

"Zakat" Appendix in the Annual Report of Al Rajhi REIT Fund

Due to the varying investment periods in the fund from one owner to another, determining the zakat year-end for each owner differs accordingly. Therefore, it is left to each investor to calculate and pay their own zakat⁽¹⁾. The unit owner can calculate the zakat due on their investment in the fund by following the formula below⁽²⁾:

Zakat Calculation Table:

Year	Number of Units Owned by Client	Zakat Per Unit	Total Zakat (in Saudi Riyals)
2023	x	0.011	=

Purpose of Disclosing this Appendix:

To inform the clients who own units in the Al Rajhi Real Estate Traded Fund (Al Rajhi REIT) about the calculation of zakat for each investment unit according to the "Zakat Collection Rules for Investors in Investment Funds" issued by the Zakat Authority and approved by its Sharia Committee.

(1) It must be ensured that the price of the total units owned by the Unit holder in the fund (plus the sum of other funds that the unit holders owns in trade or cash offers) has reached the quorum for Zakat.

(2) This equation is for those who buy the units of the fund for the purpose of acquisition, but if the purchase of the units of the fund for speculation, the unit owner must extract zakat on his money over the entire market value of the units he owns in accordance with the provisions of zakat on trade offers, which is 2.5% of the average market price for the investment units that he owns on the day when zakat is due.