SICO CAPITAL MONEY MARKET FUND

(Open-Ended Fund)
(Managed by SICO Capital Company)

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

FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

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(Open-Ended Fund)

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Shape the future with confidence

ERNST & YOUNG PROFESSIONAL SERVICES (PROFESSIONAL LLC)
Paid-Up Capital: ⃁ 5,500,000 (Five Million Five Hundred Thousand Saudi Riyals)

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INDEPENDENT AUDITOR'S REVIEW REPORT ON THE INTERIM CONDENSED FINANCIAL STATEMENTS TO THE UNITHOLDERS OF SICO CAPITAL MONEY MARKET FUND (MANAGED BY SICO CAPITAL COMPANY)

Introduction

We have reviewed the accompanying interim condensed statement of financial position of SICO Capital Money Market Fund (the "Fund") managed by SICO Capital Company (the "Fund Manager") as at 30 June 2026, and the related interim condensed statement of comprehensive income for the six-month period ended 30 June 2026, and the related interim condensed statements of changes in net assets (equity) attributable to the unitholders and 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. Altoaimi
Certified Public Accountant
License No. 354

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EY
سجل تجاري ١٠١٠٣٨٣٨٢١
CR. 1010383821
شركة إرنست ويونغ للخدمات المهنية
(مهنية ذات مسؤولية محدودة)
Ernst & Young Professional Services
(Professional LLC)

Riyadh: 28 Safar 1448H
(11 August 2026)

INTERIM CONDENSED STATEMENT OF FINANCAL POSITION

As at 30 June 2026

(Amounts in Saudi Riyals)

	Notes	**30 June 2026 *(Unaudited)***	31 December 2025 *(Audited)*
ASSETS			
Cash and cash equivalents	*5*	**5,960,624**	144,776
Investments carried at fair value through profit or loss (FVTPL)	*6*	**2,156,497**	1,010,812
Investments carried at amortized cost – Sharia high yield certificate	*7*	**-**	-
Investments in murabaha placements	*8*	**18,260,923**	24,521,707
Investments carried at amortized cost - Sukuk	*9*	**-**	-
Other receivables		**37,950**	-
Prepaid Expenses		**2,520**	-
TOTAL ASSETS		**26,418,514**	25,677,295
LIABILITIES			
Accruals and other liabilities	*4*	**344,897**	137,589
TOTAL LIABILITIES		**344,897**	137,589
NET ASSETS (EQUITY) ATTRIBUTABLE TO THE UNITHOLDERS		**26,073,617**	25,539,706
TOTAL LIABILITIES AND EQUITY		**26,418,514**	25,677,295
Redeemable units in issue		**1,872,755**	1,872,463
Net assets value attributable per unit		**13.92**	13.64

The accompanying notes 1 to 14 form an integral part of these interim condensed financial statements.

INTERIM CONDENSED STATEMENT OF COMPREHENSIVE INCOME

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

	Notes	For the six months period ended 30 June 2026 (Unaudited)	2025 (Unaudited)
INCOME			
Murabaha income	*8*	**996,771**	**664,843**
Sukuk income	*7*	**-**	140,000
Realized gain on disposal of investments	*6*	**252,922**	65,175
Unrealized gain on FVTPL investments	*6*	**53,772**	9,730
TOTAL INCOME		**1,303,465**	879,748
EXPENSES			
Management fees	*4*	**(79,993)**	(52,723)
Other expenses		**(114,666)**	(107,708)
TOTAL EXPENSES		**(194,659)**	(160,431)
NET INCOME FOR THE PERIOD		**1,108,806**	719,317
Other comprehensive income		-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		**1,108,806**	719,317

The accompanying notes 1 to 14 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 Riyals)

	For the six-months period ended 30 June	
	2026	2025
	(Unaudited)	*(Unaudited)*
NET ASSETS (EQUITY) ATTRIBUTABLE TO THE UNITHOLDERS AT BEGINNING OF THE PERIOD	**25,539,706**	33,436,083
Total comprehensive income for the period	**1,108,806**	719,317
Changes from unit transactions:		
Proceeds from issuance of units	**45,389,999**	17,053,643
Payment towards units redeemed	**(45,964,894)**	(12,792,540)
NET ASSETS (EQUITY) ATTRIBUTABLE TO THE UNITHOLDERS AT END OF THE PERIOD	**26,073,617**	38,416,503

Transactions in units for the period are summarized as follows:

	For the six-month period ended 30 June	
	2026	2025
	(Unaudited)	*(Unaudited)*
NUMBER OF UNITS AT BEGINNING OF THE PERIOD	**1,872,463**	2,552,338
Units issued during the period	**3,306,891**	1,286,496
Units redeemed during the period	**(3,306,599)**	(965,250)
NUMBER OF UNITS AT END OF THE PERIOD	**1,872,755**	2,873,584

The accompanying notes 1 to 14 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 Riyals)

	For the six-month period ended 30 June	
	2026	2025
	(Unaudited)	*(Unaudited)*
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income for the period	**1,108,806**	719,317
Adjustments for:		
Unrealized (gain) on FVTPL financial assets	**(53,772)**	(9,730)
Murabaha income	**(996,771)**	
	58,263	709,587
Changes in operating assets:		
Investments carried at FVTPL	**(1,091,913)**	5,359,777
Investments at amortized cost – Sharia high yield certificate		3,461,925
Investments carried at amortized cost-Murabaha	**6,373,092**	15,905,224
Other receivables	**(37,950)**	(7,313)
Prepaid Expenses	**(2,520)**	-
Changes in operating liabilities:		
Accruals and other liabilities	**207,308**	(246,758)
Cash flows generated from operating activities	**5,506,280**	25,182,442
Murabaha income received	**884,463**	-
NET CASH GENERATED FROM OPERATING ACTIVITIES	**6,390,743**	25,182,442
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from issuance of units	**45,389,999**	17,053,643
Redemptions of the units	**(45,964,894)**	(12,792,540)
Net cash (used in) / generated from financing activities	**(574,895)**	4,261,103
NET INCREASE IN CASH AND CASH EQUIVALENTS	**5,815,848**	29,443,545
Cash and cash equivalents at beginning of the period	**144,776**	9,036
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD	**5,960,624**	29,452,581

The accompanying notes 1 to 14 form an integral part of these interim condensed financial statements.

1. INCORPORATION AND ACTIVITIES

The SICO Capital Money Market Fund (the "Fund") is an open-ended mutual fund established and managed through an agreement between SICO Capital Company (the “Fund Manager”) - a Saudi Closed Joint Stock Company (the "Fund Manager") and investors (the “Unitholder”) in the Fund. The address of the Fund Manager is as follows:

SICO Capital Company
7702 King Fahad Road (5th Floor)
Al Malqa District
Riyadh 13542
P.O. Box 64666

The Fund commenced its operations on 25 Sha’ban 1437H (corresponding to June 01, 2016)

In dealing with the unit holders, the Fund Manager considers the Fund as an independent unit. Accordingly, the Fund Manager prepares separate financial statements for the Fund. Furthermore, unit holders are considered to be owners of the assets of the Fund.

The principal investment objective of the Fund is to invest in Sharia-compliant money market funds, placements and other money market instruments in order to maximize short-term capital growth while preserving the invested capital by investing in Saudi Riyal and US dollar currencies.

Units were initially offered at a price of SAR 10 per unit, with a minimum initial subscription amount to SAR 1,000.

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.

3.1 BASIS OF ACCOUNTING

These interim condensed financial statements for the six-month period ended 30 June 2026 have been prepared in accordance with International Accounting Standard 34 “Interim Financial Reporting” (“IAS 34”) as endorsed in the kingdom of Saudi Arabia and to comply with the applicable provisions of the Investment Fund Regulations issued by the CMA and the Fund’s terms and conditions. These interim condensed financial statements do not include all the information and disclosures required in the annual financial statements and should be read in conjunction with the Fund’s annual audited financial statements for the year ended 31 December 2025.

3.2 BASIS OF MEASUREMENT

These interim condensed financial statements have been prepared on a historical cost basis, using the accrual basis of accounting except for financial assets held at FVTPL that are measured at fair value.

The Fund does not have a clearly identifiable operating cycle and therefore does not present current and non-current assets and liabilities separately in the interim condensed statement of financial position. Instead, assets and liabilities are presented in order of their liquidity.

These interim condensed financial statements are presented in Saudi Arabian Riyals (“SR”), which is the Fund’s functional currency. All financial information presented has been rounded to the nearest Saudi Arabian Riyals (“SR”).

3.3 USE OF JUDGEMENTS AND ESTIMATES

In preparing these interim condensed financial statements, management has made judgements, 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 estimates are recognized prospectively.

3.4 MATERIAL ACCOUNTING POLICIES

3.4.1 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 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 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 an impact on the interim condensed financial statements of the Fund.

3.4.2 New standards, amendments and interpretations adopted by the Fund

Standard/ interpretation	**Description**	Effective from periods beginning on or after
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 recognized and derecognized 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

3.4 MATERIAL ACCOUNTING POLICIES (CONTINUED)

3.4.3 New standards not yet effective and not early adopted:

Standard/interpretation	Description	Effective from periods beginning on or after
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 recognized 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.	1 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

4. ACCRUALS AND OTHER LIABILITIES

	30 June 2026 SAR *(Unaudited)*	31 December 2025 SAR *(Audited)*
Accrued management fees	**48,722**	19,768
Administration fee payable	**8,120**	3,295
Custody fee payable	**2,565**	1,293
Audit charges payable	**25,910**	33,000
Publication Tadawul fee payable	**5,000**	5,000
Board of director fee payable	**9,920**	20,001
Shariah Board fee payable	**4,446**	15,727
Regulatory fee payable	**3,720**	-
VAT payables	**19,472**	13,255
Zakat expenses payable	**38,892**	25,999
Other payables	**252**	251
Redemption Payable	**177,878**	-
Total	**344,897**	137,589

4.1 The fund pays on a quarterly basis, management fees of 0.3% and administration fees of 0.05% calculated on daily net assets value. Custody fees is paid to the custodian based on asset classes of the fund with a maximum cap of 0.06% on the annual net asset value and minimum monthly charge of SR2,000.

5. CASH AND CASH EQUIVALENTS

	Notes	**30 June 2026 SAR *(Unaudited)***	31 December 2025 SAR *(Audited)*
Cash at bank	*5.1*	**102,382**	144,776
Murabaha placements	*5.2*	**5,858,242**	-
Total		**5,960,624**	144,776

5.1 As of date, cash and cash equivalents include current accounts held with Riyad Capital and Bank Saudi Fransi that do not earn profit.

5.2 Murabaha placements classified under Cash and cash equivalents have maturities of 3 months or less amounts to SAR 5.85 million (31 December 2025: NIL).

6. INVESTMENTS CARRIED AT FVTPL

Below is the summary of investments in mutual funds as at period / year end:

30 June 2026 *(Unaudited)*

	Book value	**Market value**	**Unrealized gain**
Winveston Money Market Fund	**2,102,725**	**2,156,497**	**53,772**
	2,102,725	**2,156,497**	**53,772**

31 December 2025 *(Audited)*

	Book value	Market value	Unrealized gain
Winveston Money Market Fund	999,999	1,002,725	2,726
Riyad SAR Trade Fund	7,875	8,087	212
	1,007,874	1,010,812	2,938

6.1 Net realized / unrealized

30 June 2026

	Realized	**Unrealized**	**Total**
Carried at FVTPL	**252,922**	**53,772**	**306,694**
Total	**252,922**	**53,772**	**306,694**

31 December 2025

	Realized	Unrealized	Total
Carried at FVTPL	79,865	2,938	82,803
Total	79,865	2,938	82,803

7. INVESTMENTS CARRIED AT AMORTIZED COST – SHARIA HIGH YIELD CERTIFICATE

	30 June 2026 *(Unaudited)*	31 December 2025 *(Audited)*
At the beginning of the period / year	**-**	3,461,925
Additions during the period / year	**-**	4,799,373
Sold during the period / year	**-**	(8,261,298)
At the end of the period	**-**	-

8. INVESTMENTS IN MURABAHA PLACEMENTS

The following table represents the movement of investments in Murabaha contracts measured at amortized cost during the period / year:

	30 June 2026 *(Unaudited)*	31 December 2025 (Audited)
Carrying amount as at the beginning of period / year	**24,521,707**	15,905,224
Additions during the period / year	**329,940,455**	436,014,107
Matured during the period / year	**(336,311,777)**	(427,340,423)
Murabaha income recognized in the statement of comprehensive income	**995,001**	1,307,423
Murabaha income received during the period / year	**(884,463)**	(1,364,624)
Carrying amount as at end of period / year	**18,260,923**	24,521,707

8.1 Murabaha placements include placements with maturities of 6 months or less amounting SAR 24.12 million (31 December 2025: SAR 24.52 million). Commodity Murabaha placements include commodities such as aluminum, platinum, palladium, and crude palm oil whereby all the Murabaha placements will mature within a period of less than 12 months. The accrued profit is SAR 213,931 (31 December 2025: SAR 101,623) as part of the closing balance of Murabaha placements as at 30 June 2025. The rate of profit on Murabaha placements ranges from 4.97% to 5.35% per annum.

8.2 The Fund has not recognized any expected credit losses (ECL) on financial assets measured at amortised cost, specifically Murabaha placements, as amounts are clearly immaterial to the interim condensed financial statements.

9. INVESTMENT CARRIED AT AMORTIZED COST – SUKUK

The following table represents the movement of investments in Sukuk measured at amortized cost during the period /year:

	30 June 2026 *(Unaudited)*	31 December 2025 (Audited)
Carrying amount as at the beginning of period / year	**-**	8,052,889
Additions during the period / year	**-**	-
Sold during the period / year	**-**	(8,046,667)
Sukuk profit recognized	**-**	216,222
Sukuk profit received during the period / year	**-**	(222,444)
Carrying amount as at end of period / year	**-**	-

The Fund's investment in Sukuk represented Sukuk issued by Al Rajhi Bank, rated A-, bearing profit at 3.5% per annum payable quarterly. The Sukuk sold before 31 December 2025. The related accrued profit amounted to SAR Nil as at 30 June 2026 (31 December 2025: SAR 52,889).

10. RELATED PARTY TRANSACTIONS AND BALANCES

Related parties of the Fund include SICO Capital Company (the Fund Manager), SICO Bank Bahrain (the shareholder of SICO Capital Company), Funds managed by the Fund Manager and the Fund Board.

The significant related party transactions entered into by the Fund during the period are as follows:

Related party	Nature of relationship	Nature of transaction	**30 June 2026**	30 June 2025
SICO Capital Company	Fund manager	Management fees	**79,993**	52,723
		Admin fee	**13,332**	8,787
		Shariah board fee	**4,446**	4,446
		Investment (Subscription)	-	5,000,000
SICO Bank Bahrain	Shareholder of Fund Manager	Investment (Redemption)	-	900,000
		Investment (Subscription)	-	4,700,000
SICO Saudi REIT Fund	Fund managed by the Fund Manager	Investment (Subscription)	-	3,500,000
		Investment (Redemption)	-	11,759,533
SICO Al Qasr Real Estate fund	Fund managed by the Fund Manager	Investment (Redemption)	-	1,500,000
Fund board of directors	Key management	Directors' fees	**9,920**	9,918
Shatee Real Estate fund	Fund managed by the Fund Manager	Investment (Redemption)	**45,787,016**	-
		Investment (Subscription)	**45,209,999**	-

The balances resulting from related party transactions are as follows:

Related party	**Nature of relationship**	**Nature of transaction**	**30 June 2026**	**31 December 2025**
SICO Capital Company	Fund Manager	Investment (units)	**668,726**	668,726
		Management fee payable	**48,722**	19,768
		Shariah board fee	**4,446**	4,446
		Admin fee payable	**8,120**	3,295
SICO Bank Bahrain	Shareholder of Fund Manager	Investment(units)	**1,117,930**	1,117,930
Fund board of directors	Key management	Directors' fees payable	**9,920**	-

11. FAIR VALUE OF FINANCIAL INSTRUMENTS

Management believes that the fair value of all other financial assets and liabilities classified at amortized cost except FVTPL investments at the reporting date approximately their carrying values owing to their short-term tenure and the fact that these are readily liquid. Investments at amortized cost and investments carried at FVTPL are classified within level 2 of the fair value hierarchy. There were no transfers between various levels of fair value hierarchy during the current period or prior period.

12. MATURITY ANALYSIS OF ASSETS AND LIABILITIES

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

As at 30 June 2026 ***(Unaudited)***	**Within 12 months SAR**	**After 12 months SAR**	**No fixed maturity SAR**	**Total SAR**
Assets				
Cash at bank	**102,382**	**-**	**-**	**102,382**
Murabaha placements	**24,119,165**	**-**	**-**	**24,119,165**
Investment carried at FVTPL	**-**	**-**	**2,156,497**	**2,156,497**
Other receivables	**37,950**	**-**	**-**	**37,950**
Prepaid Expenses	**2,520**	**-**	**-**	**2,520**
Total assets	**24,262,017**	**-**	**2,156,497**	**26,418,514**
Liabilities				
Accruals and other liabilities	**344,897**	**-**	**-**	**344,897**
Total liabilities	**344,897**	**-**	**-**	**344,897**

As at 31 December 2025 *(Audited)*	Within 12 months SAR	After 12 months SAR	No fixed maturity SAR	Total SAR
Assets				
Cash and cash equivalents	144,776	-	-	144,776
Investments in Murabaha placements	24,521,707	-	-	24,521,707
Investments carried at amortized cost - Sukuk	-	-	-	-
Investment carried at FVTPL	-	-	1,010,812	1,010,812
Investments carried at amortized cost – Sharia high yield certificate	-	-	-	-
Total Assets	24,666,483	-	1,010,812	25,677,295
Liabilities				
Accruals and other liabilities	137,589	-	-	137,589
Total liabilities	137,589			137,589

13. LAST VALUATION DAY

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

14. IMPACT OF GEOPOLITICAL SITUATION

The political situation in the Middle East has deteriorated significantly since 28 February 2026. The situation has remained highly volatile and has impacted several countries in the Middle East including Kingdom of Saudi Arabia, causing disruption to some business and economic activities.

The Fund continues to evaluate and closely monitor the current situation to assess any impact geopolitical situation may have had on its business and financial performance, through conducting stress-testing scenarios, as appropriate, on expected movements of oil prices and its impact on key credit, liquidity, operational, solvency and performance indicators in addition to other risk management practices. The steps taken by the Fund also includes commencing review of credit exposures at a more granular level with particular focus on specific economic sectors, and collateral protection, where required.

14.IMPACT OF GEOPOLITICAL SITUATION (CONTINUED)

The impact of such uncertain economic environment is judgmental, and the Fund will continue to reassess its position and the related impact on a regular basis as more reliable data becomes available and accordingly determine any adjustment.

15. APPROVAL OF INTERIM CONDENSED FINANCIAL STATEMENTS

These unaudited interim condensed financial statements were approved by the Fund’s management on 10 August 2026 (corresponding to 27 Safar 1448H).