Artal Murabaha Fund
(Money Markets Instrument Fund - Public Fund - Open ended)
(Managed by Artal Capital Company)
Interim Condensed Financial Statements (Unaudited)
For the six-months period ended 30 June 2026
Together with the
Independent Auditor's Review Report to the Unitholders

Artal Murabaha Fund
Money Markets Instrument Fund - Public Fund - Open ended
(Managed by Artal Capital Company)

INTERIM CONDENSED FINANCIAL STATEMENTS (Unaudited)
For the six-month period ended 30 June 2026

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PKF Al-Bassam
Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE INTERIM CONDENSED FINANCIAL STATEMENTS

TO THE UNITHOLDERS OF ARTAL MURABAHA FUND
MANAGED BY ARTAL CAPITAL COMPANY

INTRODUCTION

We have reviewed the accompanying interim condensed financial statements of ARTAL MURABAHA FUND (the "Fund"), managed by Artal Capital Company (the Fund Manager) as of 30 June 2026 which comprises:

- The interim condensed statement of financial position as at 30 June 2026;
- The interim condensed statement of comprehensive income for the six-month period then ended;
- The interim condensed statement of Changes in Net Assets (Equity) Attributable to the Unitholders for the six-month period then ended;
- The interim condensed statement of cash flows for the six-month period then ended; and
- The notes to the interim condensed financial statements.

Management is responsible for the preparation and presentation of these interim condensed financial statements in accordance with International Accounting Standard 34 - "Interim Financial Reporting" ("IAS 34") that is endorsed in the Kingdom of Saudi Arabia. Our responsibility is to express a conclusion on these interim condensed financial statements based on our review.

SCOPE OF REVIEW

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

CONCLUSION

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

PKF Al-Bassam
Chartered Accountants

Abdulellah Albassam
Certified Public Accountant
License No. 703
Riyadh, Kingdom of Saudi Arabia
28 Safar 1448H
Corresponding to: 11 August 2026

شركة بي كي اف البسام
محاسبون ومراجعون قانونيون
C. R. 1010385804
PKF Al Bassam
chartered accountants

Artal Murabaha Fund
Money Markets Instrument Fund - Public Fund - Open ended
(Managed by Artal Capital Company)

INTERIM CONDENSED STATEMENT OF FINANCIAL POSITION
As at 30 June 2026
(Amounts in Saudi Arabian Riyals)

	Notes	**30 June 2026 (Un-audited)**	31 December 2025 (Audited)
Assets			
Cash and cash equivalents	*5*	**167,579,634**	136,948,598
Investment carried at amortized cost – Murabaha Deposits	*6*	**130,591,501**	144,610,278
Investments carried at fair value – Sukuk	*7*	**35,459,046**	35,459,046
Investments held at fair value through profit or loss (FVPTL)	*8*	**264,825,022**	370,136,341
Prepayments and other assets		**5,797**	-
Total assets		**598,461,000**	687,154,263
Liabilities			
Redemption payable		**317,987**	-
Management fees payable		**27,258**	31,208
Accrued expenses and other liabilities		**177,115**	141,116
Total liabilities		**522,360**	172,324
Net assets (equity) attributable to the Unitholders		**597,938,640**	686,981,939
Units in issue (in numbers)	9	**49,492,013**	58,353,519
Class A	*9*	**21,259,721**	25,307,629
Class B	*9*	**28,232,292**	33,045,890
Net assets (Equity) value per unit			
Class A		**12.05**	11.75
Class B		**12.09**	11.78

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

Artal Murabaha Fund
Money Markets Instrument Fund - Public Fund - Open ended
(Managed by Artal Capital Company)

INTERIM CONDENSED STATEMENT OF COMPREHENSIVE INCOME

For the six-month period ended 30 June 2026
(Amounts in Saudi Arabian Riyals)

		For the six-months period ended 30 June (Un-audited)	
	Notes	**2026**	2025
Income			
Special Commission income from investments carried at amortized cost – Murabaha		**8,061,959**	5,265,685
Income from investment carried at fair value – Sukuk	*7*	**1,090,000**	450,000
Realized gain on disposal of investments carried at FVTPL	*8*	**6,774,769**	1,634,305
Unrealized of investments carried at FVTPL	*8*	**2,968,726**	4,846,335
		18,895,454	12,196,325
Expenses			
Administration fee		**(256,802)**	(88,547)
Custodian fee		**(70,298)**	(48,076)
Management fee		**(179,954)**	(146,832)
Other expenses		**(80,590)**	(113,303)
Impairment charge on investments held at amortized cost, net		**(9,214)**	-
Total expenses		**(596,858)**	(396,758)
Net income for the period		**18,298,596**	11,799,567
Other comprehensive income for the period		**-**	-
Total comprehensive income for the period		**18,298,596**	11,799,567

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

INTERIM CONDENSED STATEMENT OF CHANGES IN NET ASSETS (EQUITY) ATTRIBUTABLE TO THE UNITHOLDERS

For the six-month period ended 30 June 2026
(Amounts in Saudi Arabian Riyals)

	For the six-month period ended 30 June (Un-audited)	
	2026	2025
Net assets (Equity) attributable to the Unitholders at the beginning of the period	**686,981,939**	145,972,580
Total comprehensive income for the period	**18,298,596**	11,799,567
Contributions and redemptions by the Unitholders		
Issuance of units	**120,989,114**	539,852,815
Redemption of units	**(228,331,009)**	(153,197,036)
Net changes from unit transactions	**(107,341,895)**	386,655,779
Net assets (Equity) attributable to the Unitholders at the end of the period	**597,938,640**	544,427,926

The accompanying notes from 1 t0 16 form an integral part
of these interim condensed financial statements

INTERIM CONDENSED STATEMENT OF CASH FLOWS
For the six-month period ended 30 June 2026
(Amounts in Saudi Arabian Riyals)

	Notes	For the six-months period ended 30 June (Un-audited) 2026	2025
Cash flows from operating activities:			
Net income for the period		**18,298,596**	11,799,567
Adjustment for:			
Unrealized gain from investments carried at FVTPL	8	**(2,968,726)**	(4,846,335)
Impairment charge on investments held at amortised cost, net		**9,214**	-
		15,339,084	6,953,232
Net changes in operating assets and liabilities:			
Investments carried at amortized cost – Murabaha	6	**14,009,563**	(94,751,151)
Investments held at fair value through statement of income (FVTPL)	8	**108,280,045**	(263,346,857)
Investment in advance		**-**	18,630,000
Prepayments and other assets		**(5,797)**	(4,694)
Redemption payable		**317,987**	10,000,000
Subscription received in advance		**-**	(5,117,503)
Management fees payable		**(3,950)**	47,255
Accrued expenses and other liabilities		**35,999**	48,308
Net cash from/ (used in) operating activity		**137,972,931**	(327,541,410)
Cash flows from financing activities:			
Issuance of units	9	**120,989,114**	539,852,815
Redemption of units	9	**(228,331,009)**	(153,197,036)
Net cash (used in)/from financing activities		**(107,341,895)**	386,655,779
Net increase in cash and cash equivalents		**30,631,036**	59,114,369
Cash and cash equivalents at the beginning of the period	5	**136,948,598**	76,120,799
Cash and cash equivalents at the end of the period	5	**167,579,634**	135,235,168

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

1. FUND AND ITS ACTIVITIES

Artal Murabaha Fund (the "Fund") a Money Markets Instrument Fund - Public Fund - Open ended established in the Kingdom of Saudi Arabia under the Investment Funds Regulations and is compliant with Shari'a principles. The Fund commenced its operations on 24 January 2023.

The Fund is managed by Artal Capital Company (the "Fund Manager"), a closed Joint Stock Company organized and existing under the laws of the Kingdom of Saudi Arabia, with commercial registration number 1010501601, and licensed as a Capital Market Institution by the Saudi Arabian Capital Market Authority under license no. 18195-02.

The main investment objective of the Fund is to achieve investment returns with low risks for the Fund's unitholders in order to preserve capital and provide liquidity through investing in money markets and other transactions in financial instruments that are compatible with the Shari'a controls approved by the Shari'a Supervisory Committee.

The Fund has appointed Albilad Capital (the "Custodian"), a Joint Stock Company organized and existing under the laws of the Kingdom of Saudi Arabia with commercial registration number 1010240489, dated 11/11/1428H, and licensed as a Capital Market Institution by the Saudi Arabia Capital Market Authority under license no. 08100-37 dated 2/4/1429H.

The terms and conditions of the Fund were approved by CMA on 14 Jumada Al Awwal 1444 H (corresponding to 8 December 2022).

2. REGULATORY AUTHORITY

The Fund is governed by the Investment Fund Regulations (the "Regulations") issued by the Capital Market Authority ("CMA").

3. BASIS OF PREPARATION

3.1 Statement of compliance

These interim condensed financial statements of the Fund have been prepared in accordance with International Accounting Standard (IAS) 34 - Interim Financial Reporting that is endorsed in the Kingdom of Saudi Arabia and other standards and pronouncement issued by the Saudi Organization for Chartered and Professional Accountants (SOCPA).

3.2 Basis of measurement

These interim condensed financial statements have been prepared on a historical cost basis. Except for investments held at fair value that are measured at fair value.

3.3 Functional and presentation currency

Items included in these interim condensed financial statements are measured using the currency of the primary economic environment in which the Fund operates (the "functional currency"). These interim condensed financial statements are presented in Saudi Arabian Riyals (SAR) which is the Fund's functional and presentation currency.

3. BASIS OF PREPARATION (CONTINUED)

3.4 Critical accounting judgments, estimates and assumption

The preparation of these interim condensed financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

In the process of applying the Fund's accounting policies, management has made the following estimate and judgment which is significant to these interim condensed financial statements.

3.5 Going Concern

The Fund Manager has made an assessment of the Fund's ability to continue as a going concern and is satisfied that the Fund has the resources to continue in business for the foreseeable future. Furthermore, the management is not aware of any material uncertainties that may cast significant doubt on the Fund's ability to continue as a going concern. Accordingly, these interim condensed financial statements have been prepared on a going concern basis.

4. MATERIAL ACCOUNTING POLICIES

The accounting policies used in the preparation of these interim condensed financial statements are consistent with those used and disclosed in the annual financial statements of the Fund for the year ended 31 December 2025. Certain new standards, amendments and interpretations apply for the first time in 2026, but do not have an impact on the interim condensed financial statements of the Fund.

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

Management fees and Other expenses
Management fees and other expenses are charged at rates / amounts within limits mentioned in terms and conditions of the Fund.
Management fees are calculated on a daily basis based on the net asset value of the fund and are deducted monthly as below:

Class	Percentage
A	0.5%
B	0%

4. MATERIAL ACCOUNTING POLICIES (CONTINUED)

New amended standards and interpertations:

a. Standards and amendments effective in the current period

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

4. MATERIAL ACCOUNTING POLICIES (CONTINUED)

New amended standards and interpertations:

B. Standards issued but not yet effective

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

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

5. CASH AND CASH EQUIVALENTS

	30 June 2026 (Un-audited)	31 December 2025 (Audited)
Cash at bank	**417,553**	3,119,019
Murabaha Deposits - Maturity within 3 months from acquisition date (Disclose No. 6) *	**167,162,081**	133,829,579
	167,579,634	136,948,598

* These Murabaha Deposits have an original maturity of 3 months or less from the date of placements and carry profit rates ranging from 5% to 6% per annum.

6 INVESTMENTS CARRIED AT AMORTIZED COST –MURABAHA DEPOSITS

	30 June 2026 (Un-audited)	31 December 2025 (Audited)
Al Salam Bank	**93,191,080**	119,685,284
Saudi investment Bank	**80,859,194**	8,615,927
Qatar National Bank	**70,678,565**	84,233,478
Gulf International Bank	**37,974,020**	36,965,331
Arab National Bank	**15,050,724**	15,854,008
National Bank of Kuwait	**-**	13,085,829
	297,753,583	278,439,857

	30 June 2026 (Un-audited)	31 December 2025 (Audited)
Maturity within 3 months (Disclose No. 5)*	**167,162,081**	133,829,579
Maturity within 3 – 12 months	**130,591,502**	144,610,278
	297,753,583	278,439,857

* Murabaha deposits due within a period of less than three months from acquisition date have been classified in cash and cash equivalents in the statement of financial position.

6.1 The rate of profit on Murabaha deposits ranges from 5% to 6% per annum and all the Murabaha deposits scheduled to mature within a period of less than 12 months.

7 INVESTMENTS CARRIED AT FAIR VALUE – SUKUK

	30 June 2026 (Un-audited)	31 December 2025 (Audited)
Banque Saudi Fransi	**35,459,674**	35,459,046
	35,459,674	35,459,046

7. INVESTMENTS CARRIED AT FAIR VALUE – SUKUK (CONTINUED)

7.1 The following table represents the movement of investments in Sukuk during the period:

	30 June 2026 (Un-audited)	31 December 2025 (Audited)
Carrying amount as at the year beginning	**35,459,046**	15,288,379
Additions during the period	**-**	20,000,000
Sukuk profit received during the period	**(1,090,000)**	(900,000)
Earned profit during the period	**1,090,000**	1,070,667
Carrying amount as at the period end	**35,459,046**	35,459,046

- All Sukuk represent Tier 1 (AT1) instruments issued by Banque Saudi Fransi and are measured at fair value through profit or loss (FVTPL).

8. INVESTMENTS HELD AT FAIR VALUE THROUGH PROFIT OR LOSS

The following table represents the details of investments held at FVPTL:

	30 June 2026 (Un-audited)		
INVESTMENT	**Cost**	**Fair Value**	**%-**
SNB Capital Al Sunbullah Fund SAR - Unlisted	**93,652,832**	**96,313,644**	**37%**
Alpha Murabaha Fund - Unlisted	**82,350,474**	**85,634,740**	**32%**
Al Rajhi Awaeed Fund - Unlisted	**79,568,871**	**82,876,638**	**31%**
	255,572,177	**264,825,022**	**100%**

	31 December 2025 (Audited)		
INVESTMENT	Cost	Fair Value	%
Al Rajhi Awaeed Fund	144,037,823	146,737,624	40%
Alpha Murabaha Fund	134,446,377	136,941,672	37%
SNB Capital Al Sunbullah SAR	85,368,022	86,457,045	23%
	363,852,222	370,136,341	100%

8.1 The following table represents the investments held at FVPTL during the period:

	30 June 2026 (Un-audited)	31 December 2025 (Audited)
Opening	**370,136,341**	21,632,396
Purchases during the period	**93,259,000**	791,837,611
Disposals during the period	**(208,313,814)**	(457,125,404)
Realized gain on disposal of investments carried at FVTPL	**6,774,769**	7,929,707
Unrealized FV gain on re-measurement of investments held at FVSI, net	**2,968,726**	5,862,031
Carrying amount as at the period end	**264,825,022**	370,136,341

9. UNIT TRANSACTIONS

The following represents the subscriptions paid and committed as at:

	30 June 2026 **(Un-audited)**	31 December 2025 (Audited)
	(Units in numbers)	*(Units in numbers)*
Units at the beginning of the period	**58,353,519**	13,112,420
Units issued during the period	**10,163,277**	96,850,507
Units redeemed during the period	**(19,024,783)**	(51,609,408)
Net change in units	**(8,861,506)**	45,241,099
Units at the end of the period	**49,492,013**	58,353,519

The fund manager may issue an unlimited number of units in the fund in accordance with the terms and conditions of the fund. Each unit represents a common share in the Fund's assets.

1. Class A for public unitholders.
2. Class B are the portfolios/funds managed by the fund manager and the employees of the fund manager.

	30 June 2026 (Un-audited)		31 December 2025 (Audited)	
	(Units in numbers)	Amounts	(Units in numbers)	Amounts
Class A				
Subscription	**5,607,007**	**66,450,000**	56,787,744	648,090,672
Redemption	**(9,654,915)**	**(115,630,606)**	(41,567,917)	(480,027,002)
	(4,047,908)	**(49,180,606)**	15,219,827	168,063,670
Class B				
Subscription	**4,556,270**	**54,539,114**	40,062,763	456,107,598
Redemption	**(9,369,868)**	**(112,700,402)**	(10,041,491)	(115,645,973)
	(4,813,598)	**(58,161,288)**	30,021,272	340,461,625
	(8,861,506)	**(107,341,894)**	45,241,099	508,525,295

10. RECONCILIATION OF CHANGE IN NET ASSET ATTRIBUTABLE TO THE UNITHOLDERS

The CMA, through its circular dated 10 Rabi Al Thani 1439H (corresponding to 28 December 2017), has approved the Dual NAV approach for investment funds. In accordance with the circular, IFRS 9 will be applied for accounting and reporting purposes and dealing NAV will remain unaffected until further notice.

	30 June 2026 (Un-audited)	31 December 2025 (Audited)
Reported net assets of the Fund	**597,938,640**	686,981,939
Add: Expected Credit Loss Allowance	**12,619**	3,405
	597,951,259	686,985,344
Less: Provision for incurred credit loss	**-**	-
Traded net asset value of the Fund	**597,951,259**	686,985,344
Number of units in issue		
Class A	**21,259,721**	25,307,629
Class B	**28,232,292**	33,045,890
Traded net asset value per unit		
Class A	**12.05**	11.75
Class B	**12.09**	11.78

11. RELATED PARTY TRANSACTIONS AND BALANCES

The related parties of the Fund include the Fund Manager and other funds managed by the Fund Manager. In the ordinary course of its activities, the Fund transacts business with the Fund Manager. In addition to transactions disclosed elsewhere in these financial statements, the Fund entered into the following transactions with the related parties during the period.
These transactions were carried out on the basis of approved terms and conditions of the Fund:

			Transaction amount for the period	
Related party	**Nature of relationship**	**Nature of transactions**	**30 June 2026 (Unaudited)**	30 June 2025 (Unaudited)
Artal Capital	The Fund Manager	Management fees	**(179,954)**	(146,832)
Artal Capital	Board of Directors	Director’s fees	**(12,034)**	(7,935)

11. RELATED PARTY TRANSACTIONS AND BALANCES (CONTINUED)

Balances arising from above transaction with related party is as follows:

			Balance as of	
Related party	**Nature of relationship**	**Nature of balances**	**30 June 2026 (Unaudited)**	31 December 2025 (Audited)
Artal Capital	The Fund Manager	Management fees payable	**27,258**	31,208
Board of Directors	Board of Directors	Director's fees payable*	**3,967**	32,001

* Those Balances were mapped to "ACCRUED EXPENSES AND OTHER LIABILITIES" Accounts.

12. FINANCIAL INSTRUMENTS BY CATEGORY

30 June 2026 (Un-audited)	**Amortized cost**	**FVPTL**
As per interim statement of financial position		
Assets		
Cash and cash equivalent	**167,579,634**	-
Investments carried at amortized cost – Murabaha	**130,591,501**	-
Investments carried at fair value – Sukuk	-	**35,459,046**
Investment held at FVTPL	-	**264,825,022**
Prepayments and other assets	**5,797**	-
Total	**298,176,932**	**300,284,068**

31 December 2025 (Audited)	Amortized cost	FVPTL
As per interim statement of financial position		
Assets		
Cash and cash equivalent	136,948,598	-
Investments carried at amortized cost – Murabaha	144,610,278	-
Investments carried at fair value – Sukuk	-	35,459,046
Investments held at FVTPL	-	370,136,341
Total	281,558,876	405,595,387

All financial liabilities as at 30 June 2026 and 31 December 2025 were classified as financial liabilities carried at amortized cost.

13. FINANCIAL RISK MANAGEMENT

Financial risk factors

Fair value estimation

The fair value for financial instruments traded in active markets is based on quoted market prices at the close of trading on the financial reporting date. Instruments for which no sales were 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 financial instruments carried at amortized cost is 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 table below presents the financial instruments at their fair value as at June 30, based on the fair value hierarchy:

30 June 2026 (Unaudited)	**Level 1**	**Level 2**	**Level 3**	**Total**
Financial assets at fair value through profit or loss (FVTPL)	-	**264,825,022**	-	**264,825,022**
Investments carried at fair value – Sukuk	-	**35,459,046**	-	**35,459,046**

31 December 2025 (Audited)	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss (FVTPL)	-	370,136,341	-	370,136,341
Investments carried at fair value – Sukuk	-	35,459,046	-	35,459,046

Investments in funds units are classified at fair value through profit or loss within Level (2), based on the latest reported net assets value (NAV) as of the statement of financial position date.

Other financial instruments such as, cash and cash equivalents and Murabaha placements are short-term financial asset whose carrying amount approximate their fair value, because of their short-term nature and high credit quality of counterparty. For all other financial assets and liabilities, the carrying value is an approximation of fair value.

14. SUBSEQUENT EVENTS

There are no significant adjusting events subsequent to the statement of financial position date that requires disclosures and / or adjustments in the interim condensed financial statements.

15. LAST VALUATION DAY

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

16. APPROVAL OF THE INTERIM CONDENSED FINANCIAL STATEMENTS

These interim condensed financial statements were approved by the Fund's Board on 27 Safar 1448, corresponding to 10 August 2026.