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

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

Al-Khair Capital Saudi Equity Fund
(Managed by Al-Khair Capital Saudi Arabia Company)
CONDENSED INTERIM FINANCIAL STATEMENTS (UNAUDITED)
FOR THE SIX-MONTH PERIOD ENDED 30 June 2026

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INDEPENDENT AUDITORS' REVIEW REPORT ON CONDENSED INTERIM FINANCIAL STATEMENTS

TO: The Unitholders of
Al-Khair Capital Saudi Equity 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 Saudi Equity Fund** – ("the Fund") managed by Al-Khair Capital Saudi Arabia Company (the "Fund Manager"), as at 30 June 2026 and the related condensed interim statements of profit or loss and other comprehensive income, condensed interim statement of changes in net assets attributable to the unitholders and condensed interim statement of cash flows for the six months' period then ended and notes to the condensed interim financial statements, including a summary of material accounting policy information and other explanatory notes. Management is responsible for the preparation and presentation of these condensed interim financial statements 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 these condensed interim financial statements based on our review.

Scope of Review:

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

Conclusion:

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

شركة حلول كرو للإستشارات المهنية
C.R. No. 1010466353
سجل تجاري رقم ١٠١٠٤٦٦٣٥٣
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Musab A. Al Shaikh
License No. (658)

28 Safar 1448H (Corresponding to 11 August 2026)
Riyadh, Saudi Arabia

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

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

	Note	*30 June 2026 (Unaudited) SR*	*31 December 2025 (Audited) SR*
ASSETS			
Cash and cash equivalents	7	**435,570**	855,203
Financial assets at fair value through profit or loss	8	**4,490,883**	4,520,431
Prepaid expenses and other receivable		**2,120**	-
TOTAL ASSETS		**4,928,573**	5,375,634
LIABILITIES			
Management fee	12	**17,772**	17,559
Accrued expenses and other liabilities	9	**34,020**	31,096
TOTAL LIABILITIES		**51,792**	48,655
NET ASSETS ATTRIBUTABLE TO THE UNIT HOLDERS		**4,876,781**	5,326,979
Units in issue		**279,914**	310,259
Net assets value attributable to each unit		**17.42**	17.16

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

CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
For the six-month period ended 30 June 2026

	Notes	*For the six-month period ended 30 June* 2026 (Unaudited) SR	2025 (Audited) SR
INVESTMENT INCOME			
Net gain / (loss) on financial assets at fair value through profit or loss	10	**84,409**	**(300,907)**
Dividend income		**61,525**	**82,501**
TOTAL INCOME / (LOSS)		**145,934**	**(218,406)**
Management fee expenses	12	**(36,664)**	**(36,786)**
Other expenses	11	**(40,447)**	**(44,248)**
TOTAL EXPENSES		**(77,111)**	**(81,034)**
NET INCOME / (LOSS) FOR THE PERIOD		**68,823**	**(299,440)**
OTHER COMPREHENSIVE INCOME		-	-
TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE PERIOD		**68,823**	**(299,440)**

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

CONDENSED INTERIM STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO THE UNIT HOLDERS
For the six-month period ended 30 June 2026

	For the six-month period ended 30 June	
	2026 (Unaudited) SR	*2025 (Unaudited) SR*
NET ASSETS AT THE BEGINNING OF THE PERIOD	**5,326,979**	5,989,221
CHANGES FROM OPERATIONS		
Total comprehensive income / (loss) for the period	**68,823**	(299,440)
Net changes from operation	**68,823**	(299,440)
CHANGES FROM UNIT TRANSACTIONS		
Proceeds from units sold	-	-
Value of units redeemed	**(519,021)**	(99,661)
Net change from unit transactions	**(519,021)**	(99,661)
NET ASSETS AT THE END OF THE PERIOD	**4,876,781**	5,590,120

UNIT TRANSACTIONS

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

	2026 Units	*2025 Units*
UNITS AT BEGINNING OF THE PERIOD	**310,259**	315,552
Units redeemed	**(30,345)**	(5,293)
Net decrease in units	**(30,346)**	(5,293)
UNITS AT END OF THE PERIOD	**279,914**	310,259

The accompanying notes from 1 to 16 form an integral part of these condensed interim financial statements.
CONDENSED INTERIM STATEMENT OF CASH FLOWS

	For the six-month period ended 30 June	
	2026 ***(Unaudited)*** ***SR***	*2025* *(Unaudited)* *SR*
OPERATING ACTIVITIES		
Net income / (loss) for the period	**68,823**	(299,440)
Adjustments to reconcile net loss to net cash from operating activities:		
Unrealised (gain) / loss on financial assets at fair value through profit or loss	**(82,658)**	412,752
	(13,835)	113,312
Changes in operating assets and liabilities		
Financial assets at fair value through profit or loss	**112,206**	416,619
Prepaid expenses and other receivable	**(2,120)**	261,685
Management fee payable	**213**	36,787
Accrued expenses and other liabilities	**2,924**	16,824
Accrued redemptions	**-**	-
Net cash flow generated from operating activities	**99,388**	845,227
FINANCING ACTIVITIES		
Value of units redeemed	**(519,021)**	(99,661)
Net cash flow used in financing activities	**(519,021)**	(99,661)
NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS	**(419,633)**	745,566
Cash and cash equivalents at the beginning of the period	**855,203**	3,141
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	**435,570**	748,707

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

1. GENERAL

Al-Khair Capital Saudi Equity 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 Unit Holders (the "Unit Holders"). The Fund commenced its operations on 19 Dhul Qadah 1434H (corresponding to 25 September 2013).
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 provide medium to long-term capital appreciation by investing principally in Shari'ah compliant securities listed on Tadawul as well as those offered during the course of Initial Public Offerings in the Kingdom of Saudi Arabia. The Fund may also invest in Shari'ah compliant cash equivalents and low risk Murabaha Funds.

The Fund Manager is Al Khair Capital Saudi Arabia Company and the Custodian of the Fund is Alinma investment. The terms and conditions of the Fund were approved by the Capital Market Authority ("CMA") on 27 Shawwal 1434H (corresponding to 3 September 2013) subsequently revised and approved on 27 Sha'ban 1440H (corresponding to 2 May 2019) and on 9 Rajab 1445H (corresponding to 21 January 2024).

The interim results may not be indicative of the annual results of the operations.

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 16 Sha'aban 1437H (corresponding to 23 May 2016) in addition to the new amendment no.2-22-2022 issued on Rajab 12, 1442 AH (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 statement does not include all the information and disclosures required in the annual financial statements; therefore, these should be read in the conjunction with the Fund's annual audited financial statements as at 31 December 2025.

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

An analysis in respect of recovery of assets or settlement of liabilities within 12 months after the reporting date (current) and more than 12 months after the reporting date (non-current) is presented in Note 14.

3.2 BASIS OF MEASUREMENT

These condensed interim financial statements have been prepared in accordance with the historical cost principle, the going concern concept, and the accrual basis of accounting, except for financial assets at fair value through profit or loss that are measured at fair value.

3. BASIS OF PREPARATION (CONTINUED)

3.3 FUNCTIONAL CURRENCY

These condensed interim financial statements are presented in Saudi Riyal (SR), which is the Fund's functional currency.

4. MATERIAL ACCOUNTING POLICY INFORMATION

The material accounting policy information used in the preparation of these condensed interim financial statements are consistent with those used and disclosed in the financial statements for the year ended 31 December 2025.

5. SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of these condensed interim financial statements in conformity with International Financial Reporting Standard ("IFRS") as endorsed in the Kingdom of Saudi Arabia 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 recognized prospectively. Actual results may differ from these 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, these condensed interim 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. The fair values of those financial instruments are disclosed in note 13.

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.

Management of the Fund does not expect that the adoption of the above-mentioned standards will have a material impact on the Fund's financial statements in future periods, except for the IFRS 18 which is detailed below:

IFRS 18 will replace IAS 1 Presentation of Financial Statements and applies for annual reporting periods beginning on or after 1 January 2027. The Fund Manager has not early adopted the new accounting standard in preparing these interim condensed financial statements. IFRS 18 introduces the following key new requirements:

- Entities are required to classify all income and expenses into five categories in the statement of profit or loss, namely the operating, investing, financing, discontinued operations and income tax categories. Entities are also required to present a newly-defined operating profit subtotal.

- Management-defined performance measures (MPMs) are disclosed in a single note in the financial statements.

- Enhanced guidance is provided on how to group information in the financial statements.

In addition, all entities are required to use the operating profit subtotal as the starting point for the statement of cash flows when presenting operating cash flows under the indirect method.

The Fund Manager is still in the process of evaluating the effects of the initial application of IFRS 18, particularly with respect to the structure of the Fund's statement of profit or loss and other comprehensive income, the statement of cash flows and the additional disclosures required for MPMs. The Fund Manager is also assessing the impact on how information is grouped in the financial statements, including for items currently labelled as "other". Given that the Fund's primary activity is investing in financial assets, most investment income and expenses are expected to be presented within the operating category. However, no impact on net assets value or net income and total comprehensive income is anticipated as result of adoption of IFRS 18.

7. CASH AND CASH EQUIVALENTS

	30 June 2026 (Unaudited) SR	*31 December 2025 (Audited) SR*
Cash with the custodian	21,681	-
Cash with the broker	413,889	855,203
	435,570	855,203

The management has conducted a review as required under IFRS 9 and based on such assessment; the management believes that there is no need for any significant expected credit loss against the carrying value of bank balances

8. FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS

Financial assets at fair value through profit or loss represents investments in equity securities which are measured at fair value. The fair value is determined by reference to the stock exchange, i.e., Tadawul quoted closing prices.

The movement of financial assets at fair value through profit and loss during the year as follows:

	30 June 2026 (Unaudited) SR	*31 December 2025 (Audited) SR*
Opening Balance	4,520,431	5,746,211
Addition during the year	932,525	4,976,847
Disposal during the year	(1,046,482)	(5,672,383)
Unrealized gain / (loss)	82,658	(198,232)
Realized gain / (loss)	1,751	(332,012)
Ending Balance	4,490,883	4,520,431

The investment portfolio is allocated among the various economic sectors as follows:

	For the six months period ended 30 June 2026 (Unaudited)		
Equities investments (by sectors)	*Cost SR*	*Market value SR*	*Market value %*
Energy	372,430	344,235	8%
Financial Services	149,223	148,589	3%
Banks	925,094	953,202	21%
Materials	621,235	488,246	11%
Capital Goods	288,769	360,377	9%
Consumer Services	118,164	98,982	2%
Commercial & Professional Svc	78,505	56,700	1%
Utilities	344,311	303,532	7%
Transportation	94,098	101,220	2%
Consumer Discretionary Distribution & Retail	212,904	165,041	4%
Health Care Equipment & Svc	172,628	124,700	3%
Consumer Staples Distribution & Retail	230,824	155,100	3%
Real Estate Mgmt & Dev't	136,522	99,000	2%
Telecommunication Services	340,676	335,689	7%
Software & Services	200,898	196,489	4%
Insurance	340,341	559,781	13%
Total investment portfolio	4,626,622	4,490,883	100%

8. FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS (CONTINUED)

	31 December 2025 (Audited)		
Equities investments (by sectors)	*Cost SR*	*Market value SR*	*Market value %*
Energy	574,373	521,890	12%
Financial Services	239,631	286,242	6%
Banks	979,393	925,498	21%
Materials	399,607	371,522	8%
Capital Goods	259,675	285,176	6%
Consumer Services	118,164	125,960	3%
Commercial & Professional Svc	78,505	47,520	1%
Utilities	344,311	333,158	7%
Transportation	49,661	46,740	1%
Consumer Discretionary Distribution & Retail	338,187	295,596	7%
Health Care Equipment & Svc	172,628	140,755	3%
Consumer Staples Distribution & Retail	128,939	68,900	1%
Real Estate Mgmt & Dev't	161,344	111,735	3%
Telecommunication Services	298,637	307,790	7%
Software & Services	337,479	286,216	6%
Insurance	258,239	365,733	8%
Total investment portfolio	4,738,773	4,520,431	

9. ACCRUED EXPENSES AND OTHER LIABILITIES

	30 June 2026 (Unaudited) SR	*31 December 2025 (Audited) SR*
Audit fees	**15,869**	16,000
VAT	**3,306**	6,346
Custodian fees	**3,688**	3,750
Board of management fees	**4,959**	-
Regulatory fee payable	**3,719**	-
Tadawal fee payable	**2,479**	5,000
	34,020	31,096

10. NET GAIN / (LOSS) FROM FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS

Trading income / (loss) for the period ended 30 June are as follows:

	For the six-month period ended	
	30 June 2026 (Unaudited) SR	*30 June 2025 (Unaudited) SR*
Unrealized gain / (loss)	**82,658**	(412,752)
Realized gain	**1,751**	111,845
	84,409	(300,907)

11. OTHER EXPENSES

	For the six-month period ended	
	30 June 2026 (Unaudited) SR	*30 June 2025 (Unaudited) SR*
Audit fees	**15,869**	15,869
Custody Fee Expenses	**7,438**	7,438
Board of directors fees	**4,959**	4,958
Regulatory fees	**3,719**	3,719
Tadawul fees	**2,479**	2,479
Others	**5,983**	9,785
	40,447	44,248

12. TRANSACTIONS WITH RELATED PARTIES

Related parties of the Fund include the Unit holders, 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.

The Fund Manager charges the Fund a management fee at an annual rate of 1.25% of the Fund's net assets value before charging the management fee. The management fees reflected in the statement of profit or loss and other comprehensive income represent the fees charged by the Fund Manager during the period.

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 agreements, which are approved by the Fund's Board of Directors.

The transactions with the related parties for the period are as follows:

		Number of transactions		***Balance Receivable /(Payable)***	
Name of Related party	***Nature of transaction***	***For the six month-period ended 30 June 2026 (Unaudited) SR***	*For the six month-period ended 30 June 2025 (Unaudited) SR*	***30 June 2026 (Unaudited) SR***	*31 December 2025 (Audited) SR*
Al-Khair Capital Saudi Arabia Company	Fund management fee	**(36,664)**	(36,786)	**(17,772)**	(17,559)
The Fund's Board members	Board members' fee	**(4,959)**	(4,958)	**(4,959)**	-

The unit in issue as at 30 June 2026 include 35,161 units (31 December 2025: 35,161 units) held by the Fund Manager.

13. 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 condensed interim 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 condensed interim 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:

The first level: The quoted market prices in active markets for the same financial instruments.

The second level: Valuation techniques that depend on inputs that affect the fair value and can be directly or indirectly observable in the market

The third level: Valuation techniques that depend on inputs that affect the fair value that cannot be directly or indirectly observed in the market.

The following table shows the carrying amount and fair values of financial assets and financial liabilities, 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 2026, 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.

	Carrying value	**Level 1**	**Level 2**	**Level 3**	**Total**
30 June 2026 (Unaudited)	SR	SR	SR	SR	SR
Financial assets measured at fair value					
Financial assets at fair value through profit or loss	**4,490,883**	**4,490,883**	-	-	**4,490,883**
Total	**4,490,883**	**4,490,883**	-	-	**4,490,883**

	Carrying value	Level 1	Level 2	Level 3	Total
31 December 2025 (Audited)	*SR*	*SR*	*SR*	*SR*	*SR*
Financial assets measured at fair value					
Financial assets at fair value through profit or loss	4,520,431	4,520,431	-	-	4,520,431
Total	4,520,431	4,520,431	-	-	4,520,431

14. 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:

As at 30 June 2026 (Unaudited)	*Within 12 months*	*After 12 months*	*Total*
	SR	*SR*	*SR*
ASSETS			
Cash and cash equivalents	**435,570**	-	**435,570**
Financial assets at fair value through profit or loss	**4,490,883**	-	**4,490,883**
Prepaid expenses and other receivable	**2,120**	-	**2,120**
TOTAL ASSETS	**4,928,573**	-	**4,928,573**
LIABILITIES			
Management fees payable	**17,772**	-	**17,772**
Accrued expenses and other liabilities	**34,020**	-	**34,020**
TOTAL LIABILITIES	**51,792**	-	**51,792**

As At 31 December 2025 (Audited)	*Within 12 months*	*After 12 months*	*Total*
	SR	*SR*	*SR*
ASSETS			
Cash and cash equivalents	855,203	-	855,203
Financial assets at fair value through profit or loss	4,520,431	-	4,520,431
Prepaid expenses and other receivable	-	-	-
TOTAL ASSETS	5,375,634	-	5,375,634
LIABILITIES			
Management fees payable	17,559	-	17,559
Accrued expenses and other liabilities	31,096	-	31,096
TOTAL LIABILITIES	48,655	-	48,655

15. LAST VALUATION DAY

The last valuation day of the period was 30 June 2026 (2025: 31 December 2025)

16. APPROVALS OF THE CONDENSED INTERIM FINANCIAL STATEMENTS

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