

1. Fund Information

Fund Detail	Description
Fund Name	Lotus Halal Equity ETF
Fund Manager	Lotus Capital Limited
Trustee	First Trustees Limited
Custodian 1	Citibank Nigeria Ltd
Custodian 2	Rand Merchant Bank Ltd
External Auditor	Crowe Dafinone
Fund Type	Exchange Traded Fund
Reporting Date	Six months period ended 30 June 2026 (1 January 2026 – 30 June 2026)
Reporting Currency	NGN '000
NAV per Unit	98.91
Units in Issue	33,400,000
Total Net Asset Value N'000	3,303,442

2. Abridged Statement of Financial Position

Description	June 2026 (NGN '000)	Dec 2025 (NGN '000)
Assets		
Cash and cash equivalents	77,930	38,399
Financial assets held-for-trading	3,248,899	2,042,794
Other receivables	—	-
Total Assets	3,326,829	2,081,193
Equity		
Redeemable Capital	442,897	442,897
Accumulated Gain/(Loss)	2,860,545	1,618,656
Total equity	3,303,442	2,061,553
Liabilities		
Trade and Other Payable	23,387	19,640
Total Liabilities	23,387	19,640
Total Equity and Liabilities	3,326,829	2,081,193

3. Abridged Statement of Comprehensive Income

Description	June 2026 (NGN '000)	June 2025 (NGN '000)
Income from Investment	7,509	1,170
Share Dividend income	28,198	31,996
Total revenue	35,707	33,166
Net Gain from financial instruments at FVTPL	1,229,252	330,177
Other operating expenses	(23,070)	(14,636)
Profit for the Period	1,241,889	348,707

4. Abridged Statement of Cash Flows

Description	June 2026 (NGN '000)	June 2025 (NGN '000)
Cash flows from operating activities		
Profit for the period	1,241,889	348,707
Adjustment for unrealized gain	(1,229,252)	(330,177)
Changes in financial assets	23,148	337
Changes in receivables	1	—
Changes in payables	3,746	2,102
Net cash generated in operating activities	39,532	20,969
Net increase in cash and cash equivalents	39,532	20,969
Cash and cash equivalents at beginning	38,398	22,255
Cash and cash equivalents at reporting date	77,931	43,224

5. Abridged Statement of Changes in Net Assets Attributable to Unit Holders

Description	June 2026 (NGN '000)	June 2025 (NGN '000)
Opening net assets	2,061,553	1,077,682
Net subscriptions/(redemptions)	-	-
Profit for the period	1,241,889	348,707
Closing net assets	3,303,442	1,426,389

6. Certification / Sign-off

Hajara Adeola  Managing Director / CEO	Moshood Babatunde  Chief Financial Officer
Date: July 29, 2026	Date: July 29, 2026