CHIMERA

02 / 02 / 2023

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Mr. Hamed Ahmed Ali

CEO

Dubai Financial Market (DFM)

Dubai, United Arab Emirates

السيد / حامد أحمد علي المحترم،،،

الرئيس التنفيذي

سوق دبي المالي (DFM)

دبي، دولة الإمارات العربية المتحدة

Greetings,

تحية طيبة وبعد،

Subject: Sharia Compliance Review Report for Chimera S&P UAE Shariah ETF

الموضوع: تقرير مراجعة الامتثال لأحكام الشريعة لصندوق شيميرا ستاندرد اند بورز الإمارات شريعة المتداول

We would like to notify you that we have received the Shariah Compliance review report for the end of the year from Dar Al Sharia (the Shariah advisor for our shariah-compliant ETFs).

نود إحاطتكم علما بأنه قد تم استلام تقرير مراجعة الامتثال لأحكام الشريعة لنهاية العام من دار الشريعة (المستشار الشرعي لصناديق الاستثمار المتداولة المتوافقة مع الشريعة الإسلامية).

For investors who may want to purify their investments, the Shariah advisor has included the purification ratio for the ETF in the report.

للمستثمرين الذين قد يرغبون بتنقية استثماراتهم، قام المستشار الشرعي بتضمين نسبة التنقية الخاصة بالصندوق الفرعي في التقرير.

Attached is the Sharia Compliance Review Report.

مرفق تقرير مراجعة الامتثال لأحكام الشريعة الإسلامية.

Sincerely,

وتفضلوا بقبول وافر الاحترام،

.....

Sherif Salem
CIO – Public Markets

شريف سالم
رئيس قطاع الاستثمار – الأسواق المالية

Cc: Securities and Commodities Authority

نسخة الى هيئة الأوراق المالية والسلع

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تليفون: ٥٦٦٨٠ ٨٨ ٢ ٩٧١+ - فاكس: ٦٦٠ ٥٦ ٨٨ ٢ ٩٧١+

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DAR AL SHARIA

بسم الله الرحمن الرحيم

Sharia Compliance Review Report

Chimera Capital LLC **(Company)** has requested review of its sub-fund established as Chimera S&P UAE Shariah ETF **(Sub-Fund)** under the Chimera Umbrella Fund managed and operated by the Company.

Based on the Sharia governance requirement, a quarterly review is required to be conducted for the activities and transactions of the Sub-Fund from Sharia compliance perspective. Accordingly, a review was conducted for the quarter ended 31st December, 2022 **(Review Period).**

Dar Al Sharia has conducted the review of the Sub-Fund based on the following data and documents provided by the Company:

a. Shariah Index Constituents provided by S&P
b. Purification factor provided by S&P
c. Monthly holding statement
d. Quarterly rebalancing statements (additions/deletions)
e. Quarterly transactions statement

A summary of review was presented by Dar Al Sharia before the Sharia Committee of the Sub-Fund. Having reviewed the summary, we are of the opinion, that the transactions conducted during the Review Period are in accordance with the Sharia governance requirement stated in the Prospectus of the Sub-Fund.

As per the terms of the Prospectus, yearly purification ratio of the Sub-Fund is required to be calculated (**Purification Ratio**). Dar Al Sharia calculated the Purification Ratio for the Sub-Fund for the financial year ended 2022 as 1.28% of the gain, income, or dividend for the year on the Unit held by the Investor.

Allah knows the best.

Yours truly,



Dr. Ibrahim Ali Al Mansoori
Chairman, Sharia Supervisory Committee
Dated: 10th January 2023

To: Chimera Capital LLC