

ANB Capital Saudi Sovereign Sukuk Fund (Shariah)
(Managed by anb capital Company)

**UNAUDITED INTERIM CONDENSED FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REVIEW REPORT**

FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2025

**INDEPENDENT AUDITOR'S REPORT ON THE INTERIM CONDENSED FINANCIAL
STATEMENTS TO THE UNITHOLDERS OF ANB CAPITAL SAUDI SOVEREIGN SUKUK FUND
(SHARIAH)
(MANAGED BY ANB CAPITAL COMPANY)**

Introduction

We have reviewed the accompanying interim condensed statement of financial position of anb capital Saudi Sovereign Sukuk Fund (the "Fund") managed by anb capital Company (the "Fund Manager") as at 30 June 2025, and the related interim condensed statement of comprehensive income, interim condensed statement of changes in equity attributable to the unitholders and interim condensed statement of cash flows for the six-month period then ended, and explanatory notes. The Fund Manager 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") as endorsed in the Kingdom of Saudi Arabia. Our responsibility is to express a conclusion on these 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 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 interim condensed financial statements are not prepared, in all material respects, in accordance with IAS 34 as endorsed in the Kingdom of Saudi Arabia.

For Ernst & Young Professional Services

Fahad M. Al-Toaimi
Certified Public Accountant
License No. 354



Riyadh: 16 Safar 1447H
(10 August 2025)

anb capital Saudi Sovereign Sukuk Fund (Shariah)
(Managed by anb capital company)

INTERIM CONDENSED STATEMENT OF FINANCIAL POSITION

As at 30 June 2025

		30 June 2025 ﷲ (Unaudited)	31 December 2024 ﷲ (Audited)
	Notes		
ASSETS			
Financial assets at fair value through profit or loss (FVTPL)	5	42,973,406	43,011,218
Accrued special commission income		698,137	452,640
Cash and cash equivalent with custodian		26,281	18,818
TOTAL ASSETS		43,697,824	43,482,676
LIABILITIES			
Management fees payable		24,149	25,352
Accrued expenses		66,145	31,843
TOTAL LIABILITIES		90,294	57,195
EQUITY ATTRIBUTABLE TO THE UNITHOLDERS (TOTAL EQUITY)		43,607,530	43,425,481
TOTAL LIABILITIES AND EQUITY		43,697,824	43,482,676
Redeemable units in issue		4,494,905	4,592,579
Net asset value attributable to each per unit		9.70	9.46

The accompanying notes 1 to 10 form an integral part of these interim condensed financial statements.

anb capital Saudi Sovereign Sukuk Fund (Shariah)
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INTERIM CONDENSED STATEMENT OF COMPREHENSIVE INCOME (UNAUDITED)

For the six-month period ended 30 June 2025

		30 June 2025 ฿	30 June 2024 ฿
	Notes		
INCOME / (LOSS)			
Special commission income		799,589	746,706
Net Realized loss on disposal of financial assets at FVTPL		(3,753,269)	(43,465)
Net unrealized gain / (loss) on financial assets at FVTPL	5	4,222,339	(1,457,073)
TOTAL PROFIT / (LOSS)		1,268,659	(753,832)
EXPENSES			
Management fees	6	(47,577)	(41,993)
Other fees		(78,462)	(50,684)
TOTAL EXPENSES		(126,039)	(92,677)
NET INCOME / (LOSS) FOR THE PERIOD		1,142,620	(846,509)
OTHER COMPREHENSIVE INCOME FOR THE PERIOD		-	-
TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE PERIOD		1,142,620	(846,509)

The accompanying notes 1 to 10 form an integral part of these interim condensed financial statements.

anb capital Saudi Sovereign Sukuk Fund (Shariah)
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INTERIM CONDENSED STATEMENT OF CHANGES IN EQUITY ATTRIBUTABLE TO THE UNITHOLDERS (UNAUDITED)

For the six-month period ended 30 June 2025

	30 June 2025 ﷲ	30 June 2024 ﷲ
Equity attributable to the unitholders at beginning of the period	43,425,481	44,029,224
Total comprehensive income / (loss) for the period	1,142,620	(846,509)
<i>Issuance and redemption of units</i>		
Issuance of units during the period	1,677,996	821,778
Redemptions of units during the period	(2,638,567)	(2,105,872)
Net change from unit transactions	(960,571)	(1,284,094)
Equity attributable to the unitholders at end of the period	43,607,530	41,898,621

REDEEMABLE UNIT TRANSACTIONS

Transactions in redeemable units made for the period are summarized as follows:

	30 June 2025	30 June 2024
Units at beginning of the period	4,592,579	4,744,944
Issuance of units during the period	176,173	42,198
Redemptions of units during the period	(273,847)	(185,359)
Net changes in units	(97,674)	(143,161)
Units at end of the period	4,494,905	4,601,783

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anb capital Saudi Sovereign Sukuk Fund (Shariah)
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INTERIM CONDENSED STATEMENT OF CASH FLOWS (UNAUDITED)

For the six-month period ended 30 June 2025

	30 June 2025 ﷲ	30 June 2024 ﷲ
OPERATING ACTIVITIES		
Net gain / (loss) for the period	1,142,620	(846,509)
<i>Adjustments:</i>		
Net movement in unrealized (gain) loss on financial assets at FVTPL	(4,222,339)	1,457,073
Special commission income	(799,589)	(746,706)
	(3,879,308)	(136,142)
Changes in operating assets and liabilities:		
Financial assets at fair value through profit or loss FVTPL	4,260,151	708,271
Management fee payable and accrued expenses	33,098	(2,806)
	413,941	569,323
Net cash generated from operations	554,093	740,489
Special commission received		
	968,034	1,309,812
FINANCING ACTIVITIES		
Proceeds from issuance of units	1,677,996	821,779
Payment on redemption of units	(2,638,567)	(2,105,872)
	(960,571)	(1,284,093)
NET INCREASE IN CASH AND CASH EQUIVALENTS	7,463	25,719
Cash and cash equivalents at beginning of period	18,818	34,423
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD	26,281	60,142

The accompanying notes 1 to 10 form an integral part of these interim condensed financial statements.

anb capital Saudi Sovereign Sukuk Fund (Shariah)
(Managed by anb capital Company)

NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS

For the six-month period ended 30 June 2025

1. GENERAL

anb capital Saudi Sovereign Sukuk Fund (Shariah) (the “Fund”) is open-ended fund. The objective of the Fund is to achieve growth on long term by investing in Saudi Riyal Sovereign Sukuk Issued by the Government of the Kingdom Saudi Arabia and other money market instruments in compliance with shariah. The Fund was established on 13 Rajab 1441H (corresponding to 8 March 2020) by Arab National Bank (the “Bank”) which is now managed by anb capital Company (the “Fund Manager”). The address of the Fund Manager is P.O. Box 220009, Riyadh 11311, Kingdom of Saudi Arabia.

The Fund has appointed Al Bilad Investment Company (the “Custodian”) to act as its custodian and registrar. The fees of the custodian and registrar’s services are paid by the Fund.

The Fund Manager is responsible for the overall management of the Fund's activities. The Fund Manager can also enter into arrangements with other institutions for the provision of investment, custody or other administrative services on behalf of the Fund.

2. REGULATING AUTHORITY

The Fund is governed by the Investment Funds Regulations (the “Regulations”), issued by the Board of the Capital Market Authority (CMA) pursuant to Resolution No. 1-219-2006 dated 3 Dhul Hijjah 1427H (corresponding to 24 December 2006G), based on the Capital Market Law issued by Royal Decree No. M/30 dated 2 Jumada Al-Thani 1424H, and as amended by Resolution of the Board of the CMA No. 1-54-2025 dated 23 Dhul-Qi’dah 1446H (corresponding to 21 May 2025G), detailing requirements for investment funds within the Kingdom of Saudi Arabia.

3. BASIS OF PREPARATION AND CHANGED TO ACCOUNTNG POLICIES

3.1 Basis of preparation

These interim condensed financial statements for the six-month period ended 30 June 2025 have been prepared in accordance with International Accounting Standard 34, “Interim Financial Reporting” (“IAS 34”) as endorsed in the Kingdom of Saudi Arabia.

The interim condensed financial statements do 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 2024. In addition, results for the six-month period ended 30 June 2025 are not necessarily indicative of the results that may be expected for the financial year ending 31 December 2025.

The interim condensed financial statements have 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.

These interim condensed financial statements are presented in Saudi Riyals (“**ﷲ**”), which is the functional currency of the Fund.

3. BASIS OF PREPARATION AND CHANGES TO ACCOUNTING POLICIES (continued)

3.2 New standards, interpretations and amendments

3.2.1 New standards and amendments adopted by the Fund

The accounting policies adopted in the preparation of the interim condensed financial statements are consistent with those followed in the Fund’s annual financial statements for the year ended 31 December 2024, except for the adoption of new standards effective as of 1 January 2025. The Fund has not early adopted any standard, interpretation or amendment that has been issued but is not yet effective.

anb capital Saudi Sovereign Sukuk Fund (Shariah)
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NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS

For the six-month period ended 30 June 2025

3. BASIS OF PREPARATION AND CHANGES TO ACCOUNTING POLICIES (continued)

3.2 New standards, interpretations and amendments (Continued)

3.2.1 New standards and amendments adopted by the Fund (Continued)

The following new and amended IFRSs, which became effective for annual periods beginning on or after 1 January 2025, have been adopted in these financial statements. The management has assessed that the amendments have no significant impact on the Fund's interim condensed financial statements.

Standard, interpretation and amendments	Description	Effective date
Amendment to IFRS 21 – Lack of exchangeability	IASB amended IAS 21 to add requirements to help in determining whether a currency is exchangeable into another currency, and the spot exchange rate to use when it is not exchangeable. Amendment set out a framework under which the spot exchange rate at the measurement date could be determined using an observable exchange rate without adjustment or another estimation technique.	1 January 2025

3.2.2 Significant standards issued but not yet effective

Standard, interpretation and amendments	Description	Effective date
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.	1 January 2027
Amendments to IFRS 9 Financial Instruments and IFRS 7 Financial Instruments: Disclosures	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 recognized and derecognized and to provide an exception for certain financial liabilities settled using an electronic payment system.	1 January 2026
IFRS 19-Subsidiaries without Public Accountability: Disclosures	IFRS 19 applies to eligible subsidiaries that elect to adopt the standard in their consolidated, separate or individual financial statements. Eligible subsidiaries are those that are not publicly accountable and whose ultimate or intermediate parent prepares consolidated financial statements available for public use that comply with IFRS Accounting Standards. An entity has public accountability if its equity or debt instruments are traded in a public market, if it is in the process of issuing such instruments for trading in a public market, or if it holds assets in a fiduciary capacity for a broad group of outsiders as one of its primary businesses.	1 January 2027

anb capital Saudi Sovereign Sukuk Fund (Shariah)
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NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS

For the six-month period ended 30 June 2025

4. SIGNIFICANT ACCOUNTING JUDGEMENT, ESTIMATE AND ASSUMPTIONS

The significant accounting judgements, estimates and assumptions used in preparation of interim condensed financial statements are consistent with those used in preparation of the Fund's annual financial statements for the year ended 31 December 2024.

5. FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS

The composition of the investment's portfolio on the last valuation day of the period is summarised below:

<i>Sovereign Government sukuk</i>	<i>Commission rate</i>	<i>Maturity date</i>	<i>Market value</i> ﷲ	<i>Unrealised gain / (loss)</i> ﷲ
5283 - Saudi Government SAR Sukuk	2.47%	27-Jan-27	772,285	(64,524)
5343 - Saudi Government SAR Sukuk	5.40%	25-Apr-31	4,085,480	2,650
5333 - Saudi Government SAR Sukuk	4.57%	17-Aug-32	9,806,962	144,923
5344 - Saudi Government SAR Sukuk	5.59%	25-Apr-36	6,399,269	73,472
5264 - Saudi Government SAR Sukuk	3.85%	24-Jan-28	289,680	(8,831)
5267 - Saudi Government SAR Sukuk	3.75%	25-Apr-28	288,240	(8,831)
5270 - Saudi Government SAR Sukuk	3.80%	25-Jul-28	493,029	(16,837)
5273 - Saudi Government SAR Sukuk	4.06%	24-Oct-28	289,290	(11,859)
5274 - Saudi Government SAR Sukuk	3.90%	23-Jan-29	3,004,210	9,311
5301 - Saudi Government SAR Sukuk	2.29%	26-Jul-28	644,602	(4,181)
5306 - Saudi Government SAR Sukuk	1.97%	21-Jan-28	1,710,436	1,161
5312 - Saudi Government SAR Sukuk	2.43%	19-Aug-29	1,270,563	(13,686)
5321 - Saudi Government SAR Sukuk	2.70%	17-Mar-29	203,866	(7,055)
5338 - Saudi Government SAR Sukuk	4.94%	18-Jan-34	8,419,420	23,191
5339 - Saudi Government SAR Sukuk	5.14%	18-Jan-39	5,095,715	63,854
			<u>42,773,047</u>	<u>182,758</u>
Mutual Fund				
*anb capital SAR Trade Fund (Shariah)			200,359	359
			<u>42,973,406</u>	<u>183,117</u>

*The fund is managed by the Fund manager.

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NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS

For the six-month period ended 30 June 2025

5. FINANCIAL STATEMENTS AT FAIR VALUE THROUGH PROFIT OR LOSS (Continued)

The composition of the financial assets at fair value through profit or loss as of 31 December 2024 is summarised below:

Name of sukuk	Commission rate	Maturity date	Market Value ﷲ	Unrealised (loss) / gain ﷲ
<i>As at 31 December 2024</i>				
5264 - Saudi Government SAR Sukuk	3.85%	07-26-32	290,460	(13,230)
5267 - Saudi Government SAR Sukuk	3.75%	07-26-32	285,270	(6,600)
5270 - Saudi Government SAR Sukuk	3.80%	07-26-32	484,532	(25,340)
5273 - Saudi Government SAR Sukuk	4.06%	07-26-32	290,970	(10,170)
5274 - Saudi Government SAR Sukuk	3.90%	07-26-32	847,620	(47,790)
5277 - Saudi Government SAR Sukuk	4.10%	02-20-32	1,269,600	(98,670)
5279 - Saudi Government SAR Sukuk	4.01%	02-20-32	1,131,330	(139,707)
5280 - Saudi Government SAR Sukuk	4.64%	04-25-49	2,844,000	(970,436)
5281 - Saudi Government SAR Sukuk	2.17%	03-23-30	905,188	(28,332)
5282 - Saudi Government SAR Sukuk	2.69%	01-27-27	4,427,640	(493,920)
5283 - Saudi Government SAR Sukuk	2.47%	02-24-35	769,488	(67,301)
5284 - Saudi Government SAR Sukuk	3.00%	07-26-32	3,780,000	(834,750)
5301 - Saudi Government SAR Sukuk	2.29%	07-26-32	643,020	(5,740)
5302 - Saudi Government SAR Sukuk	2.89%	07-26-32	1,215,900	(21,280)
5303 - Saudi Government SAR Sukuk	3.10%	07-26-32	341,989	(11,689)
5306 - Saudi Government SAR Sukuk	1.97%	07-26-32	1,701,630	(7,585)
5308 - Saudi Government SAR Sukuk	2.55%	07-26-32	2,096,610	(131,580)
5309 - Saudi Government SAR Sukuk	2.80%	02-20-32	1,475,932	(96,534)
5311 - Saudi Government SAR Sukuk	2.60%	07-26-32	2,018,942	(81,718)
5312 - Saudi Government SAR Sukuk	2.43%	07-26-32	1,280,914	(3,398)
5313 - Saudi Government SAR Sukuk	3.21%	02-20-32	720,000	(93,240)
5315 - Saudi Government SAR Sukuk	2.99%	07-26-32	694,647	(23,471)
5316 - Saudi Government SAR Sukuk	3.20%	07-26-32	1,008,959	(72,570)
5317 - Saudi Government SAR Sukuk	3.50%	07-26-32	658,464	(85,920)
5319 - Saudi Government SAR Sukuk	3.12%	02-20-32	1,579,831	(146,870)
5321 - Saudi Government SAR Sukuk	2.70%	07-26-32	203,866	(7,059)
5322 - Saudi Government SAR Sukuk	3.05%	02-20-32	3,623,990	(159,900)
5323 - Saudi Government SAR Sukuk	3.35%	07-26-32	2,558,528	(322,240)
5326 - Saudi Government SAR Sukuk	4.30%	07-26-32	770,000	(10,780)
5334 - Saudi Government SAR Sukuk	4.60%	07-26-32	486,670	(9,450)
5336 - Saudi Government SAR Sukuk	4.69%	07-26-32	178,000	(25,320)
5338 - Saudi Government SAR Sukuk	4.94%	07-26-32	284,070	(9,030)
5339 - Saudi Government SAR Sukuk	5.14%	07-26-32	380,426	(7,703)
			41,248,486	(4,069,323)
Mutual fund				
*anb capital SAR Tarde Fund (Shariah)				
			1,762,732	30,101
			43,011,218	(4,039,222)

*The fund managed by the Fund manager.

anb capital Saudi Sovereign Sukuk Fund (Shariah)
(Managed by anb capital Company)

NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS

For the six-month period ended 30 June 2025

5. FINANCIAL STATEMENTS AT FAIR VALUE THROUGH PROFIT OR LOSS (Continued)

The movements of financial assets at fair value through profit and loss during the period, are as follow:

	30 June 2025 (Unaudited) ﷲ	31 December 2024 (Audited) ﷲ
Fair value as at period / year end	42,973,406	43,011,218
Cost as at period / year end	(42,790,289)	47,050,440
Unrealized gain / (loss) as at period / year end	183,117	(4,039,222)
Unrealized (loss) / as at 1 January	(4,039,222)	(3,549,772)
Unrealized gain / (loss) for the period / year	4,222,339	(489,450)

6. TRANSACTIONS WITH RELATED PARTIES

Related parties are considered to be related if one party has the ability to control the other party 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 of the Fund include the Fund Manager, the Fund Board, other funds managed by the Fund Manager and key employees of the same.

As per the agreement, the Fund is required to pay a management fee at the maximum rate of 0.2% per annum calculated based on the total net asset value at each valuation date. In addition, the Fund manager also charges other fees at a maximum rate of 0.50% per annum calculated based on the total net asset value at each valuation date to meet other expenses of the Fund.

The management fees amounting to ﷲ 47,577 (30 June 2024: ﷲ 41,993) and other fees amounting to ﷲ 65,060 (30 June 2024: ﷲ 34,188) reflected in the statement of comprehensive income, represent the fees charged by the Fund Manager during the period as described above.

The accrued management and other fees under accrued expenses payable to the Fund Manager at the period-end are disclosed in the statement of financial position.

There are no units held by related parties as of 30 June 2025 (30 June 2024: Nil units).

7. FAIR VALUE OF FINANCIAL INSTRUMENTS

The Fund measures its investments in financial instruments, such as investments in sukuks and units held in mutual funds 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 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.

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 condensed statement of financial position date.

The Fund has only investments at fair value through profit or loss which is measured at fair values. All other financial assets and liabilities are classified as amortized cost and management believes that the fair value of all other financial assets and liabilities at the reporting date approximate their carrying values owing to their short-term tenure and the fact that these are readily liquid. There were no transfers between various levels of fair value hierarchy during the current year or prior year.

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NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS

For the six-month period ended 30 June 2025

7. FAIR VALUE OF FINANCIAL INSTRUMENTS (continued)

Fair value hierarchy

The following table provides the fair value measurement hierarchy of the Fund's financial assets as at 30 June 2025 and 31 December 2024. There are no financial liabilities measured at fair value.

		<i>Fair value measurement using</i>		
		<i>Quoted prices in</i>	<i>Significant</i>	<i>Significant</i>
		<i>active markets</i>	<i>observable</i>	<i>unobservable</i>
		<i>(Level 1)</i>	<i>inputs</i>	<i>inputs</i>
	<i>Total</i>		<i>(Level 2)</i>	<i>(Level 3)</i>
	<i>ﷲ</i>	<i>ﷲ</i>	<i>ﷲ</i>	<i>ﷲ</i>
<i>As at 30 June 2025 (Unaudited)</i>				
<i>Financial assets measured at fair value</i>				
Investments at FVTPL	42,973,406	-	42,973,406	-
<i>As at 31 December 2024 (Audited)</i>				
<i>Financial assets measured at fair value</i>				
Investments at FVTPL	43,011,218	-	43,011,218	-

8. MATURITY ANALYSIS OF ASSETS AND LIABILITIES

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

	<i>No fixed</i>	<i>Within</i>	<i>After</i>	
	<i>maturity</i>	<i>12 months</i>	<i>12 months</i>	<i>Total</i>
	<i>ﷲ</i>	<i>ﷲ</i>	<i>ﷲ</i>	<i>ﷲ</i>
<i>As at 30 June 2025 (Unaudited)</i>				
ASSETS				
Financial assets at fair value through profit or loss (FVTPL)	200,359	-	42,773,047	42,973,406
Accrued special commission income	-	698,137	-	698,137
Cash and cash equivalent with custodian	-	26,281	-	26,281
TOTAL ASSETS	200,359	724,418	42,773,047	43,697,824
LIABILITIES				
Management fees payable	-	24,149	-	24,149
Accrued expenses	-	66,145	-	66,145
TOTAL LIABILITIES	-	90,294	-	90,294

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NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS

For the six-month period ended 30 June 2025

8. MATURITY ANALYSIS OF ASSETS AND LIABILITIES (continued)

<i>As at 31 December 2024 (audited)</i>	<i>No fixed maturity ﷲ</i>	<i>Within 12 months ﷲ</i>	<i>After 12 months ﷲ</i>	<i>Total ﷲ</i>
ASSETS				
Financial assets at fair value through profit or loss (FVTPL)	1,762,732	-	41,248,486	43,011,218
Accrued special commission income	-	452,640	-	452,640
Cash and cash equivalent with custodian	-	18,818	-	18,818
TOTAL ASSETS	1,762,732	471,458	41,248,486	43,482,676
LIABILITIES				
Management fees payable	-	25,352	-	25,352
Accrued expenses	-	31,843	-	31,843
TOTAL LIABILITIES	-	57,195	-	57,195

9. LAST VALUATION DAY

The last valuation published day of the period was 30 June 2025 (2024: 31 December 2024).

10. APPROVAL OF FINANCIAL STATEMENTS

The interim condensed financial statements were approved by the Fund's management on 12 Safar 1447H (corresponding to 06 August 2025).