
Units sold	-	-
Units redeemed	-	(2,212)
Net changes in units	-	(2,212)
<b>UNITS AT THE END OF THE PERIOD</b>	<b>21,271</b>	<b>21,271</b>

The accompanying notes 1 to 13 form an integral part of these condensed interim financial statements.

**Al-Khair Capital Sukuk Plus Fund**  
**(Managed by Al-Khair Capital Saudi Arabia Company)**  
**CONDENSED INTERIM STATEMENT OF CASH FLOWS (UNAUDITED)**  
For the six month period ended 30 June 2022

	<i>For the six-month period ended 30 June</i>	
	<i>2022</i>	<i>2021</i>
	<i>USD</i>	<i>USD</i>
<b>OPERATING ACTIVITIES</b>		
Net income for the period	<b>32,959</b>	33,197
	<b>32,959</b>	33,197
<b>Changes in operating assets and liabilities:</b>		
Financial assets at fair value through other comprehensive income, net	<b>694</b>	3,380
Prepayment and other receivable	<b>311</b>	(57,476)
Management fee payable	<b>(776)</b>	85
Accrued expenses and other liabilities	<b>(553)</b>	2,461
Net cash flow (used in) operating activities	<b>32,635</b>	(18,353)
<b>FINANCING ACTIVITIES</b>		
Proceeds from units issued	-	-
Value of units redeemed	-	(270,010)
Net cash flow (used in) financing activities	-	(270,010)
<b>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>32,635</b>	(288,363)
Cash and cash equivalents at the beginning of the period	<b>19,327</b>	301,927
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>51,962</b>	13,564

The accompanying notes 1 to 13 form an integral part of these condensed interim financial statements.

Al-Khair Capital Sukuk Plus Fund  
(Managed by Al-Khair Capital Saudi Arabia Company)

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NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UNAUDITED)

For the six-month period ended 30 June 2022

**1 GENERAL**

Al-Khair Capital Sukuk Plus Fund (the “Fund”) is an open ended investment fund established and managed by Al-Khair Capital Saudi Arabia Company (the “Fund Manager”) for the benefit of the Fund’s Unitholders (the “Unitholders”). The Fund commenced its operations on 3 Sha’ban 1435H (corresponding to 1 June 2014).

The address of the Fund Manager is as follows:

Al Khair Capital  
P.O. Box. 69410  
Riyadh 11547  
Kingdom of Saudi Arabia

The objective of the Fund is to generate capital growth and income distribution returns over the medium to long term, by investing in a portfolio of Shariah compliant income producing investments and securities. The Fund will invest mainly in Sukuk issued by sovereign, quasi sovereign corporate issuers and in convertible Sukuk. The Fund will also invest in other credit instruments such as Islamic syndication facilities Murabaha, Shariah compliant deposits and Shariah compliant cash equivalents allowing a more balanced portfolio risk and return profile.

The Fund Manager is Al-Khair Capital Saudi Arabia Company. In 2017, the Custodian of the Fund was Al-Khair Capital Saudi Arabia Company and on 16 Sha’ban 1439 (corresponding to 2 May 2018) the Fund Manager appointed Alinma Investment Company as the Custodian of the Fund. The terms and conditions of the Fund has been approved by the Capital Market Authority (“CMA”) on 29 Jamad Al Thani 1435H (corresponding to 29 April 2014) subsequently revised and approved on 08 Rajab 1439H (corresponding to 25 March 2018) and on 27 Ramadan 1440H (corresponding to 02 May 2019) and on 28 Shaban 1443H (corresponding to 30 Mar 2022).

**2 REGULATING AUTHORITY**

The Fund is governed by the Investment Fund Regulations (the “Regulations”) issued by the CMA on 3 Dhul Hijja 1427H (corresponding to 24 December 2006) and effective from 6 Safar 1438H (corresponding 6 November 2016) by the New Investment Fund Regulations (“Amended Regulations”) published by the Capital Market Authority on 12 Rajab 1442 H (corresponding to 24 February 2021), detailing requirements for all funds within the Kingdom of Saudi Arabia.

**3 BASIS OF PREPARATION**

**3.1 STATEMENT OF COMPLIANCE**

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

These condensed interim financial statements do not include all the information and disclosures required in the annual financial statements, therefore, these should be read in conjunction with the Fund’s annual audited financial statements as at and for the year ended 31 December 2021.

Assets and liabilities in the statement of interim condensed financial position are presented in the order of liquidity.

An analysis in respect of recovery or settlement within 12 months after the reporting date (current) and more than 12 months after the reporting date (non-current) is presented in Note 11.



**NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UNAUDITED)**

For the six-month period ended 30 June 2022

**3 BASIS OF PREPARATION (CONTINUED)**

**3.2 BASIS OF MEASUREMENT**

The interim condensed financial statements are prepared under the historical cost convention except for financial assets at fair value through OCI that are measured at fair value at the reporting date.

**3.3 FUNCTIONAL CURRENCY**

The condensed interim financial statements are presented in United States Dollar (USD) which is the fund's functional currency.

**4 SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting used in the preparation of these interim condensed financial statements are consistent with those used and disclosed in the financial statements for the year ended 31 December 2021.

**5 SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS**

The preparation of interim condensed financial statements in conformity with IFRS as endorsed in the KSA requires the use of certain critical accounting judgements, estimates and assumptions that affect the reported amounts of assets and liabilities. It also requires management to exercise its judgment in the process of applying the Funds' accounting policies. Such judgements, estimates and assumptions are continually evaluated and are based on historical experience and other factors, including obtaining professional advices and expectations of future events that are believed to be reasonable under the circumstances. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognised prospectively. Actual results may differ from those estimates. Significant areas where management has used estimates, assumptions or exercised judgement are as follows:

*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, the interim condensed financial statements continue to be prepared on the going concern basis.

*Fair value Measurement*

The Fund measures its investments in financial instruments at fair value at each reporting date. 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. The principal or the most advantageous market must be accessible to the Fund.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

The fair value for financial instruments traded in active markets at the reporting date is based on their quoted price (bid price for long positions and ask price for short positions), without any deduction for transaction costs.

The Fund measures financial instruments at fair value at each reporting date. Fair values of those financial instruments are disclosed in note 10.

**6 STANDARDS ISSUED BUT NOT YET EFFECTIVE**

There are several standards and interpretations that are issued, but not yet effective, up to the date of issuance of the Fund's condensed interim financial statements. In the opinion of the Board, these standards will have no significant impact on the condensed interim financial statements of the Fund. The Fund intends to adopt these standards, if applicable.

Al-Khair Capital Sukuk Plus Fund  
(Managed by Al-Khair Capital Saudi Arabia Company)

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UNAUDITED)

For the six-month period ended 30 June 2022

**7 FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME**

Financial assets at fair value through other comprehensive income comprise of sukuk and are measured at fair value. The fair value is determined by reference to the closing price from the Bloomberg.

The composition of financial assets at fair value through other comprehensive income on last valuation day of the period is summarised below:

<i>30 June 2022 (Unaudited)</i>	<i>Cost USD</i>	<i>Market value USD</i>	<i>Unrealised gains (losses) USD</i>
Sukuk Investment	2,371,496	2,220,149	(151,346)
Mutual Fund Investments	155,203	159,242	4,039
Financial assets at fair value through other comprehensive income	<b>2,526,699</b>	<b>2,379,391</b>	<b>(147,307)</b>

This includes unrealized (loss) / gain amounting to USD (211,524) (30 June 2021: USD 16,215) for the six months period ended 30 June 2022

<i>31 December 2021 (Audited)</i>	<i>Cost USD</i>	<i>Market value USD</i>	<i>Unrealised gains (losses) USD</i>
Sukuk investment	2,372,190	2,434,636	62,446
Mutual fund investments	155,203	156,973	1,770
Financial assets at fair value through other comprehensive income	<b>2,527,393</b>	<b>2,591,609</b>	<b>64,216</b>

The sukuk carry a fixed profit rate between 2.25% to 9.88% per annum (31 December 2021: 2.76% to 6.88% per annum) and have maturity periods of three to twenty-seven years.

Financial assets at fair value through other comprehensive income is subject to impairment assessment based on expected credit loss model as per IFRS 9. The management has assessment that the provision under ECL is not significant.

Al-Khair Capital Sukuk Plus Fund  
(Managed by Al-Khair Capital Saudi Arabia Company)

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UNAUDITED)

For the six-month period ended 30 June 2022

**8 TRANSACTION WITH RELATED PARTIES**

Related parties of the Fund include the Unitholders, the Fund Manager, the Shareholders of the Fund Manager (Al-Khair Capital), the Fund's Board members and other funds managed by the Fund Manager.

In the ordinary course of its activities, the Fund transacts business with its related parties. All the related party transactions are carried out based on mutually agreed prices under formal agreement, which is approved by the Fund Board.

Related party transactions for the period are as follows:

<i>Name of Related party</i>	<i>Nature of transaction</i>	<i>Amount of transactions</i>		<i>Balance Receivable / (Payable)</i>	
		<i>For the six months period ended 30 June 2022</i>	<i>For the six months period ended 30 June 2021</i>	<i>30 June 2022</i>	<i>31 December 2021</i>
		<i>(Unaudited)</i> <i>USD</i>	<i>(Unaudited)</i> <i>USD</i>	<i>(Unaudited)</i> <i>USD</i>	<i>(Audited)</i> <i>USD</i>
The Fund Manager	Fund management fee	(9,377)	(9,776)	(4,682)	(5,458)
The Fund's Board members	Board members' fee	(1322)	(1322)	(1322)	-
Alkhair Capital Murabah Fund SAR	Value of the units held	-	-	159,242	156,973

The units in issue at 30 June 2022 were 7,567 units (2021: 7,567) were held by the Fund Manager.

**9 OTHER EXPENSES**

	<i>For the six-month period ended 30 June</i>	
	<i>2022</i> <i>(Unaudited)</i> <i>USD</i>	<i>2021</i> <i>(Unaudited)</i> <i>USD</i>
Professional fee	4,232	4,232
Custodian fees	1,984	1,984
Board member fees	1,322	1,322
Regulator fees	992	992
Tadawul fees	661	760
Bank charges	502	300
Others	3,714	3,973
	<b>13,407</b>	<b>13,563</b>

Al-Khair Capital Sukuk Plus Fund  
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NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UNAUDITED)

For the six-month period ended 30 June 2022

**10 FAIR VALUE OF FINANCIAL INSTRUMENTS**

**Determination of fair value and fair value hierarchy**

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

The principal or the most advantageous market must be accessible by the Fund. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Fund uses valuation techniques that are appropriate in the circumstances and for which sufficient data is available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

The fair values of financial instruments are not significantly different from the carrying values included in the interim condensed financial statements due to the short duration of such financial instruments.

All assets and liabilities for which fair value is measured or disclosed in the interim condensed financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities;
- Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and
- Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

The following table shows the carrying amount and fair values of financial assets, including their levels in the fair value hierarchy for financial instruments measured at fair value. It does not include fair value information for financial assets and financial liabilities not measured at fair value as the carrying amount is a reasonable approximation of fair value. During the period ended 30 June 2021, there were no transfers between Level 1 and Level 2 fair value measurements, and no transfers into or out of level 3 fair value measurements.

USD	Carrying value	Level 1	Level 2	Level 3	Total
<b>30 June 2022 (Unaudited)</b>					
<u>Financial assets measured at fair value</u>					
Financial assets at fair value through other comprehensive income	2,379,391	2,379,391	-	-	2,379,391
<b>Total</b>	<b>2,379,391</b>	<b>2,379,391</b>	<b>-</b>	<b>-</b>	<b>2,379,391</b>
USD	Carrying value	Level 1	Level 2	Level 3	Total
<b>31 December 2021 (Audited)</b>					
<u>Financial assets measured at fair value</u>					
Financial assets at fair value through other comprehensive income	2,591,609	2,591,609	-	-	2,591,609
<b>Total</b>	<b>2,591,609</b>	<b>2,591,609</b>	<b>-</b>	<b>-</b>	<b>2,591,609</b>

Al-Khair Capital Sukuk Plus Fund  
(Managed by Al-Khair Capital Saudi Arabia Company)

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UNAUDITED)

For the six-month period ended 30 June 2022

**11 MATURITY ANALYSIS OF ASSETS AND LIABILITIES**

The table below shows an analysis of assets and liabilities according to when they are expected to be recovered or settled respectively:

<i>As at 30 June 2022 (Unaudited)</i>	<i>Within 12 months USD</i>	<i>After 12 months USD</i>	<i>Total USD</i>
<b>ASSETS</b>			
Cash and cash equivalents	51,962	-	51,962
Prepayment and other receivables	30,534	-	30,534
Financial assets at fair value through other comprehensive income	159,242	2,220,149	2,379,391
<b>TOTAL ASSETS</b>	<b>241,738</b>	<b>2,220,149</b>	<b>2,461,887</b>
<b>LIABILITIES</b>			
Management fees payable	4,682	-	4,682
Accrued expenses and other liabilities	9,772	-	9,772
<b>TOTAL LIABILITIES</b>	<b>14,454</b>	<b>-</b>	<b>14,454</b>
<i>As at 31 December 2021 (Audited)</i>	<i>Within 12 months USD</i>	<i>After 12 months USD</i>	<i>Total USD</i>
<b>ASSETS</b>			
Cash and cash equivalents	19,327	-	19,327
Prepayment and other receivables	30,845	-	30,845
Financial assets at fair value through other comprehensive income	156,973	2,434,636	2,591,609
<b>TOTAL ASSETS</b>	<b>207,145</b>	<b>2,434,636</b>	<b>2,641,781</b>
<b>LIABILITIES</b>			
Management fees payable	5,458	-	5,458
Accrued expenses and other liabilities	10,325	-	10,325
<b>TOTAL LIABILITIES</b>	<b>15,783</b>	<b>-</b>	<b>15,783</b>

**NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UNAUDITED)**

For the six-month period ended 30 June 2022

**12 LAST VALUATION DAY**

The last valuation day of the period was 30 June 2022 (2021: 30 December 2021)

**13 APPROVAL OF THE INTERIM CONDENSED FINANCIAL STATEMENTS**

These condensed interim financial statements were approved by the Fund Board on 27 Muharram 1444H (Corresponding to 25 August 2022).