

Annual Shariah Board Compliance Report for Mansa^X Special Shariah Funds

In our capacity as the Shariah Supervisory Board (SSB), we have monitored the operations, products, and transactions of SIB Najah for the financial year ending December 31, 2025.

Board Opinion:

In our opinion, the contracts, transactions, and dealings entered into by the Institution during the year are in compliance with the rules and principles of Islamic Shari'ah for both KES and USD, subject to the corrections of minor operational breaches highlighted during the audit.

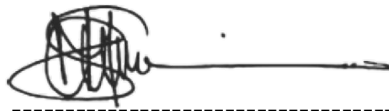
Non-Compliant Income:

We have reviewed the income derived from non-compliant sources, and the management has complied with our directions to isolate and channel these funds to charitable purposes.

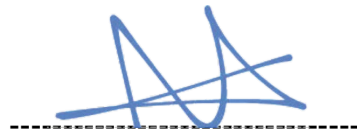
Conclusion:

Based on the information provided to us, we believe the institution has complied with the Shari'ah rules and principles and the specific fatwas and guidelines issued by this Board.

And Allah knows best.



Sheikh Dr. Islam Mohamed
Chairman



Sheikh Ibrahim Rashid
Member



Sheikh Abdurahman Guhad
Member