```xml
<?xml version="1.0" encoding="UTF-8"?>
<xbrli:xbrl
  xmlns:xbrli="http://www.xbrl.org/2003/instance"
  xmlns:link="http://www.xbrl.org/2003/linkbase"
  xmlns:xlink="http://www.wbrl.org/1999/xlink"
  xmlns:iso4217="http://www.xbrl.org/2003/iso4217"
  xmlns:ifrs-full="http://xbrl.ifrs.org/taxonomy/2022-03-24/ifrs-
full">

  <link:schemaRef xlink:type="simple" xlink:href="http://
xbrl.ifrs.org/taxonomy/2022-03-24/ifrs-full/ifrs-full_entry-point-
std-2022-03-24.xsd"/>

  <xbrli:context id="FY2025">
    <xbrli:entity>
      <xbrli:identifier scheme="http://
www.example.com">AI_Startup_Example</xbrli:identifier>
    </xbrli:entity>
    <xbrli:period>
      <xbrli:startDate>2025-01-01</xbrli:startDate>
      <xbrli:endDate>2025-12-31</xbrli:endDate>
    </xbrli:period>
  </xbrli:context>

  <xbrli:context id="AsOf_Jan1_2025">
    <xbrli:entity>
      <xbrli:identifier scheme="http://
www.example.com">AI_Startup_Example</xbrli:identifier>
    </xbrli:entity>
    <xbrli:period>
      <xbrli:instant>2025-01-01</xbrli:instant>
    </xbrli:period>
  </xbrli:context>

  <xbrli:unit id="USD">
    <xbrli:measure>iso4217:USD</xbrli:measure>
  </xbrli:unit>
  <xbrli:unit id="AED">
    <xbrli:measure>iso4217:AED</xbrli:measure>
  </xbrli:unit>

  <ifrs-full:Revenue contextRef="FY2025" unitRef="USD"
decimals="0">5000</ifrs-full:Revenue>

  <ifrs-full:Prepayments contextRef="AsOf_Jan1_2025" unitRef="USD"
decimals="0">10000</ifrs-full:Prepayments>

  <ifrs-full:Revenue contextRef="FY2025" unitRef="USD"
decimals="0">16000</ifrs-full:Revenue>

  <ifrs-full:OtherOperatingExpenses contextRef="FY2025"
unitRef="AED" decimals="0">1370</ifrs-full:OtherOperatingExpenses>

  <ifrs-full:AdministrativeExpense contextRef="FY2025" unitRef="AED"
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decimals="0">1070</ifrs-full:AdministrativeExpense>

  <ifrs-full:AdministrativeExpense contextRef="FY2025" unitRef="AED"
decimals="0">1700</ifrs-full:AdministrativeExpense>


  <ifrs-full:DescriptionOfAccountingPolicyForRevenueExplanatory
contextRef="FY2025">
    <![CDATA[
      Royalty: A royalty is a payment made by a financier to an Al
company in return for a royalty interest, usually for the life of
IP/IC. The royalty interest is typically calculated as (i) revenue
after deduction of costs of production and development costs (Net
Developer Return royalty), (ii) profits once relevant capital costs
and production costs have been deducted (Net Profit Interest), or
(iii) a fixed amount for a volume of expert models.
    ]]>
  </ifrs-full:DescriptionOfAccountingPolicyForRevenueExplanatory>

  <ifrs-
full:DescriptionOfAccountingPolicyForFinancialAssetsExplanatory
contextRef="FY2025">
    <![CDATA[
      Stream: A stream is a type of financing arrangement where a
financier pays an up-front amount ('deposit') to the seller to
purchase a percentage of the company's future production of a
specified expert model, at a discounted price. When the Al product
is delivered, the difference between the spot price and the
discounted stream price is applied in reduction of the deposit.
    ]]>
  </ifrs-
full:DescriptionOfAccountingPolicyForFinancialAssetsExplanatory>

</xbrli:xbrl>
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