VALUALLIANCE VALUE FUND

SUMMARY FINANCIAL INFORMATION FOR THE MONTH ENDED 30 JUNE 2026

STATEMENT OF FINANCIAL POSITION

AS AT

	30-Jun-26
	N'000
ASSETS	
Bank balances	1,020,254
Due from other financial institutions	1,506,724
Financial assets at amortised cost	348,333
Financial assets at fair value through profit or loss	7,552,745
Financial assets at fair value through other comprehensive income - fixed income securities	2,811,073
Total assets	**13,239,130**
LIABILITIES	
Payables and accruals	63,508
Total liabilities	**63,508**
EQUITY	
Share capital	1,558,629
Share premium	361,342
Other reserves	(125,183)
Retained earnings	11,380,833
Total Equity	**13,175,622**
Total liabilities and equity	**13,239,130**

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE

	Month ended 30-Jun-26
	N'000
Interest income	69,325
Dividend income	-
Net gain from financial instruments at fair value through profit or loss	-
Other income	98,451
Total revenue	**167,777**
Operating expenses	(1,318,525)
Total expenses	**(1,318,525)**
Net operating income before Fund Manager's incentive fees	**(1,150,749)**
Fund Manager's incentive fees	-
Net operating income before taxation	**(1,150,749)**
Profit after tax	**(1,150,749)**
Other comprehensive income	
Items that may be reclassified to profit or loss:	
Gain/(loss) arising from revaluation of FVOCI financial assets - fixed income securities	-
Reclassified to profit or loss on disposal of FVOCI financial assets- fixed income securities	-
Other comprehensive loss	**-**
Total comprehensive income for the period	**(1,150,749)**

STATEMENT OF CASH FLOWS

FOR THE

	Month ended 30-Jun-26
	N'000
Cash flows from operating activities	
Profit for the period	(1,150,749)
Adjustments for:	
Dividend income	(188,437)
Net gain from financial instruments at fair value through profit or loss	
	(1,339,185)
Movements in working capital:	
Net decrease in payables and accruals	17,303
Net (increase)/decrease in financial assets at fair value through profit or loss	2,080,570
Net (increase)/ decrease in financial assets at amortized costs	74,838
Net (inccrease)/decrease in fair value through other comprehensive income financial assets	
Changes in other receivable	(17,249)
Cash generated from operations	**816,277**
Dividend received	188,437
Net cash generated by operating activities	**1,004,714**
Cashflows from financing activities:	
Repurchase of units from holders during the period	-
Subscriptions during the period (increase in unit holders' fund)	(16,921)
Distribution made to unitholders	-
Net cash used in financing activities	**(16,921)**
Net increase/(decrease) in cash and cash equivalents	987,793
Cash and cash equivalents at start of the period	1,539,186
Cash and cash equivalents at end of year	**2,526,979**