LOTUS CAPITAL
HALAL INVESTMENTS

ABRIDGED FINANCIAL STATEMENTS
LOTUS HALAL INVESTMENT FUND
For the period ended 30 June 2026

1. Fund Information

Fund Detail	Description
Fund Name	Lotus Halal Investment Fund
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	Halal / Shariah-compliant investment fund
Reporting Date	Six months period ended 30 June 2026 (1 January, 2026 – 30 June,2026)
Reporting Currency	NGN '000
NAV per Unit	NGN 3.75
Units in Issue	4,487,641,951.68
Total Net Asset Value N'000	**16,816,035**

2. Abridged Statement of Financial Position

Description	June 2026 (NGN '000)	Dec 2025 (NGN '000)
Assets		
Cash and cash equivalents	5,266,806	2,420,189
Financial assets held-for-trading	7,968,066	3,732,067
Investment in Sukuk	1,063,377	1,717,216
Asset-backed investment	3,304,754	1,244,095
Other receivables	1	1
Total Assets	**17,603,004**	**9,113,568**
Equity		
Redeemable Capital	10,723,077	4,485,298
Accumulated Gain/(Loss)	6,092,958	4,074,888
Total equity	**16,816,035**	**8,560,185**
Liabilities		
Un-invested fund	2,452	57,687
Trade and Other Payables	784,517	495,696
Total Liabilities	**786,969**	**553,383**
Total Equity and Liabilities	**17,603,004**	**9,113,568**

3. Abridged Statement of Comprehensive Income

Description	June 2026 (NGN '000)	June 2025 (NGN '000)
Income from Asset Backed Investment	480,567	217,552
Share Dividend income	68,783	69,887
Sukuk Income	90,645	59,954
Total revenue	**639,995**	**347,393**
Impairment loss on financial assets at amortised cost	(47,000)	—
Net Gain/(loss) from financial instruments at FVTPL	2,917,634	517,793
Other operating expenses	(282,315)	(102,005)
Operating profit/(loss) before tax	**3,228,313**	**763,181**
Taxation	(10,497)	(6,989)
Profit for the Period	**3,217,815**	**756,192**

4. Abridged Statement of Cash Flows

Description	June 2026 (NGN '000)	June 2025 (NGN '000)
Cash flows from operating activities		
Profit/(loss) for the period	**3,217,815**	**756,192**
Adjustment for fair value gain	(2,917,634)	(517,793)
Changes in financial assets	(2,765,100)	(223,970)
Changes in receivables	2,267	—
Changes in payables	288,821	-28,383
Changes in other liabilities	(17,589)	(3,695)
Net cash used in operating activities	**(2,191,420)**	**(17,649)**
Cash flows from financing activities		
Subscriptions received from unit holders	6,473,107	612,899
Redemptions paid to unit holders	(1,031,017)	(101,369)
Distribution paid/payable	(404,055)	—
Net cash generated from financing activities	**5,038,037**	**511,530**
Net increase in cash and cash equivalents	**2,846,617**	**493,881**
Cash and cash equivalents at beginning	2,420,189	1,355,918
Cash and cash equivalents at reporting date	**5,266,806**	**1,849,799**

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

Description	June 2026 (NGN '000)	June 2025 (NGN '000)
Opening net assets	8,560,185	4,925,441
Subscriptions during the period	6,473,107	612,899
Redemptions during the period	(1,031,017)	(101,369)
Distribution paid/payable	(404,055)	—
Profit for the period	**3,217,815**	**756,192**
Closing net assets	**16,816,035**	**6,193,163**

6. Certification / Sign-off

Hajara Adeola Managing Director / CEO	**Moshood Babatunde** Chief Financial Officer
Date: July 28, 2026	Date: July 28, 2026