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Al-Khair Capital IPOs 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 IPOs 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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Crowe Solutions
For Professional Consulting
Member Crowe Global
P.O.Box. 10504 Riyadh 11443
Kingdom of Saudi Arabia
Telephone: +966 11 217 5000
Facesimile: +966 11 217 6000
www.crowe.com/sa

INDEPENDENT AUDITORS' REVIEW REPORT ON CONDENSED INTERIM FINANCIAL STATEMENTS

TO: The Unitholders of
Al-Khair Capital IPO 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 IPO 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 للاستشارات المهنية
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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 IPOs Fund
(Managed by Al-Khair Capital Saudi Arabia Fund)
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

	Notes	30 June 2026 (Unaudited) SR	31 December 2025 (Audited) SR
ASSETS			
Cash and cash equivalents	7	**3,935,324**	2,964,631
Financial assets at fair value through profit or loss	8	**8,455,958**	9,894,509
Prepayments and other receivables		**169,013**	12,346
TOTAL ASSETS		**12,560,295**	12,871,486
LIABILITIES			
Management fee payable	12	**44,679**	43,205
Accrued expenses and other liabilities	9	**34,019**	34,893
TOTAL LIABILITIES		**78,698**	78,098
NET ASSETS ATTRIBUTABLE TO UNITHOLDERS		**12,481,597**	12,793,388
Units in issue		**1,023,788**	1,023,788
Net assets value attributable to each unit		**12.19**	12.49

The accompanying notes from 1 to 17 form an integral part of these condensed interim financial statements.

Al-Khair Capital IPOs Fund
(Managed by Al-Khair Capital Saudi Arabia Fund)

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 (Unaudited) SR
INVESTMENT INCOME			
Net loss on financial assets at fair value through profit or loss	10	**(250,426)**	(1,230,274)
Dividend income		**97,776**	138,232
Total Loss		**(152,650)**	(1,092,042)
EXPENSES			
Management fees	12	**(89,276)**	(96,407)
Other expenses	11	**(69,865)**	(73,014)
Total Expenses		**(159,141)**	(169,421)
NET LOSS FOR THE PERIOD		**(311,791)**	(1,261,463)
OTHER COMPREHENSIVE INCOME			
***Items that will not be subsequently reclassified into profit or loss*:**			
Other comprehensive income		**-**	-
TOTAL COMPREHENSIVE LOSS FOR THE PERIOD		**(311,791)**	(1,261,463)

The accompanying notes from 1 to 17 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	2025
	(Unaudited)	(Unaudited)
	SR	SR
NET ASSETS AT THE BEGINNING OF THE PERIOD	**12,793,388**	15,235,430
CHANGES FROM OPERATIONS		
Total comprehensive loss for the period	**(311,791)**	(1,261,463)
Net changes from operation	**(311,791)**	(1,261,463)
CHANGES FROM UNIT TRANSACTIONS		
Value of units subscribed	-	2,416,341
Value of units redeemed	-	(1,848,302)
Net change from unit transactions	-	568,039
NET ASSETS AT THE END OF THE PERIOD	**12,481,597**	14,542,006

UNIT TRANSACTIONS

Transactions in units are summarised as follows:

	30 June 2026	30 June 2025
	Units	Units
UNITS AT BEGINNING OF THE PERIOD	**1,023,788**	996,397
Units subscribed	-	163,397
Units redeemed	-	(127,981)
Net increase in units	-	35,416
UNITS AT END OF THE PERIOD	**1,023,788**	1,031,813

CONDENSED INTERIM STATEMENT OF CASH FLOWS

For the six-month period ended 30 June 2026

	For the period ended on 30 June	
	2026	2025
	(Unaudited)	(Unaudited)
OPERATING ACTIVITIES		
Net loss for the period	**(311,791)**	(1,261,463)
Adjustments to reconcile net (loss) / income from operating activities:		
Unrealised (loss) / gain on financial assets at fair value through profit or loss	**(1,035,128)**	1,418,848
	(1,346,919)	157,385
Changes in Operating Assets and Liabilities:		
Financial assets at fair value through profit or loss	**2,473,679**	(2,407,213)
Prepayment & Other receivables	**(156,667)**	913,503
Management fees payable	**1,474**	96,737
Accrued expenses and other liabilities	**(874)**	69,485
Net cash flows generated from / (used in) operating activities	**970,693**	(1,170,103)
FINANCING ACTIVITY		
Proceed from issuance of units during the year	-	2,416,341
Payment on redemption of units during the period	-	(1,848,302)
Net cash flow generated from financing activity	-	568,039
CHANGE IN CASH AND CASH EQUIVALENTS	**970,693**	(602,064)
Cash and cash equivalents at the beginning of the period	**2,964,631**	3,810,381
Cash and cash equivalents at the end of the period	**3,935,324**	3,208,317

The accompanying notes 1 to 17 form an integral part of these condensed interim financial statements.

1- GENERAL

Al-Khair Capital IPOs 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 21 Rajab 1436H (corresponding to 10 May 2015). 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 long-term capital appreciation by investing principally in Shari'ah compliant securities listed on both local and foreign markets as well as in those shares 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 other mutual funds

The Fund Manager is Alkhair Capital Saudi Arabia Company and the Custodian of the Fund is Alinma investment. The terms and conditions of the Fund have been approved by the Capital Market Authority ("CMA") on 21 Rajab 1436H (corresponding to 10 May 2015) and the last update was at 9 Rajab 1445H (corresponding to 21 January 2024).

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 CMA on 16 Shaaban 1437H (corresponding to 23 May 2016), in addition to the new amendment no.2-22-2022 issued on 12 Rajab 1442H (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 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 15.

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 bank	**1,136,012**	2,964,631
Cash with the custodian	**2,799,312**	-
	3,935,324	2,964,631

The bank balances represent the cash in a current account maintained with local banks.

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 or net asset valuation as at the end of the reporting period, in case of investment in units of mutual funds.

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	**9,894,509**	10,497,391
Addition during the year	**3,529,345**	16,960,933
Disposal during the year	**(4,695,047)**	(14,763,968)
Unrealized gain / (loss)	**1,035,128**	(1,947,277)
Realized loss	**(1,307,977)**	(852,570)
Ending Balance	**8,455,958**	9,894,509

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

30 June 2026	**Cost (Unaudited) SR**	**Market Value as of 30 June 2025 (Unaudited) SR**	**% of Market Value**
Capital Goods	**658,404**	**543,964**	**6%**
Commercial & Professional Services	**898,158**	**809,170**	**10%**
Consumer Discretionary Distribution & Retail	**220,531**	**183,120**	**2%**
Consumer Services	**477,999**	**269,880**	**3%**
Consumer Staples Distribution & Retail	**96,804**	**63,844**	**1%**
Energy	**1,378,416**	**1,173,618**	**14%**
Financial Services	**830,372**	**574,205**	**7%**
Health Care Equipment & Services	**295,405**	**248,480**	**3%**
Materials	**811,366**	**820,020**	**10%**
Real Estate Mgmt & Dev't	**686,984**	**532,412**	**6%**
Software & Services	**1,384,356**	**1,684,120**	**20%**
Transportation	**624,751**	**608,345**	**7%**
Utilities	**961,520**	**944,780**	**11%**
Total investment portfolio	**9,325,066**	**8,455,958**	

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

31 December 2025	Cost SR	Market Value as of 31 December 2025 (Audited) SR	% of Market Value
Energy	1,592,394	1,324,945	*13.38%*
Utilities	1,283,661	1,216775	*12.30%*
Software and services	1,112,774	963,896	*9.74%*
Capital Goods	976,802	953,076	*9.63%*
Materials	1,214,712	932,654	*9.43%*
Insurance	467,032	666,425	*6.74%*
Financial services	834,921	651,071	*6.58%*
Real estate management & development	798,344	588,362	*5.95%*
Commercial & Professional Services	753,490	587,687	*5.94%*
Media and entertainment	838,720	488,554	*4.94%*
Pharma, Biotech and Life Science	534,922	447,608	*4.52%*
Transportation	448,055	400,826	*4.05%*
Food & beverages	283,643	209,760	*2.12%*
Consumer staples distribution and retail	301,945	172,385	*1.74%*
Consumer services	197,545	155,175	*1.57%*
Health care equipment and services	135,967	122,780	*1.24%*
Discretionary, distribution and retail	23,818	12,530	0.13%
Total investment portfolio	11,798,745	9,894,509	

9-ACCRUED EXPENSES AND OTHER LIABILITIES

	30 June 2026 (Unaudited) SR	31 December 2025 (Audited) SR
Audit fees	**15,869**	16,000
Custodian fees	**3,688**	3,750
VAT Payable	**3,305**	10,143
Tadawul fee	**2,479**	5,000
Regulator fee	**3,719**	-
Board member fees	**4,959**	-
	34,019	34,893

10-NET LOSS ON FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS

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

	30 June 2026 (Unaudited) SR	30 June 2025 (Unaudited) SR
Unrealized gain / (loss) on financial assets at fair value through profit or loss	**1,035,128**	(1,418,848)
Realized (loss) / gain on financial assets at fair value through profit or loss	**(1,285,554)**	188,574
	(250,426)	(1,230,274)

11- OTHER EXPENSES

	30 June 2026 (Unaudited) SR	30 June 2025 (Unaudited) SR
Audit fees	**15,868**	15,868
Ideal rating fees	**18,571**	19,455
Custodian fees	**7,438**	7,438
Board members fees	**4,959**	4,959
Regulator fees	**3,719**	3,719
Tadawul fees	**2,479**	2,479
Bank charges	**88**	140
Others	**16,743**	18,956
	69,865	73,014

12-TRANSACTIONS WITH RELATED PARTIES

Related parties of the Fund include the Unit Holders, the Fund Manager, the Shareholder of the Fund Manager (Al-Khair Capital), the Fund's Board of Directors and other funds managed by the Fund Manager.

The Fund Manager charges the Fund on every dealing day a management fee at an annual rate of 1.25% of the Fund's net assets value. 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 agreement, which is approved by the Fund's Board of Directors.

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

Name of related party	Nature of transactions	Amount of transactions: For the six-month period 30 June 2026 (Unaudited) SR	Amount of transactions: For the six-month period 30 June 2025 (Unaudited) SR	Balance debit/ (credit): 30 June 2026 (Unaudited) SR	Balance debit/ (credit): 31 December 2025 (Audited) SR
Fund Manager	Management fee	**(89,276)**	(96,407)	**(44,679)**	(43,205)
Fund's Board of Directors	Board of Directors fee	**(4,959)**	(4,959)	**(4,959)**	-

The units in issue as at 30 June 2026 include 15,147 units (31 December 2025: 15,147 unit) held by Al-Khair Capital Saudi Arabia Company "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, 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 that are 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.

SR	*Carrying value*	*Level 1*	*Level 2*	*Level 3*	*Total*
30 June 2026 (Unaudited)					
Financial assets measured at fair value					
Financial assets at fair value through profit or loss	**8,455,958**	**8,455,958**	-	-	**8,455,958**
Total	**8,455,958**	**8,455,958**	-	-	**8,455,958**

SR	*Carrying value*	*Level 1*	*Level 2*	*Level 3*	*Total*
31 December 2025 (Audited)					
Financial assets measured at fair value					
Financial assets at fair value through profit or loss	9,894,509	9,894,509	-	-	9,894,509
Total	9,894,509	9,894,509	-	-	9,894,509

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 SAR**	**After 12 months SAR**	**Total SAR**
ASSETS			
Cash and cash equivalents	**3,935,324**	-	**3,935,324**
Financial assets at fair value through profit or loss	**8,455,958**	-	**8,455,958**
Prepayments and other receivables	**169,013**	-	**169,013**
TOTAL ASSETS	**12,560,295**	-	**12,560,295**
LIABILITIES			
Management fees payable	**44,679**	-	**44,679**
Accrued expenses and other liabilities	**34,019**	-	**34,019**
TOTAL LIABILITIES	**78,698**	-	**78,698**

As at 31 December 2025 (Audited)	Within 12 months SAR	After 12 months SAR	Total SAR
ASSETS			
Cash and cash equivalents	2,964,631	-	2,964,631
Financial assets at fair value through profit or loss	9,894,509	-	9,894,509
Prepayments and other receivables	12,346	-	12,346
TOTAL ASSETS	12,871,486	-	12,871,486
LIABILITIES			
Management fees payable	43,205	-	43,205
Accrued expenses and other liabilities	34,893	-	34,893
TOTAL LIABILITIES	78,098	-	78,098

15-SUBSEQUENT EVENTS

There are no events occurring subsequent to the reporting date and prior to the issuance of these condensed interim financial statements that require amendment or disclosure in these financial statements.

16-LAST VALUATION DAY

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

17-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).