ASHMORE SAUDI EQUITY FUND
(An open-ended mutual fund)
Managed by Ashmore Investment Saudi Arabia
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

ASHMORE SAUDI EQUITY FUND
(An open-ended mutual fund)
Managed by
Ashmore Investment Saudi Arabia
Interim Condensed Financial Statements (Unaudited)
For the six-months period ended 30 June 2026

PKF Al-Bassam
Chartered Accountants

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

TO THE UNITHOLDERS OF ASHMORE SAUDI EQUITY FUND
OPEN-ENDED MUTUAL FUND
(MANAGED BY ASHMORE INVESTMENT SAUDIA ARABIA)

INTRODUCTION

We have reviewed the accompanying interim condensed financial statements of Ashmore Saudi Equity Fund (the "Fund") managed by Ashmore Investment Saudi Arabia (the "Fund Manager") as at 30 June 2026 which comprises:

- The interim condensed statement of financial position as at 30 June 2026;
- The interim condensed statement of profit or loss and other comprehensive income for the six-months period then ended;
- The interim condensed statement of changes in net assets (equity) attributable to the unitholders for the six-months period then ended;
- The interim condensed statement of cash flows for the six-months period then ended; and
- The notes to the interim condensed financial statements.

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") 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

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ASHMORE SAUDI EQUITY FUND
(An open-ended mutual fund)
Managed by
Ashmore Investment Saudi Arabia
Interim Condensed Statement of Financial Position
As at 30 June 2026
(Amounts in SAR)

	Notes	30 June 2026 (Unaudited)	31 December 2025 (Audited)
ASSETS			
Cash and cash equivalents	6	**13,385,188**	9,581,139
Investments measured at fair value through profit or loss (FVTPL)	7	**65,943,643**	61,566,252
Other assets		**14,243**	-
Total assets		**79,343,074**	71,147,391
LIABILITY			
Accrued expenses		**113,397**	95,563
Total liability		**113,397**	95,563
Net assets (equity) attributable to the unit holders		**79,229,677**	71,051,828
Units in issue (number)			
Class A		**464,947**	274,234
Class B		**2,245,075**	2,245,075
		2,710,022	2,519,309
Net assets (equity) value attributable to each unit – IFRS			
Class A	13	**28.73**	27.74
Class B	13	**29.34**	28.26
Net assets (equity) value attributable to each unit – Dealing			
Class A	13	**28.73**	27.74
Class B	13	**29.34**	28.26

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

ASHMORE SAUDI EQUITY FUND
(An open-ended mutual fund)
Managed by
Ashmore Investment Saudi Arabia
Interim Condensed Statement of Profit or Loss and Other Comprehensive Income
For the six-months period ended 30 June 2026
(Amounts in SAR)

	Notes	30 June 2026 (Unaudited)	30 June 2025 (Unaudited)
INCOME			
Net gain / (loss) from investments measured at FVTPL	10	**1,721,955**	(1,947,371)
Dividend income		**1,347,715**	1,652,284
Total income / (loss)		**3,069,670**	(295,087)
EXPENSES			
Management fees	9	**(386,214)**	(374,703)
Other expenses		**(105,394)**	(104,311)
Total expenses		**(491,608)**	(479,014)
Net income / (loss) for the period		**2,578,062**	(774,101)
Other comprehensive income for the period		-	-
Total comprehensive (loss) / income for the period		**2,578,062**	(774,101)

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

ASHMORE SAUDI EQUITY FUND
(An open-ended mutual fund)
Managed by
Ashmore Investment Saudi Arabia
Interim Condensed Statement of Changes in Net Assets (Equity) Attributable to the Unitholders
For the six-months period ended 30 June 2026
(Amounts in SAR)

	30 June 2026 (Unaudited)	30 June 2025 (Unaudited)
Net assets (equity) attributable to the unit holders at the beginning of the period	**71,051,828**	77,050,223
Total comprehensive income / (loss) from operations	**2,578,062**	(774,101)
Proceeds from issuance of units		
Class A	**5,722,000**	80,320
Class B	**-**	-
	5,722,000	80,320
Payment for redemption of units		
Class A	**(122,213)**	-
Class B	**-**	-
	(122,213)	-
Net contribution by the Unitholders	**5,599,787**	80,320
Net assets (equity) attributable to the unit holders at the end of the period	**79,229,677**	76,356,442

UNITS TRANSACTIONS

Transactions in units for the period are summarized as follows:

	30 June 2026 (Unaudited)			30 June 2025 (Unaudited)		
	Class A	**Class B**	**Total**	Class A	Class B	Total
Units at the beginning of the period	**274,234**	**2,245,075**	**2,519,309**	288,495	2,245,075	2,533,570
Units issued	**194,841**	**-**	**194,841**	2,619	-	2,619
Units redeemed	**(4,128)**	**-**	**(4,128)**	-	-	-
Units at the end of the period	**464,947**	**2,245,075**	**2,710,022**	291,114	2,245,075	2,536,189

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

ASHMORE SAUDI EQUITY FUND
(An open-ended mutual fund)
Managed by
Ashmore Investment Saudi Arabia
Interim Condensed Statement of Cash Flows
For the six-months period ended 30 June 2026
(Amounts in SAR)

	Notes	30 June 2026 (Unaudited)	30 June 2025 (Unaudited)
Cash flows from operating activities:			
Net income / (loss) for the period		**2,578,062**	(774,101)
Adjustments to reconcile net income to net cash generated from operating activities:			
Unrealized (gain) / loss from investments measured at FVTPL		**(1,500,062)**	3,418,207
		1,078,000	2,644,106
Net changes in operating assets and liabilities:			
Investments measured at FVTPL		**(2,877,329)**	(3,867,121)
Other assets		**(14,243)**	2,185,433
Accrued expenses		**17,834**	352,780
Net cash (used in) / generated from operating activities		**(1,795,738)**	1,315,198
Cash flows from financing activities:			
Proceeds from issuance of units		**5,722,000**	80,320
Payments for redemption of units		**(122,213)**	-
Net cash generated from financing activities		**5,599,787**	80,320
Net increase in cash and cash equivalents		**3,804,049**	1,395,518
Cash and cash equivalents at beginning of the period	6	**9,581,139**	1,302,973
Cash and cash equivalents at end of the period	6	**13,385,188**	2,698,491

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

1. THE FUNDS AND ITS ACTIVITIES

Ashmore Saudi Equity Fund ("the Fund") is an open-ended investment fund established and managed through an agreement between Ashmore Investment Saudi Arabia ("the Fund Manager") and the investors ("the unitholders"). The Capital Market Authority ("CMA") approval for the establishment of the Fund was granted in its letter dated 30 Safar 1436H (corresponding to 22 December 2014). The Fund commenced its operations on 10 Rabi al-Awwal 1436H (corresponding to 5 January 2015).

The Fund's investment objective is to achieve over the medium to long-term capital growth by investing in a diversified portfolio of equities of companies listed on the Saudi Stock Exchange ("the Tadawul"). The Fund benchmarks its performance to Tadawul and aims to provide comparatively better returns to the unitholders.

In dealing with the unitholders, the Fund Manager considers the Fund as an independent accounting unit. Accordingly, the Fund Manager prepares separate financial statements of the Fund.

The Fund revised its Terms and Conditions on 20 April 2022 to establish Class B units, while continuing to offer Class A units. The revised structure provides for Class A units with a minimum subscription amount of SR 10,000 and Class B units with a minimum subscription amount of SR 10,000,000. The Fund Manager obtained approval from the CMA for this revision on 20 April 2022. After the resultant approval, both Class A and Class B units were available to be subscribed to and enabled certain unitholders to redeem their Class A units and subsequently subscribe for Class B units. Furthermore, the fund management fee was revised where the Fund Manager charges the Fund a management fee of 1.25% and 0.80% of the net assets (equity) value of Class A and Class B units respectively at each valuation day.

The custodian, administrator and registrar of the Fund is HSBC Saudi Arabia.

2. REGULATORY AUTHORITY

The Fund is governed by the Investment Fund Regulations (the "Regulations") published by CMA on 3 Dhul Hijja 1427H (corresponding to 24 December 2006) thereafter amended on 16 Sha'ban 1437H (corresponding to 23 May 2016). The regulation was further amended (the "Amended Regulations") on 17 Rajab 1442H (corresponding to 1 March 2021) detailing requirements for all funds within the Kingdom of Saudi Arabia. The Amended Regulations have effective dates starting from 19 Ramadan 1442H (corresponding to 1 May 2021).

3. SUBSCRIPTION/REDEMPTION OF UNITS (DEALING DAY AND VALUATION DAY)

The Fund is open for subscriptions / redemptions every business day (each a "Dealing Day") and performs valuations every Monday and Wednesday (each a "Valuation Day"). The "cut off" time for subscriptions/redemptions is 1:00pm of every valuation day. In case the valuation and dealing day happen to fall on a day which is a public holiday in the Kingdom of Saudi Arabia, the valuation and dealing day will be on the immediate next valuation and dealing day. The unit price on subscription or the unit price on redemption is represented in the Net Assets (Equity) Value ("NAV") per unit calculated by the administrator on the next valuation day on which the units were subscribed or redeemed for.

The NAV of the Fund for the purpose of purchase or redemption of units is calculated by subtracting from the value of the Fund's total assets value the amount of the Fund's total liabilities. The unit price is determined by dividing such resulting figure by the total number of outstanding units on the relevant valuation day. The unit price upon commencement of subscriptions was SAR 10.

4. BASIS OF PREPARATION

4.1. Statement of compliance

These interim condensed financial statements have been prepared on a going concern basis and in accordance with International Accounting Standard 34 'Interim Financial Reporting' that is endorsed in the Kingdom of Saudi Arabia and other standards and pronouncements that are issued by Saudi Organization for Chartered and Professional Accountants ("SOCPA") and should be read in conjunction with the Fund's last annual financial statements for the year ended 31 December 2025.

These interim condensed financial statements do not include all of the information normally required for a complete set of financial statements; however, accounting policies and selected explanatory notes are included to explain events and transactions that are significant to an understanding of the changes in the Fund's financial position and performance since 31 December 2025.

The results for the six-month period ended 30 June 2026 are not necessarily indicative of the financial results that may be expected for financial year ending 31 December 2026.

4.2. Basis of measurement functional and presentation currency

These interim condensed financial statements have been prepared under the historical cost convention, using the accrual basis of accounting except for investments measured at fair value through profit or loss which are measured at their fair value. The Fund presents its interim statement of financial position in the order of liquidity.

4.3. Functional and presentation currency

Items included in the 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 Riyal ("SR") which is the Fund's functional and presentation currency.

Transactions and balances

Foreign currency transactions are translated into SR using the exchange rates prevailing at the date of transactions. Foreign currency assets and liabilities are translated into SR using the exchange rates prevailing at date of the interim statement of financial position. Foreign exchange gains and losses, if any, arising from translation are included in the interim statement of comprehensive income.

4.4. Critical accounting judgements, estimates and assumptions

The preparation of these interim condensed financial statements requires Fund Manager to make judgement, estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which form the basis of making the judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The significant judgements made by the Fund Manager in applying the Fund' accounting policies and the key sources of estimation uncertainty were the same as those descried in the last annual financial statements.

4. BASIS OF PREPARATION (CONTINUED)

4.5. 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.

5. MATERIAL ACCOUNTING POLICIES

The accounting policies adopted in the preparation of these interim condensed financial statements are consistent with those used and disclosed in the financial statements of the Fund for the year ended 31 December 2025, except for the adoption of new standards effective as of 1 January 2026. The Fund has not early adopted any standard, interpretation or amendment that has been issued but is not yet effective. Several amendments apply for the first time in 2026, but do not have a significant impact on the interim condensed financial statements of the Fund.

5.1. New standards, interpretations and amendments

5.1.1. New amendments to standards issued and applied effective January 1, 2026

Amendments to standard	Description	Effective from accounting period beginning on or after	Summary of the standards and amendments	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	Fund manager has performed a preliminary assessment and does not expect the adoption of these amendments to have a material impact on the Fund's financial statements.
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.	Based on the nature of the Fund's operations and contractual arrangements, Fund manager does not expect these amendments to have any impact on the Fund's financial statements.

5. MATERIAL ACCOUNTING POLICIES (CONTINUED)

5.1. New standards, interpretations and amendments (continued)

5.1.2. New standards, amendments and revised IFRS issued but not yet effective

Amendments to standard	Description	Effective from accounting period beginning on or after	Summary of the standards and amendments	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.	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 Company'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.	Based on the nature of the Fund's operations, Fund manager does not expect these amendments to have any impact on the Fund's financial statements.

6. CASH AND CASH EQUIVALENTS

	Note	30 June 2026 (Unaudited)	31 December 2025 (Audited)
Balances with banks	6.1	**13,385,188**	9,581,139
		13,385,188	9,581,139

6.1. Cash at bank are held in investment account with HSBC Saudi Arabia. The Fund does not earn profit on these investment accounts.

7. INVESTMENTS MEASURED AT FAIR VALUE THROUGH PROFIT OR LOSS (FVTPL)

Investments measured at FVTPL represent investments in equity securities listed on Tadawul in various industry sectors as follows:

	30 June 2026 (Unaudited)	31 December 2025 (Audited)
	Fair Value	Fair Value
Basic material	**24,199,682**	19,383,638
Banking	**17,221,907**	23,868,729
Energy	**7,762,440**	5,903,549
Food & beverages	**6,285,791**	5,520,495
Telecommunication	**4,772,924**	3,326,910
Insurance	**4,198,680**	3,107,547
Consumer services	**928,691**	-
Transportation	**573,528**	-
Retailing	**-**	455,384
	65,943,643	61,566,252

8. MANAGEMENT FEE, ADMINISTRATION AND OTHER EXPENSES

The Fund pays management fee calculated at an annual rate of 1.25 and 0.80 percent per annum of the Fund's net assets (equity) attributable to unitholders of Class A and Class B units respectively, based on the applicable apportionment of net assets. This management fee is accrued daily and paid on a monthly basis, as per the Terms and Conditions of the Fund.

The Fund pays custody fee, administration fee and registration fee to HSBC Saudi Arabia who is the custodian, administrator and registrar of the Fund. These fees are calculated based on slab percentages linked to net assets (equity) value of the Fund subject to stated minimum fee.

9. TRANSACTIONS AND BALANCE WITH RELATED PARTIES

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. The related parties of the Fund include the Fund Manager, the Fund Board and other funds being managed by the Fund Manager. In the ordinary course of its activities, the Fund transacts business with the Fund Manager.

The Fund Manager does not charge any subscription fee on subscription of units and redemption fees on redemption of units. Other expenses paid by the Fund Manager on behalf of the Fund are recharged to the Fund as they are incurred.

In addition to the related party transactions disclosed elsewhere in these financial statements, the significant transactions with related parties for the period are as follows:

		Amount of transaction		**Closing balance payable**	
Related Party	**Nature of transactions**	**30 June 2026 (Unaudited)**	30 June 2025 (Unaudited)	**30 June 2026 (Unaudited)**	31 December 2025 (Audited)
The Fund Manager	Management Fee	**386,214**	374,703	**67,036**	59,539
The Fund Board	Board remuneration	**4,959**	4,959	**14,959**	10,000

10. NET GAIN FROM INVESTMENTS MEASURED AT FVTPL

	30 June 2026 (Unaudited)	30 June 2025 (Unaudited)
Realised gain	**221,893**	1,470,836
Unrealised gain / (loss)	**1,500,062**	(3,418,207)
	1,721,955	(1,947,371)

11. RISK MANAGEMENT POLICIES

11.1. Financial risk factors

The Fund maintains positions in non-derivative financial instruments in accordance with its investment management strategy. The Fund's investment portfolio comprises units of equity shares of listed companies.

The Fund's investment manager has been given discretionary authority to manage the assets in line with the Fund's investment objectives. Compliance with the target asset allocations and the composition of the portfolio are monitored by the Fund Board on a semi-annual basis.

In instances where the portfolio has diverged from target asset allocations, the Fund's investment manager is obliged to take actions to rebalance the portfolio in line with the established targets, within prescribed time limits.

The Fund uses different methods to measure and manage the various types of risk to which it is exposed; these methods are explained below.

a) Market risk

i. Price risk

Price risk is the risk that the value of the Fund's financial instruments will fluctuate as a result of changes in market prices caused by factors other than foreign currency and profit rate movements.

The price risk arises primarily from uncertainty about the future prices of financial instruments that the Fund holds. The Fund Manager diversifies the investment portfolio and closely monitors the price movement of its investments in financial instruments. As of the statement of financial position date, Fund has equity investments in mutual funds.

The following is the impact on the net asset value (equity) as a result of the change in the fair value of investments as of June 30, 2026 AD and December 31, 2025 AD.

	30 June 2026 (Unaudited)		31 December 2025 (Audited)	
Nature of transactions	Reasonable possible change %	Impact on fair value	Reasonable possible change %	Impact on fair value
Equity investments	**5% +/-**	**3,297,182**	5% +/-	3,078,313

b) Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Fund is exposed to credit risk in its cash, cash equivalents and other receivable balances. Bank balances are deposited with a Saudi bank with a good financial rating. Hence, the expected credit loss is immaterial.

11. RISK MANAGEMENT POLICIES (CONTINUED)

11.1. Financial risk factors (continued)

b) Credit risk (continued)

The following table shows the maximum exposure to credit risk for the components of the interim condensed statement of financial position:

	30 June 2026 (Unaudited)	31 December 2025 (Audited)
Cash balances	**13,385,188**	9,581,139
Other assets	**14,243**	-
Total exposure to credit risk	**13,399,431**	9,581,139

c) Liquidity risk

Liquidity risk is the risk that the Fund may not be able to generate sufficient cash resources to settle its obligations in full as they fall due or can only do so on terms that are materially disadvantageous.

The Fund's terms and conditions provide for subscription and redemption of units on every business day and it is, therefore, exposed to the liquidity risk of meeting Unitholder redemptions on these days. The Fund's financial liabilities primarily consist of payables which are expected to be settled within one month from the statement of financial position date.

The Fund Manager monitors liquidity requirements by ensuring that sufficient funds are available to meet any commitments as they arise, either through new subscriptions, liquidation of the investment portfolio or by taking short term loans from the Fund Manager.

The expected maturity of the assets and liabilities of the Fund is less than 12 months.

11.2. Operational risk

Operational risk is the risk of direct or indirect loss arising from a variety of causes associated with the processes, technology and infrastructure supporting the Fund's activities either internally or externally at the Fund's service provider and from external factors other than credit, liquidity, currency and market risks such as those arising from the legal and regulatory requirements.

The Fund's objective is to manage operational risk so as to balance limiting of financial losses and damage to its reputation with achieving its investment objective of generating returns to unitholders.

12. FAIR VALUE OF FINANCIAL INSTRUMENTS

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 are accessible by the Fund.

Financial instruments comprise financial assets and financial liabilities. The Fund's financial assets consist of financial assets held at FVTPL and financial assets measured at amortized cost.

12. FAIR VALUE OF FINANCIAL INSTRUMENTS (CONTINUED)

Fair value hierarchy

The Fund uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:

Level 1: quoted (unadjusted) prices in active markets for identical assets or liabilities.

Level 2: other techniques for which all inputs which have a significant effect on the recorded fair value are observable, either directly or indirectly; or

Level 3: techniques which use inputs which have a significant effect on the recorded fair value that are not based on observable market data.

Investments whose values are based on quoted market prices in active markets, and are therefore classified within Level 1, include active listed equity and debt instruments. The Fund does not adjust the quoted price for these instruments.

13. NET ASSETS (EQUITY) VALUE

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.

The NAV per unit of the Fund is presented as follows:

	30 June 2026 (Unaudited)			31 December 2025 (Unaudited)		
	Class A	**Class B**	**Total**	Class A	Class B	Total
Apportioned NAV	**13,355,933**	**65,873,744**	**79,229,677**	7,606,635	63,445,193	71,051,828
NAV per unit	**28.7257**	**29.3414**	-	27.74	28.26	-

14. SUBSEQUENT EVENTS

There were no significant subsequent events after June 30, 2026 and until the date of approval of the interim condensed financial statements, which may have a material impact on the interim condensed financial statements as of June 30, 2026.

15. LAST VALUATION DAY

The last valuation day of the period was June 30, 2026.

16. APPROVAL OF THE INTERIM CONDENSED FINANCIAL STATEMENTS

These interim condensed financial statements were authorized for issue by the Fund Board on 23 Safar 1448H (6 August 2026).