

VALUALLIANCE VALUE FUND					
SUMMARY FINANCIAL INFORMATION FOR THE MONTH ENDED 31 JANUARY 2026					
STATEMENT OF FINANCIAL POSITION		STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME		STATEMENT OF CASH FLOWS	
AS AT	31-Jan-26	FOR THE	Month ended	FOR THE	Month ended
	N'000		31-Jan-26		31-Jan-26
			N'000		N'000
ASSETS				Cash flows from operating activities	
Bank balances	105,290	Interest income	29,762	Profit for the period	411,849
Due from other financial institutions	2,235,502	Dividend income	-	<i>Adjustments for:</i>	
Financial assets at amortised cost	-	Net gain from financial instruments at fair value through profit or loss	525,612	Dividend income	-
Financial assets at fair value through profit or loss	6,797,293	Other income	-	Net gain from financial instruments at fair value through profit or loss	(525,612)
Financial assets at fair value through other comprehensive income - fixed income securities	2,167,062	Total revenue	555,374	Operating expenses	(113,763)
Total assets	11,305,147	Operating expenses	(143,525)	<i>Movements in working capital:</i>	
LIABILITIES		Total expenses	(143,525)	Net increase in payables and accruals	7,444
Payables and accruals	67,665	Net operating income before Fund Manager's incentive fees	411,849	Net increase in financial assets at fair value through profit or loss	487,311
Total liabilities	67,665	Fund Manager's incentive fees	-	Net increase/(decrease) in financial assets at amortized cost	-
EQUITY		Net operating income before taxation	411,849	Net (decrease) in fair value through other comprehensive income financial assets	(56,704)
Share capital	1,541,362	Profit after tax	411,849	Changes in other receivable	-
Share premium	300,172	Other comprehensive income		Cash generated from operations	324,288
Other reserves	201,386	Gain/(loss) arising from revaluation of FVOCI financial assets - fixed income securities	(336)	Dividend received	-
Retained earnings	9,194,562	Reclassified to profit or loss on disposal of FVOCI financial assets - fixed income securities	-	Net cash generated by operating activities	324,288
Total Equity	11,237,482	Other comprehensive loss	(336)	<i>Cashflows from financing activities:</i>	
Total liabilities and equity	11,305,147	Total comprehensive income for the period	411,512	Repurchase of units from holders during the period	-
				Subscriptions during the period	-
				Distribution made to unitholders	-
				Net cash used in financing activities	-
				Net increase/(decrease) in cash and cash equivalents	324,288
				Cash and cash equivalents at start of the period	2,016,504
				Cash and cash equivalents at end of year	2,340,792