BLOMINVEST SR MURABAHA FUND
(AN OPEN-ENDED INVESTMENT FUND MANAGED BY BLOMINVEST SAUDI ARABIA)

CONDENSED INTERIM FINANCIAL INFORMATION AND INDEPENDENT AUDITOR'S REVIEW REPORT

FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

BLOMINVEST SR MURABAHA FUND
(AN OPEN-ENDED INVESTMENT FUND MANAGED BY BLOMINVEST SAUDI ARABIA)
CONDENSED INTERIM FINANCIAL INFORMATION
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

Report on review of condensed interim financial information

To the Unitholders and Fund Manager of Blominvest SR Murabaha Fund

Introduction

We have reviewed the accompanying condensed interim statement of financial position of Blominvest SR Murabaha Fund (the "Fund") as at 30 June 2026 and the related condensed interim statements of comprehensive income, changes in equity attributable to the unitholders and cash flows for the six-month period then ended and explanatory notes. Fund Manager is responsible for the preparation and presentation of this condensed interim financial information in accordance with International Accounting Standard 34 – *"Interim Financial Reporting" (IAS 34)*, as endorsed in the Kingdom of Saudi Arabia. Our responsibility is to express a conclusion on this condensed interim financial information based on our review.

Scope of review

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

Conclusion

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

PricewaterhouseCoopers

Waleed A. Alhidiri
License Number 559

6 August 2026

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BLOMINVEST SR MURABAHA FUND
(AN OPEN-ENDED INVESTMENT FUND MANAGED BY BLOMINVEST SAUDI ARABIA)
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
(All amounts in Saudi Riyals unless otherwise stated)

	Note	As at 30 June 2026 (Unaudited)	As at 31 December 2025 (Audited)
Assets			
Cash and cash equivalents		**1,480,077**	26,797
Investments carried at fair value through profit or loss (FVTPL)	5	**60,067,102**	56,578,493
Investments held at amortised cost, net	6	**230,408,760**	272,670,886
Other receivables		**751**	475,751
Total assets		**291,956,690**	329,751,927
Liabilities			
Management fee payable	7	**73,785**	83,375
Redemption payable		**1,460,046**	-
Accrued expenses		**86,800**	66,654
Total liabilities		**1,620,631**	150,029
Equity attributable to the unitholders		**290,336,059**	329,601,898
Redeemable units in issue		**23,630,194**	27,547,786
Equity attributable to each unit		**12.29**	11.96

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

BLOMINVEST SR MURABAHA FUND
(AN OPEN-ENDED INVESTMENT FUND MANAGED BY BLOMINVEST SAUDI ARABIA)
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (Unaudited)
(All amounts in Saudi Riyals unless otherwise stated)

	Note	For the six-month period ended 30 June	
		2026	**2025**
Income			
Special commission income		**6,856,084**	6,251,243
Gain on investments carried at FVTPL, net	5.1	**1,533,608**	1,264,398
Gain on sale of investments held at amortised cost, net		**830,120**	-
Total income		**9,219,812**	7,515,641
Expenses			
Management fee	7	**(474,238)**	(384,055)
Reversal of / (charge for) expected credit losses on investments held at amortised cost		**6,026**	(1,232)
Other expenses		**(266,365)**	(292,262)
Total expenses		**(734,577)**	(677,549)
Net income for the period		**8,485,235**	6,838,092
Other comprehensive income for the period		**-**	-
Total comprehensive income for the period		**8,485,235**	6,838,092

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

BLOMINVEST SR MURABAHA FUND
(AN OPEN-ENDED INVESTMENT FUND MANAGED BY BLOMINVEST SAUDI ARABIA)
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY ATTRIBUTABLE TO THE UNITHOLDERS
(Unaudited)
(All amounts in Saudi Riyals unless otherwise stated)

	For the six-month period ended 30 June	
	2026	**2025**
Equity attributable to the unitholders at the beginning of the period	**329,601,898**	313,637,472
Changes from operations		
Total comprehensive income for the period	**8,485,235**	6,838,092
Changes from unit transactions		
Issuance of units	**240,673,325**	239,324,786
Redemption of units	**(288,424,399)**	(311,462,544)
Net changes in value of units	**(47,751,074)**	(72,137,758)
Equity attributable to the unitholders at the end of the period	**290,336,059**	248,337,806

Redeemable unit transactions

Transactions in redeemable units during the period are summarised, as follows:

	For the six-month period ended 30 June	
	2026	**2025**
Units at the beginning of the period	**27,547,786**	27,661,443
Units issued	**19,880,193**	20,826,016
Units redeemed	**(23,797,785)**	(27,158,681)
Net change in units	**(3,917,592)**	(6,332,665)
Units at the end of the period	**23,630,194**	21,328,778

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

BLOMINVEST SR MURABAHA FUND
(AN OPEN-ENDED INVESTMENT FUND MANAGED BY BLOMINVEST SAUDI ARABIA)
CONDENSED INTERIM STATEMENT OF CASH FLOWS (Unaudited)
(All amounts in Saudi Riyals unless otherwise stated)

	For the six-month period ended 30 June	
	2026	**2025**
Cash flows from operating activities		
Net income for the period	**8,485,235**	6,838,092
Adjustments for:		
Unrealised gain on investments carried at FVTPL, net	**(91,178)**	(243,087)
Special commission income	**(6,856,084)**	(6,251,243)
(Reversal of) / charge for expected credit losses on	**(6,026)**	1,232
	1,531,947	344,994
Net changes in operating assets and liabilities		
Investment carried at FVTPL	**(3,397,431)**	17,876,439
Investments held at amortised cost	**42,256,100**	56,198,349
Other receivables	**475,000**	(8,500,003)
Management fee payable	**(9,590)**	(24,835)
Accrued expenses	**20,146**	(8,147)
Net cash generated from operations	**40,876,172**	65,886,797
Special commission income received	**6,868,136**	6,248,779
Net cash generated from operating activities	**47,744,308**	72,135,576
Cash flows from financing activities		
Proceeds from issuances of units	**240,673,325**	239,324,786
Payment against redemption of units	**(286,964,353)**	(311,462,544)
Net cash used in financing activities	**(46,291,028)**	(72,137,758)
Net change in cash and cash equivalents	**1,453,280**	(2,182)
Cash and cash equivalents at the beginning of period	**26,797**	94,746
Cash and cash equivalents at the end of the period	**1,480,077**	92,564
Non-cash transaction		
Redemption of units	**1,460,046**	-

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

1 GENERAL

Blominvest SR Murabaha Fund (the "Fund") is an open-ended investment fund created by an agreement between Blominvest Saudi Arabia Company (the "Fund Manager") and investors ("unit holders"). The investment objective of the Fund is to provide capital preservation and short-term capital growth, through investing in Shariah-compliant conservative transactions. The Fund was established on 4 July 2021 as per approval from the Capital Market Authority (the "CMA").

The Fund has appointed HSBC Saudi Arabia Limited to act as its custodian and administrator. The fees for the custodian and administrator services are paid directly by the Fund.

2 REGULATING AUTHORITY

The Fund is governed by the Investment Fund Regulations (the "Regulations") issued by the Board of the Capital Market Authority (CMA) pursuant to its Resolution Number 1 - 219 - 2006 on 3 Dhul Hijja 1427H (corresponding to 24 December 2006) and new amendment number 2-22-2021 by resolution of the Board of the CMA on 12 Rajab 1442H (corresponding to 24 February 2021) effective from 19 Ramadan 1442H (corresponding 1 May 2021) by the New Investment Fund Regulations ("Amended Regulations") published by the Capital Market Authority on 17 Rajab 1442H (corresponding to 1 March 2021) detailing requirements for all funds within the Kingdom of Saudi Arabia. During 2025, CMA has issued another amendment to the regulation via amendment number 1-54-2025 issued on 23 Dhul Qidah 1446H (corresponding to 21 May 2025) which is effective from 14 Muharram 1447H (corresponding 9 July 2025). The Regulations were further amended by Resolution of the Board of the Capital Market Authority No. 1-135-2025 dated 3 Jumada Al-Akhirah 1447H (corresponding to 24 November 2025).

3 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

3.1 Basis of preparation

This condensed interim financial information for the six-month period ended 30 June 2026 has been prepared 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 as issued by the Saudi Organisation for Chartered and Professional Accountants (SOCPA).

The condensed interim financial information does not include all the information and disclosures required in annual financial statements and should, therefore, be read in conjunction with the annual financial statements for the year ended 31 December 2025. In addition, result for the six-month period ended 30 June 2026are not necessarily indicative of the results that may be expected for the financial year ending 31 December 2026.

The condensed interim financial information has been prepared on a historical cost basis, using the accrual basis of accounting except for financial assets held at fair value through profit or loss that are measured at fair value. This condensed interim financial information is presented in Saudi Riyals ("SR"), which is the Fund's functional currency.

3.2 Material accounting policies

The material accounting policies adopted in the preparation of this condensed interim financial information are consistent with those followed in the preparation of the Fund's annual financial statements for the year ended 31 December 2025, except for the adoption of new standards effective as of 1 January 2026. The Fund's financial risk management objectives and policies are consistent with those disclosed in the last audited financial statements for the year ended 31 December 2025.

(All amounts in Saudi Riyals unless otherwise stated)

3 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES (continued)

3.3 Impact of changes in accounting policies due to adoption of new standards

The following standards, interpretations or amendments are effective from the annual periods beginning on or after 1 January 2026, however, these do not have any significant impact on the condensed interim financial information for the period:

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

Accounting standards issued but not yet effective

The International Accounting Standard Board (IASB) has issued the following accounting standards and / or amendments, which will become effective from periods beginning on or after 1 January 2027. The Fund has opted not to early adopt these pronouncements and is in the process of assessing the impact on the condensed interim financial information of the Fund.

Standard, interpretation, amendments	Description	Effective date
Amendments to IFRS 10 and IAS 28- Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Partial gain or loss recognition for transactions between an investor and its associate or joint venture only apply to the gain or loss resulting from the sale or contribution of assets that do not constitute a business as defined in IFRS 3 Business Combinations and the gain or loss resulting from the sale or contribution to an associate or a joint venture of assets that constitute a business as defined in IFRS 3 is recognised in full.	Effective date deferred indefinitely
IFRS 18, Presentation and Disclosure in Financial Statements*	IFRS 18 provides guidance on items in statement of profit or loss classified into five categories: operating; investing; financing; income taxes and discontinued operations It defines a subset of measures related to an entity's financial performance as 'management-defined performance measures' ('MPMs'). The totals, subtotals and line items presented in the primary financial statements and items disclosed in the notes need to be described in a way that represents the characteristics of the item. It requires foreign exchange differences to be classified in the same category as the income and expenses from the items that resulted in the foreign exchange differences.	January 2027
IFRS 19, Subsidiaries without Public Accountability: Disclosures	IFRS 19 allows eligible subsidiaries to apply IFRS Accounting Standards with the reduced disclosure requirements of IFRS 19. A subsidiary may choose to apply the new standard in its consolidated, separate or individual financial statements provided that, at the reporting date it does not have public accountability and its parent produces consolidated financial statements under IFRS Accounting Standards.	1 January 2027

(All amounts in Saudi Riyals unless otherwise stated)

3 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES (continued)

3.3 Impact of changes in accounting policies due to adoption of new standards (continued)

Accounting standards issued but not yet effective (continued)

* The Fund Manager is currently assessing the impact of IFRS 18 on the Fund's financial statements. Based on the assessment performed to date, the principal impact is expected to relate to the presentation and structure of the statement of income, including the introduction of the newly required subtotals of 'operating profit' and 'profit before financing, together with the potential revised classification of income and expenses into the categories introduced by IFRS 18. The adoption of IFRS 18 is not expected to have an impact on the Fund's reported net income or net assets value.

The related consequential amendments to IAS 7 are also expected to result in presentational changes to the statement of cash flows, principally the change in the starting point of the indirect reconciliation from net income to operating profit. Special commission income received is expected to continue to be classified within operating activities, consistent with the Fund's main business activity of investing in financial assets.

Fund Manager does not currently expect any subtotals of income and expenses presented in its public communications to meet the definition of management-defined performance measures under IFRS 18. This assessment will be reviewed prior to the effective date.

4 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

The critical accounting estimates and judgements used in preparation of condensed interim financial information are consistent with those used in preparation of the Fund’s annual financial statements for the year ended 31 December 2025.

5 INVESTMENT CARRIED AT FAIR VALUE THROUGH PROFIT OR LOSS (FVTPL)

The composition of the investments at fair value through profit or loss is summarised below:

	30 June 2026 (Unaudited)			
Mutual funds	**% of market value**	**Cost**	**Market value**	**Unrealised gain**
Alinma Saudi Riyal Liquidity Fund	**86%**	**51,243,610**	**51,611,038**	**367,428**
Alpha Murabaha Fund	**12%**	**7,342,710**	**7,378,795**	**36,085**
Yaqeen SAR Murabaha Fund	**1%**	**531,435**	**626,449**	**95,014**
Al Rajhi Awaeed Fund	**1%**	**444,606**	**450,820**	**6,214**
	100%	**59,562,361**	**60,067,102**	**504,741**

	31 December 2025 (Audited)			
Mutual funds	**% of market Value**	**Cost SR**	**Market value SR**	**Unrealised gain SR**
Alpha Murabaha Fund	81%	45,568,923	45,809,886	240,963
Al Rajhi Awaeed Fund	18%	10,064,572	10,157,998	93,426
Yaqeen SAR Murabaha Fund	1%	531,435	610,609	79,174
	100%	56,164,930	56,578,493	413,563

5.1 Net gain on investments carried at FVTPL comprises the following:

	For the six-month period ended 30 June (Unaudited)	
	2026	**2025**
Realised gain on sale of investments carried at FVTPL, net	**1,442,430**	1,021,311
Unrealised gain on investments carried at FVTPL, net	**91,178**	243,087
	1,533,608	1,264,398

(All amounts in Saudi Riyals unless otherwise stated)

6 INVESTMENTS HELD AT AMORTISED COST, NET

	As at 30 June 2026 (Unaudited)	As at 31 December 2025 (Audited)
Murabaha placements with original maturities of more than three months	**204,162,586**	255,708,558
Investments in sukuks at amortised cost	**26,246,174**	16,962,328
	230,408,760	272,670,886

Investments held at amortised cost are subject to allowance for expected credit losses (ECL) as per IFRS 9. The ECL on investments held at amortised cost as at 30 June 2026 amounts to SR 112,396 (31 December 2025: SR 118,422). These investments are classified under stage 1 and are placed with high credit rating financial institutions in the Kingdom of Saudi Arabia. There has been no history of default with any of the Fund's investments held at amortised cost.

The management has assessed allowance for expected credit losses (ECL) as required under IFRS 9 and based on that assessment, the management believes that no allowance for ECL is required to be recognised as at 30 June 2026 and 31 December 2025 as the credit risk is low.

Murabaha placements are Sharia-compliant money market investments with financial institutions in the Kingdom of Saudi Arabia and other countries of the Gulf Cooperation Council (GCC). Murabaha placements earn commission at an average rate of 5.42% (2025:5.73%) per annum.

7 TRANSACTIONS WITH RELATED PARTIES

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making financial or operational decisions. In considering each possible related party relationship, attention is directed to the substance of the relationship, not merely the legal form.

Related parties include Fund manager and the Fund Board Directors.

In the ordinary course of its activities, the Fund transacts business with related parties.

As per the agreement, the Fund is required to pay a management fees at the maximum rate of 0.3% per annum (30 June 2025: 0.3%) calculated based on the total net asset value at each valuation date.

Related party transactions for the periods / year ended and balances are as follows:

		Amount of transactions		Balance payable	
Name of related party	Nature of transactions	For the six-month period ended 30 June 2026 (Unaudited)	For the six-month period ended 30 June 2025 (Unaudited)	As at 30 June 2026 (Unaudited)	As at 31 December 2025 (Audited)
Blominvest Saudi Arabia	Management fee	**(474,238)**	(384,055)	**(73,785)**	83,375
	Issuance of units	**17,000,000**	68,500,000	**-**	-
	Redemption of units	**(68,700,000)**	(98,000,000)	**-**	-
Board of Directors	Remuneration	**(7,439)**	(4,959)	**(7,439)**	-

The unitholders' account included 3,217,688 as of 30 June 2026 units held by Fund Manager (31 December 2025 (Audited): 7,490,567).

(All amounts in Saudi Riyals unless otherwise stated)

8 FAIR VALUE OF FINANCIAL INSTRUMENTS

The fair value for financial instruments traded in active markets is based on quoted market prices at the close of trading on the reporting date. Instruments for which no sales have been reported on the valuation day are valued at the most recent bid price.

An active market is a market in which transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis. The carrying value less impairment provision of other receivables and payables are assumed to approximate their fair values.

The fair value hierarchy has the following levels:

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

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

Level 3 inputs are unobservable inputs for the asset or liability.

The estimated fair value of the Fund's financial assets and liabilities is not considered to be significantly different from their carrying values. The fair value of investments held at FVTPL is based on quoted prices in active markets, and are therefore classified within Level 1.

The following table analyses within the fair value hierarchy the Fund's assets and liabilities (by class) measured at fair value at 30 June 2026 and 31 December 2025.

		Fair value measurement using		
	Total	**Quoted prices in active markets (Level 1)**	**Significant observable inputs (Level 2)**	**Significant unobservable inputs (Level 3)**
As at 30 June 2026 (Unaudited)				
Financial assets measured at fair value				
Investments carried at FVTPL	**60,067,102**	**60,067,102**	**-**	**-**
Financial assets not measured at fair value				
Investments held at amortised cost, net	**230,408,760**	**26,246,174**	**-**	**204,162,586**
Cash and cash equivalents	**1,480,077**	**-**	**-**	**1,480,077**
Other receivables	**751**	**-**	**-**	**751**
Financial liabilities not measured at fair value				
Management fee payable	**73,785**	**-**	**-**	**73,785**
Redemption payable	**1,460,046**	**-**	**-**	**1,460,046**
Accrued expenses	**67,778**	**-**	**-**	**67,778**

		Fair value measurement using		
	Total	**Quoted prices in active markets (Level 1)**	**Significant observable inputs (Level 2)**	**Significant unobservable inputs (Level 3)**
As at 31 December 2025 (Audited)				
Financial assets measured at fair value				
Investments carried at FVTPL	56,578,493	56,578,493	-	-
Financial assets not measured at fair value				
Investments held at amortised cost, net	272,670,886	16,962,328	-	255,708,558
Cash and cash equivalents	26,797	-	-	26,797
Other receivables	475,751	-	-	475,751
Financial liabilities not measured at fair value				
Management fee payable	83,375	-	-	83,375
Accrued expenses	47,563	-	-	47,563

(All amounts in Saudi Riyals unless otherwise stated)

9 FINANCIAL RISK MANAGEMENT

The Fund's principal financial liabilities are management fees payable.

The Fund also has financial assets in the form of cash and cash equivalents and financial assets at FVTPL which are integral and directly derived out of its regular business.

The Fund's financial operations are exposed to following risks.

Credit risk

Credit risk refers to the risk that a party to a financial instrument will default on its contractual obligations resulting in financial loss to the Fund. The Fund has adopted a policy of only dealing with creditworthy counterparties, for whom the credit risk is assessed to be low. The Fund attempts to control credit risk by monitoring credit exposures, limiting transactions with specific non-related counterparties, and continually assessing the creditworthiness of such non-related counterparties. The Fund maintains bank accounts with high credit rated financial institutions.

The table below shows the Fund's maximum exposure to credit risk for components of the statement of financial position.

	As at 30 June 2026 (Unaudited)	As at 31 December 2025 (Audited)
Cash and cash equivalents	**1,480,077**	26,797
Investments held at amortised cost, net	**230,408,760**	272,670,886
Other receivables	**751**	475,751
	231,889,588	273,173,434

The management has assessed allowance for expected credit losses (ECL) as required under IFRS 9 and based on that assessment, the management has recognised the ECL against the carrying value of the financial assets.

Liquidity risk

Liquidity risk is the risk that the Fund will encounter difficulty in releasing funds to meet commitments associated with financial liabilities. Liquidity risk may result from an inability to sell a financial asset quickly at an amount close to its fair value.

The Fund's terms and conditions provide for redemptions of units twice a week and it is, therefore, exposed to the liquidity risk of meeting Unit holders' redemptions. The Fund's bank balances and Murabaha placements are considered to be readily realisable. Fund Manager monitors liquidity requirements on a regular basis and seeks to ensure that sufficient funds are available including bank facilities to meet commitments as they arise.

The undiscounted value of all financial liabilities of the Fund at the reporting date approximate to their carrying values and all are to be settled within three months from the reporting date.

Special commission rate risk

Special commission rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market commission rates. The Fund is exposed to commission rate risk on its variable commission bearing investments in sukuk.

10 INFORMATIVE ZAKAT RETURN SUBMISSION

In pursuance of Article 3 of Zakat Collection Rules for Investment Funds, the Fund received its registration certificate no. 3116757508 from ZATCA on 5 June 2023.

The responsibility of paying zakat on investment in the Fund's units remains with the unitholders and the Fund does not have the zakat obligation to the extent that the unitholders are considered Zakat payers as per the provisions of the Zakat by-laws.

11 SUBSEQUENT EVENTS

There have been no events subsequent to the reporting date, and up to the date of authorisation of this condensed interim financial information for issue, that require adjustment to, or disclosure in, this condensed interim financial information.

12 LAST VALUATION DAY

In accordance with the terms and conditions of the Fund, the last valuation day for the purpose of the preparation of the financial statements was 30 June 2026 (2025: 31 December 2025).

13 APPROVAL OF THE CONDENSED INTERIM FINANCIAL INFORMATION

This condensed interim financial information was approved and authorised for issue by Fund Manager (as authorised by the Fund Board) on 6 August 2026.