Lunate Umbrella Fund
(formerly "Chimera Umbrella Fund")

Review Report and Condensed Interim Financial Information

For the six-month period ended 30 June 2026

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Lunate Umbrella Fund
Review Report and Condensed Interim Financial Information
For the six-month period ended 30 June 2026

Directory, Administration and Management

Management Company
Lunate Capital LLC
Second floor, C12 Building
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United Arab Emirates

Investment Manager and Administrator
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Legal Advisers
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Independent Auditors
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United Arab Emirates

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Global Custodian
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EC4V 4LA
United Kingdom

Sub-Custodian (Local UAE)
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Shariah Supervisory Committee
Dr. Ibrahim Ali Al Mansoori
Mian Muhammad Nazir
Dr. Mohammad Yahya Mujaddidi

Authorised Participants

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United Arab Emirates

EFG Hermes UAE LLC
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Abu Dhabi
United Arab Emirates

First Abu Dhabi Bank Securities - Sole Proprietorship LLC
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Abu Dhabi,
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HSBC Bank Plc,
8 Canada Square,
Canary Wharf,
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E14 5HQ,
United Kingdom

Directory, Administration and Management

Authorised Participants (continued)

Q Market Maker LLC,
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YAS Island
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Abu Dhabi
United Arab Emirates

Oceane Global for Market Making L.L.C
Mohammed Ahmed Al Bawardi Al Falasi Building Al
Danah district (East 18_2)
Abu Dhabi
United Arab Emirates

Investment Management Report

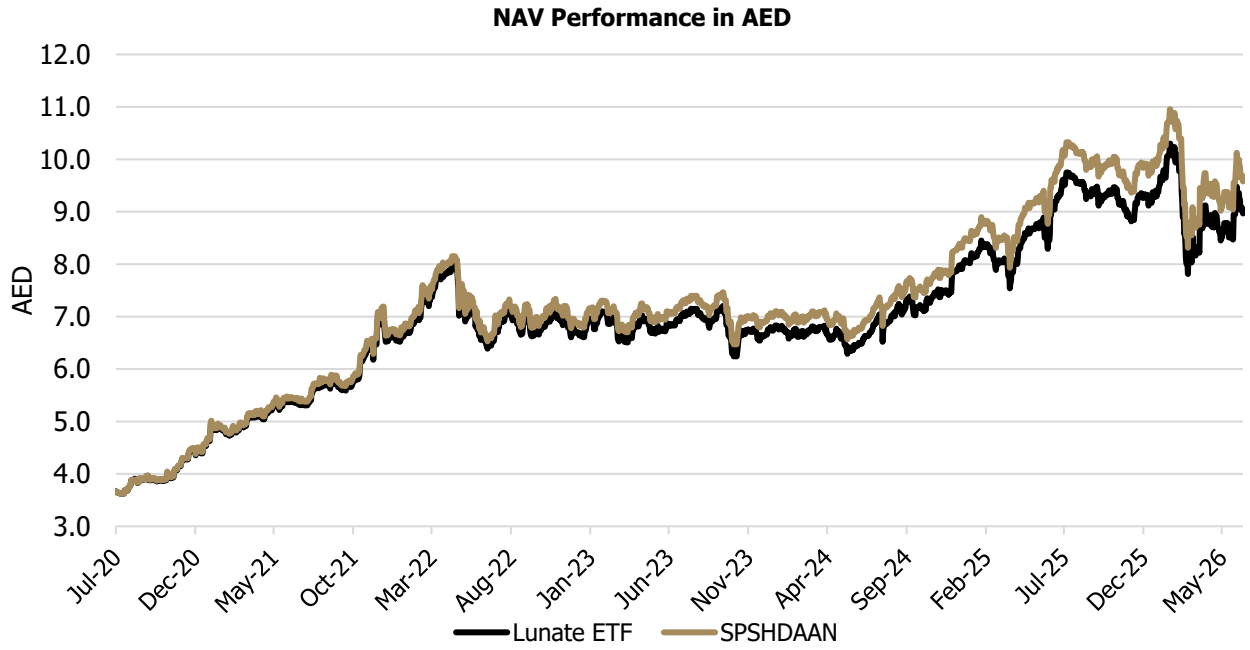
The Lunate Umbrella Fund ended the first half of 2026 ("1H2026") with assets under management of AED 657.9 million. As of the end of June, there are twelve sub-funds under the Lunate Umbrella Fund, of which one was launched in July 2020, six were launched in 2022, one was launched in 2023, two were launched in 2024, one was launched in 2025, and the latest one was launched in June 2026. The sub-funds are the Lunate S&P UAE Shariah ETF ("the First Sub-Fund"), the Lunate S&P KSA Shariah ETF ("the Second Sub-Fund"), the Lunate S&P Kuwait Shariah ETF ("the Third Sub-Fund"), the Lunate S&P US Shariah Value ETF ("the Fourth Sub-Fund"), the Lunate S&P US Shariah Growth ETF ("the Fifth Sub-Fund"), the Lunate S&P Turkey Shariah ETF ("the Sixth Sub-Fund"), the Lunate FTSE ADX 15 ETF ("the Seventh Sub-Fund"), the Lunate S&P China HK Shariah ETF ("the eighth Sub-Fund"), the Lunate S&P India Shariah ETF ("the ninth Sub-Fund"), the Lunate JP Morgan Global Sukuk ETF ("the tenth Sub-Fund"), and the Lunate iBoxx US Treasury Bill ETF ("the eleventh Sub-Fund"). The latest addition, the Lunate Solactive GCC Shariah Dividend ETF ("the Twelfth Sub-Fund"), was launched in June 2026.

Lunate S&P UAE Shariah ETF ("the First Sub-Fund")

The Lunate S&P UAE Shariah ETF launched two share classes on 20 July 2020: an accumulating share class listed on the Abu Dhabi Securities Exchange (ADX) that replicates the S&P UAE Domestic Shariah Liquid 35/20 Capped Index NTR (Bloomberg Code: SPSHDAAN) and an income share class on the Dubai Financial Market (DFM) that replicates the S&P UAE Domestic Shariah Liquid 35/20 Capped Index (Bloomberg Code: SPSHDAAP). Dividends received by the fund are intended to be distributed semi-annually when available. As of 30 June 2026, the ADX-listed Share Class A (Bloomberg code: UAEA) had a NAV of AED 8.966, while the DFM-listed Share Class B (Bloomberg code: CHAESHIN) had a NAV of AED 7.437.

For the first half of 2026, the fund's return was -2.3%, compared to the S&P UAE Domestic Shariah Liquid 35/20 Capped Index's (the "Index") return of -1.8%. Since inception, the fund's return stands at 144.3%, versus the index's 161.0%.

In the second quarter of 2026, a dividend of AED 0.1837 was announced for the DFM-listed Share Class B, yielding 2.5% based on the end-of-June NAV. The ex-dividend date was 22 June 2026, with the dividend subsequently paid on 13 July 2026.



** The Fund and Index data specified in the graph are calculated since inception of the Fund*

Investment Management Report (continued)

Lunate S&P UAE Shariah ETF ("the First Sub-Fund") (continued)

Tracking Difference

The Fund's net tracking difference in 1H2026 was -51.5 bps. Adding back management fees of 33.5 bps gives a gross tracking difference of -18.0 bps.

	2020	2021	2022	2023	2024	2025	1H2026	ITD
Fund Return*	19.7%	51.0%	0.1%	1.6%	18.3%	15.0%	-2.3%	144.3%
Index Return*	20.4%	52.8%	1.1%	2.7%	19.7%	16.3%	-1.8%	161.0%
Net Tracking Diff (bps)	-76.6	-176.3	-94.0	-111.8	-141.9	-123.0	-51.5	-1,669.1
Total Expense Ratio (bps)	44.8	114.4	103.8	101.7	100.6	83.0	33.5	482.6
Gross Tracking Diff (bps)	-31.8	-61.9	9.8	-10.1	-41.3	-40.0	-18.0	-1,186.5

**All returns are in base currency (AED)*

As stated under the Investment Policy of the Lunate S&P UAE Shariah ETF Prospectus, a maximum level of annual tracking difference of up to 2% each (net of fees) per annum is expected to be maintained.

Assets Under Management

As of 30 June 2026, the Lunate S&P UAE Shariah ETF had Assets Under Management (AUM) totaling AED 139.7 million. The AUM for Share Class A – Accumulating (UAEA), listed on the Abu Dhabi Securities Exchange (ADX), was AED 132.3 million, while Share Class B (CHAESHIN), listed on the Dubai Financial Market (DFM), was AED 7.4 million.

During the first half of 2026, the ADX-listed share class (UAEA) saw primary activity of AED 11.4 million, of which AED 2.2 million were creations and AED 9.2 million in redemptions. In the secondary market, the ETF traded AED 129.3 million. The ADX-listed share class (UAEA) traded a total of AED 126.0 million and the DFM-listed share class (CHAESHIN) traded a total of AED 3.3 million in the secondary market.

The S&P UAE Shariah Liquid 35/20 Capped Index was rebalanced twice in the first half of 2026. Three additions and three deletions occurred in the first quarter, and no additions or deletions occurred in the second quarter.

Lunate S&P KSA Shariah ETF ("the Second Sub-Fund")

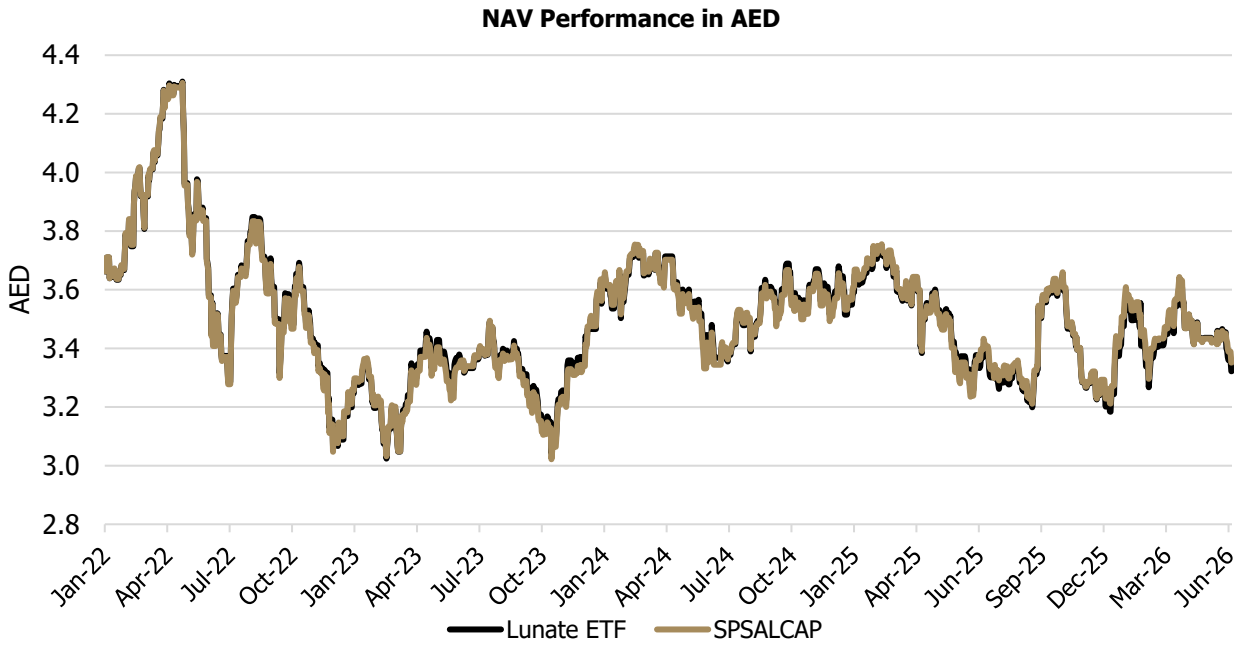
The Lunate S&P KSA Shariah ETF was launched on 17 January 2022. The Shariah-compliant fund replicates the S&P Saudi Arabia Shariah Liquid 35/20 Capped Index (Bloomberg code: SPSALCAP), which tracks the performance of the top 30 most liquid Shariah-compliant equities listed on the Saudi Exchange. The fund has one share class – Share Class B Income (Bloomberg code: SAUDIA) – and dividends received by the fund are intended to be distributed semi-annually when available.

As of 30 June 2026, the funds' NAV was SAR 3.398 (AED 3.323). For the first half of 2026, the fund's return in SAR was 3.0% versus the S&P Saudi Arabia Shariah Liquid 35/20 Capped Index's (the "Index") return of 2.8%. Since inception, the fund's return is -9.4% versus the index's -8.7% return.

During the second quarter of 2026, a dividend of SAR 0.0341 was announced for the Lunate S&P KSA Shariah ETF, translating into a dividend yield of 1.0% based on the end-of-June NAV. The ex-dividend date was 22 June 2026, with the dividend subsequently paid on 13 July 2026.

Investment Management Report (continued)

Lunate S&P KSA Shariah ETF ("the Second Sub-Fund") (continued)



** The Fund and Index data specified in the graph are calculated since inception of the Fund*

Tracking Difference

The Fund's net tracking difference in 1H2026 was 11.8 bps. Adding back management fees of 47.1 bps gives a gross tracking difference of 58.9 bps.

	2022	2023	2024	2025	1H2026	ITD
Fund Return*	-13.5%	12.8%	0.4%	-10.1%	3.0%	-9.4%
Index Return*	-13.3%	12.9%	0.5%	-9.7%	2.8%	-8.7%
Net Tracking Diff (bps)	-13.0	-18.0	-9.0	-44.0	11.8	-71.8
Total Expense Ratio (bps)	96.4	103.2	104.0	95.5	47.1	447.1
Gross Tracking Diff (bps)	83.4	85.2	95.0	51.5	58.9	375.3

**All returns are in base currency (SAR)*

As stated under the Investment Policy of the Lunate S&P KSA Shariah ETF Prospectus, a maximum level of annual tracking difference of up to 2% (net of fees) per annum is expected to be maintained.

Assets Under Management

As of 30 June 2026, the Lunate S&P KSA Shariah ETF had the Assets Under Management (AUM) of SAR 100.3 million (AED 98.0 million). During the first half of 2026, the ETF did not see any primary activity. In the secondary market, the ETF traded AED 1.1 million.

The S&P Saudi Arabia Shariah Liquid 35/20 Capped Index was rebalanced twice in the first half of 2026. Three additions and three deletions were made in the first quarter, and three additions and three deletions were made in the second quarter.

Lunate S&P Kuwait Shariah ETF ("the Third Sub-Fund")

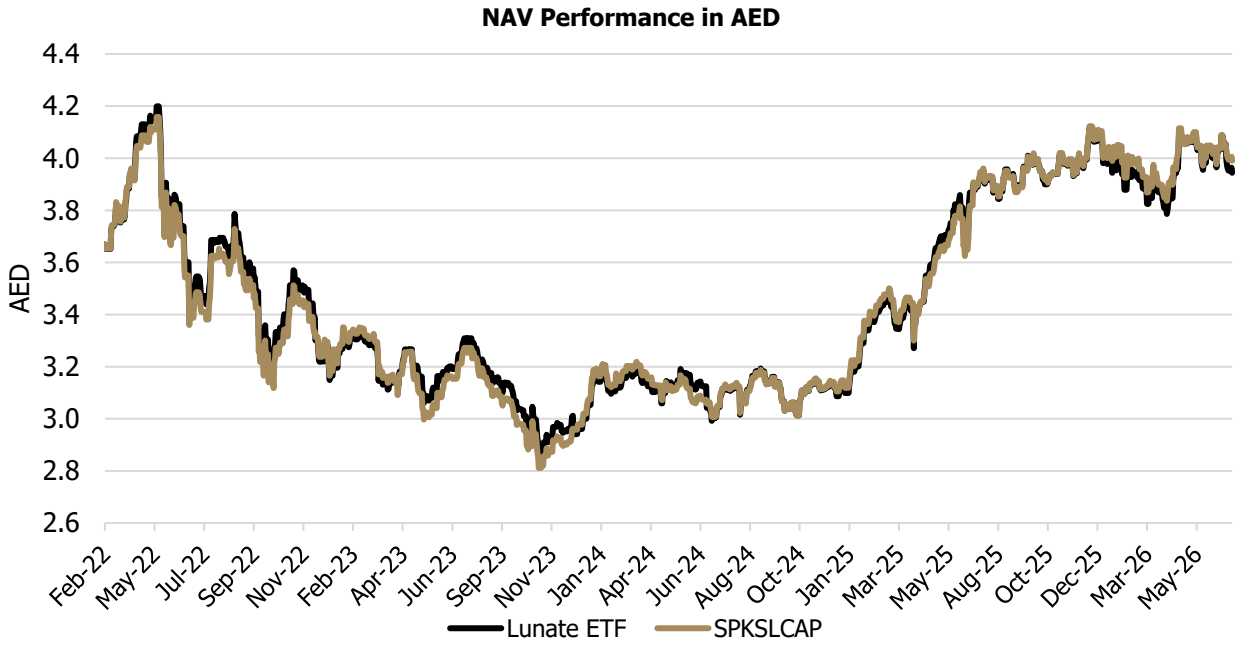
The Lunate S&P Kuwait Shariah ETF was launched on 21 February 2022. The Shariah-compliant fund replicates the S&P Kuwait Shariah Liquid 35/20 Capped Index (Bloomberg code: SPKSLCAP), which tracks the performance of the 15 most liquid Shariah-compliant equities listed on Boursa Kuwait. The fund has one share class – Share Class B Income (Bloomberg code: KWTI) – and dividends received by the fund are intended to be distributed semi-annually when available.

Investment Management Report (continued)

Lunate S&P Kuwait Shariah ETF ("the Third Sub-Fund") (continued)

As of 30 June 2026, the funds' NAV was KWD 0.333 (AED 3.944). For the first half of 2026, the fund's return in KWD was -1.1% versus the S&P Kuwait Shariah Liquid 35/20 Capped Index's (the "Index") return of -1.0%. Since inception, the fund's return is 10.2% versus the index's 10.8% return.

During the second quarter of 2026, a dividend of KWD 0.0030 was announced for the Lunate S&P Kuwait Shariah ETF, translating into a dividend yield of 0.9% based on the end-of-June NAV. The ex-dividend date was 22 June 2026, with the dividend subsequently paid on 13 July 2026.



** The Fund and Index data specified in the graph are calculated since inception of the Fund*

Tracking Difference
The Fund's net tracking difference in 1H2026 was -3.3 bps. Adding back management fees of 48.9 bps gives a gross tracking difference of 45.6 bps.

	2022	2023	2024	2025	1H2026	ITD
Fund Return*	-9.5%	-8.2%	3.6%	29.4%	-1.1%	10.2%
Index Return*	-9.0%	-8.1%	3.6%	29.2%	-1.0%	10.8%
Net Tracking Diff (bps)	-47.0	-11.0	2.0	14.0	-3.3	-59.2
Total Expense Ratio (bps)	89.4	104.4	103.1	95.0	48.9	438.9
Gross Tracking Diff (bps)	42.4	93.4	105.1	109.0	45.6	379.7

**All returns are in base currency (KWD)*

As stated under the Investment Policy of the Lunate S&P Kuwait Shariah ETF Prospectus, a maximum level of annual tracking difference of up to 2% (net of fees) per annum is expected to be maintained.

Assets Under Management

As of 30 June 2026, the Lunate S&P Kuwait Shariah ETF had the Assets Under Management (AUM) of KWD 2.7 million (AED 31.6 million). During the first half of 2026, the ETF did not witness any primary activity. In the secondary market, the ETF traded AED 1.5 million.

Investment Management Report (continued)

Lunate S&P Kuwait Shariah ETF ("the Third Sub-Fund") (continued)

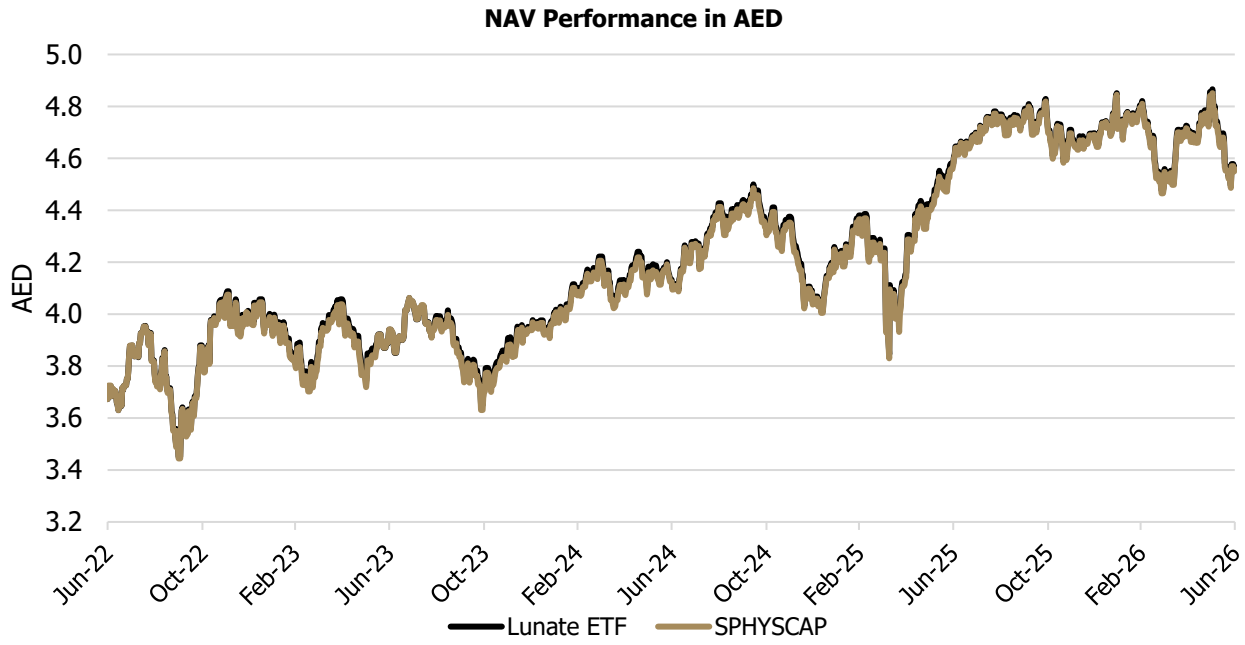
The S&P Kuwait Shariah Liquid 35/20 Capped Index was rebalanced twice in the first half of 2026. Three additions and three deletions were made in the first quarter, and one addition and one deletion were made in the second quarter

Lunate S&P US Shariah Value ETF ("the Fourth Sub-Fund")

The Lunate S&P US Shariah Value ETF was launched on 30 June 2022. The Shariah-compliant fund replicates the S&P High Yield Dividend Aristocrats US Shariah 35/20 Capped Index (Bloomberg code: SPHYSCAP), which tracks the performance of the 30 most liquid Shariah-compliant equities listed in the US market. The fund has one share class – Share Class B Income (Bloomberg code: USVALUE) – and dividends received by the fund are intended to be distributed semi-annually when available.

The ETF ended the first half of 2026 with a NAV of USD 1.243 (AED 4.566). The return for the Fund for the first half of 2026 in USD was -2.2% versus the S&P High Yield Dividend Aristocrats US Shariah 35/20 Capped Index (the "Index") return of -2.2%. Since inception, the fund's return is 24.3% versus the index's 24.1% return.

During the second quarter of 2026, a dividend of USD 0.0017 was announced for the US Shariah Value ETF, translating into a dividend yield of 0.1% based on the end-of-June NAV. The ex-dividend date was 22 June 2026, with the dividend subsequently paid on 13 July 2026.



** The Fund and Index data specified in the graph are calculated since inception of the Fund*

Investment Management Report (continued)

Lunate S&P US Shariah Value ETF ("the Fourth Sub-Fund") (continued)

Tracking Difference
The Fund's net tracking difference in 1H2026 was 4.6 bps. Adding back management fees of 47.5 bps gives a gross tracking difference of 52.1 bps.

	2022	2023	2024	2025	1H2026	ITD
Fund Return*	8.9%	-1.3%	3.0%	14.8%	-2.2%	24.3%
Index Return*	8.5%	-1.2%	3.0%	14.9%	-2.2%	24.1%
Net Tracking Diff (bps)	32.0	-8.0	-1.0	-10.0	4.6	21.0
Total Expense Ratio (bps)	52.8	104.9	102.9	96.2	47.5	402.6
Gross Tracking Diff (bps)	84.8	96.9	101.9	86.2	52.1	423.5

**All returns are in base currency (USD)*

As stated under the Investment Policy of the Lunate S&P US Shariah Value ETF Prospectus, a maximum level of annual tracking difference of up to 2% (net of fees) per annum is expected to be maintained.

Assets Under Management
As of 30 June 2026, the Lunate S&P US Shariah Value ETF's assets under management were USD 3.5 million (AED 12.8 million). During the first half of the year, the ETF saw primary activity of AED 0.2 million, from one creation. In the secondary market, it traded AED 1.2 million.

The S&P High Yield Dividend Aristocrats US Shariah 35/20 Capped Index was rebalanced twice in the first half of 2026. Two additions and two deletions were made in the first quarter, and two additions and two deletions were made in the second quarter.

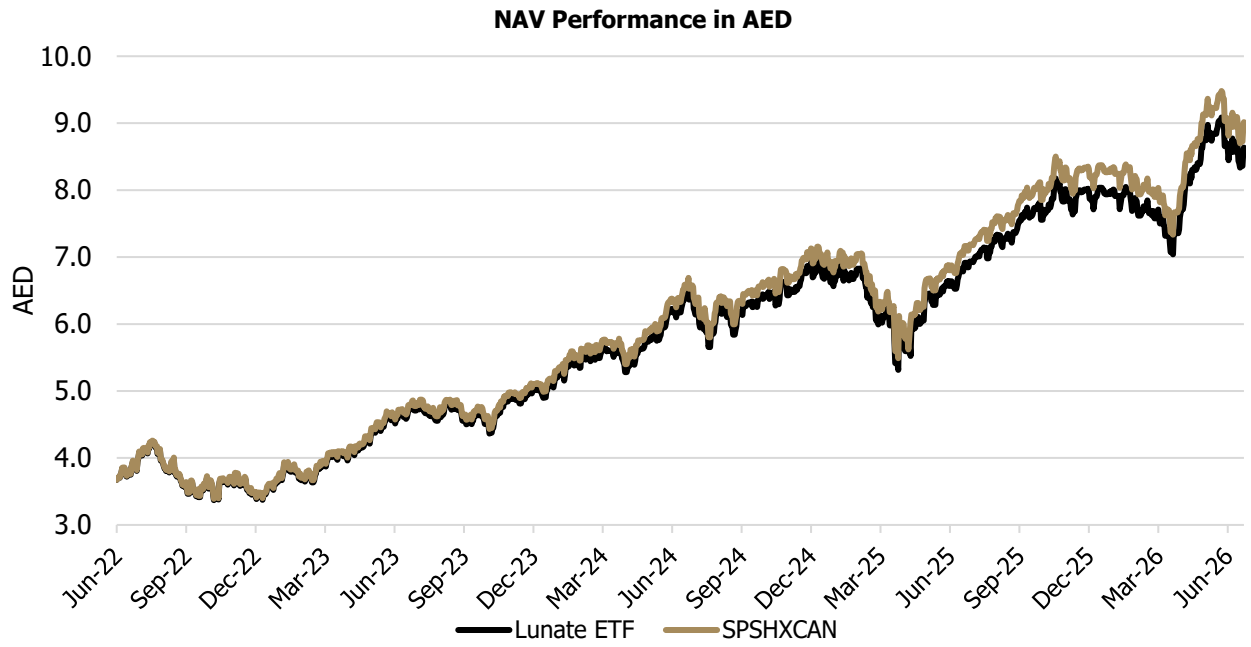
Lunate S&P US Shariah Growth ETF ("the Fifth Sub-Fund")

The Lunate S&P US Shariah Growth ETF was launched on 30 June 2022. The Shariah-compliant fund replicates the S&P 500 U.S. Shariah Top 30 35/20 Capped Index (NTR) (Bloomberg code: SPSHXCAN), which tracks the performance of the 30 most liquid Shariah-compliant equities listed in the US. The fund has one share class – Share Class A Accumulating (Bloomberg code: USGRWTH) – the fund reinvests the dividends received from its constituents.

The ETF ended the first half of 2026 with a NAV of USD 2.351 (AED 8.635). The return for the Fund for the first half of 2026 in USD was 8.6% versus the S&P 500 U.S. Shariah Top 30 35/20 Capped Index (the "Index") return of 8.8%. Since inception, the fund's return is 135.1% versus the index's 145.4% return.

Investment Management Report (continued)

Lunate S&P US Shariah Growth ETF ("the Fifth Sub-Fund")



** The Fund and Index data specified in the graph are calculated since inception of the Fund*

Tracking Difference

The Fund's net tracking difference in 1H2026 was -23.9 bps. Adding back management fees of 21.5 bps gives a gross tracking difference of -2.3 bps.

	2022	2023	2024	2025	1H2026	ITD
Fund Return*	-5.8%	44.9%	33.7%	18.8%	8.6%	135.1%
Index Return*	-5.2%	46.4%	35.3%	20.0%	8.8%	145.4%
Net Tracking Diff (bps)	-69.0	-157.0	-168.0	-121.0	-23.9	-1,033.3
Total Expense Ratio (bps)	52.7	103.1	102.4	96.4	21.5	363.6
Gross Tracking Diff (bps)	-16.3	-53.9	-65.6	-24.6	-2.3	-669.7

**All returns are in base currency (USD)*

As stated under the Investment Policy of the Lunate S&P US Shariah Growth ETF Prospectus, a maximum level of annual tracking difference of up to 2% (net of fees) per annum is expected to be maintained.

Assets Under Management

As of 30 June 2026, the Lunate S&P US Shariah Growth ETF's assets under management were USD 6.2 million (AED 22.6 million). During the first half of the year, the ETF saw primary activity of AED 3.0 million, of which AED 1.0 million in creations and AED 2.0 million in redemptions. In the secondary market, it traded AED 6.9 million.

The S&P 500 U.S. Shariah Top 30 35/20 Capped Index was rebalanced twice in the first half of 2026. One addition and one deletion were made in the first quarter, and three additions and three deletions were made in the second quarter.

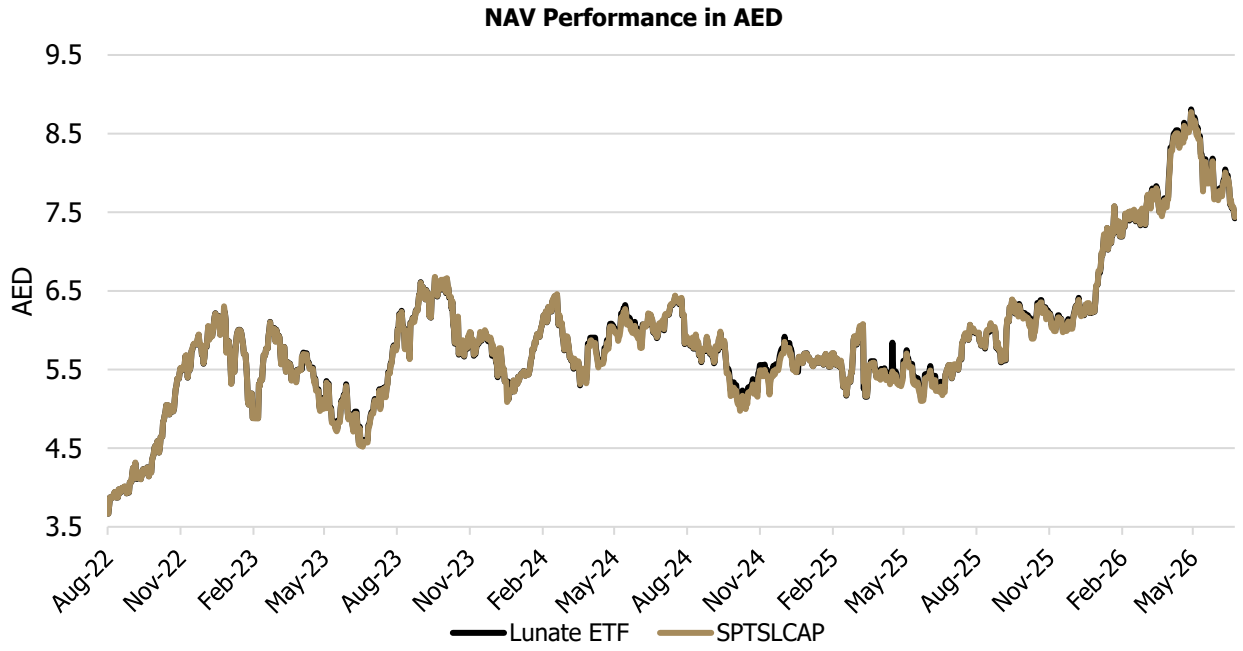
Investment Management Report (continued)

Lunate S&P Turkey Shariah ETF ("the Sixth Sub-Fund")

The Lunate S&P Turkey Shariah ETF was launched on 8 August 2022. The Shariah-compliant fund replicates the S&P Turkey Shariah Liquid 35/20 Capped Index (Bloomberg code: SPTSLCAP), which tracks the performance of the 20 most liquid Shariah-compliant equities listed on Boursa Istanbul. The fund has one share class – Share Class B Income (Bloomberg code: TURKI) – and dividends received by the fund are intended to be distributed semi-annually when available.

As of 30 June 2026, the funds' NAV was TRY 94.311 (AED 7.423). For the first half of 2026, the fund's return in TRY was 29.5% versus the S&P Turkey Shariah Liquid 35/20 Capped Index (the "Index") return of 29.7%. Since inception, the fund's return is 425.0% versus the index's 425.9% return.

During the second quarter of 2026, a dividend of TRY 0.6034 was announced for the Lunate S&P Turkey Shariah ETF, translating into a dividend yield of 0.6% based on the end-of-June NAV. The ex-dividend date was 22 June 2026, with the dividend subsequently paid on 13 July 2026.



** The Fund and Index data specified in the graph are calculated since inception of the Fund*

Tracking Difference
The Fund's net tracking difference in 1H2026 was -13.1 bps. Adding back management fees of 47.3 bps gives a gross tracking difference of 34.2 bps.

	2022	2023	2024	2025	1H2026	ITD
Fund Return*	73.4%	34.9%	27.9%	35.5%	29.5%	425.0%
Index Return*	73.3%	35.1%	27.8%	35.6%	29.7%	425.9%
Net Tracking Diff (bps)	13.0	-16.0	15.0	-18.0	-13.1	-85.1
Total Expense Ratio (bps)	40.0	106.7	103.2	96.5	47.3	391.7
Gross Tracking Diff (bps)	53.0	90.7	118.2	78.5	34.2	306.7

**All returns are in base currency (TRY)*

As stated under the Investment Policy of the Lunate S&P Turkey Shariah ETF Prospectus, a maximum annual tracking difference of up to 2% (net of fees) per annum is expected to be maintained.

Assets Under Management
As of 30 June 2026, the Lunate S&P Turkey Shariah ETF had the Assets Under Management (AUM) of TRY 471.6 million (AED 37.1 million). During the first half of 2026, the ETF witnessed no primary activity. In the secondary market, the ETF traded AED 0.6 million.

Investment Management Report (continued)

Lunate S&P Turkey Shariah ETF ("the Sixth Sub-Fund") (continued)

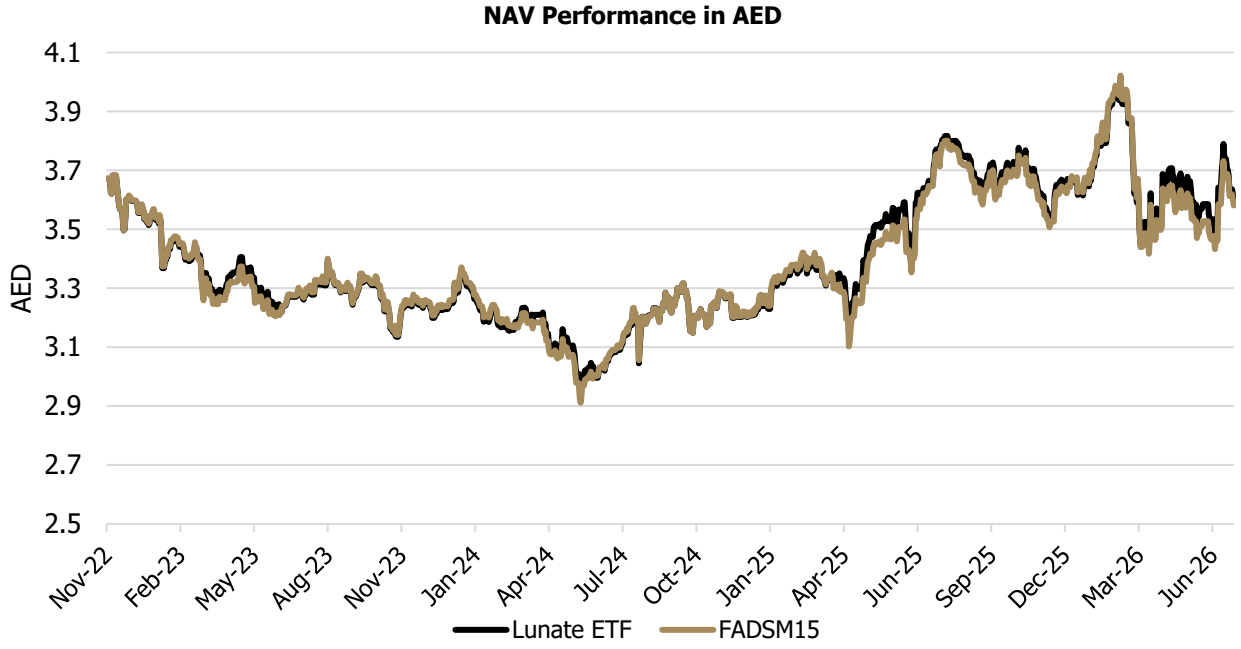
The S&P Turkey Shariah Liquid 35/20 Capped Index was rebalanced twice in the first half of 2026. One addition and one deletion occurred in the first quarter, and six additions and six deletions occurred in the second quarter.

Lunate FTSE ADX 15 ETF ("the Seventh Sub-Fund")

The Lunate FTSE ADX 15 ETF was launched on 23 November 2022. The fund replicates the FTSE ADX 15 Index (FADX 15) (Bloomberg code: FADSM15), which tracks the performance of the top 15 companies on the Main Board of the Abu Dhabi Stock Exchange. The fund has one share class – Share Class B Income (Bloomberg code: CHADX15) – with dividends intended to be distributed semi-annually when available.

As of 30 June 2026, the fund's NAV was AED 3.598. The fund's return in 1H2026 was -0.9%, compared to the FTSE ADX 15 Index's (the "Index") return of -1.7%. Since inception, the fund's return is -2.0%, compared to the index's -2.4% return.

During the second quarter of 2026, a dividend of AED 0.0389 was announced for the Lunate FTSE ADX 15 ETF, yielding 1.1% based on the end-of-June NAV. The ex-dividend date was 22 June 2026, with the dividend subsequently paid on 13 July 2026.



** The Fund and Index data specified in the graph are calculated since inception of the Fund*

Tracking Difference
The Fund's net tracking difference in 1H2026 was 73.3 bps. Adding back management fees of 48.2 bps gives a gross tracking difference of 121.5 bps.

	2022	2023	2024	2025	1H2026	ITD
Fund Return*	-3.1%	-8.6%	0.5%	11.3%	-0.9%	-2.0%
Index Return*	-3.0%	-8.4%	0.5%	11.2%	-1.7%	-2.4%
Net Tracking Diff (bps)	-7.9	-22.8	2.0	6.0	73.3	46.9
Total Expense Ratio (bps)	10.4	104.6	104.9	97.2	48.2	364.0
Gross Tracking Diff (bps)	2.5	81.9	106.9	103.2	121.5	410.9

**All returns are in base currency (AED)*

Investment Management Report (continued)

Lunate FTSE ADX 15 ETF ("the Seventh Sub-Fund") (continued)

As stated under the Investment Policy of the Lunate FTSE ADX 15 ETF Prospectus, a maximum level of annual tracking difference of up to 2% (net of fees) per annum will be maintained.

Assets Under Management

As of 30 June 2026, the Lunate FTSE ADX 15 ETF Fund had Assets Under Management (AUM) totaling AED 231.2 million. During the first half of 2026 the fund saw primary market activity of AED 3.8 million, all in redemptions. In the secondary market, the ETF traded AED 4.3 million.

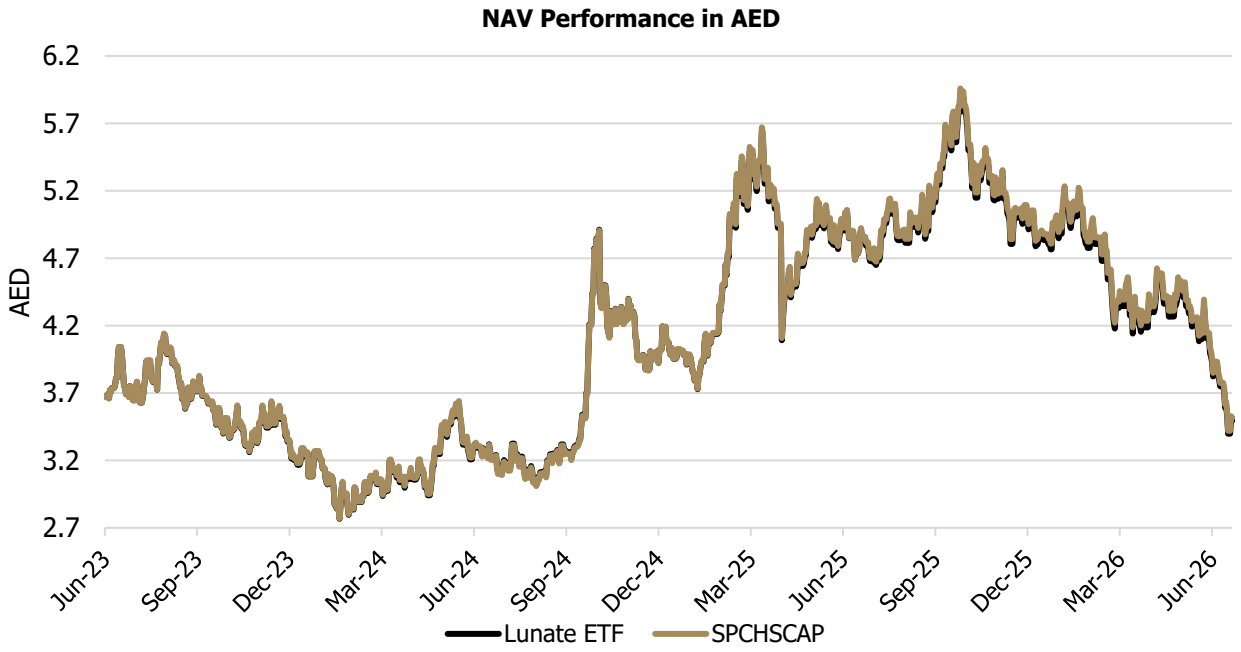
The semi-annual rebalancing of the Lunate FTSE ADX 15 ETF Fund took place in March 2026, resulting in one addition and one deletion.

Lunate S&P China HK Shariah ETF ("the Eighth Sub-Fund")

The Lunate S&P China HK Shariah ETF was launched on 2 June 2023. The Shariah-compliant fund replicates the S&P China Hong Kong-listed Shariah Liquid 35/20 Capped Index (Bloomberg code: SPCHSCAP), which tracks the performance of the 30 most liquid Shariah-compliant Chinese equities listed on the Hong Kong Stock Exchange. The fund has one share class—Share Class B Income (Bloomberg code: CHHK)—and dividends received by the fund are intended to be distributed semi-annually when available.

The ETF ended the first half of 2026 with a NAV of HKD 7.463 (AED 3.495). For the first half of 2026, the fund's return in HKD was -26.1% versus the S&P China Hong Kong-Listed Shariah Liquid 35/20 Capped Index (the "Index") return of -26.3%. Since inception, the fund's return is -4.8% versus the index's -4.2% return.

No dividends were announced for the Lunate S&P China HK Shariah ETF during 1H2026.



** The Fund and Index data specified in the graph are calculated since inception of the Fund*

Investment Management Report (continued)

Lunate S&P China HK Shariah ETF ("the Eighth Sub-Fund") (continued)

Tracking Difference

The Fund's net tracking difference in 1H2026 was 17.8 bps. Adding back management fees of 49.9 bps gives a gross tracking difference of 67.7 bps.

	2023	2024	2025	1H2026	ITD
Fund Return*	-11.4%	21.4%	19.8%	-26.1%	-4.8%
Index Return*	-11.3%	21.4%	20.8%	-26.3%	-4.2%
Net Tracking Diff (bps)	-15.0	7.0	-96.0	17.8	-62.0
Total Expense Ratio (bps)	61.7	96.8	99.4	49.9	313.7
Gross Tracking Diff (bps)	46.7	103.8	3.4	67.7	251.7

**All returns are in base currency (HKD)*

As stated under the Investment Policy of the Lunate S&P China HK Shariah ETF Prospectus, a maximum level of annual tracking difference of up to 2% (net of fees) per annum is expected to be maintained.

Assets Under Management

The Lunate S&P China HK Shariah ETF's assets under management as of 30 June 2026, were HKD 33.6 million (AED 15.7 million). During the first half of 2026, the ETF witnessed no primary activity. In the secondary market, the ETF traded AED 3.4 million.

The S&P China Hong Kong-Listed Shariah Liquid 35/20 Capped Index was rebalanced twice in the first half of 2026. Three additions and three deletions occurred in the first quarter, and four additions and four deletions occurred in the second quarter.

Lunate S&P India Shariah ETF ("the Ninth Sub-Fund")

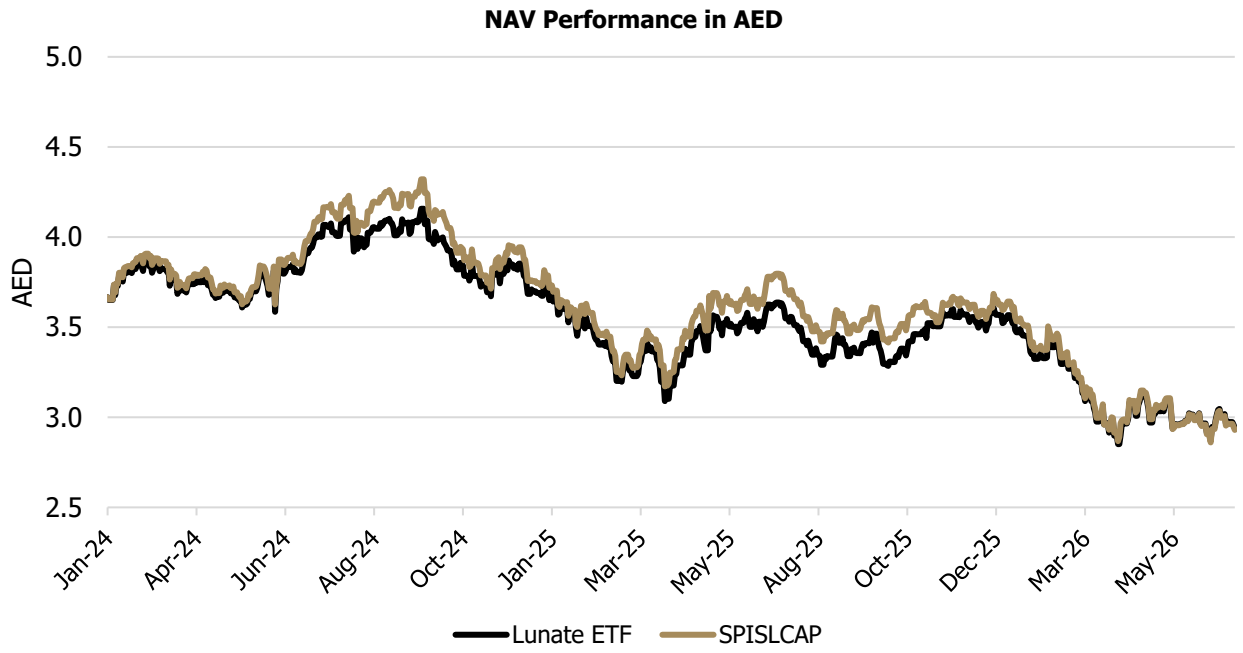
The Lunate S&P India Shariah ETF was launched on 24 January 2024. The Shariah-compliant fund replicates the S&P India Shariah Liquid 35/20 Capped Index (Bloomberg: SPISLCAP), which tracks the performance of the 30 most liquid Shariah-compliant Indian equities listed on the Bombay Stock Exchange. The fund has one share class – Share Class B Income (Bloomberg code: INDI) – and dividends received by the fund are intended to be distributed semi-annually when available.

The ETF ended the first half of 2026 with a NAV of INR 75.842 (AED 2.940). For the first half of 2026, the fund's return in INR was -12.6% versus the S&P India Shariah Liquid 35/20 Capped Index (the "Index") return of -14.5%. Since inception, the fund's return is -8.6% versus the index's -9.0% return.

No dividends were announced for the Lunate S&P India Shariah ETF during 1H2026.

Investment Management Report (continued)

Lunate S&P India Shariah ETF ("the Ninth Sub-Fund") (continued)



** The Fund and Index data specified in the graph are calculated since inception of the Fund*

Tracking Difference

The Fund's net tracking difference in 1H2026 was 196.9 bps. Adding back management fees of 49.0 bps gives a gross tracking difference of 245.9 bps.

	2024	2025	1H2026	ITD
Fund Return*	3.2%	1.3%	-12.6%	-8.6%
Index Return*	4.7%	1.8%	-14.5%	-9.0%
Net Tracking Diff (bps)	-148.0	-47.5	196.9	34.9
Total Expense Ratio (bps)	96.1	98.4	49.0	242.8
Gross Tracking Diff (bps)	-51.9	50.9	245.9	277.7

**All returns are in base currency (INR)*

As stated under the Investment Policy of the Lunate S&P India Shariah ETF Prospectus, a maximum level of annual tracking difference of up to 2% (net of fees) per annum is expected to be maintained.

Assets Under Management

As of 30 June 2026, the Lunate S&P India Shariah ETF's assets under management were INR 606.7 million (AED 23.5 million). The ETF witnessed no primary activity during the first half of 2026. In the secondary market, it traded for AED 1.5 million.

The S&P India Shariah Liquid 35/20 Capped Index was rebalanced twice in the first half of 2026. Four additions and four deletions occurred in the first quarter, and four additions and four deletions occurred in the second quarter.

Investment Management Report (continued)

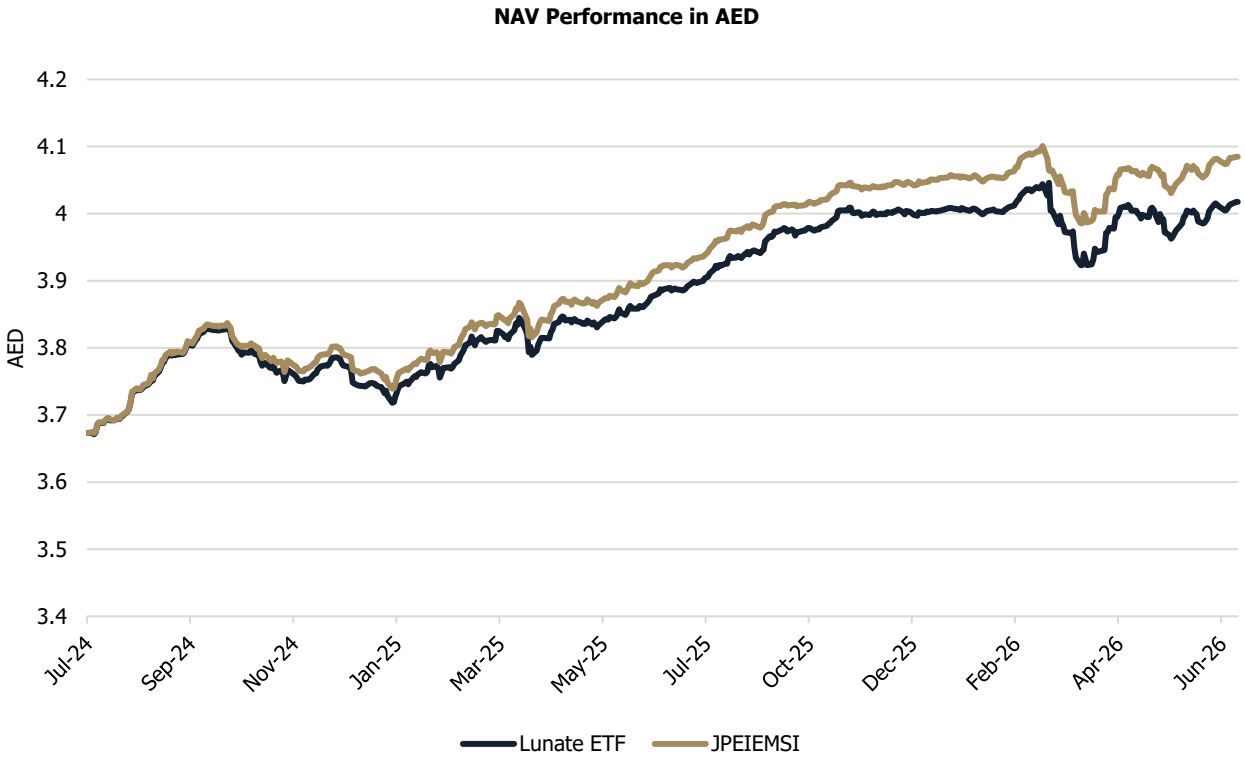
Lunate JP Morgan Global Sukuk ETF ("the Tenth Sub-Fund")

The Lunate JP Morgan Global Sukuk ETF was launched on 5 July 2024. The Shariah-compliant fund tracks the J.P. Morgan Global IG Sukuk Index (Bloomberg: JPEIEMSI) utilizing a sampling strategy. The index tracks the performance of liquid, Investment Grade USD-denominated sukuk instruments globally. The fund has one share class – Share Class B Income (Bloomberg code: SUKUK) – and returns received by the fund are intended to be distributed quarterly when available.

The ETF ended the first half of 2026 with a NAV of USD 1.014 (AED 3.725). For the first half of 2026, the fund's return in USD was 0.2% versus the J.P. Morgan Global IG Sukuk Index (the "Index") return of 0.7%. Since inception, the fund's return has been 9.5% versus the index's 11.2%.

During the first half of 2026, two quarterly dividends of USD 0.0112 and USD 0.0112 were announced for the Lunate JP Morgan Global Sukuk ETF, yielding 2.2% based on the end-of-June NAV.

** The Fund and Index data specified in the graph are calculated since inception of the Fund*



Tracking Difference

The Fund's net tracking difference in 1H2026 was -43.5 bps. Adding back management fees of 19.8 bps gives a gross tracking difference of -23.7 bps.

	2024	2025	1H2026	ITD
Fund Return*	2.0%	7.1%	0.2%	9.5%
Index Return*	2.6%	7.7%	0.7%	11.2%
Net Tracking Diff (bps)	-59.0	-66.9	-43.5	-170.5
Total Expense Ratio (bps)	25.4	49.3	19.8	93.6
Gross Tracking Diff (bps)	-33.6	-17.7	-23.7	-76.8

**All returns are in base currency (USD)*

As stated under the Investment Policy of the Lunate JP Morgan Global Sukuk ETF Prospectus, a maximum level of annual tracking difference of up to 2% per annum is expected to be maintained.

Investment Management Report (continued)

Lunate JP Morgan Global Sukuk ETF ("the Tenth Sub-Fund") (continued)

Assets Under Management

The Assets Under Management of the Lunate JP Morgan Global Sukuk ETF Fund as of 30 June 2026 was USD 4.3 million (AED 15.6 million). During the first half of 2026, the ETF witnessed no primary activity. In the secondary market, the ETF traded AED 2.2 million.

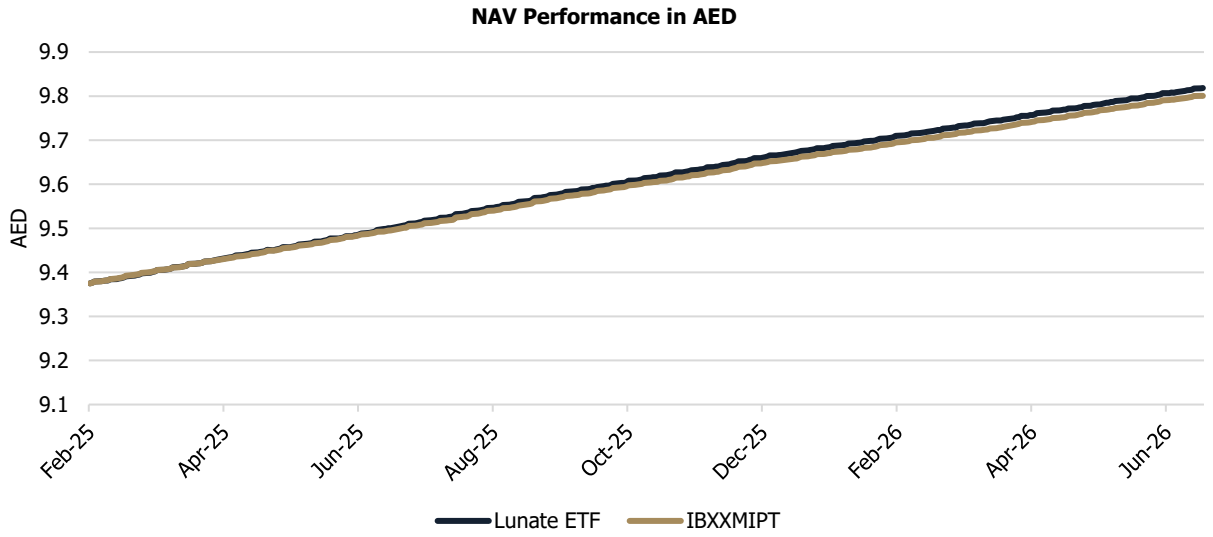
There were five monthly rebalancing of the J.P. Morgan Global IG Sukuk Index from January to June, resulting in a total of 12 additions and 5 deletions. Given that ETF follows a sampling strategy, the ETF had one addition and one deletion during the same period.

Lunate iBoxx US Treasury Bill ETF ("the Eleventh Sub-Fund")

The Lunate iBoxx US Treasury Bill ETF was launched on 19 February 2025. The fund tracks the iBoxx USD Treasury Bills Mid Price Index (Bloomberg: IBXXMIPT) utilizing a sampling strategy. The index tracks the performance of the USD-denominated Treasury bills. The fund has one share class – Share Class B Income (Bloomberg code: USTBILL) – and interest received by the fund are intended to be distributed quarterly when available.

The ETF ended the first half of 2026 with a NAV of USD 2.572 (AED 9.447). For the first half of 2026, the fund's return in USD was 1.5% versus the iBoxx USD Treasury Bills Mid Price Index (the "Index") return of 1.5%. Since its inception on 19 February 2025, the fund's return in USD has been 4.7% versus the index's 4.5%.

During the first half of 2026, two quarterly dividends of USD 0.0221 and USD 0.0200 were announced for the Lunate iBoxx US Treasury Bill ETF, yielding 1.6% based on the end-of-June NAV.



** The Fund and Index data specified in the graph are calculated since inception of the Fund*

Investment Management Report (continued)

Lunate iBoxx US Treasury Bill ETF ("the Eleventh Sub-Fund")

Tracking Difference

The Fund's net tracking difference in 1H2026 was 3.9 bps. Adding back management fees of 24.8 bps gives a gross tracking difference of 28.7 bps.

	2025	1H2026	ITD
Fund Return*	3.2%	1.5%	4.7%
Index Return*	3.0%	1.5%	4.5%
Net Tracking Diff (bps)	15.2	3.9	19.5
Total Expense Ratio (bps)	43.2	24.8	67.9
Gross Tracking Diff (bps)	58.3	28.7	87.4

**All returns are in base currency (USD)*

As stated under the Investment Policy of the Lunate iBoxx US Treasury Bill ETF Prospectus, a maximum level of annual tracking difference of up to 2% per annum is expected to be maintained.

Assets Under Management

As of 30 June 2026, the Lunate iBoxx US Treasury Bill ETF Fund's assets under management were USD 2.1 million (AED 7.6 million). During the first half of 2026, the fund saw primary market activity of AED 0.5 million, all in redemptions. In the secondary market, the ETF traded AED 1.0 million.

There were six monthly rebalancing of the iBoxx USD Treasury Bills Mid Price Index from January to June, resulting in a total of 51 additions and 52 deletions. Given that ETF follows a sampling strategy, the ETF had 19 additions and 17 deletions during the same period.

Lunate Solactive GCC Shariah Dividend ETF ("the Twelfth Sub-Fund")

The Lunate Solactive GCC Shariah Dividend ETF was launched on 22 June 2026. The Shariah-compliant fund replicates the Solactive GCC Shariah Dividend Index (Bloomberg: SGCCSHDP), which tracks the performance of the high dividend Shariah-compliant equities listed across the Gulf Cooperation Council (GCC) region. The fund has one share class – Share Class B Income (Bloomberg code: GCCDIV) – and dividends received by the fund are intended to be distributed semi-annually when available.

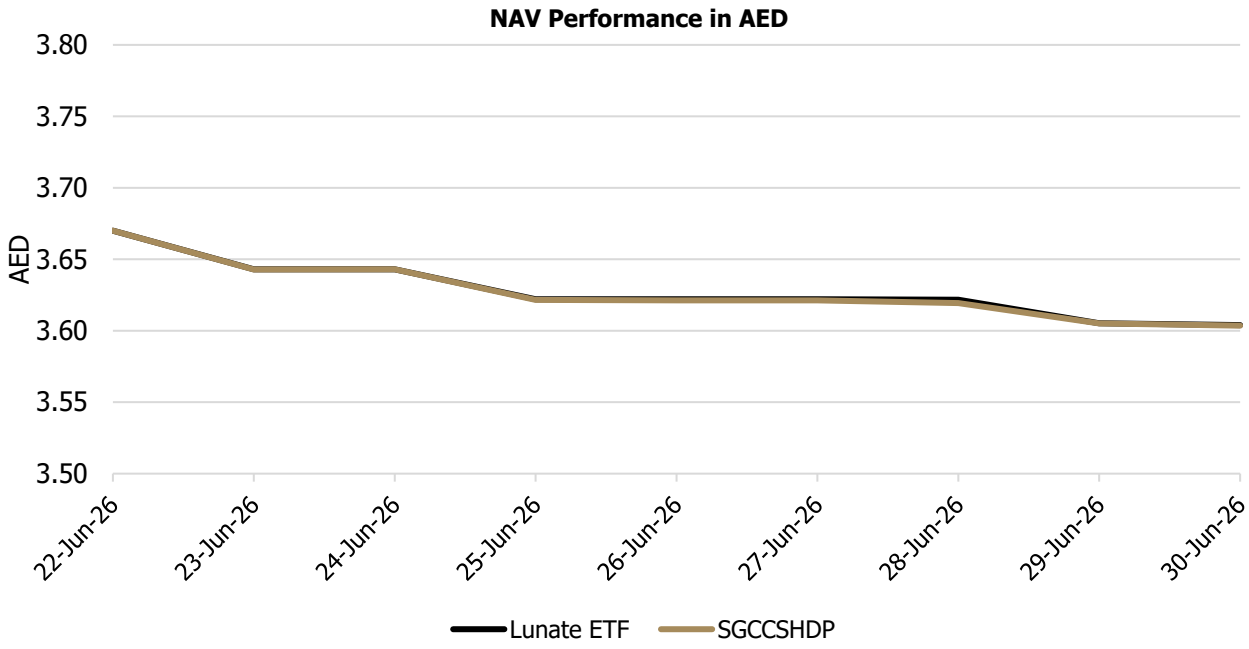
The ETF ended the first half of 2026 with a NAV of AED 3.604 (USD 0.981). Since its inception on 22 June 2026, the fund's return in USD was -1.8% versus the Solactive GCC Shariah Dividend Index (the "Index") return of -1.8%.

No dividends were announced for the Lunate Solactive GCC Shariah Dividend ETF during 1H2026.

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Investment Management Report (continued)

Lunate Solactive GCC Shariah Dividend ETF ("the Twelfth Sub-Fund") (continued)



** The Fund and Index data specified in the graph are calculated since inception of the Fund*

Tracking Difference

The Fund's net tracking difference since its inception on 22 June 2026 was 3.1 bps. Adding back management fees of 1.1 bps gives a gross tracking difference of 4.2 bps.

	1H2026**
Fund Return*	-1.8%
Index Return*	-1.8%
Net Tracking Diff (bps)	3.1
Total Expense Ratio (bps)	1.1
Gross Tracking Diff (bps)	4.2

**All returns are in base currency (USD)*
***Since inception on 22 June 2026*

As stated under the Investment Policy of the Lunate Solactive GCC Shariah Dividend ETF Prospectus, a maximum level of annual tracking difference of up to 2% (net of fees) per annum is expected to be maintained.

Assets Under Management

As of 30 June 2026, the Lunate Solactive GCC Shariah Dividend ETF's assets under management were USD 6.1 million (AED 22.5 million). The ETF saw primary activity during the first half of 2026 of AED 22.9 million, from two creations. In the secondary market, it traded for AED 2.2 million.

Lunate Capital L.L.C.
Date: 13 August 2026

Signed by:
Jason Loveless
Authorized Signatory
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DAR AL SHARIA

بسم الله الرحمن الرحيم

Semi-Annual Sharia Compliance Report – 2026

To:
Lunate Capital LLC,
Abu Dhabi, UAE

Lunate Capital LLC (formerly known as Chimera Capital LLC) (**Company**) operates Sharia compliant Sub-Funds (provided below) established under the Chimera Umbrella Fund (**Fund**) managed and operated by the Company:

1. Lunate S&P UAE Shariah ETF
2. Lunate S&P KSA Shariah ETF
3. Lunate S&P Kuwait Shariah ETF
4. Lunate S&P Turkey Shariah ETF
5. Lunate S&P US Growth Shariah ETF
6. Lunate S&P US Value Shariah ETF
7. Lunate S&P China HK Shariah ETF
8. Lunate S&P India Shariah ETF; and
9. Lunate JP Morgan Global Sukuk ETF

The Sub-Funds have a comprehensive Sharia governance based on the prospectus. Accordingly, as part of the Sharia governance requirement transactions and activities of each of the Sub-Funds is reviewed on a quarterly basis. Upon completion of the review a Sharia Compliance Review Report is issued each quarter by the Sharia Committee for the Sub-Funds.

This Semi-Annual report for the financial year 2026 is being issued by Dar Al Sharia to confirm, based on each of the quarterly reviews, that the Sub Funds are complying with the Sharia governance requirements as per the relevant documentation **(Semi-Annual Sharia Compliance Report).**

The Semi-Annual Sharia Compliance Report was issued based on request by the Company and must be seen in conjunction with the Sharia Compliance Review Report for each of Sub-Fund issued quarterly.

دار الشريعة المحدودة
DAR AL SHARIA
Dar Al Shariа Limited. DIFC - Dubai

July 28, 2026

Deloitte & Touche (M.E.)
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Al Maryah Island
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Independent Auditor's Review Report

Introduction

We have reviewed the accompanying condensed statement of financial position of Lunate Umbrella Fund (formerly Chimera Umbrella Fund) (the "Umbrella Fund") as of 30 June 2026 and the related condensed statements of comprehensive income, changes in net assets attributable to holders of redeemable participating units and cash flows for six-month period then ended and material accounting policy information and other explanatory notes. Management is responsible for the preparation and presentation of this condensed interim financial information in accordance with International Accounting Standard (IAS) 34 Interim Financial Reporting. Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of review

We conducted our review in accordance with the International Standard on Review Engagements 2410 Review of Interim Financial Information Performed by the Independent Auditor of the Entity. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial information is not prepared, in all material respects, in accordance with IAS 34 Interim Financial Reporting.

Deloitte & Touche (M.E.)



Mohammad Khamees Al Tah
Registration No. 717
13 August 2026
Abu Dhabi
United Arab Emirates

Condensed Statement of Financial Position

	Notes	Lunate S&P UAE Shariah ETF^ As at 30 June 2026 (Unaudited) AED	Lunate S&P UAE Shariah ETF^ As at 31 December 2025 (Audited) AED	Lunate S&P KSA Shariah ETF^ As at 30 June 2026 (Unaudited) SAR	Lunate S&P KSA Shariah ETF^ As at 31 December 2025 (Audited) SAR	Lunate S&P Kuwait Shariah ETF^ As at 30 June 2026 (Unaudited) KWD	Lunate S&P Kuwait Shariah ETF^ As at 31 December 2025 (Audited) KWD
Assets							
Cash and cash equivalents	6	611,704	777,801	1,542,510	1,205,581	35,835	21,643
Financial assets at fair value through profit or loss	3	139,532,172	149,652,994	99,972,371	97,166,143	2,656,137	2,685,882
Bond/Sukuk profit receivable		–	–	–	–	–	–
Dividend receivable		–	–	18,658	–	813	–
Total assets		**140,143,876**	**150,430,795**	**101,533,539**	**98,371,724**	**2,692,785**	**2,707,525**
Liabilities							
Securities purchased payable		–	–	–	–	–	(1,823)
Tax payable	7	–	–	–	–	–	–
Accrued management fees	10	(268,090)	(284,963)	(277,460)	(274,832)	(7,140)	(7,085)
Distributions payable		(183,700)	(132,900)	(1,005,950)	(731,600)	(24,000)	(8,000)
Total liabilities		**(451,790)**	**(417,863)**	**(1,283,410)**	**(1,006,432)**	**(31,140)**	**(16,908)**
Net assets attributable to holders of redeemable participating units		**139,692,086**	**150,012,932**	**100,250,129**	**97,365,292**	**2,661,645**	**2,690,617**
Total Net Asset Value							
Class A Accumulating Units		132,254,640	142,221,956	–	–		–
Class B Income Units		7,437,446	7,790,976	100,250,129	97,365,292	2,661,645	2,690,617
Net Asset Value per Unit							
Class A Accumulating Units		8.966	9.176	–	–		–
Class B Income Units		7.437	7.791	3.398	3.301	0.333	0.336

^ Refer Note 18 for more information.

The accompanying notes form an integral part of the condensed interim financial information.

Condensed Statement of Financial Position (continued)

	Notes	Lunate S&P US Shariah Value ETF^ As at 30 June 2026 (Unaudited) USD	Lunate S&P US Shariah Value ETF^ As at 31 December 2025 (Audited) USD	Lunate S&P US Shariah Growth ETF^ As at 30 June 2026 (Unaudited) USD	Lunate S&P US Shariah Growth ETF^ As at 31 December 2025 (Audited) USD	Lunate S&P Turkey Shariah ETF^ As at 30 June 2026 (Unaudited) TRY	Lunate S&P Turkey Shariah ETF^ As at 31 December 2025 (Audited) TRY
Assets							
Cash and cash equivalents	6	18,589	24,677	12,449	23,726	5,440,537	3,503,425
Financial assets at fair value through profit or loss	3	3,474,795	3,484,669	6,153,474	5,944,150	470,462,438	363,688,561
Bond/Sukuk profit receivable		–	–	–	–	–	–
Dividend receivable		1,271	1,378	557	667	–	–
Total assets		**3,494,655**	**3,510,724**	**6,166,480**	**5,968,543**	**475,902,975**	**367,191,986**
Liabilities							
Securities purchased payable		–	–	–	–	–	–
Tax payable	7	–	–	–	–	–	–
Accrued management fees	10	(9,283)	(9,364)	(6,879)	(15,525)	(1,330,089)	(944,933)
Distributions payable		(4,675)	(6,325)	–	–	(3,017,000)	(2,217,000)
Total liabilities		**(13,958)**	**(15,689)**	**(6,879)**	**(15,525)**	**(4,347,089)**	**(3,161,933)**
Net assets attributable to holders of redeemable participating units		**3,480,697**	**3,495,035**	**6,159,601**	**5,953,018**	**471,555,886**	**364,030,053**
Total Net Asset Value							
Class A Accumulating Units		–	–	6,159,601	5,953,018	–	–
Class B Income Units		3,480,697	3,495,035	–	–	471,555,886	364,030,053
Net Asset Value per Unit							
Class A Accumulating Units		–	–	2.351	2.165	–	–
Class B Income Units		1.243	1.271	–	–	94.311	72.806

^ Refer Note 18 for more information.

The accompanying notes form an integral part of the condensed interim financial information.

Condensed Statement of Financial Position (continued)

	Notes	Lunate FTSE ADX 15 ETF^		Lunate S&P China HK Shariah ETF^		Lunate S&P India Shariah ETF^	
		As at 30 June 2026 (Unaudited) AED	As at 31 December 2025 (Audited) AED	As at 30 June 2026 (Unaudited) HKD	As at 31 December 2025 (Audited) HKD	As at 30 June 2026 (Unaudited) INR	As at 31 December 2025 (Audited) INR
Assets							
Cash and cash equivalents	6	3,541,581	3,184,365	193,872	244,931	2,948,624	4,113,045
Financial assets at fair value through profit or loss	3	230,766,475	236,615,778	33,409,167	45,335,847	604,847,965	701,894,225
Bond/Sukuk profit receivable		–	–	–	–	–	–
Dividend receivable		–	–	134,725	3,201	584,697	–
Total assets		**234,308,056**	**239,800,143**	**33,737,764**	**45,583,979**	**608,381,286**	**706,007,270**
Liabilities							
Securities purchased payable		–	(155,926)	(48,062)	–	–	–
Tax payable	7	–	–	–	–	–	(9,030,719)
Accrued management fees	10	(617,910)	(639,354)	(106,504)	(131,567)	(1,641,634)	(1,851,742)
Distributions payable		(2,499,325)	(2,029,275)	–	–	–	(1,155,200)
Total liabilities		**(3,117,235)**	**(2,824,555)**	**(154,566)**	**(131,567)**	**(1,641,634)**	**(12,037,661)**
Net assets attributable to holders of redeemable participating units		**231,190,821**	**236,975,588**	**33,583,198**	**45,452,412**	**606,739,652**	**693,969,609**
Total Net Asset Value							
Class B Income Units		231,190,821	236,975,588	33,583,198	45,452,412	606,739,652	693,969,609
Net Asset Value per Unit							
Class B Income Units		3.598	3.632	7.463	10.101	75.842	86.746

^ Refer Note 18 for more information.

The accompanying notes form an integral part of the condensed interim financial information.

Condensed Statement of Financial Position (continued)

	Notes	Lunate JP Morgan Global Sukuk ETF^ As at 30 June 2026 (Unaudited) USD	Lunate JP Morgan Global Sukuk ETF^ As at 31 December 2025 (Audited) USD	Lunate iBoxx US Treasury Bill ETF^ As at 30 June 2026 (Unaudited) USD	Lunate iBoxx US Treasury Bill ETF^ As at 31 December 2025 (Audited) USD	Lunate Solactive GCC Shariah Dividend ETF*^ As at 30 June 2026 (Unaudited) USD
Assets						
Cash and cash equivalents	6	45,440	63,995	283,310	4,254	5,218
Financial assets at fair value through profit or loss	3	4,167,459	4,232,414	2,055,235	2,187,997	6,128,090
Bond/Sukuk profit receivable		51,438	52,486	–	–	–
Dividend receivable		–	–	–	–	–
Total assets		**4,264,337**	**4,348,895**	**2,338,545**	**2,192,251**	**6,133,308**
Liabilities						
Securities purchased payable		–	–	(278,160)	–	–
Tax payable	7	–	–	–	–	–
Accrued management fees	10	(4,513)	(4,847)	(2,731)	(2,907)	(667)
Distributions payable		–	–	–	–	–
Total liabilities		**(4,513)**	**(4,847)**	**(280,891)**	**(2,907)**	**(667)**
Net assets attributable to holders of redeemable participating units		**4,259,824**	**4,344,048**	**2,057,654**	**2,189,344**	**6,132,641**
Total Net Asset Value						
Class B Income Units		4,259,824	4,344,048	2,057,654	2,189,344	6,132,641
Net Asset Value per Unit						
Class B Income Units		1.014	1.034	2.572	2.576	0.981

* Lunate Solactive GCC Shariah Dividend ETF was launched on 22 June 2026, therefore, there are no comparatives as at 31 December 2025.
^ Refer Note 18 for more information.

The accompanying notes form an integral part of the condensed interim financial information.

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Condensed Statement of Financial Position (continued)

	Notes	Total Umbrella Fund As at 30 June 2026 (Unaudited) AED	 As at 31 December 2025 (Audited) AED
Assets			
Cash and cash equivalents	6	8,060,209	6,412,433
Financial assets at fair value through profit or loss	3	656,384,827	652,824,309
Bond/Sukuk profit receivable		188,914	192,762
Dividends receivable		120,359	9,021
Total assets		**664,754,309**	**659,438,525**
Liabilities			
Securities purchased payable		(1,044,093)	(177,668)
Tax payable	7	–	(369,013)
Accrued management fees	10	(1,548,565)	(1,616,360)
Distributions payable		(4,205,772)	(3,233,978)
Total liabilities		**(6,798,430)**	**(5,397,019)**
Net assets attributable to holders of redeemable participating units		**657,955,879**	**654,041,506**

^ Refer Note 18 for more information.

On behalf of the Board of Directors of the Management Company:

Director: Signed by: Jason Loveless Authorized Signatory 7BEDEC65C9B4480...
Date: **13 August 2026**

The accompanying notes form an integral part of the condensed interim financial information.

Condensed Statement of Comprehensive Income

	Notes	Lunate S&P UAE Shariah ETF^		Lunate S&P KSA Shariah ETF^		Lunate S&P Kuwait Shariah ETF^	
		Financial Period 1 January 2026 to 30 June 2026 (Unaudited)	Financial Period 1 January 2025 to 30 June 2025 (Unaudited)	Financial Period 1 January 2026 to 30 June 2026 (Unaudited)	Financial Period 1 January 2025 to 30 June 2025 (Unaudited)	Financial Period 1 January 2026 to 30 June 2026 (Unaudited)	Financial Period 1 January 2025 to 30 June 2025 (Unaudited)
		AED	AED	SAR	SAR	KWD	KWD
Income							
Dividend income		6,497,602	5,471,919	1,740,837	1,937,497	38,744	55,143
Bond/Sukuk profit		–	–	–	–	–	–
Net (losses)/gains on financial assets at fair value through profit or loss	5	(9,097,667)	14,360,192	2,733,057	(7,220,317)	(30,525)	511,302
Total investment (loss)/income		(2,600,065)	19,832,111	4,473,894	(5,282,820)	8,219	566,445
Operating expenses							
Management fees	10	(515,331)	(693,138)	(513,582)	(527,440)	(13,191)	(11,589)
Total operating expenses		**(515,331)**	**(693,138)**	**(513,582)**	**(527,440)**	**(13,191)**	**(11,589)**
Net (loss)/income		(3,115,396)	19,138,973	3,960,312	(5,810,260)	(4,972)	554,856
Finance costs							
Distributions to holders of redeemable participating units		(183,700)	(150,400)	(1,005,950)	(1,319,500)	(24,000)	(36,000)
Bank charges		–	–	–	–	–	–
Total finance costs		**(183,700)**	**(150,400)**	**(1,005,950)**	**(1,319,500)**	**(24,000)**	**(36,000)**
(Loss)/profit for the period before tax		**(3,299,096)**	**18,988,573**	**2,954,362**	**(7,129,760)**	**(28,972)**	**518,856**
Withholding tax	7	–	–	(69,525)	(77,720)	–	–
(Decrease)/increase in net assets resulting from operations attributable to holders of redeemable participating units		**(3,299,096)**	**18,988,573**	**2,884,837**	**(7,207,480)**	**(28,972)**	**518,856**

^ Refer Note 18 for more information.

Gains and losses arose solely from continuing investment activities. There were no gains or losses other than those dealt with in the Condensed Statement of Comprehensive Income.

The accompanying notes form an integral part of the condensed interim financial information.

Condensed Statement of Comprehensive Income (continued)

	Notes	Lunate S&P US Shariah Value ETF^ Financial Period 1 January 2026 to 30 June 2026 (Unaudited) USD	Lunate S&P US Shariah Value ETF^ Financial Period 1 January 2025 to 30 June 2025 (Unaudited) USD	Lunate S&P US Shariah Growth ETF^ Financial Period 1 January 2026 to 30 June 2026 (Unaudited) USD	Lunate S&P US Shariah Growth ETF^ Financial Period 1 January 2025 to 30 June 2025 (Unaudited) USD	Lunate S&P Turkey Shariah ETF^ Financial Period 1 January 2026 to 30 June 2026 (Unaudited) TRY	Lunate S&P Turkey Shariah ETF^ Financial Period 1 January 2025 to 30 June 2025 (Unaudited) TRY
Income							
Dividend income		34,375	36,363	20,812	18,733	5,730,235	5,547,623
Bond/Sukuk profit		–	–	–	–	–	–
Net (losses)/gains on financial assets at fair value through profit or loss	5	(78,227)	387,499	458,406	103,148	107,990,036	25,397,326
Total investment (loss)/income		(43,852)	423,862	479,218	121,881	113,720,271	30,944,949
Operating expenses							
Management fees	10	(17,418)	(15,784)	(12,586)	(21,421)	(2,323,255)	(1,394,577)
Total operating expenses		(17,418)	(15,784)	(12,586)	(21,421)	(2,323,255)	(1,394,577)
Net (loss)/income		(61,270)	408,078	466,632	100,460	111,397,016	29,550,372
Finance costs							
Distributions to holders of redeemable participating units		(4,675)	(11,825)	–	–	(3,017,000)	(3,238,000)
Bank charges		–	(1)	–	–	–	–
Total finance costs		**(4,675)**	**(11,826)**	**–**	**–**	**(3,017,000)**	**(3,238,000)**
(Loss)/profit for the period before tax		**(65,945)**	**396,252**	**466,632**	**100,460**	**108,380,016**	**26,312,372**
Withholding tax	7	(10,043)	(10,624)	(6,161)	(5,523)	(854,183)	(832,145)
(Decrease)/increase in net assets resulting from operations attributable to holders of redeemable participating units		**(75,988)**	**385,628**	**460,471**	**94,937**	**107,525,833**	**25,480,227**

^ Refer Note 18 for more information.

Gains and losses arose solely from continuing investment activities. There were no gains or losses other than those dealt with in the Condensed Statement of Comprehensive Income.

The accompanying notes form an integral part of the condensed interim financial information.

Condensed Statement of Comprehensive Income (continued)

	Notes	Lunate FTSE ADX 15 ETF^		Lunate S&P China HK Shariah ETF^		Lunate S&P India Shariah ETF^	
		Financial Period 1 January 2026 to 30 June 2026 (Unaudited)	Financial Period 1 January 2025 to 30 June 2025 (Unaudited)	Financial Period 1 January 2026 to 30 June 2026 (Unaudited)	Financial Period 1 January 2025 to 30 June 2025 (Unaudited)	Financial Period 1 January 2026 to 30 June 2026 (Unaudited)	Financial Period 1 January 2025 to 30 June 2025 (Unaudited)
		AED	AED	HKD	HKD	INR	INR
Income							
Dividend income		5,422,792	5,530,609	274,314	596,701	5,149,032	6,178,114
Bond/Sukuk profit		–	–	–	–	–	–
Net (losses)/gains on financial assets at fair value through profit or loss	5	(3,705,432)	23,237,996	(11,928,993)	9,160,387	(88,139,430)	(13,958,784)
Total investment income/(loss)		1,717,360	28,768,605	(11,654,679)	9,757,088	(82,990,398)	(7,780,670)
Operating expenses							
Management fees	10	(1,176,802)	(1,185,931)	(210,853)	(249,294)	(3,144,396)	(3,386,315)
Total operating expenses		(1,176,802)	(1,185,931)	(210,853)	(249,294)	(3,144,396)	(3,386,315)
Net income/(loss)		540,558	27,582,674	(11,865,532)	9,507,794	(86,134,794)	(11,166,985)
Finance costs							
Distributions to holders of redeemable participating units		(2,499,325)	(2,589,950)	–	(426,000)	–	(932,450)
Bank charges		–	–	–	–	–	–
Total finance costs		**(2,499,325)**	**(2,589,950)**	**–**	**(426,000)**	**–**	**(932,450)**
(Loss)/profit for the period before tax		**(1,958,767)**	**24,992,724**	**(11,865,532)**	**9,081,794**	**(86,134,794)**	**(12,099,435)**
Withholding tax	7	–	–	(3,682)	(16,700)	(1,095,163)	(1,337,788)
(Decrease)/increase in net assets resulting from operations attributable to holders of redeemable participating units		**(1,958,767)**	**24,992,724**	**(11,869,214)**	**9,065,094**	**(87,229,957)**	**(13,437,223)**

^ Refer Note 18 for more information.

Gains and losses arose solely from continuing investment activities. There were no gains or losses other than those dealt with in the Condensed Statement of Comprehensive Income.

The accompanying notes form an integral part of the condensed interim financial information.

Condensed Statement of Comprehensive Income (continued)

	Notes	Lunate JP Morgan Global Sukuk ETF^		Lunate iBoxx US Treasury Bill ETF^		Lunate Solactive GCC Shariah Dividend ETF*^
		Financial Period 1 January 2026 to 30 June 2026 (Unaudited)	Financial Period 1 January 2025 to 30 June 2025 (Unaudited)	Financial Period 1 January 2026 to 30 June 2026 (Unaudited)	Financial Period 19 February 2025 to 30 June 2025 (Unaudited)	Financial Period 22 June 2026 to 30 June 2026 (Unaudited)
		USD	USD	USD	USD	USD
Income						
Dividend income		–	–	–	–	–
Bond/Sukuk profit		102,540	123,049	37,486	36,191	–
Net (losses)/gains on financial assets at fair value through profit or loss	5	(84,203)	68,056	(1,233)	(102)	(108,660)
Total investment income/(loss)		18,337	191,105	36,253	36,089	(108,660)
Operating expenses						
Management fees	10	(8,481)	(12,512)	(5,158)	(4,372)	(667)
Total operating expenses		(8,481)	(12,512)	(5,158)	(4,372)	(667)
Net income/(loss)		9,856	178,593	31,095	31,717	(109,327)
Finance costs						
Distributions to holders of redeemable participating units		(94,080)	(112,500)	(34,785)	(9,310)	–
Bank charges		–	–	–	–	–
Total finance costs		**(94,080)**	**(112,500)**	**(34,785)**	**(9,310)**	**–**
(Loss)/profit for the period before tax		**(84,224)**	**66,093**	**(3,690)**	**22,407**	**(109,327)**
Witholding tax		–	–	–	–	–
(Decrease)/increase in net assets resulting from operations attributable to holders of redeemable participating units		**(84,224)**	**66,093**	**(3,690)**	**22,407**	**(109,327)**

* Lunate Solactive GCC Shariah Dividend ETF was launched on 22 June 2026, therefore, there are no comparatives as at 30 June 2025.
^ Refer Note 18 for more information.

Gains and losses arose solely from continuing investment activities. There were no gains or losses other than those dealt with in the Condensed Statement of Comprehensive Income.

The accompanying notes form an integral part of the condensed interim financial information.

Condensed Statement of Comprehensive Income (continued)

		Total Umbrella Fund	
	Notes	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) AED	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) AED
Income			
Dividend income		15,092,823	14,847,546
Bond/Sukuk profit		514,300	584,870
Net (losses)/gains on financial assets at fair value through profit or loss	5	(9,999,045)	44,892,175
Total investment income		5,608,078	60,324,591
Operating expenses			
Management fees	10	(2,929,195)	(3,130,842)
Total operating expenses		(2,929,195)	(3,130,842)
Net income		2,678,883	57,193,749
Finance costs			
Distributions to holders of redeemable participating units		(4,692,783)	(5,510,108)
Bank charges		–	(4)
Total finance costs		**(4,692,783)**	**(5,510,112)**
(Loss)/profit for the period before tax		**(2,013,900)**	**51,683,637**
Withholding tax	7	(242,803)	(281,699)
(Decrease)/increase in net assets resulting from operations attributable to holders of redeemable participating units		**(2,256,703)**	**51,401,938**

^ Refer Note 18 for more information.

Gains and losses arose solely from continuing investment activities. There were no gains or losses other than those dealt with in the Condensed Statement of Comprehensive Income.

The accompanying notes form an integral part of the condensed interim financial information.

Condensed Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Units

	Lunate S&P UAE Shariah ETF^		Lunate S&P KSA Shariah ETF^		Lunate S&P Kuwait Shariah ETF^	
	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) AED	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) AED	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) SAR	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) SAR	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) KWD	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) KWD
Net assets attributable to holders of redeemable participating units at beginning of the period	**150,012,932**	**144,621,589**	**97,365,292**	**110,173,350**	**2,690,617**	**2,079,734**
(Decrease)/increase in net assets resulting from operations attributable to holders of redeemable participating units	(3,299,096)	18,988,573	2,884,837	(7,207,480)	(28,972)	518,856
Issue of redeemable participating units	2,212,250	–	–	–	–	–
Redemption of redeemable participating units	(9,234,000)	(12,218,750)	–	(3,772,000)	–	–
Net assets attributable to holders of redeemable participating units at end of the period	**139,692,086**	**151,391,412**	**100,250,129**	**99,193,870**	**2,661,645**	**2,598,590**

^ Refer Note 18 for more information.

The accompanying notes form an integral part of the condensed interim financial information.

Condensed Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Units (continued)

	Lunate S&P US Shariah Value ETF^		Lunate S&P US Shariah Growth ETF^		Lunate S&P Turkey Shariah ETF^	
	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) USD	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) USD	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) USD	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) USD	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) TRY	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) TRY
Net assets attributable to holders of redeemable participating units at beginning of the period	**3,495,035**	**3,043,187**	**5,953,018**	**4,557,026**	**364,030,053**	**268,730,056**
(Decrease)/increase in net assets resulting from operations attributable to holders of redeemable participating units	(75,988)	385,628	460,471	94,937	107,525,833	25,480,227
Issue of redeemable participating units	61,650	–	283,862	–	–	–
Redemption of redeemable participating units	–	–	(537,750)	–	–	–
Net assets attributable to holders of redeemable participating units at end of the period	**3,480,697**	**3,428,815**	**6,159,601**	**4,651,963**	**471,555,886**	**294,210,283**

^ Refer Note 18 for more information.

The accompanying notes form an integral part of the condensed interim financial information.

Condensed Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Units (continued)

	Lunate FTSE ADX 15 ETF^		Lunate S&P China HK Shariah ETF^		Lunate S&P India Shariah ETF^	
	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) AED	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) AED	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) HKD	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) HKD	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) INR	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) INR
Net assets attributable to holders of redeemable participating units at beginning of the period	**236,975,588**	**234,230,096**	**45,452,412**	**42,158,061**	**693,969,609**	**727,811,198**
(Decrease)/increase in net assets resulting from operations attributable to holders of redeemable participating units	(1,958,767)	24,992,724	(11,869,214)	9,065,094	(87,229,957)	(13,437,223)
Issue of redeemable participating units	–	–	–	–	–	–
Redemption of redeemable participating units	(3,826,000)	(8,546,000)	–	–	–	–
Net assets attributable to holders of redeemable participating units at end of the period	**231,190,821**	**250,676,820**	**33,583,198**	**51,223,155**	**606,739,652**	**714,373,975**

^ Refer Note 18 for more information.

The accompanying notes form an integral part of the condensed interim financial information.

Condensed Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Units (continued)

	Lunate JP Morgan Global Sukuk ETF^		Lunate iBoxx US Treasury Bill ETF^		Lunate Solactive GCC Shariah Dividend ETF*^
	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) USD	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) USD	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) USD	Financial Period 19 February 2025 to 30 June 2025 (Unaudited) USD	Financial Period 22 June 2026 to 30 June 2026 (Unaudited) USD
Net assets attributable to holders of redeemable participating units at beginning of the period	**4,344,048**	**5,051,403**	**2,189,344**	**–**	**–**
(Decrease)/increase in net assets resulting from operations attributable to holders of redeemable participating units	(84,224)	66,093	(3,690)	22,407	(109,327)
Issue of redeemable participating units	–	–	–	2,424,856	6,241,968
Redemption of redeemable participating units	–	–	(128,000)	–	–
Net assets attributable to holders of redeemable participating units at end of the period	**4,259,824**	**5,117,496**	**2,057,654**	**2,447,263**	**6,132,641**

* Lunate Solactive GCC Shariah Dividend ETF was launched on 22 June 2026, therefore, there are no comparatives as at 30 June 2025.
^ Refer Note 18 for more information.

The accompanying notes form an integral part of the condensed interim financial information.

Condensed Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Units (continued)

	Total Umbrella Fund	
	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) AED	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) AED
Net assets attributable to holders of redeemable participating units at beginning of the period	**654,041,507**	**636,927,455**
(Decrease)/increase in net assets resulting from operations attributable to holders of redeemable participating units	(2,256,703)	51,401,938
Issue of redeemable participating units	26,406,173	8,906,159
Redemption of redeemable participating units	(15,505,228)	(24,457,741)
Currency translation	(4,729,870)	(3,136,647)
Net assets attributable to holders of redeemable participating units at end of the period	**657,955,879**	**669,641,164**

^ Refer Note 18 for more information.

The accompanying notes form an integral part of the condensed interim financial information.

Condensed Statement of Cash Flows

	Lunate S&P UAE Shariah ETF^		Lunate S&P KSA Shariah ETF^		Lunate S&P Kuwait Shariah ETF^	
	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) AED	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) AED	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) SAR	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) SAR	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) KWD	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) KWD
Cash flows from operating activities						
Proceeds from sale of investments[1]	7,078,874	30,662,366	4,425,990	12,234,703	679,575	280,314
Purchase of investments[1]	(13,077,469)	(35,350,581)	(4,499,161)	(8,515,479)	(682,178)	(282,204)
Dividend income received	6,497,602	5,471,919	1,652,654	1,856,753	37,931	55,143
Operating expenses paid	(532,204)	(683,797)	(510,954)	(554,259)	(13,136)	(10,783)
Bond/Sukuk profit	–	–	–	–	–	–
Net cash (outflow)/inflow from operating activities	**(33,197)**	**99,907**	**1,068,529**	**5,021,718**	**22,192**	**42,470**
Cash flows from financing activities						
Distributions paid to holders of redeemable participating units	(132,900)	(113,600)	(731,600)	(1,218,000)	(8,000)	(8,800)
Bank charges paid	–	–	–	–	–	–
Amounts received on issue of redeemable participating units[1]	–	–	–	–	–	–
Amounts paid on redemption of redeemable participating units[1]	–	–	–	(3,772,000)	–	–
Net cash outflow from financing activities	**(132,900)**	**(113,600)**	**(731,600)**	**(4,990,000)**	**(8,000)**	**(8,800)**
Net (decrease)/increase in cash and cash equivalents	(166,097)	(13,693)	336,929	31,718	14,192	33,670
Cash and cash equivalents at beginning of period	777,801	897,475	1,205,581	1,745,414	21,643	19,898
Cash and cash equivalents at end of the period^^	**611,704**	**883,782**	**1,542,510**	**1,777,132**	**35,835**	**53,568**

[1] Lunate S&P UAE Shariah ETF engaged in in-kind subscriptions and redemptions of redeemable participating units during the financial period amounting to AED 2,212,250 (30 June 2025: AED Nil) and AED 9,234,000 (30 June 2025: AED 12,218,750) respectively (refer to Note 4 of the condensed interim financial information for further details). All the subscriptions and redemptions out of the Sub-Fund for the prior financial period, were achieved via in-kind withdrawal of assets of the same amount representing consideration for sale of investments.

^ Refer Note 18 for more information.

^^ Cash and cash equivalents is net of bank overdraft.

The accompanying notes form an integral part of the condensed interim financial information.

Condensed Statement of Cash Flows (continued)

	Lunate S&P US Shariah Value ETF^		Lunate S&P US Shariah Growth ETF^		Lunate S&P Turkey Shariah ETF^	
	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) USD	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) USD	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) USD	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) USD	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) TRY	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) TRY
Cash flows from operating activities						
Proceeds from sale of investments[1]	427,851	1,228,372	311,804	50,369	75,067,114	37,020,780
Purchase of investments[1]	(496,203)	(1,226,661)	(600,472)	(40,809)	(73,850,955)	(37,011,188)
Dividend income received	24,438	26,251	14,761	13,202	4,876,052	4,715,478
Operating expenses paid	(17,499)	(16,074)	(21,232)	(22,394)	(1,938,099)	(1,331,491)
Bond/Sukuk profit	–	–	–	–	–	–
Net cash (outflow)/inflow from operating activities	**(61,413)**	**11,888**	**(295,139)**	**368**	**4,154,112**	**3,393,579**
Cash flows from financing activities						
Distributions paid to holders of redeemable participating units	(6,325)	(11,275)	–	–	(2,217,000)	(3,086,500)
Bank charges paid	–	(1)	–	–	–	–
Amounts received on issue of redeemable participating units[1]	61,650	–	283,862	–	–	–
Amounts paid on redemption of redeemable participating units	–	–	–	–	–	–
Net cash inflow/(outflow) from financing activities	**55,325**	**(11,276)**	**283,862**	**–**	**(2,217,000)**	**(3,086,500)**
Net (decrease)/increase in cash and cash equivalents	(6,088)	612	(11,277)	368	1,937,112	307,079
Cash and cash equivalents at beginning of period	24,677	26,839	23,726	20,687	3,503,425	4,643,854
Cash and cash equivalents at end of the period^^	**18,589**	**27,451**	**12,449**	**21,055**	**5,440,537**	**4,950,933**

[1] Lunate S&P US Shariah Growth ETF engaged in in-kind redemptions of redeemable participating units during the financial period amounting to USD 537,750 (30 June 2025: USD Nil) (refer to Note 4 of the condensed interim financial information for further details). All the redemptions out of the Sub-Fund for the financial period, were achieved via in-kind withdrawal of assets of assets of the same amount representing consideration for purchase and sale of investments.
^ Refer Note 18 for more information.
^^ Cash and cash equivalents is net of bank overdraft.

The accompanying notes form an integral part of the condensed interim financial information.

Condensed Statement of Cash Flows (continued)

	Lunate FTSE ADX 15 ETF^		Lunate S&P China HK Shariah ETF^		Lunate S&P India Shariah ETF^	
	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) AED	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) AED	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) HKD	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) HKD	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) INR	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) INR
Cash flows from operating activities						
Proceeds from sale of investments[1]	20,035,355	17,764,802	5,232,439	7,645,230	89,380,641	144,936,377
Purchase of investments[1]	(21,873,410)	(19,525,795)	(5,186,690)	(7,117,288)	(89,504,531)	(144,859,109)
Dividend income received	5,422,792	5,530,609	139,108	149,930	3,469,172	4,377,408
Operating expenses paid	(1,198,246)	(1,178,806)	(235,916)	(233,792)	(3,354,503)	(3,693,339)
Bond/Sukuk profit	–	–	–	–	–	–
Net cash inflow/(outflow) from operating activities	**2,386,491**	**2,590,810**	**(51,059)**	**444,080**	**(9,221)**	**761,337**
Cash flows from financing activities						
Distributions paid to holders of redeemable participating units	(2,029,275)	(401,800)	–	(150,500)	(1,155,200)	–
Bank charges paid	–	–	–	–	–	–
Amounts received on issue of redeemable participating units[1]	–	–	–	–	–	–
Amounts paid on redemption of redeemable participating units	–	–	–	–	–	–
Net cash outflow from financing activities	**(2,029,275)**	**(401,800)**	**–**	**(150,500)**	**(1,155,200)**	**–**
Net increase/(decrease) in cash and cash equivalents	357,216	2,189,010	(51,059)	293,580	(1,164,421)	761,337
Cash and cash equivalents at beginning of period	3,184,365	1,613,284	244,931	239,185	4,113,045	4,795,924
Cash and cash equivalents at end of the period^^	**3,541,581**	**3,802,294**	**193,872**	**532,765**	**2,948,624**	**5,557,261**

[1] Lunate FTSE ADX 15 ETF engaged in in-kind redemptions of redeemable participating units during the financial period amounting to AED 3,826,000 (30 June 2025: AED 8,546,000) (refer of Note 4 of the condensed interim financial information for further details). All redemptions out of the Sub-Fund for the prior financial period, were achieved via in-kind withdrawal of assets of the same amount representing consideration for sale of investments.

^ Refer Note 18 for more information.

^^ Cash and cash equivalents is net of bank overdraft.

The accompanying notes form an integral part of the condensed interim financial information.

Condensed Statement of Cash Flows (continued)

	Lunate JP Morgan Global Sukuk ETF^		Lunate iBoxx US Treasury Bill ETF^		Lunate Solactive GCC Shariah Dividend ETF*^
	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) USD	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) USD	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) USD	Financial Period 19 February 2025 to 30 June 2025 (Unaudited) USD	Financial Period 22 June 2026 to 30 June 2026 (Unaudited) USD
Cash flows from operating activities					
Proceeds from sale of investments[1]	201,309	1,233,484	5,209,731	4,792,003	8,864
Purchase of investments[1]	(217,795)	(1,182,856)	(4,762,556)	(7,197,878)	(6,245,614)
Dividend income received	–	–	–	–	–
Operating expenses paid	(8,815)	(12,616)	(5,334)	(1,131)	–
Bond/Sukuk profit	100,826	115,516	–	–	–
Net cash inflow/(outflow) from operating activities	**75,525**	**153,528**	**441,841**	**(2,407,006)**	**(6,236,750)**
Cash flows from financing activities					
Distributions paid to holders of redeemable participating units	(94,080)	(112,500)	(34,785)	(9,310)	–
Bank charges paid	–	–	–	–	–
Amounts received on issue of redeemable participating units	–	–	–	2,424,856	6,241,968
Amounts paid on redemption of redeemable participating units	–	–	(128,000)	–	–
Net cash (outflow)/inflow from financing activities	**(94,080)**	**(112,500)**	**(162,785)**	**2,415,546**	**6,241,968**
Net (decrease)/increase in cash and cash equivalents	(18,555)	41,028	279,056	8,540	5,218
Cash and cash equivalents at beginning of period	63,995	49,552	4,254	–	–
Cash and cash equivalents at end of the period^^	**45,440**	**90,580**	**283,310**	**8,540**	**5,218**

* Lunate Solactive GCC Shariah Dividend ETF was launched on 22 June 2026, therefore, there are no comparatives as at 30 June 2025.
^ Refer Note 18 for more information.
^^ Cash and cash equivalents is net of bank overdraft.

The accompanying notes form an integral part of the condensed interim financial information.

Condensed Statement of Cash Flows (continued)

	Total Umbrella Fund	
	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) AED	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) AED
Cash flows from operating activities		
Proceeds from sale of investments[1]	74,336,440	103,987,080
Purchase of investments[1]	(104,794,254)	(115,173,557)
Dividend income received	14,738,042	14,342,276
Operating expenses paid	(2,984,121)	(3,123,749)
Bond/ Sukuk profit	370,323	424,278
Net cash (outflow)/inflow from operating activities	**(18,333,570)**	**456,328**
Cash flows from financing activities		
Distributions paid to holders of redeemable participating units	(3,698,324)	(2,674,480)
Bank charges paid	–	(4)
Amounts received on issue of redeemable participating units	24,193,923	8,906,159
Amounts paid on redemption of redeemable participating units	(470,130)	(3,692,992)
Net cash inflow from financing activities	**20,025,469**	**2,538,683**
Net increase in cash and cash equivalents	1,691,899	2,995,011
Cash and cash equivalents at beginning of period	6,412,433	5,612,577
Foreign exchange movement arising from aggregation	(44,123)	(50,953)
Cash and cash equivalents at end of the period^^	**8,060,209**	**8,556,635**

^ Refer Note 18 for more information.
^^ Cash and cash equivalents is net of bank overdraft.

The accompanying notes form an integral part of the condensed interim financial information.

Notes to the Condensed Interim Financial Information

1. Organisation

Lunate Umbrella Fund (the "Umbrella Fund") (formerly "Chimera Umbrella Fund") was licensed by and registered with the United Arab Emirates Capital Market Authority on 19 February 2020 under registration number 2020/1. The Umbrella Fund is licensed and registered in accordance with the Authority Chairman's Decision No. (01/R.M) of 2023 concerning the Regulations of Investment Funds, as amended, and now subject to Federal Laws Nos. (32) and (33) of 2025 concerning the Capital Market Authority.

The Umbrella Fund is an umbrella fund with segregated liability between sub-funds (each referred to as a "Sub-Fund" and together, "Sub-Funds") and each sub-fund may comprise one or more Classes of Units in the sub-fund. Lunate Capital L.L.C (the "Management Company") may, from time to time, upon the prior approval of the Capital Market Authority, establish further sub-funds and establish one or more separate Classes of Units within each sub-fund on such terms as the Management Company may resolve.

As at 30 June 2026, the Umbrella Fund consisted of twelve Sub-Funds, Lunate S&P UAE Shariah ETF (formerly "Chimera S&P UAE Shariah ETF") which was launched on 20 July 2020, Lunate S&P KSA Shariah ETF (formerly "Chimera S&P KSA Shariah ETF") which was launched on 17 January 2022, Lunate S&P Kuwait Shariah ETF (formerly "Chimera S&P Kuwait Shariah ETF") which was launched on 21 February 2022, Lunate S&P US Shariah Value ETF (formerly "Chimera S&P US Shariah Value ETF") and Lunate S&P US Shariah Growth ETF (formerly "Chimera S&P US Shariah Growth ETF"), both of which were launched on 30 June 2022, Lunate S&P Turkey Shariah ETF (formerly "Chimera S&P Turkey Shariah ETF") which was launched on 8 August 2022, Lunate FTSE ADX 15 ETF (formerly "Chimera FTSE ADX 15 ETF") which was launched on 23 November 2022, Lunate S&P China HK Shariah ETF (formerly "Chimera S&P China HK Shariah ETF") which was launched on 2 June 2023, Lunate S&P India Shariah ETF (formerly "Chimera S&P India Shariah ETF") was launched on 24 January 2024, Lunate JP Morgan Global Sukuk ETF (formerly "Chimera JP Morgan Global Sukuk ETF") which was launched on 5 July 2024, Lunate iBoxx US Treasury Bill ETF (formerly "Chimera iBoxx US Treasury Bill ETF") which was launched on 19 February 2025 and Lunate Solactive GCC Shariah Dividend ETF (formerly "Chimera Solactive GCC Shariah Dividend ETF") was launched on 22 June 2026.

Lunate S&P UAE Shariah ETF (the "Sub-Fund") (formerly "Chimera S&P UAE Shariah ETF")

The Sub-Fund seeks to provide investors with a Shariah compliant total return, taking into account capital and income returns, which reflects the return of an equity index called the S&P UAE Domestic Shariah Liquid 35/20 Capped Index (the "Index"). The Index measures the performance of the underlying index, excluding those constituents with low liquidity and employing an alternative weighting scheme. The Index is comprised of the constituents of the S&P UAE Domestic Shariah Index that meet the following eligibility requirements: (i) companies must have no more than ten non-trading days over the previous quarter; (ii) have an average daily value traded (ADVT) of at least USD 200,000 for the three-months prior to the rebalancing reference date; and (iii) stocks must be locally listed on the Abu Dhabi Securities Exchange or Dubai Financial Market to be eligible for index inclusion.

In order to achieve its investment objective, the investment policy of the Sub-Fund will be to track the performance of the Index which will be a Shariah compliant index. The Sub-Fund will not directly invest into any non Shariah compliant securities. The Investment Manager may deviate from the 100% investment where it is, for whatever reason, not possible to buy and hold a particular Index security.

The Sub-Fund attempts to replicate, before fees and expenses, the performance of the Index. The Investment Manager will seek to do this by replicating so far as possible the investments in the Index using a full physical replication model. Lunate Capital L.L.C (the "Investment Manager") will regularly monitor the Sub-Fund's tracking accuracy and will seek to maintain an appropriate correlation between the return of the Index and the return of the Sub-Fund. It is expected that the level of tracking error will be 0-2% in normal market conditions excluding Management Fees.

The base currency of the Sub-Fund is the United Arab Emirates Dirham ("AED"). The Net Asset Value per Unit will be published and settlement and dealing will be effected in the designated currency of each Class.

The units of the Sub-Fund are listed and admitted for trading on the following stock exchanges: Class A Accumulating Units are listed on the Abu Dhabi Securities Exchange while Class B Income Units are listed on Dubai Financial Market.

Lunate S&P KSA Shariah ETF (the "Sub-Fund") (formerly "Chimera S&P KSA Shariah ETF")

The Sub-Fund seeks to provide investors with a Shariah compliant total return, taking into account capital and income returns, which reflects the return of an equity index called the S&P Saudi Arabia Shariah Liquid Top 35/20 Capped Index (the "Index").

Notes to the Condensed Interim Financial Information (continued)

1. Organisation (continued)

Lunate S&P KSA Shariah ETF (the "Sub-Fund") (formerly "Chimera S&P KSA Shariah ETF") (continued)

The Index measures the performance of 30 of the most liquid constituents of the underlying index listed on the Saudi Arabia Exchange that have had no more than 10 non-trading days over the previous quarter. Constituents are float-adjusted market capitalisation weighted, subject to the constraints defined in the Prospectus.

The Index is comprised of the constituents of the S&P Saudi Arabia Shariah Index that meet the following eligibility requirements: (i) Be locally listed on the Saudi Arabia Exchange, (ii) Have no more than ten non-trading days over the previous quarter and (iii) Have a six-month average daily value traded (6M ADVT) of at least USD 250,000.
In order to achieve its investment objective, the investment policy of the Sub-Fund will be to track the performance of the Index which will be a Shariah compliant index. The Sub-Fund will not invest into any non Shariah compliant securities. The Investment Manager may deviate from the 100% investment where it is, for whatever reason, not possible to buy and hold a particular Index security.

The Sub-Fund attempts to replicate, before fees and expenses, the performance of the Index. The Investment Manager will seek to do this by replicating so far as possible the investments in the Index using a full physical replication model. The Investment Manager will regularly monitor the Sub-Fund's tracking accuracy and will seek to maintain an appropriate correlation between the return of the Index and the return of the Sub-Fund. It is expected that the level of tracking error will be 0-2% in normal market conditions excluding Management Fees.

The Sub-Fund will invest in Shariah compliant securities listed on the Saudi Arabian stock exchange (Tadawul), and also in line with the Index replicated by the Sub-Fund.

The base currency of the Sub-Fund is Saudi Arabian Riyal (SAR), and the trading currency in the market is AED.

The Class B Income Units of the Sub-Fund are listed and admitted for trading on the Abu Dhabi Securities Exchange.

Lunate S&P Kuwait Shariah ETF (the "Sub-Fund") (formerly "Chimera S&P Kuwait Shariah ETF")

The Sub-Fund seeks to provide investors with a Shariah compliant total return, taking into account capital and income returns, which reflects the return of an equity index called the S&P Kuwait Shariah Liquid – 35/20 Capped Index (the "Index").

The Index measures the performance of the most liquid constituents of the underlying index listed on the Kuwait Exchange and that have had no more than 10 non-trading days over the previous quarter. Constituents are float-adjusted market capitalisation weighted, subject to the constraints defined in the Prospectus.

The Index is comprised of the constituents of the S&P Kuwait Shariah Index that meet the following eligibility requirements: (i) Be locally listed on the Kuwait Exchange, (ii) Have no more than ten non-trading days over the previous quarter and (iii) Have a six-month average daily value traded (6M ADVT) of at least USD 500,000.

In order to achieve its investment objective, the investment policy of the Sub-Fund will be to track the performance of the Index which will be a Shariah compliant index. The Sub- Fund will not invest into any non Shariah compliant securities. The Investment Manager may deviate from the 100% investment where it is, for whatever reason, not possible to buy and hold a particular Index security.

The Sub-Fund attempts to replicate, before fees and expenses, the performance of the Index. The Investment Manager will seek to do this by replicating so far as possible the investments in the Index using a full physical replication model. The Investment Manager will regularly monitor the Sub-Fund's tracking accuracy and will seek to maintain an appropriate correlation between the return of the Index and the return of the Sub-Fund. It is expected that the level of tracking error will be 0-2% in normal market conditions excluding Management Fees.

The Sub-Fund will invest in Shariah compliant securities listed on the Kuwait Stock Exchange (Boursa Kuwait), and also in line with the Index replicated by the Sub-Fund.

The base currency of the Sub-Fund is Kuwaiti Dinar (KWD), and the trading currency in the market is AED.

The Class B Income Units of the Sub-Fund are listed and admitted for trading on the Abu Dhabi Securities Exchange.

Notes to the Condensed Interim Financial Information (continued)

1. Organisation (continued)

Lunate S&P US Shariah Value ETF (the "Sub-Fund") (formerly "Chimera S&P US Shariah Value ETF")

The Sub-Fund seeks to provide investors with a Shariah compliant total return, taking into account capital and income returns, which reflects the return of an equity index called the S&P High Yield Dividend Aristocrats Shariah US Top 30 35/20 Capped Index (the "Index").

The Index measures the performance of the 30 largest constituents of the underlying index, that have had no more than 10 non-trading days over the previous quarter and a six-month average daily value traded (6M ADVT) of at least USD 100 million. Constituents are float-adjusted market capitalisation weighted, subject to the constraints defined below.

Constituents of the underlying index that meet the following criteria are eligible for index inclusion: (i) Have no more than ten non-trading days over the previous quarter and (ii) Have a six-month average daily value traded (6M ADVT) of at least USD 100 million.

In order to achieve its investment objective, the investment policy of the Sub-Fund will be to track the performance of the Index which will be a Shariah compliant index. The Sub-Fund will not invest into any non Shariah compliant securities. The Investment Manager may deviate from the 100% investment where it is, for whatever reason, not possible to buy and hold a particular Index security.

The Sub-Fund attempts to replicate, before fees and expenses, the performance of the Index. The Investment Manager will seek to do this by replicating so far as possible the investments in the Index using a full physical replication model. The Investment Manager will regularly monitor the Sub-Fund's tracking accuracy and will seek to maintain an appropriate correlation between the return of the Index and the return of the Sub-Fund. It is expected that the level of tracking error will be 0-2% in normal market conditions excluding Management Fees.

The Sub-Fund will invest in Shariah compliant securities listed on the United States ("US") Stock Markets Exchange, and also in line with the Index replicated by the Sub-Fund.

The base currency of the Sub-Fund is US Dollars (USD), and the trading currency in the market is AED.

The Class B Income Units of the Sub-Fund are listed and admitted for trading on the Abu Dhabi Securities Exchange.

Lunate S&P US Shariah Growth ETF (the "Sub-Fund") (formerly "Chimera S&P US Shariah Growth ETF")

The Sub-Fund seeks to provide investors with a Shariah compliant total return, taking into account capital and income returns, which reflects the return of an equity index called the S&P 500 US Shariah Top 30 35/20 Capped Index (the "Index").

The Index measures the performance of the 30 largest constituents of the underlying index, that have had no more than 10 non-trading days over the previous quarter and a six-month average daily value traded (6M ADVT) of at least USD 100 million. Constituents are float-adjusted market capitalisation weighted, subject to the constraints defined below.

Constituents of the underlying index that meet the following criteria are eligible for index inclusion: (i) Have no more than ten non-trading days over the previous quarter and (ii) Have a six-month average daily value traded (6M ADVT) of at least USD 100 million.

In order to achieve its investment objective, the investment policy of the Sub-Fund will be to track the performance of the Index which will be a Shariah compliant index. The Sub-Fund will not invest into any non Shariah compliant securities. The Investment Manager may deviate from the 100% investment where it is, for whatever reason, not possible to buy and hold a particular Index security.

The Sub-Fund attempts to replicate, before fees and expenses, the performance of the Index. The Investment Manager will seek to do this by replicating so far as possible the investments in the Index using a full physical replication model. The Investment Manager will regularly monitor the Sub-Fund's tracking accuracy and will seek to maintain an appropriate correlation between the return of the Index and the return of the Sub-Fund. It is expected that the level of tracking error will be 0-2% in normal market conditions excluding Management Fees.

The Sub-Fund will invest in Shariah compliant securities listed on the US Stock Markets Exchange, and also in line with the Index replicated by the Sub-Fund.

Notes to the Condensed Interim Financial Information (continued)

1. Organisation (continued)

Lunate S&P US Shariah Growth ETF (the "Sub-Fund") (formerly "Chimera S&P US Shariah Growth ETF") (continued)

The base currency of the Sub-Fund is US Dollars (USD), and the trading currency in the market is AED.

The Class A Accumulating Units of the Sub-Fund are listed and admitted for trading on the Abu Dhabi Securities Exchange.

Lunate S&P Turkey Shariah ETF (the "Sub-Fund") (formerly "Chimera S&P Turkey Shariah ETF")

The Sub-Fund seeks to provide investors with a Shariah compliant total return, taking into account capital and income returns, which reflects the return of an equity index called the S&P Turkey Shariah Liquid 35/20 Capped Index (the "Index").

The Index measures the performance of the most liquid constituents of the underlying index, listed in Turkey with no more than 10 non-trading days over the previous quarter and a six-month average daily value traded (6M ADVT) of at least USD 250,000. The index is capped market capitalisation weighted, with constituents' float-adjusted market capitalisation weights subject to the 33/19 capping scheme defined in the Prospectus.

Constituents of the underlying index that meet the following criteria are eligible for index inclusion: (i) Be locally listed on the Borsa Istanbul, (ii) Have no more than ten non-trading days over the previous quarter and (iii) Have a six-month average daily value traded (6M ADVT) of at least USD 250,000.

In order to achieve its investment objective, the investment policy of the Sub-Fund will be to track the performance of the Index which will be a Shariah compliant index. The Sub-Fund will not invest into any non Shariah compliant securities. The Investment Manager may deviate from the 100% investment where it is, for whatever reason, not possible to buy and hold a particular Index security.

The Sub-Fund attempts to replicate, before fees and expenses, the performance of the Index. The Investment Manager will seek to do this by replicating so far as possible the investments in the Index using a full physical replication model. The Investment Manager will regularly monitor the Sub-Fund's tracking accuracy and will seek to maintain an appropriate correlation between the return of the Index and the return of the Sub-Fund. It is expected that the level of tracking error will be 0-2% in normal market conditions excluding Management Fees.

The Sub-Fund will invest in Shariah compliant securities listed on the Borsa Istanbul Exchange, and also in line with the Index replicated by the Sub-Fund.

The Base Currency of the Sub-Fund is the Turkish lira (TRY) and the trading currency in the market is AED.

The Class B Income Units of the Sub-Fund are listed and admitted for trading on the Abu Dhabi Securities Exchange.

Lunate FTSE ADX 15 ETF (the "Sub-Fund") (formerly "Chimera FTSE ADX 15 ETF")

The Sub-Fund seeks to provide investors with a non-Shariah compliant total return, taking into account capital and income returns, which reflects the return of an equity index called the FTSE ADX 15 (the Index).

FTSE ADX Index Series is designed to represent the performance of companies listed on Abu Dhabi Securities Exchange (ADX). The FTSE ADX 15 (FADX 15) is a sub-index of the FTSE ADX General Index (FADGI), consisting of securities on the ADX Main Market by using a combination of free float adjusted market capitalisation and median daily trading value.

Constituents of the underlying index that meet the following criteria are eligible for index inclusion: (i) all the companies constituting the FTSE ADX General Index, (ii) A new company listing which is eligible for inclusion in the FTSE ADX General Index will also be eligible for inclusion in the FTSE ADX 15 Index if its investable market capitalisation is 1% or more of the total capitalisation of the FTSE ADX General Index after the application of free float restrictions. The security's eligibility will be calculated using the closing price on the first day of official non conditional trading and included as a constituent of the FTSE ADX 15 Index after the close of business on the fifth (5th) day of trading.

In order to achieve its investment objective, the investment policy of the Sub-Fund will be to track the performance of the Index which will be a non-Shariah compliant index. The Investment Manager may deviate from the 100% investment where it is, for whatever reason, not possible to buy and hold a particular Index security.

Notes to the Condensed Interim Financial Information (continued)

1. Organisation (continued)

Lunate FTSE ADX 15 ETF (the "Sub-Fund") (formerly "Chimera FTSE ADX 15 ETF") (continued)

The Sub-Fund attempts to replicate, before fees and expenses, the performance of the Index. The Investment Manager will seek to do this by replicating so far as possible the investments in the Index using a full physical replication model. The Investment Manager will regularly monitor the Sub-Fund's tracking accuracy and will seek to maintain an appropriate correlation between the return of the Index and the return of the Sub-Fund. It is expected that the level of tracking error will be 0-2% in normal market conditions excluding Management Fees.

The Sub-Fund will invest in securities listed on the Abu Dhabi Securities Exchange, and also in line with the Index replicated by the Sub-Fund.

The Base Currency of the Sub-Fund is AED, and the trading currency in the market is AED.

The Class B Income Units of the Sub-Fund are listed and admitted for trading on the Abu Dhabi Securities Exchange.

Lunate S&P China HK Shariah ETF (the "Sub-Fund") (formerly" Chimera S&P China HK Shariah ETF")

The Sub-Fund seeks to provide investors with a Shariah compliant total return, taking into account capital and income returns, which reflects the return of an equity index called the S&P China Hong Kong-Listed Shariah Liquid 35/20 Capped Index (the "Index").

The Index measures the performance of Shariah compliant constituents of the underlying index listed in Hong Kong Stock Exchange that have no more than 10 non-trading days over the previous quarter and a six-month average daily value traded (6M ADVT) of at least USD 1million. The Index is market capitalisation weighted, with constituents' FMC weights subject to the 33/19 capping scheme.

At each rebalancing, constituents of the underlying index that meet the following criteria are eligible for index inclusion:

- Be locally listed on the Hong Kong Stock Exchange.
- Have no more than ten non-trading days over the previous quarter.
- Have a six-month average daily value traded (6M ADVT) of at least USD 1million.

In order to achieve its investment objective, the investment policy of the Sub-Fund will be to track the performance of the Index which will be a Shariah compliant index. The Sub-Fund will not invest into any non Shariah compliant securities. The Investment Manager may deviate from the 100% investment where it is, for whatever reason, not possible to buy and hold a particular Index security.

The Sub-Fund attempts to replicate, before fees and expenses, the performance of the Index. The Investment Manager will seek to do this by replicating so far as possible the investments in the Index using a full physical replication model. The Investment Manager will regularly monitor the Sub-Fund's tracking accuracy and will seek to maintain an appropriate correlation between the return of the Index and the return of the Sub-Fund. It is expected that the level of tracking error will be 0-2% in normal market conditions excluding Management Fees.

The Sub-Fund will invest in Shariah compliant securities listed on the Hong Kong Stock Exchange, and also in line with the Index replicated by the Sub-Fund.

The Base Currency of the Sub-Fund is Hong Kong Dollars (HKD) and the trading currency in the market is AED.

The Class B Income Units of the Sub-Fund are listed and admitted for trading on the Abu Dhabi Securities Exchange.

Notes to the Condensed Interim Financial Information (continued)

1. Organisation (continued)

Lunate S&P India Shariah ETF (the "Sub-Fund") (formerly "Chimera S&P India Shariah ETF")

The Sub-Fund seeks to provide investors with a Shariah compliant total return, taking into account capital and income returns, which reflects the return of an equity index called the S&P India Shariah Liquid 35/20 Capped Index (the "Index").

The index measures the performance of 30 of the most liquid constituents of the Underlying Index listed in India that have had no more than 10 non-trading days over the previous quarter and a six-month average daily value traded (6M ADVT) of at least USD250,000. Constituents are float-adjusted market capitalization weighted, FMC weights subject to the 33/19 capping scheme.

At each rebalancing, rank the eligible stocks in the underlying index by 6M ADVT, selecting the top 30 for index inclusion, subject to the following selection buffer:

- All stocks ranked in the top 24 are automatically selected.
- Current constituents ranked in the top 36 are selected until the target constituent count is reached.
- If after step 2 the target constituent count is still not met, the largest non-constituent, by 6M ADVT, is selected and added to the index. This process continues iteratively until the target constituent count of 30 is met.

In order to achieve its investment objective, the investment policy of the Sub-Fund will be to track the performance of the Index which will be a Shariah compliant index. The Sub-Fund will not invest into any non Shariah compliant securities. The Investment Manager may deviate from the 100% investment where it is, for whatever reason, not possible to buy and hold a particular Index security.

The Sub-Fund attempts to replicate, before fees and expenses, the performance of the Index. The Investment Manager will seek to do this by replicating so far as possible the investments in the Index using a full physical replication model. The Investment Manager will regularly monitor the Sub-Fund's tracking accuracy and will seek to maintain an appropriate correlation between the return of the Index and the return of the Sub-Fund. It is expected that the level of tracking error will be 0-2% in normal market conditions excluding Management Fees and capital gains taxes.

The Base Currency of the Sub-Fund is Indian Rupee (INR) and the trading currency in the market is AED.

The Class B Income Units of the Sub-Fund are listed and admitted for trading on the Abu Dhabi Securities Exchange.

Lunate JP Morgan Global Sukuk ETF (the "Sub-Fund") (formerly "Chimera JP Morgan Global Sukuk ETF")

The Sub-Fund seeks to provide investors with a Shariah compliant total return, taking into account capital and income returns, which reflects the return of a Sukuk index called the J.P. Morgan Global IG Sukuk Index (the "Index").

The Index includes Sukuk instruments that are compliant in accordance with applicable Sharia standards published by AAOIFI and compliance is determined by Dar Al Sharia Limited.

The Index aims to track the performance of liquid, USD-denominated Sukuk instruments across emerging markets. The Index includes investment grade sovereign, quasi-sovereign and corporate Sukuk instruments with at least USD 500 million in face amount outstanding.

In order to achieve its investment objective, the investment policy of the the Sub-Fund will be to track the performance of the Index. The Sub-Fund will not invest into any non Shariah compliant securities. The Investment Manager may deviate from the 100% investment, where it is, for whatever reason, not possible to buy and hold a particular security.

The Investment Manager will seek to replicate the performance of the Index by implementing a representative sampling strategy of securities that approximates the full index in terms of risk and return profile of the index as a whole.

The Base Currency of the Sub-Fund is US Dollars (USD) and the trading currency in the market is AED.

The Class B Income Units of the Sub-Fund are listed and admitted for trading on the Abu Dhabi Securities Exchange.

Notes to the Condensed Interim Financial Information (continued)

1. Organisation (continued)

Lunate iBoxx US Treasury Bill ETF (the "Sub-Fund") (formerly Chimera iBoxx US Treasury Bill ETF")

The Sub-Fund seeks to provide investors with a total return, taking into account capital and income returns, which reflects the return of a fixed income index called the iBoxx USD Treasury Bills Mid Price Index (the Index).

The iBoxx USD Treasury Bills Mid Price Index aims to track the performance of USD denominated Treasury bills.

In order to achieve its investment objective, the investment policy of the Sub-Fund will be to track the performance of the Index. The Investment Manager may deviate from the 100% investment where it is, for whatever reason, not possible to buy and hold a particular Index security.

The Investment Manager will seek to replicate the performance of the index by implementing a representative sampling strategy, where the Investment Manager will select a representative of securities that approximates the full Index in terms of risk and return profile of the Index as a whole.

The Base Currency of the Sub-Fund is US Dollars (USD), and the trading currency in the market is AED.

The Share Class B Income Units of the Sub-Fund are listed and admitted for trading on the Abu Dhabi Securities Exchange.

Lunate Solactive GCC Shariah Dividend ETF (the "Sub-Fund") (formerly "Chimera Solactive GCC Shariah Dividend ETF")

The Sub-Fund seeks to provide investors with a Shariah compliant total return, taking into account capital and income returns, which reflects the return of an equity index called the Solactive GCC Shariah Dividend Index (the "Index").

The Solactive GCC Shariah Dividend Index aims to track the performance of securities from countries in the Gulf Cooperation Council area that exhibits high dividend yield.

In order to achieve its investment objective, the investment policy of the Sub-Fund will be to track the performance of the Index which will be a Shariah compliant index. The Sub-Fund will not invest into any non Shariah compliant securities. The Investment Manager may deviate from the 100% investment where it is, for whatever reason, not possible to buy and hold a particular Index security.

The Investment Manager will seek to do this by replicating so far as possible the investments in the Index using a full physical replication model.

The Base Currency of the Sub-Fund is US Dollars (USD), and the trading currency in the market is AED.

The Share Class B Income Units of the Sub-Fund are listed and admitted for trading on the Abu Dhabi Securities Exchange.

2. Material Accounting Policy Information

(a) Basis of preparation

This condensed interim financial information has been prepared in accordance with IAS 34 "*Interim Financial Reporting*" issued by the International Accounting Standard Board. Accordingly, it does not include all the information required for annual financial statements in accordance with International Financial Reporting Standards ("IFRS") and should be read in conjunction with the Fund's annual financial statements as at and for the year ended 31 December 2025. In addition, the results for the six-month period ended 30 June 2026 are not necessarily indicative of the results that may be expected for the financial year ending 31 December 2026.

Selected explanatory notes are included to explain events and transactions that are significant to an understanding of the changes in the financial position and performance of the Sub-Funds since the last annual report and audited financial statements. They do not include all the information required for a full set of annual financial statements prepared in accordance with IFRS standards.

This condensed interim financial information has been prepared on a going concern basis which assumes that the Umbrella Fund will continue in operational existence for the foreseeable future and have been prepared under the historical cost convention, as modified by the revaluation of financial assets and financial liabilities at fair value through profit or loss.

Notes to the Condensed Interim Financial Information (continued)

2. Material Accounting Policy Information (continued)

(a) Basis of preparation (continued)

Judgments and Estimates

The preparation of the condensed interim financial information in conformity with IFRS requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities at the reporting date and the reported amounts of revenues and expenses during the reporting period. Although these estimates are based on management's best knowledge of the amount, event or actions, actual results ultimately may differ from those estimates.

The Umbrella Fund does not have significant accounting estimates that have a significant risk of resulting in material adjustments in respect of assets and liabilities within the next financial year. During the period, geopolitical tensions in the Middle East have escalated following the outbreak of a regional conflict. As at the date of authorisation of these condensed interim financial statements, the Management Company is actively monitoring the situation. While the evolving geopolitical conditions present heightened risks related to regional security, however, no disruptions to the Fund's operations have been identified as at the reporting date. The Management Company will continue to closely monitor developments and assess any implications for the Fund's operations, financial position, and performance.

New and revised IFRSs effective for accounting periods beginning on or after 1 January 2026

In the current period, the Company has applied a number of amendments to IFRS Accounting Standards and Interpretations issued by the International Accounting Standards Board (IASB) that are effective for an annual period that begins on or after 1 January 2026.

The following new and revised IFRSs, which became effective for annual periods beginning on or after 1 January 2026, have been adopted in these financial statements. Their adoption has not had any material impact on the disclosures or on the amounts reported in these financial statements.

- Amendments to IFRS 9 Financial Instruments and IFRS 7 Financial Instruments: *Disclosures regarding the classification and measurement of financial instruments*
- Amendments to IFRS 9 Financial Instruments and IFRS 7 Financial Instruments: *Disclosures regarding "Contracts Referencing - Nature dependent electricity"*
- *Annual improvements to IFRS Accounting Standards - Volume 11*

The pronouncement comprises the following amendments:

IFRS 1: Hedge accounting by a first-time adopter
IFRS 7: Gain or loss on derecognition
IFRS 7: Disclosure of deferred difference between fair value and transaction price
IFRS 7: Introduction and credit risk disclosures
IFRS 9: Lessee derecognition of lease liabilities
IFRS 9: Transaction price
IFRS 10: Determination of a 'de facto agent'
IAS 7: Cost method

Other than the above, there are no other significant IFRS Accounting Standards and amendments that were effective for the first time for the financial year beginning on or after 1 January 2026.

Notes to the Condensed Interim Financial Information (continued)

2. Material Accounting Policy Information (continued)

(a) Basis of preparation (continued)

New and revised IFRSs in issue but not yet effective

The Company has not early adopted any new and revised IFRSs that have been issued but are not yet effective.

New and revised IFRSs	Effective for annual periods beginning on or after
IFRS 18 *Presentation and Disclosures in Financial Statements*	1 January 2027
IFRS 19 and its amendments *Subsidiaries without Public Accountability: Disclosures*	1 January 2027
Translation to a Hyperinflationary Presentation Currency (Amendments to IAS 21)	1 January 2027
Amendments to the Fair Value Option for Investments in Associates and Joint Ventures (Amendments to IAS 28)	1 January 2027
IFRS 20 *Regulatory Assets and Regulatory Liabilities*	1 January 2029
IFRS Sustainability Disclosure Standards	
IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information	Effective date not yet decided by the regulator in the United Arab Emirates
IFRS S2 Climate-related Disclosures	Effective date not yet decided by the regulator in the United Arab Emirates

The above stated new standards and amendments are not expected to have any significant impact, other than IFRS 18, will have a material impact on the condensed interim financial statements. The Company is currently working to identify the impacts IFRS 18 will have on the condensed interim financial statements and its notes.

There are no other applicable new standards and amendments to published standards or IFRIC interpretations that have been issued that would be expected to have a material impact on the condensed interim financial statements of the Fund.

Management anticipates that these IFRSs and amendments will be adopted in the financial statements in the initial period when they become mandatorily effective. Management assessed that adoption of these amendments will not have a significant impact on the Fund's condensed financial statements.

(b) Foreign currency translation

(i) Functional and presentation currency
The functional and presentation currency of Lunate S&P UAE Shariah ETF^ is the United Arab Emirates Dirham ("AED"), while that of Lunate S&P KSA Shariah ETF^ is the Saudi Arabian Riyal ("SAR"), that of Lunate S&P Kuwait Shariah ETF^ is the Kuwaiti Dinar ("KWD"), that of both the Lunate S&P US Shariah Value ETF^ and Lunate S&P US Shariah Growth ETF^ is the United States Dollar ("USD") , that of Lunate S&P Turkey Shariah ETF^ is the Turkish Lira ("TRY"), that of Lunate FTSE ADX 15 ETF^ is the United Arab Emirates Dirham ("AED"), that of Lunate S&P China HK Shariah ETF^ is the Hong Kong Dollar ("HKD") and that of Lunate S&P India Shariah ETF^ is the Indian Rupee ("INR"). Lunate JP Morgan Global Sukuk ETF^ ("USD"), Lunate iBoxx US Treasury Bill ETF^ ("USD") and Lunate Solactive GCC Shariah Dividend ETF^ ("USD"). These are the currencies of the primary economic environment in which the Sub-Funds operate in.

The functional currency of each Sub-Fund has been evaluated by the Management Company based on the currency that most faithfully represents the economic effects of the underlying transactions, events, investors' base and conditions.

The presentation currency of the Umbrella Fund is AED.

^ Refer Note 18 for more information.

(ii) Transactions and balances
Monetary assets and liabilities denominated in currencies other than the functional currency are translated into the functional currency at the closing rate of exchange at the period end date. Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the

Notes to the Condensed Interim Financial Information (continued)

2. Material Accounting Policy Information (continued)

(b) Foreign currency translation (continued)

(ii) Transactions and balances (continued)

settlement of such transactions and from the translation at period end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the Condensed Statement of Comprehensive Income.

All other foreign currency exchange differences relating to monetary items, including cash are presented in the Condensed Statement of Comprehensive Income.

Non-monetary assets and liabilities denominated in foreign currencies that are measured at fair value are translated at the foreign currency exchange rates ruling at the dates that the values were determined.

For the purposes of calculating the overall value of the total Umbrella Fund, for the Sub-Funds where AED is not the functional currency with the exception of Lunate S&P Turkey Shariah ETF^ (Refer to section titled "Foreign Currency Translations on Lunate S&P Turkey Shariah ETF^" below for more details), all assets and liabilities in the Condensed Statement of Financial Position are translated to AED at the financial period end exchange rates and all income and expenses in the Condensed Statement of Comprehensive Income are translated to AED using an average exchange rate for the entire financial period.

Subscriptions and redemptions in the Condensed Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Units and items in the Condensed Statement of Cash Flows are translated at average exchange rates with the exception of cash and cash equivalents at the beginning of the financial period which is converted at the opening exchange rate for the financial period and cash and cash equivalents at the end of the financial period which is converted using the closing exchange rate.

The use of different exchange rates to convert non-AED amounts gives rise to a notional currency translation adjustment which is recorded in the Condensed Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Units and the Condensed Statement of Cash Flows as part of the Umbrella Fund only and is not attributable to any Sub-Fund.

Foreign Currency Translations on Lunate S&P Turkey Shariah ETF^
While the Turkish economy was designated hyperinflationary from 1 July 2022, the Umbrella Fund has not applied IAS 29 Financial Reporting in Hyperinflationary Economies due to the fact that the assets and liabilities are stated at fair value at the end of the reporting period and there are no agreements in place linked to changes in prices. Impact if any, will be considered going forward. However, for the purpose of translating into AED to arrive at the total Umbrella Fund, IAS 21 *The Effects of Changes in Foreign Exchange Rates* has been applied as the functional currency of the Sub-Fund is that of a hyper inflationary economy while that of the Umbrella Fund is that of a non-hyperinflationary economy. Accordingly, all transactions reflected in the Condensed Statement of Financial Position, Condensed Statement of Comprehensive Income, Condensed Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Units and the Condensed Statement of Cash flows have been translated at the exchange rate at the financial period end. Notional translation differences are recognised as normal.

Refer to Note 16 for details of exchange rates used.

^ Refer Note 18 for more information

Notes to the Condensed Interim Financial Information (continued)

3. Fair Value

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique.

IFRS 13 'Fair Value Measurement' requires disclosure relating to the fair value hierarchy in which fair value measurements are categorised as assets and liabilities in the Condensed Statement of Financial Position.

The disclosures are based on a three-level fair value hierarchy for the inputs used in valuation techniques to measure fair value. The fair value of financial assets and financial liabilities traded in an active market (such as trading securities) are based on quoted market prices at the close of trading on the reporting date.

A financial instrument is regarded as quoted in an active market if the quoted prices are readily and regularly available from an exchange, dealer, broker, industry group, pricing service, or regulatory agency, and those prices represent actual and regularly occurring market transactions on an arm's length basis. These instruments are included within Level 1 of the hierarchy.

The fair value of financial assets and financial liabilities that are not traded in an active market is determined by using valuation techniques. The Umbrella Fund uses a variety of methods and makes assumptions that are based on market conditions existing at the reporting date.

The fair value hierarchy has the following levels:

- Quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1).
- Financial instruments classified as Level 2 have been valued using models whose inputs are observable in an active market. Valuation based on observable inputs includes Sukuk which are valued using market standard pricing techniques and options that are commonly traded in markets where all the inputs to the market standard pricing models are observable (Level 2).
- Inputs for the asset or liability that are not based on observable market data (that is, unobservable inputs) (Level 3).

Transfers are deemed to occur at the end of the financial period.

The following tables provides an analysis of financial instruments as at 30 June 2026 and 31 December 2025 that are measured at fair value in accordance with IFRS 13:

Notes to the Condensed Interim Financial Information (continued)

3. Fair Value (continued)

Lunate S&P UAE Shariah ETF^

Financial Assets at Fair Value through Profit or Loss

	As at 30 June 2026 (Unaudited)			
	Level 1 AED	Level 2 AED	Level 3 AED	Total AED
Equities	139,532,172	–	–	139,532,172
Total	**139,532,172**	**–**	**–**	**139,532,172**

^ Refer Note 18 for more information.

Lunate S&P UAE Shariah ETF^

Financial Assets at Fair Value through Profit or Loss

	As at 31 December 2025 (Audited)			
	Level 1 AED	Level 2 AED	Level 3 AED	Total AED
Equities	149,652,994	–	–	149,652,994
Total	**149,652,994**	**–**	**–**	**149,652,994**

^ Refer Note 18 for more information.

Lunate S&P KSA Shariah ETF^

Financial Assets at Fair Value through Profit or Loss

	As at 30 June 2026 (Unaudited)			
	Level 1 SAR	Level 2 SAR	Level 3 SAR	Total SAR
Equities	99,972,371	–	–	99,972,371
Total	**99,972,371**	**–**	**–**	**99,972,371**

^ Refer Note 18 for more information.

Lunate S&P KSA Shariah ETF^

Financial Assets at Fair Value through Profit or Loss

	As at 31 December 2025 (Audited)			
	Level 1 SAR	Level 2 SAR	Level 3 SAR	Total SAR
Equities	97,166,143	–	–	97,166,143
Total	**97,166,143**	**–**	**–**	**97,166,143**

Notes to the Condensed Interim Financial Information (continued)

3. Fair Value (continued)

Lunate S&P Kuwait Shariah ETF^

Financial Assets at Fair Value through Profit or Loss

	As at 30 June 2026 (Unaudited)			
	Level 1 KWD	Level 2 KWD	Level 3 KWD	Total KWD
Equities	2,656,137	–	–	2,656,137
Total	**2,656,137**	**–**	**–**	**2,656,137**

^ Refer Note 18 for more information.

Lunate S&P Kuwait Shariah ETF^

Financial Assets at Fair Value through Profit or Loss

	As at 31 December 2025 (Audited)			
	Level 1 KWD	Level 2 KWD	Level 3 KWD	Total KWD
Equities	2,685,882	–	–	2,685,882
Total	**2,685,882**	**–**	**–**	**2,685,882**

^ Refer Note 18 for more information.

Lunate S&P US Shariah Value ETF^

Financial Assets at Fair Value through Profit or Loss

	As at 30 June 2026 (Unaudited)			
	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
Equities	3,474,795	–	–	3,474,795
Total	**3,474,795**	**–**	**–**	**3,474,795**

^ Refer Note 18 for more information.

Lunate S&P US Shariah Value ETF^

Financial Assets at Fair Value through Profit or Loss

	As at 31 December 2025 (Audited)			
	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
Equities	3,484,669	–	–	3,484,669
Total	**3,484,669**	**–**	**–**	**3,484,669**

^ Refer Note 18 for more information.

Notes to the Condensed Interim Financial Information (continued)

3. Fair Value (continued)

Lunate S&P US Shariah Growth ETF^

Financial Assets at Fair Value through Profit or Loss

	As at 30 June 2026 (Unaudited)			
	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
Equities	6,153,474	–	–	6,153,474
Total	**6,153,474**	**–**	**–**	**6,153,474**

^ Refer Note 18 for more information.

Lunate S&P US Shariah Growth ETF^

Financial Assets at Fair Value through Profit or Loss

	As at 31 December 2025 (Audited)			
	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
Equities	5,944,150	–	–	5,944,150
Total	**5,944,150**	**–**	**–**	**5,944,150**

^ Refer Note 18 for more information.

Lunate S&P Turkey Shariah ETF^

Financial Assets at Fair Value through Profit or Loss

	As at 30 June 2026 (Unaudited)			
	Level 1 TRY	Level 2 TRY	Level 3 TRY	Total TRY
Equities	470,462,438	–	–	470,462,438
Total	**470,462,438**	**–**	**–**	**470,462,438**

^ Refer Note 18 for more information.

Lunate S&P Turkey Shariah ETF^

Financial Assets at Fair Value through Profit or Loss

	As at 31 December 2025 (Audited)			
	Level 1 TRY	Level 2 TRY	Level 3 TRY	Total TRY
Equities	363,688,561	–	–	363,688,561
Total	**363,688,561**	**–**	**–**	**363,688,561**

^ Refer Note 18 for more information.

Notes to the Condensed Interim Financial Information (continued)

3. Fair Value (continued)

Lunate FTSE ADX 15 ETF^

Financial Assets at Fair Value through Profit or Loss

	As at 30 June 2026 (Unaudited)			
	Level 1 AED	Level 2 AED	Level 3 AED	Total AED
Equities	230,766,475	–	–	230,766,475
Total	**230,766,475**	**–**	**–**	**230,766,475**

^ Refer Note 18 for more information.

Lunate FTSE ADX 15 ETF^

Financial Assets at Fair Value through Profit or Loss

	As at 31 December 2025 (Audited)			
	Level 1 AED	Level 2 AED	Level 3 AED	Total AED
Equities	236,615,778	–	–	236,615,778
Total	**236,615,778**	**–**	**–**	**236,615,778**

^ Refer Note 18 for more information.

Lunate S&P China HK Shariah ETF^

Financial Assets at Fair Value through Profit or Loss

	As at 30 June 2026 (Unaudited)			
	Level 1 HKD	Level 2 HKD	Level 3 HKD	Total HKD
Equities	33,409,167	–	–	33,409,167
Total	**33,409,167**	**–**	**–**	**33,409,167**

^ Refer Note 18 for more information.

Lunate S&P China HK Shariah ETF^

Financial Assets at Fair Value through Profit or Loss

	As at 31 December 2025 (Audited)			
	Level 1 HKD	Level 2 HKD	Level 3 HKD	Total HKD
Equities	45,335,847	–	–	45,335,847
Total	**45,335,847**	**–**	**–**	**45,335,847**

^ Refer Note 18 for more information.

Notes to the Condensed Interim Financial Information (continued)

3. Fair Value (continued)

Lunate S&P India Shariah ETF^

Financial Assets at Fair Value through Profit or Loss

	As at 30 June 2026 (Unaudited)			
	Level 1 INR	Level 2 INR	Level 3 INR	Total INR
Equities	604,847,965	–	–	604,847,965
Total	**604,847,965**	**–**	**–**	**604,847,965**

^ Refer Note 18 for more information.

Lunate S&P India Shariah ETF^

Financial Assets at Fair Value through Profit or Loss

	As at 31 December 2025 (Audited)			
	Level 1 INR	Level 2 INR	Level 3 INR	Total INR
Equities	701,894,225	–	–	701,894,225
Total	**701,894,225**	**–**	**–**	**701,894,225**

^ Refer Note 18 for more information.

Lunate JP Morgan Global Sukuk ETF^

Financial Assets at Fair Value through Profit or Loss

	As at 30 June 2026 (Unaudited)			
	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
Sukuks	–	4,167,459	–	4,167,459
Total	**–**	**4,167,459**	**–**	**4,167,459**

^ Refer Note 18 for more information.

Lunate JP Morgan Global Sukuk ETF^

Financial Assets at Fair Value through Profit or Loss

	As at 31 December 2025 (Audited)			
	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
Sukuks	–	4,232,414	–	4,232,414
Total	**–**	**4,232,414**	**–**	**4,232,414**

^ Refer Note 18 for more information.

Notes to the Condensed Interim Financial Information (continued)

3. Fair Value (continued)

Lunate iBoxx US Treasury Bill ETF^

Financial Assets at Fair Value through Profit or Loss

	As at 30 June 2026 (Unaudited)			
	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
Bonds	2,055,235	–	–	2,055,235
Total	**2,055,235**	–	**–**	**2,055,235**

^ Refer Note 18 for more information.

Lunate iBoxx US Treasury Bill ETF^

Financial Assets at Fair Value through Profit or Loss

	As at 31 December 2025 (Audited)			
	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
Bonds	2,187,997	–	–	2,187,997
Total	**2,187,997**	**–**	**–**	**2,187,997**

^ Refer Note 18 for more information.

Lunate Solactive GCC Shariah Dividend ETF*^

Financial Assets at Fair Value through Profit or Loss

	As at 30 June 2026 (Unaudited)			
	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
Equities	6,128,090	–	–	6,128,090
Total	**6,128,090**	**–**	**–**	**6,128,090**

^ Refer Note 18 for more information.
* Lunate Solactive GCC Shariah Dividend ETF was launched on 22 June 2026, therefore, there are no comparatives as at 31 December 2025.

Total Umbrella Fund

Financial Assets at Fair Value through Profit or Loss

	As at 30 June 2026 (Unaudited)			
	Level 1 AED	Level 2 AED	Level 3 AED	Total AED
Bonds	7,548,442	–	–	7,548,442
Sukuks	–	15,305,335	–	15,305,335
Equities	633,531,050	–	–	633,531,050
Total	**641,079,492**	**15,305,335**	–	**656,384,827**

Notes to the Condensed Interim Financial Information (continued)

3. Fair Value (continued)

Total Umbrella Fund

Financial Assets at Fair Value through Profit or Loss

	As at 31 December 2025 (Audited)			
	Level 1	**Level 2**	**Level 3**	**Total**
	AED	**AED**	**AED**	**AED**
Bonds	8,035,710	–	–	8,035,710
Sukuks	–	15,544,103	–	15,544,103
Equities	629,244,496	–	–	629,244,496
Total	**637,280,206**	**15,544,103**	**–**	**652,824,309**

There were no transfers between levels during the financial period ended 30 June 2026 and financial year ended 31 December 2025 for the Sub-Funds.

Financial Instruments not measured at Fair Value

The financial instruments not measured at fair value as at 30 June 2026 and 31 December 2025 are short-term financial assets and financial liabilities whose carrying amounts are a reasonable approximation of fair value.

Notes to the Condensed Interim Financial Information

4. Unit Capital

The authorised redeemable unit capital for each Sub-Fund is as follows:

	Number of Units		Net Asset Value per Unit	
	As at 30 June 2026	As at 31 December 2025	As at 30 June 2026	As at 31 December 2025
Lunate S&P UAE Shariah ETF^				
Class A Accumulating Units	14,750,000	15,500,000	AED 8.966	AED 9.176
Class B Income Units	1,000,000	1,000,000	AED 7.437	AED 7.791
Lunate S&P KSA Shariah ETF^				
Class B Income Units	29,500,000	29,500,000	SAR 3.398	SAR 3.301
Lunate S&P Kuwait Shariah ETF^				
Class B Income Units	8,000,000	8,000,000	KWD 0.333	KWD 0.336
Lunate S&P US Shariah Value ETF^				
Class B Income Units	2,800,000	2,750,000	USD 1.243	USD 1.271
Lunate S&P US Shariah Growth ETF^				
Class A Accumulating Units	2,620,000	2,750,000	USD 2.351	USD 2.165
Lunate S&P Turkey Shariah ETF^				
Class B Income Units	5,000,000	5,000,000	TRY 94.311	TRY 72.806
Lunate FTSE ADX 15 ETF^				
Class B Income Units	64,250,000	65,250,000	AED 3.598	AED 3.632
Lunate S&P China HK Shariah ETF^				
Class B Income Units	4,500,000	4,500,000	HKD 7.463	HKD 10.101
Lunate S&P India Shariah ETF^				
Class B Income Units	8,000,000	8,000,000	INR 75.842	INR 86.746
Lunate JP Morgan Global Sukuk ETF^				
Class B Income Units	4,200,000	4,200,000	USD 1.014	USD 1.034
Lunate iBoxx US Treasury Bill ETF^				
Class B Income Units	800,000	850,000	USD 2.572	USD 2.576
Lunate Solactive GCC Shariah Dividend ETF*^				
Class B Income Units	6,250,000	-	USD 0.981	-

* Lunate Solactive GCC Shariah Dividend ETF was launched on 22 June 2026, therefore, there are no comparatives as at 31 December 2025.
^ Refer Note 18 for more information.

The Unit Classes carry equal voting rights. They are entitled to a proportionate share of each Sub-Fund's net assets attributable to holders of redeemable units. Class A is an accumulating unit class and Class B is a dividend distributing unit class.

The Unit capital of the Sub-Funds shall at all times be equal to the Net Asset Value of the Umbrella Fund for the purpose of the Condensed Interim Financial Statements. The Management Company is empowered to issue any number of Units of no-par value in the Sub-Funds of the Umbrella Fund at the Net Asset Value per Unit on such terms as they may think fit subject to the required approval of the Capital Market Authority. There are no rights of pre-emption upon the issue of Units in the Sub-Funds of the Umbrella Fund.

Notes to the Condensed Interim Financial Information (continued)

4. Unit Capital (continued)

Each of the Units entitles the Investors to participate equally on a pro rata basis in the dividends and net assets of the Sub-Fund which issued the Unit, attributable to the relevant Class in respect of which they are issued, save in the case of dividends declared prior to becoming an Investor. The Subscriber Units' entitlement is limited to the amount subscribed and accrued income thereon.

The proceeds from the issue of Units shall be applied in the books of the Umbrella Fund to the relevant Sub-Fund and shall be used in the acquisition on behalf of the relevant Sub-Fund of assets in which the Sub-Fund may invest. The records and accounts of each Sub-Fund shall be maintained separately.

No Class of Units confers on the holder thereof any preferential or pre-emptive rights or any rights to participate in the profits and dividends of any other Class of Units or any voting rights in relation to matters relating solely to any other Class of Units.

The Management Company shall have the authority to issue fractional Units for a Sub-Fund. Fractional Units may be issued and shall not carry any voting rights. The Net Asset Value of any fractional Unit shall be the Net Asset Value per Unit adjusted in proportion to the fraction.

During the financial period ended 30 June 2026 and financial year ended 31 December 2025, the number of redeemable units issued and redeemed were as follows:

	Lunate S&P UAE Shariah ETF^		Lunate S&P KSA Shariah ETF^		Lunate S&P Kuwait Shariah ETF^	
	Financial Period 1 January 2026 to 30 June 2026 (Unaudited)	Financial Year 1 January 2025 to 31 December 2025 (Audited)	Financial Period 1 January 2026 to 30 June 2026 (Unaudited)	Financial Year 1 January 2025 to 31 December 2025 (Audited)	Financial Period 1 January 2026 to 30 June 2026 (Unaudited)	Financial Year 1 January 2025 to 31 December 2025 (Audited)
Class A Accumulating Units						
Balance at beginning of period/year	15,500,000	17,250,000	–	–	–	–
Units issued[1]	250,000	250,000	–	–	–	–
Units redeemed[1]	(1,000,000)	(2,000,000)	–	–	–	–
Balance at end of period/year	**14,750,000**	**15,500,000**	**–**	**–**	**–**	**–**
Class B Income Units						
Balance at beginning of period/year	1,000,000	1,000,000	29,500,000	30,000,000	8,000,000	8,000,000
Units issued[1]	–	–	–	500,000	–	–
Units redeemed[1]	–	–	–	(1,000,000)	–	–
Balance at end of period/year	**1,000,000**	**1,000,000**	**29,500,000**	**29,500,000**	**8,000,000**	**8,000,000**

^ Refer Note 18 for more information.

	Lunate S&P US Shariah Value ETF^		Lunate S&P US Shariah Growth ETF^		Lunate S&P Turkey Shariah ETF^	
	Financial Period 1 January 2026 to 30 June 2026 (Unaudited)	Financial Year 1 January 2025 to 31 December 2025 (Audited)	Financial Period 1 January 2026 to 30 June 2026 (Unaudited)	Financial Year 1 January 2025 to 31 December 2025 (Audited)	Financial Period 1 January 2026 to 30 June 2026 (Unaudited)	Financial Year 1 January 2025 to 31 December 2025 (Audited)
Class A Accumulating Units						
Balance at beginning of period/year	–	–	2,750,000	2,500,000	–	–
Units issued[2]	–	–	120,000	250,000	–	–
Units redeemed[2]	–	–	(250,000)	–	–	–
Balance at end of period/year	**–**	**–**	**2,620,000**	**2,750,000**	**–**	**–**
Class B Income Units						
Balance at beginning of period/year	2,750,000	2,750,000	–	–	5,000,000	5,000,000
Units issued[1]	50,000	–	–	–	–	–
Units redeemed[1]	–	–	–	–	–	–
Balance at end of period/year	**2,800,000**	**2,750,000**	**–**	**–**	**5,000,000**	**5,000,000**

^ Refer Note 18 for more information.

Notes to the Condensed Interim Financial Information (continued)

4. Unit Capital (continued)

	Lunate FTSE ADX 15 ETF^		Lunate S&P China HK Shariah ETF^		Lunate S&P India Shariah ETF^	
	Financial Period 1 January 2026 to 30 June 2026 (Unaudited)	Financial Year 1 January 2025 to 31 December 2025 (Audited)	Financial Period 1 January 2026 to 30 June 2026 (Unaudited)	Financial Year 1 January 2025 to 31 December 2025 (Audited)	Financial Period 1 January 2026 to 30 June 2026 (Unaudited)	Financial Year 1 January 2025 to 31 December 2025 (Audited)
Class B Income Units						
Balance at beginning of period/year	65,250,000	71,750,000	4,500,000	5,000,000	8,000,000	8,500,000
Units issued[3]	–	–	–	–	–	–
Units redeemed[3,4]	(1,000,000)	(6,500,000)	–	(500,000)	–	(500,000)
Balance at end of period/year	**64,250,000**	**65,250,000**	**4,500,000**	**4,500,000**	**8,000,000**	**8,000,000**

^ Refer Note 18 for more information.

	Lunate JP Morgan Global Sukuk ETF^		Lunate iBoxx US Treasury Bill ETF^		Lunate Solactive GCC Shariah Dividend ETF*^
	Financial Period 1 January 2026 to 30 June 2026 (Unaudited)	Financial Year 1 January 2025 to 31 December 2025 (Audited)	Financial Period 1 January 2026 to 30 June 2026 (Unaudited)	Financial Period 19 February 2025 to 31 December 2025 (Audited)	Financial Period 19 June 2026 to 30 June 2026 (Unaudited)
Class B Income Units					
Balance at beginning of period/year	4,200,000	5,000,000	850,000	–	–
Units issued[5]	–	–	–	950,000	6,250,000
Units redeemed[5]	–	(800,000)	(50,000)	(100,000)	–
Balance at end of period/year	**4,200,000**	**4,200,000**	**800,000**	**850,000**	**6,250,000**

* Lunate Solactive GCC Shariah Dividend ETF was launched on 22 June 2026, therefore, there are no comparatives as at 31 December 2025.
^ Refer Note 18 for more information.

[1] For Lunate S&P UAE Shariah ETF, this includes in-kind transactions of 250,000 units (31 December 2025: 250,000 units) valued at AED 2,212,250 (31 December 2025: AED 2,428,250) for units issued and 1,000,000 units (31 December 2025: 2,000,000) valued at AED 9,234,000 (31 December 2025: AED 16,767,500) for units redeemed of Class A Accumulating Units.

[2] For Lunate S&P US Shariah Growth ETF this includes in-kind transactions of Nil units (31 December 2025: 250,000 units) valued at USD Nil (31 December 2025: USD 526,500) for units issued and in-kind transactions of 250,000 units (31 December 2025: Nil units) valued at USD 537,750 (31 December 2025: USD Nil) for units redeemed of Class A Accumulating Units

[3] For Lunate FTSE ADX 15 ETF, this includes in-kind transactions of 1,000,000 units (31 December 2025: 6,500,000 units) valued at AED 3,826,000 (31 December 2025: AED 23,489,000) for units redeemed of Class B Income Units.

[4] For Lunate S&P China HK Shariah ETF, this includes in-kind transactions of Nil units (31 December 2025: 500,000 units) valued at HKD Nil (31 December 2025: HKD 5,891,000) for units redeemed of Class B Income Units.

[5] For Lunate JP Morgan Global Sukuk ETF, this includes in-kind transactions of Nil units (31 December 2025: 800,000) valued at USD Nil (31 December 2025: USD 828,000) for units redeemed of Class B Income Units.

Notes to the Condensed Interim Financial Information

5. Net Gains/(Losses) on Financial Assets at Fair Value Through Profit or Loss

	Lunate S&P UAE Shariah ETF^		Lunate S&P KSA Shariah ETF^		Lunate S&P Kuwait Shariah ETF^	
	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) AED	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) AED	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) SAR	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) SAR	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) KWD	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) KWD
Net realised (losses)/gains on sale of financial assets at FVTPL	(604,740)	(5,132,784)	(564,200)	(2,076,969)	64,845	(28,525)
Net change in unrealised (depreciation)/appreciation on financial assets at FVTPL	(8,492,921)	19,492,984	3,297,257	(5,143,348)	(95,370)	539,827
Currency losses	(6)	(8)	–	–	–	–
Net (losses)/gains on financial assets at fair value through profit or loss	**(9,097,667)**	**14,360,192**	**2,733,057**	**(7,220,317)**	**(30,525)**	**511,302**

^ Refer Note 18 for more information.

	Lunate S&P US Shariah Value ETF^		Lunate S&P US Shariah Growth ETF^		Lunate S&P Turkey Shariah ETF^	
	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) USD	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) USD	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) USD	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) USD	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) TRY	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) TRY
Net realised gains/(losses) on sale of financial assets at FVTPL	29,716	145,636	308,949	(17,485)	14,699,777	9,869,431
Net change in unrealised (depreciation)/appreciation on financial assets at FVTPL	(107,943)	241,863	149,457	120,633	93,290,253	15,527,888
Currency gains	–	–	–	–	6	7
Net (losses)/gains on financial assets at fair value through profit or loss	**(78,227)**	**387,499**	**458,406**	**103,148**	**107,990,036**	**25,397,326**

^ Refer Note 18 for more information.

	Lunate FTSE ADX 15 ETF^		Lunate S&P China HK Shariah ETF^		Lunate S&P India Shariah ETF^	
	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) AED	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) AED	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) HKD	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) HKD	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) INR	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) INR
Net realised gains/(losses) on sale of financial assets at FVTPL	817,627	(737,449)	316,930	1,330,757	(926,032)	(5,471,766)
Net change in unrealised (depreciation)/appreciation on financial assets at FVTPL	(4,523,059)	23,975,445	(12,245,698)	7,829,994	(87,213,398)	(8,487,018)
Currency losses	–	–	(225)	(364)	–	–
Net (losses)/gains on financial assets at fair value through profit or loss	**(3,705,432)**	**23,237,996**	**(11,928,993)**	**9,160,387**	**(88,139,430)**	**(13,958,784)**

^ Refer Note 18 for more information.

Notes to the Condensed Interim Financial Information (continued)

5. Net Gains/(Losses) on Financial Assets at Fair Value Through Profit or Loss (continued)

	Lunate JP Morgan Global Sukuk ETF^		Lunate iBoxx US Treasury Bill ETF^		Lunate Solactive GCC Shariah Dividend ETF*^
	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) USD	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) USD	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) USD	Financial Period 19 February 2025 to 30 June 2025 (Unaudited) USD	Financial Period 19 June 2026 to 30 June 2026 (Unaudited) USD
Net realised gains/(losses) on sale of financial assets at FVTPL	2,825	(11,133)	–	3	17,691
Net change in unrealised (depreciation)/appreciation on financial assets at FVTPL	(87,028)	79,187	(1,233)	(105)	(117,523)
Currency gains/(losses)	–	2	–	–	(8,828)
Net (losses)/gains on financial assets at fair value through profit or loss	**(84,203)**	**68,056**	**(1,233)**	**(102)**	**(108,660)**

* Lunate Solactive GCC Shariah Dividend ETF was launched on 22 June 2026, therefore, there are no comparatives as at 30 June 2025.
^ Refer Note 18 for more information.

	Total Umbrella Fund	
	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) AED	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) AED
Net realised gains/(losses) on sale of financial assets at FVTPL	3,075,191	(6,455,852)
Net change in unrealised (depreciation)/appreciation on financial assets at FVTPL	(13,041,702)	51,348,199
Currency losses	(32,534)	(172)
Net (losses)/gains on financial assets at fair value through profit or loss	**(9,999,045)**	**44,892,175**

6. Cash and Cash Equivalents

Cash and cash equivalents held at the financial period ended 30 June 2026 and the financial year ended 31 December 2025 were held with The Bank of New York Mellon, London Branch (the "Global Custodian").

The Standard & Poor's long term credit rating of the Global Custodian was AA- at 30 June 2026 (31 December 2025: AA-).

Notes to the Condensed Interim Financial Information (continued)

7. Taxation

On 3 October 2022, the United Arab Emirates (UAE) Ministry of Finance ("MoF") issued Federal Decree-Law No 47 of 2022 on the Taxation of Corporations and Businesses, Corporate Tax Law ("CT Law") to implement a new CT regime in the UAE. The new CT regime is applicable for accounting periods beginning on or after 1 June 2023. The corporate tax rate under the CT Law is 9% for all entities established in the mainland UAE and entities established in a free zone conducting "non-qualifying" activities.

The Lunate Umbrella Fund (the "Fund") (formerly "Chimera Umbrella Fund") is regulated by the Capital Market Authority ("CMA") and established in mainland UAE. The Fund is not a separate legal entity and has not been granted legal personality by the CMA. Consequently, it is not considered a juridical person for UAE corporate tax purposes and is therefore outside the scope of UAE corporate tax.

The Fund has established several sub-Funds in mainland UAE, each focusing on different investment strategies, and these sub-Funds are also regulated by the CMA. Each Sub-Fund has been approved as a Qualified Investment Fund ("QIF") and is exempt from UAE corporate tax.

In respect of Lunate S&P India Shariah ETF (formerly "Chimera S&P India Shariah ETF"), the Sub-Fund is subject to Indian capital gains taxes. As at the reporting date, the Sub-Fund has a provision of INR Nil (31 December 2025: INR 9,030,719) for capital gains payable, disclosed within "Tax payable" on the Condensed Statement of Financial Position. In the financial period, capital gains tax payments in the amount of INR Nil (30 June 2025: INR Nil) and an increase in the capital gains tax provision of INR Nil (30 June 2025: INR 20,119,417) are incorporated within the figure of "Net gains/(losses) on financial assets at fair value through profit of loss" in the Condensed Statement of Comprehensive Income.

8. Expenses

The Umbrella Fund shall pay to the Investment Manager out of each Sub-Fund's assets an annual Management Fee of 1% of the Sub-Fund's average daily Net Asset Value, except for Lunate S&P UAE Shariah ETF (formerly "Chimera S&P UAE Shariah ETF"), where the management fee is calculated at 0.7% of the average daily Net Asset Value; Lunate JP Morgan Global Sukuk ETF (formerly "Chimera JP Morgan Global Sukuk ETF"), where the management fee is calculated at 0.4% of the average daily Net Asset Value; and Lunate iBoxx US Treasury Bill ETF (formerly " Chimera iBoxx US Treasury Bill ETF"), where the management fee is calculated at 0.5% of the average daily Net Asset Value. The Investment Manager is responsible for discharging all operational expenses, including but not limited to, fees and expenses of the Custodian, Administrator, Paying Agent, Legal Adviser, Shariah Advisor and any other service advisors, the costs of maintaining the Sub-Funds and any registration of the Sub-Funds with any governmental or regulatory authority; preparation, printing, and posting of Prospectuses, sales literature and reports, regulatory fees of the Capital Market Authority and other governmental or regulatory agencies (if applicable); marketing expenses; insurance premiums; fees and expenses for legal, audit and other services; paying for sublicensing fees related to each Sub-Fund's Index and any distribution fees or expenses but excluding interest, taxes including (but not limited to) VAT (if any) imposed in the United Arab Emirates and borne by the Sub-Fund, brokerage commissions and other expenses connected with execution of portfolio transactions, and extraordinary expenses.

The costs of establishing each Sub-Fund and of registering each Sub-Fund in other jurisdictions or with any Market shall also be borne by the Investment Manager.

In the event that a Sub-Fund's operational, establishment and/or registration expenses combined exceed the stated annual management fee, the Investment Manager shall discharge any excess out of its own assets.

If it is proposed to increase the level of the management fee, this will be reflected in an updated version of the Prospectus and will be subject to approval by the majority of votes of Unit Holders passed at a general meeting of the relevant Sub-Fund and notified to the relevant parties, subject to the approval from Capital Market Authority.

All of the fees shall be calculated daily and shall accrue daily by reference to the Net Asset Value of a Sub-Fund on the last Dealing Day and shall be payable monthly or quarterly in arrears.

9. Transaction Costs

Transaction costs on purchases and sales of equities are borne by each Sub-Fund and included within net gains/(losses) on investments in the Condensed Statement of Comprehensive Income. Purchases and sales transaction costs also include brokerage fees and commission, interest or taxes payable.

Notes to the Condensed Interim Financial Information (continued)

9. Transaction Costs (continued)

Transactions costs incurred on purchases and sales during the financial periods ended 30 June 2026 and 30 June 2025 were as follows:

Sub-Fund	Base Currency	Financial Period 1 January 2026 to 30 June 2026 (Unaudited)	Financial Period 1 January 2025 to 30 June 2025 (Unaudited)
Lunate S&P UAE Shariah ETF^	AED	21,095	56,046
Lunate S&P KSA Shariah ETF^	SAR	12,761	31,928
Lunate S&P Kuwait Shariah ETF^	KWD	2,040	668
Lunate S&P US Shariah Value ETF^	USD	38	438
Lunate S&P US Shariah Growth ETF^	USD	40	17
Lunate S&P Turkey Shariah ETF^	TRY	52,914	72,638
Lunate FTSE ADX 15 ETF^	AED	21,920	9,806
Lunate S&P China HK Shariah ETF^	HKD	14,528	37,803
Lunate S&P India Shariah ETF^	INR	475,952	790,154
Lunate JP Morgan Global Sukuk ETF^	USD	–	–
Lunate iBoxx US Treasury Bill ETF^	USD	–	–
Lunate Solactive GCC Shariah Dividend ETF*^	AED	21,813	–
Lunate Solactive GCC Shariah Dividend ETF*^	QAR	11,817	–
Lunate Solactive GCC Shariah Dividend ETF*^	SAR	10,370	–

* Lunate Solactive GCC Shariah Dividend ETF was launched on 22 June 2026, therefore, there are no comparatives as at 30 June 2025.
^ Refer Note 18 for more information.

10. Related Parties Transactions

According to IAS 24 Related Parties, parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial or operational decisions or is a member of the key management personnel of the reporting entity or of a parent of the reporting entity. The following related party relationships and transactions have been identified. The Management Company and the Investment Manager are considered as key management personnel for this purpose.

The Investment Manager is entitled to receive out of each Sub-Fund's assets an annual Management Fee of 1% of the Sub-Fund's daily Net Asset Value, except for "Lunate S&P UAE Shariah ETF (formerly "Chimera S&P UAE Shariah ETF"), where the management fee is calculated at 0.7% of the average daily Net Asset Value; Lunate JP Morgan Global Sukuk ETF (formerly "Chimera JP Morgan Global Sukuk ETF "), where the management fee is calculated at 0.4% of the average daily Net Asset Value; and Lunate iBoxx US Treasury Bill ETF (formerly "Chimera iBoxx US Treasury Bill ETF"), where the management fee is calculated at 0.5% of the average daily Net Asset Value. The Investment Manager is responsible for discharging all operational expenses, including but not limited to, fees and expenses of the Custodian, Administrator, Paying Agent, Legal Adviser, Shariah Advisor and any other service advisors, the costs of maintaining the Sub-Funds and any registration of the Sub-Funds with any governmental or regulatory authority; preparation, printing, and posting of Prospectuses, sales literature and reports, regulatory fees of the Capital Market Authority and other governmental or regulatory agencies (if applicable); marketing expenses; insurance premiums; fees and expenses for legal, audit and other services; paying for sublicensing fees related to each Sub-Fund's Index and any distribution fees or expenses but excluding interest, taxes including (but not limited to) VAT (if any) imposed in the United Arab Emirates and borne by the Sub-Fund, withholding taxes on distribution/dividends in the relevant markets, brokerage commissions and other expenses connected with execution of portfolio transactions, and extraordinary expenses.

Notes to the Condensed Interim Financial Information (continued)

10. Related Parties Transactions (continued)

During the financial periods ended 30 June 2026 and 30 June 2025, the Investment Manager earned the following fees for investment management services. As with the other expenses, the fees are paid out of the annual management fee.

	Investment Manager Fees			Investment Manager Fees Payable		
	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) Base Currency	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) AED	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) AED	As at 30 June 2026 (Unaudited) Base Currency	As at 30 June 2026 (Unaudited) AED	As at 31 December 2025 (Audited) AED
Lunate S&P UAE Shariah ETF^	AED 522,188	522,188	699,918	AED 254,555	254,555	264,571
Lunate S&P KSA Shariah ETF^	SAR 518,207	507,277	523,409	SAR 263,684	257,826	250,791
Lunate S&P Kuwait Shariah ETF^	KWD 13,373	159,512	139,193	KWD 6,817	80,809	78,473
Lunate S&P US Shariah Value ETF^	USD 17,614	64,696	58,574	USD 8,807	32,344	31,912
Lunate S&P US Shariah Growth ETF^	USD 13,369	49,103	79,875	USD 6,509	23,907	52,783
Lunate S&P Turkey Shariah ETF^	TRY 2,283,180	187,883	133,006	TRY 1,268,278	99,827	75,020
Lunate FTSE ADX 15 ETF^	AED 1,190,576	1,190,576	1,196,274	AED 585,952	585,952	593,624
Lunate S&P China HK Shariah ETF^	HKD 214,899	100,877	117,646	HKD 101,979	47,761	57,977
Lunate S&P India Shariah ETF^	INR 3,154,615	124,465	147,057	INR 1,563,348	60,609	70,325
Lunate JP Morgan Global Sukuk ETF^	USD 8,580	31,514	46,633	USD 4,280	15,719	16,578
Lunate iBoxx US Treasury Bill ETF^	USD 5,226	19,196	15,441	USD 2,590	9,513	9,904
Lunate Solactive GCC Shariah Dividend ETF*^	USD 245	900	–	USD 245	900	–
TOTAL		**2,958,187**	**3,157,026**		**1,469,722**	**1,501,958**

* Lunate Solactive GCC Shariah Dividend ETF was launched on 22 June 2026, therefore, there are no comparatives as at 30 June and 31 December 2025.
^ Refer Note 18 for more information.

In the event that a Sub-Fund's operational, establishment and/or registration expenses combined exceed the stated annual management fee, the Investment Manager shall discharge any excess out of its own assets.

Notes to the Condensed Interim Financial Information (continued)

10. Related Parties Transactions (continued)

During the financial periods ended 30 June 2026 and 30 June 2025, the Investment Manager paid the following amounts on behalf of the Sub-Funds in relation to operational expenses in excess of the management fee.

	Operating Expenses Paid		Operating Expenses Payable	
	Financial Period 1 January 2026 to 30 June 2026 (Unaudited) AED	Financial Period 1 January 2025 to 30 June 2025 (Unaudited) AED	As at 30 June 2026 (Unaudited) AED	As at 31 December 2025 (Audited) AED
Lunate S&P UAE Shariah ETF^	321,788	515,093	347,035	364,621
Lunate S&P KSA Shariah ETF^	384,536	516,861	217,893	357,187
Lunate S&P Kuwait Shariah ETF^	286,251	524,464	171,301	216,296
Lunate S&P US Shariah Value ETF^	236,947	520,192	84,789	118,534
Lunate S&P US Shariah Growth ETF^	222,391	512,150	94,820	121,252
Lunate S&P Turkey Shariah ETF^	254,245	508,127	119,211	138,680
Lunate FTSE ADX 15 ETF^	349,123	432,030	390,654	438,795
Lunate S&P China HK Shariah ETF^	240,285	488,940	114,285	151,083
Lunate S&P India Shariah ETF^	334,813	546,190	172,583	203,117
Lunate JP Morgan Global Sukuk ETF^	228,873	361,988	105,660	134,771
Lunate iBoxx US Treasury Bill ETF^	202,678	233,971	77,994	117,894
Lunate Solactive GCC Shariah Dividend ETF*^	155,621	–	32,869	–
TOTAL	**3,217,551**	**5,160,006**	**1,929,094**	**2,362,230**

* Lunate Solactive GCC Shariah Dividend ETF was launched on 22 June 2026, therefore, there are no comparatives as at 30 June and 31 December 2025.
^ Refer Note 18 for more information.

At 30 June 2026, the Umbrella Fund had nine Authorised Participants, Daman Securities LLC, Arqaam Securities LLC, BHM Capital Financial Services P.S.C, EFG Hermes UAE LLC, International Securities LLC, First Abu Dhabi Bank Securities - Sole Proprietorship LLC, Q Market Maker LLC, HSBC Bank Plc and Oceane Global for Market Making L.L.C, through which unit transactions are conducted on the primary market. International Securities LLC and First Abu Dhabi Bank Securities - Sole Proprietorship LLC are related parties to the Management Company.

11. Contingent Liabilities and Commitments

There were no contingent liabilities or commitments as at the financial period ended 30 June 2026 and as at financial year ended 31 December 2025.

12. Segregation of Liability

The Umbrella Fund is an Umbrella Fund with segregated liability between Sub-Funds and each Sub-Fund may comprise one or more Classes of Units in the Sub-Fund. The Management Company may, from time to time, upon the prior approval of the Capital Market Authority, establish further Sub-Funds and establish one or more separate Classes of Units within each Sub-Fund on such terms as the Management Company may resolve.

13. Soft Commissions

There were no soft commission arrangements entered into by the Umbrella Fund and the Sub-Funds during the financial periods ended 30 June 2026 and 30 June 2025.

Notes to the Condensed Interim Financial Information

14. Distributions

Distributions from the Sub-Funds during the financial periods ended 30 June 2026 (unaudited) and 30 June 2025 (unaudited) were as follows:

30 June 2026

Lunate S&P UAE Shariah ETF^

Unit Class	Ex Date	Pay Date	Dividend per Redeemable Participating Units	Amount AED
Class B Income Units	30 June 2025	13 July 2026	0.1837	183,700
			Total	**183,700**

^ Refer Note 18 for more information.

Lunate S&P KSA Shariah ETF^

Unit Class	Ex Date	Pay Date	Dividend per Redeemable Participating Units	Amount SAR
Class B Income Units	22 June 2026	13 July 2026	0.0341	1,005,950
			Total	**1,005,950**

^ Refer Note 18 for more information.

Lunate S&P Kuwait Shariah ETF^

Unit Class	Ex Date	Pay Date	Dividend per Redeemable Participating Units	Amount KWD
Class B Income Units	22 June 2026	13 July 2026	0.0030	24,000
			Total	**24,000**

^ Refer Note 18 for more information.

Lunate S&P US Shariah Value ETF^

Unit Class	Ex Date	Pay Date	Dividend per Redeemable Participating Units	Amount USD
Class B Income Units	22 June 2026	13 July 2026	0.0017	4,675
			Total	**4,675**

^ Refer Note 18 for more information.

Lunate S&P Turkey Shariah ETF^

Unit Class	Ex Date	Pay Date	Dividend per Redeemable Participating Units	Amount TRY
Class B Income Units	22 June 2026	13 July 2026	0.6034	3,017,000
			Total	**3,017,000**

^ Refer Note 18 for more information.

Lunate FTSE ADX 15 ETF^

Unit Class	Ex Date	Pay Date	Dividend per Redeemable Participating Units	Amount AED
Class B Income Units	22 June 2026	13 July 2026	0.0389	2,499,325
			Total	**2,499,325**

^ Refer Note 18 for more information.

Notes to the Condensed Interim Financial Information (continued)

14. Distributions (continued)

Lunate JP Morgan Global Sukuk ETF

Unit Class	Ex Date	Pay Date	Dividend per Redeemable Participating Units	Amount AED
Class B Income Units	2 February 2026	17 February 2026	0.0112	47,040
Class B Income Units	1 May 2026	18 May 2026	0.0112	47,040
			Total	**94,080**

^ Refer Note 18 for more information.

Lunate iBoxx US Treasury Bill ETF^

Unit Class	Ex Date	Pay Date	Dividend per Redeemable Participating Units	Amount AED
Class B Income Units	2 February 2026	17 February 2026	0.0221	18,785
Class B Income Units	1 May 2026	18 May 2026	0.0200	16,000
			Total	**34,785**

^ Refer Note 18 for more information.

Total Umbrella Fund

Unit Class	Ex Date	Pay Date	Amount USD
Class B Income Units	2 February 2026	17 February 2026	241,768
Class B Income Units	1 May 2026	18 May 2026	231,539
Class B Income Units	22 June 2026	13 July 2026	4,219,476
			4,692,783

30 June 2025

Lunate S&P UAE Shariah ETF^

Unit Class	Ex Date	Pay Date	Dividend per Redeemable Participating Units	Amount AED
Class B Income Units	30 June 2025	21 July 2025	0.1504	150,400
			Total	**150,400**

^ Refer Note 18 for more information.

Lunate S&P KSA Shariah ETF^

Unit Class	Ex Date	Pay Date	Dividend per Redeemable Participating Units	Amount SAR
Class B Income Units	30 June 2025	21 July 2025	0.0455	1,319,500
			Total	**1,319,500**

^ Refer Note 18 for more information.

Lunate S&P Kuwait Shariah ETF^

Unit Class	Ex Date	Pay Date	Dividend per Redeemable Participating Units	Amount KWD
Class B Income Units	30 June 2025	21 July 2025	0.0045	36,000
			Total	**36,000**

^ Refer Note 18 for more information.

Notes to the Condensed Interim Financial Information (continued)

14. Distributions (continued)

Lunate S&P US Shariah Value ETF^

Unit Class	Ex Date	Pay Date	Dividend per Redeemable Participating Units	Amount USD
Class B Income Units	30 June 2025	21 July 2025	0.0043	11,825
			Total	**11,825**

^ Refer Note 18 for more information.

Lunate S&P Turkey Shariah ETF^

Unit Class	Ex Date	Pay Date	Dividend per Redeemable Participating Units	Amount TRY
Class B Income Units	30 June 2025	21 July 2025	0.6476	3,238,000
			Total	**3,238,000**

^ Refer Note 18 for more information.

Lunate FTSE ADX 15 ETF^

Unit Class	Ex Date	Pay Date	Dividend per Redeemable Participating Units	Amount AED
Class B Income Units	30 June 2025	21 July 2025	0.0374	2,589,950
			Total	**2,589,950**

^ Refer Note 18 for more information.

Lunate S&P China HK Shariah ETF^

Unit Class	Ex Date	Pay Date	Dividend per Redeemable Participating Units	Amount HKD
Class B Income Units	13 February 2025	7 March 2025	0.0301	150,500
Class B Income Units	30 June 2025	21 July 2025	0.0551	275,500
			Total	**426,000**

^ Refer Note 18 for more information.

Lunate S&P India Shariah ETF^

Unit Class	Ex Date	Pay Date	Dividend per Redeemable Participating Units	Amount INR
Class B Income Units	30 June 2025	21 July 2025	0.1097	932,450
			Total	**932,450**

^ Refer Note 18 for more information.

Lunate JP Morgan Global Sukuk ETF^

Unit Class	Ex Date	Pay Date	Dividend per Redeemable Participating Units	Amount USD
Class B Income Units	03 February 2025	17 February 2025	0.0115	55,000
Class B Income Units	01 May 2025	23 May 2025	0.0110	57,500
			Total	**112,500**

^ Refer Note 18 for more information.

Lunate iBoxx US Treasury Bill ETF^

Unit Class	Ex Date	Pay Date	Dividend per Redeemable Participating Units	Amount USD
Class B Income Units	01 May 2025	23 May 2025	0.0098	9,310
			Total	**9,310**

^ Refer Note 18 for more information.

Notes to the Condensed Interim Financial Information (continued)

14. Distributions (continued)

Total Umbrella Fund

Unit Class	Ex Date	Pay Date	Amount AED
Class B Income Units	03 February 2025	17 February 2025	211,191
Class B Income Units	13 February 2025	7 March 2025	70,937
Class B Income Units	01 May 2025	23 May 2025	236,202
Class B Income Units	30 June 2025	21 July 2025	4,991,778
		Total	**5,510,108**

15. Comparatives

The comparative information for the Condensed Statement of Financial Position is based on the annual report and audited financial statements for the financial year ended 31 December 2025 while the comparative information for the Condensed Statement of Comprehensive Income, the Condensed Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Units and the Condensed Statement of Cash Flows is based on the review report and condensed interim financial statement for the financial period ended 30 June 2025.

16. Exchange Rates

The following exchange rates at a unit of the relevant currency to the AED were used in the preparation of the condensed interim financial information for the relevant periods:

Spot Exchange Rates

	As at 30 June 2026 (Unaudited)	As at 31 December 2025 (Audited)	As at 30 June 2025 (Unaudited)
HKD	0.468336	0.471845	0.467843
INR	0.038769	0.040862	0.042886
KWD	11.854355	11.926293	12.012296
SAR	0.977784	0.979293	0.979233
TRY	0.078711	0.085480	0.092330
USD	3.672650	3.672633	3.672518

Average Exchange Rates

	Financial Period Ended 30 June 2026 (Unaudited)	Financial Year Ended 31 December 2025 (Audited)	Financial Period Ended 30 June 2025 (Unaudited)
HKD	0.469418	0.471133	0.471345
INR	0.039455	0.042138	0.042663
KWD	11.928335	11.969311	11.942473
SAR	0.978907	0.979098	0.979054
TRY	0.082290	0.092807	0.097766
USD	3.672892	3.672919	3.672895

The spot and average exchange rates disclosed in the above tables have been rounded to the nearest 6 decimal places.

Notes to the Condensed Interim Financial Information (continued)

17. Significant Events during the Financial Period

Geopolitical tensions in the Middle East have escalated following a regional conflict. The fund manager is actively monitoring the situation. The evolving geopolitical conditions present heightened risks related to regional security, however, no disruptions to operations have been identified by the fund manager. Given the rapidly changing circumstances, it is currently not possible to reliably estimate any potential financial impact. Management will continue to closely monitor the situation and assess any implications for the Fund's operations, financial position, and financial performance.

Lunate Solactive GCC Shariah Dividend ETF was launched on 22 June 2026 with listing date of 23 June 2026, on Abu Dhabi Securities Exchange.

Oceane Global for Market Making L.L.C was appointed as a new Authorised Participant for the Umbrella Fund.

There have been no other significant events during the financial period that require disclosure in the condensed interim financial information.

18. Events after the Financial Period End

Effecive 1 July 2026, Chimera Umbrella Fund was rebranded as Lunate Umbrella Fund. Following this, the funds were renamed as Lunate S&P UAE Shariah ETF (formerly "Chimera S&P UAE Shariah ETF"), Lunate S&P KSA Shariah ETF (formerly "Chimera S&P KSA Shariah ETF"), Lunate S&P Kuwait Shariah ETF (formerly "Chimera S&P Kuwait Shariah ETF"), Lunate S&P US Shariah Value ETF (formerly "Chimera S&P US Shariah Value ETF") and Lunate S&P US Shariah Growth ETF (formerly "Chimera S&P US Shariah Growth ETF), Lunate S&P Turkey Shariah ETF (formerly "Chimera S&P Turkey Shariah ETF"), Lunate FTSE ADX 15 ETF (formerly "Chimera FTSE ADX 15 ETF"), Lunate S&P China HK Shariah ETF (formerly "Chimera S&P China HK Shariah ETF"), Lunate S&P India Shariah ETF (formerly "Chimera S&P India Shariah ETF"), Lunate JP Morgan Global Sukuk ETF (formerly "Chimera JP Morgan Global Sukuk ETF"), Lunate iBoxx US Treasury Bill ETF (formerly "Chimera iBoxx US Treasury Bill ETF") and Lunate Solactive GCC Shariah Dividend ETF (formerly "Chimera Solactive GCC Shariah Dividend ETF").

There have been no other significant events after the financial period end that require disclosure in the condensed interim financial information.

19. Valuation Point

Valuation of investments was that of 30 June 2026, being the last business day in the condensed interim financial period for the relevant market.

20. Approval of Condensed Interim Financial Information

The Condensed Interim Financial Information was approved by the Board of Directors of the Management Company on 13 August 2026.

Schedule of Investments

As at 30 June 2026

		Lunate S&P UAE Shariah ETF^	
Security Description	**Nominal**	**Fair Value AED**	**% of Net Assets**
Equities: 99.89% (31 December 2025: 99.76%)			
United Arab Emirates: 99.89% (31 December 2025: 99.76%)			
Abu Dhabi Islamic Bank PJSC	700,486	14,486,051	10.37
Abu Dhabi National Energy Co PJSC	1,194,870	3,142,508	2.25
Abu Dhabi National Oil Co for Distribution PJSC	1,018,447	3,992,312	2.86
ADNOC Drilling Co PJSC	912,379	5,227,932	3.74
Adnoc Gas Plc	2,461,860	8,468,798	6.06
ADNOC Logistics & Services	497,965	2,997,749	2.15
Air Arabia PJSC	1,197,503	6,526,391	4.67
Ajman Bank PJSC	552,454	773,436	0.55
Aldar Properties PJSC	1,347,937	11,160,918	7.99
Alec Holdings PJSC	341,114	504,849	0.36
Americana Restaurants International Plc - Foreign Co	1,019,228	2,069,033	1.48
Amlak Finance PJSC	275,375	352,481	0.25
Apex Investment Co PSC	328,324	1,093,319	0.78
Borouge Plc	1,064,773	2,715,171	1.94
Dana Gas PJSC	1,988,783	1,853,546	1.33
Deyaar Development PJSC	857,747	690,486	0.50
Dubai Electricity & Water Authority PJSC	3,207,575	8,917,059	6.38
Dubai Islamic Bank PJSC	1,861,985	13,871,788	9.93
Emaar Development PJSC	297,564	4,112,335	2.94
Emaar Properties PJSC	2,209,791	26,340,709	18.86
Emirates Integrated Telecommunications Co PJSC	453,310	5,167,734	3.70
Fertiglobe plc	413,032	1,139,968	0.82
Lulu Retail Holdings Plc	1,101,254	1,051,698	0.75
Parkin Co PJSC	266,547	1,561,965	1.12
Presight AI Holding Plc	279,060	976,710	0.70
Salik Co PJSC	664,205	3,905,525	2.80
Sharjah Islamic Bank	931,165	2,746,937	1.97
Space42 Plc	348,020	605,555	0.43
Talabat Holding Plc	1,655,306	2,036,026	1.46
Union Properties PJSC	1,490,262	1,043,183	0.75
Total United Arab Emirates		**139,532,172**	**99.89**
Total Equities		**139,532,172**	**99.89**
Total Financial assets at fair value through profit or loss		**139,532,172**	**99.89**
Cash and cash equivalents		**611,704**	**0.44**
Accrued management fees		**(268,090)**	**(0.20)**
Distribution payable		**(183,700)**	**(0.13)**
Total Net assets attributable to holders of redeemable participating units		**139,692,086**	**100.00**

^ Refer Note 18 for more information.

Schedule of Investments (continued)

As at 30 June 2026

	Lunate S&P KSA Shariah ETF^		
Security Description	**Nominal**	**Fair Value SAR**	**% of Net Assets**
Equities: 99.72% (31 December 2025: 99.80%)			
Saudi Arabia: 99.72% (31 December 2025: 99.80%)			
ACWA Power Co	19,968	3,873,792	3.86
Ades Holding Co	30,466	567,277	0.57
Advanced Petrochemical Co	19,191	455,594	0.45
Al Masane Al Kobra Mining Co	4,459	317,481	0.32
Al Rajhi Bank	503,846	33,203,451	33.12
Aldrees Petroleum and Transport Services Co	8,684	989,976	0.99
Alinma Bank	234,461	5,730,227	5.72
Almarai Co JSC	46,024	2,093,172	2.09
Arabian Internet & Communications Services Co	2,123	433,729	0.43
Bank AlBilad	87,272	2,128,564	2.12
Bank Al-Jazira	99,022	1,149,645	1.15
Bupa Arabia for Cooperative Insurance Co	6,768	1,183,723	1.18
Co for Cooperative Insurance/The	9,820	1,444,522	1.44
Dr Sulaiman Al Habib Medical Services Group Co	8,814	1,868,568	1.86
East Pipes Integrated Co for Industry	1,751	385,220	0.38
Electrical Industries Co	54,808	790,879	0.79
Elm Co	2,293	1,575,291	1.57
Etihad Etisalat Co	48,143	2,910,244	2.90
flynas Co SJSC	5,383	299,833	0.30
Jabal Omar Development Co	96,164	1,454,000	1.45
SABIC Agri-Nutrients Co	20,669	2,558,822	2.55
Sahara International Petrochemical Co	58,089	831,254	0.83
Saudi Arabian Mining Co	118,349	7,029,931	7.01
Saudi Arabian Oil Co '144A'	506,474	13,229,101	13.20
Saudi Aramco Base Oil Co	4,396	546,423	0.54
Saudi Basic Industries Corp	78,154	4,028,839	4.02
Saudi Chemical Co Holding	65,727	537,647	0.54
Saudi Kayan Petrochemical Co	87,764	456,373	0.46
Saudi Telecom Co	165,167	7,141,821	7.12
Umm Al Qura for Development & Construction Co	42,054	756,972	0.76
Total Saudi Arabia		**99,972,371**	**99.72**
Total Equities		**99,972,371**	**99.72**
Total Financial assets at fair value through profit or loss		**99,972,371**	**99.72**

Schedule of Investments (continued)

As at 30 June 2026

Lunate S&P KSA Shariah ETF^ (continued)

Security Description	Nominal	Fair Value SAR	% of Net Assets
Saudi Arabia: 99.72% (31 December 2025: 99.80%) (continued)			
Cash and cash equivalents		**1,542,510**	**1.54**
Dividends receivable		**18,658**	**0.02**
Accrued management fees		**(277,460)**	**(0.28)**
Distribution payable		**(1,005,950)**	**(1.00)**
Total Net assets attributable to holders of redeemable participating units		**100,250,129**	**100.00**

^ Refer Note 18 for more information.

Schedule of Investments (continued)

As at 30 June 2026

		Lunate S&P Kuwait Shariah ETF^	
Security Description	**Nominal**	**Fair Value KWD**	**% of Net Assets**
Equities: 99.79% (31 December 2025: 99.82%)			
Kuwait: 99.79% (31 December 2025: 99.82%)			
A'ayan Leasing & Investment Co KSCP	133,863	37,348	1.40
Action Energy Co KSCC	94,144	25,136	0.94
Ali Alghanim Sons Automotive Co KSCC	53,747	47,405	1.78
Boubyan Bank KSCP	590,324	374,265	14.06
Commercial Real Estate Co KSC	463,641	89,946	3.38
Integrated Holding Co KCSC	56,899	24,467	0.92
Jazeera Airways Co KSCP	12,473	21,953	0.83
Kuwait Finance House KSCP	1,145,586	878,664	33.01
Kuwait International Bank KSCP	322,673	83,572	3.14
Kuwait Real Estate Co KSC	291,861	102,151	3.84
Kuwait Telecommunications Co	103,813	68,517	2.57
Mabanee Co KPSC	210,578	194,364	7.30
Marakez Real Estate Development Co KPSC	16,064	2,972	0.11
Mobile Telecommunications Co KSCP	771,686	470,728	17.69
Warba Bank KSCP	841,036	234,649	8.82
Total Kuwait		**2,656,137**	**99.79**
Total Equities		**2,656,137**	**99.79**
Total Financial assets at fair value through profit or loss		**2,656,137**	**99.79**
Cash and cash equivalents		**35,835**	**1.35**
Dividends receivable		**813**	**0.03**
Accrued management fees		**(7,140)**	**(0.27)**
Distribution payable		**(24,000)**	**(0.90)**
Total Net assets attributable to holders of redeemable participating units		**2,661,645**	**100.00**

^ Refer Note 18 for more information.

Schedule of Investments (continued)

As at 30 June 2026

	Lunate S&P US Shariah Value ETF^		
Security Description	**Nominal**	**Fair Value USD**	**% of Net Assets**
Equities: 99.83% (31 December 2025: 99.70%)			
Ireland: 5.18% (31 December 2025: 4.44%)			
Accenture Plc - Class A	266	33,101	0.95
Linde Plc	200	103,788	2.98
Medtronic Plc	554	43,340	1.25
Total Ireland		**180,229**	**5.18**
United States: 94.65% (31 December 2025: 95.26%)			
Abbott Laboratories	752	68,236	1.96
AbbVie Inc	764	192,253	5.52
Analog Devices Inc	211	83,803	2.41
Chevron Corp	808	133,934	3.85
Cintas Corp	147	25,002	0.72
Coca-Cola Co/The	1,672	135,883	3.90
Colgate-Palmolive Co	347	31,813	0.91
CSX Corp	806	38,309	1.10
Cummins Inc	60	42,793	1.23
Ecolab Inc	110	30,647	0.88
Emerson Electric Co	243	34,785	1.00
Exxon Mobil Corp	1,794	245,276	7.05
General Dynamics Corp	110	38,966	1.12
Illinois Tool Works Inc	114	30,834	0.89
International Business Machines Corp	406	114,171	3.28
Johnson & Johnson	1,042	264,637	7.60
Lockheed Martin Corp	88	44,832	1.29
Lowe's Cos Inc	242	53,359	1.53
Microsoft Corp	2,959	1,103,766	31.71
Northrop Grumman Corp	58	29,540	0.85
PepsiCo Inc	590	79,886	2.30
Procter & Gamble Co/The	1,006	147,520	4.24
QUALCOMM Inc	455	84,079	2.42
S&P Global Inc	131	53,351	1.53
Sherwin-Williams Co/The	99	34,088	0.98
Texas Instruments Inc	393	117,142	3.36
Waste Management Inc	160	35,661	1.02
Total United States		**3,294,566**	**94.65**
Total Equities		**3,474,795**	**99.83**
Total Financial assets at fair value through profit or loss		**3,474,795**	**99.83**

Schedule of Investments (continued)

As at 30 June 2026

Lunate S&P US Shariah Value ETF^ (continued)

Security Description	Nominal	Fair Value USD	% of Net Assets
United States: 94.65% (31 December 2025: 95.26%) (continued)			
Cash and cash equivalents		**18,589**	**0.53**
Dividends receivable		**1,271**	**0.04**
Accrued management fees		**(9,283)**	**(0.27)**
Distribution payable		**(4,675)**	**(0.13)**
Total Net assets attributable to holders of redeemable participating units		**3,480,697**	**100.00**

^ Refer Note 18 for more information.

Schedule of Investments (continued)

As at 30 June 2026

	Lunate S&P US Shariah Growth ETF^		
Security Description	**Nominal**	**Fair Value USD**	**% of Net Assets**
Equities: 99.90% (31 December 2025: 99.85%)			
United States: 99.90% (31 December 2025: 99.15%)			
AbbVie Inc	329	82,790	1.34
Advanced Micro Devices Inc	304	176,597	2.87
Alphabet Inc	881	311,284	5.05
Alphabet Inc - Class A	1,093	390,605	6.34
Amazon.com Inc	1,824	434,732	7.06
Apple Inc	2,743	793,714	12.89
Applied Materials Inc	148	107,004	1.74
Broadcom Inc	882	333,175	5.41
Chevron Corp	349	57,850	0.94
Cisco Systems Inc	736	86,451	1.40
Coca-Cola Co/The	722	58,677	0.95
Eli Lilly & Co	147	176,316	2.86
Exxon Mobil Corp	773	105,685	1.72
Home Depot Inc/The	186	65,598	1.07
Intel Corp	881	123,014	2.00
Johnson & Johnson	449	114,032	1.85
Lam Research Corp	233	100,966	1.64
Mastercard Inc	150	77,040	1.25
Merck & Co Inc	460	59,110	0.96
Meta Platforms Inc - Class A	409	230,386	3.74
Micron Technology Inc	210	242,401	3.94
Microsoft Corp	1,384	516,260	8.38
NVIDIA Corp	4,524	905,207	14.70
Oracle Corp	316	46,310	0.75
Palantir Technologies Inc	428	49,935	0.81
Procter & Gamble Co/The	434	63,642	1.03
RTX Corp	251	47,622	0.77
Tesla Inc	525	220,815	3.58
UnitedHealth Group Inc	169	70,241	1.14
Visa Inc - Class A	309	106,015	1.72
Total United States		**6,153,474**	**99.90**
Total Equities		**6,153,474**	**99.90**
Total Financial assets at fair value through profit or loss		**6,153,474**	**99.90**
Cash and cash equivalents		**12,449**	**0.20**
Dividends receivable		**557**	**0.01**
Accrued management fees		**(6,879)**	**(0.11)**
Total Net assets attributable to holders of redeemable participating units		**6,159,601**	**100.00**

^ Refer Note 18 for more information.

Schedule of Investments (continued)

As at 30 June 2026

		Lunate S&P Turkey Shariah ETF^	
Security Description	**Nominal**	**Fair Value TRY**	**% of Net Assets**
Equities: 99.77% (31 December 2025: 99.91%)			
Turkey: 99.77% (31 December 2025: 99.91%)			
Aselsan Elektronik Sanayi Ve Ticaret AS	360,900	124,510,500	26.40
Astor Transformator Enerji Turizm Insaat Ve Petrol Sanayi Ticaret AS	129,997	35,944,171	7.62
Baticim Bati Anadolu Sanayi ve Ticaret Anonim Sirketi	1,044,326	6,276,399	1.33
BIM Birlesik Magazalar AS	242,610	88,613,302	18.79
Borusan Birlesik Boru Fabrikalari Sanayi ve Ticaret AS	11,555	6,528,575	1.38
Can2 Termik AS	1,811,180	2,481,317	0.53
CVK Maden Isletmeleri Sanayi VE Ticaret AS	109,878	4,267,662	0.91
CW Enerji Muhendislik Ticaret VE Sanayi AS	84,629	3,215,902	0.68
Enka Insaat ve Sanayi AS	511,396	46,281,338	9.82
Gubre Fabrikalari TAS	21,173	9,374,346	1.99
Gulermak Agir Sanayi Insaat ve Taahhut AS	25,319	4,344,740	0.92
Isiklar Enerji ve Yapi Holding AS	137,837	20,951,224	4.44
Kardemir Karabuk Demir Celik Sanayi ve Ticaret AS	235,522	9,373,776	1.99
Kuyumcukent Gayrimenkul Yatirimlari AS	106,256	7,772,626	1.65
Netcad Yazilim AS	13,647	2,064,791	0.44
Pasifik Eurasia Lojistik Dis Ticaret AS	64,913	6,712,004	1.42
Pasifik Holding AS	1,207,453	1,835,329	0.39
Peker Gayrimenkul Yatirim Ortakligi AS	1,041,428	14,548,749	3.09
Tera Yatirim Teknoloji Holding AS	337,384	12,651,900	2.68
Turkiye Petrol Rafinerileri AS	275,665	62,713,787	13.30
Total Turkey		**470,462,438**	**99.77**
Total Equities		**470,462,438**	**99.77**
Total Financial assets at fair value through profit or loss		**470,462,438**	**99.77**
Cash and cash equivalents		**5,440,537**	**1.15**
Accrued management fees		**(1,330,089)**	**(0.28)**
Distribution payable		**(3,017,000)**	**(0.64)**
Total Net assets attributable to holders of redeemable participating units		**471,555,886**	**100.00**

^ Refer Note 18 for more information.

Schedule of Investments (continued)

As at 30 June 2026

		Lunate FTSE ADX 15 ETF^	
Security Description	**Nominal**	**Fair Value AED**	**% of Net Assets**
Equities: 99.82% (31 December 2025: 99.85%)			
United Arab Emirates: 99.82% (31 December 2025: 99.85%)			
Abu Dhabi Commercial Bank PJSC	1,280,048	18,509,494	8.01
Abu Dhabi Islamic Bank PJSC	794,144	16,422,898	7.10
Abu Dhabi National Oil Co for Distribution PJSC	1,164,478	4,564,754	1.97
ADNOC Drilling Co PJSC	1,067,556	6,117,096	2.65
Adnoc Gas Plc	2,797,186	9,622,320	4.16
ADNOC Logistics & Services	658,936	3,966,795	1.72
Aldar Properties PJSC	1,543,251	12,778,118	5.53
Alpha Dhabi Holding PJSC	982,017	7,767,754	3.36
Emirates Telecommunications Group Co PJSC	1,415,631	27,180,115	11.76
First Abu Dhabi Bank PJSC	1,984,547	33,737,299	14.59
International Holding Co PJSC	198,408	76,010,105	32.88
Lulu Retail Holdings Plc	1,305,142	1,246,411	0.54
Presight AI Holding Plc	297,747	1,042,114	0.45
Sharjah Islamic Bank	869,549	2,565,170	1.11
Two Point Zero Group PJSC	4,315,903	9,236,032	3.99
Total United Arab Emirates		**230,766,475**	**99.82**
Total Equities		**230,766,475**	**99.82**
Total Financial assets at fair value through profit or loss		**230,766,475**	**99.82**
Cash and cash equivalents		**3,541,581**	**1.53**
Accrued management fees		**(617,910)**	**(0.27)**
Distribution payable		**(2,499,325)**	**(1.08)**
Total Net assets attributable to holders of redeemable participating units		**231,190,821**	**100.00**

^ Refer Note 18 for more information.

Schedule of Investments (continued)

As at 30 June 2026

	Lunate S&P China HK Shariah ETF^		
Security Description	**Nominal**	**Fair Value HKD**	**% of Net Assets**
Equities: 99.48% (31 December 2025: 99.75%)			
Bermuda: 0.43% (31 December 2025: 0.52%)			
Alibaba Health Information Technology Ltd	46,861	144,332	0.43
Total Bermuda		**144,332**	**0.43**
Cayman Islands: 72.67% (31 December 2025: 82.57%)			
3SBio Inc '144A'	15,001	253,367	0.75
Alibaba Group Holding Ltd	109,136	10,133,278	30.17
ANTA Sports Products Ltd	8,524	605,630	1.80
Innovent Biologics Inc '144A'	10,588	842,805	2.51
JD Health International Inc '144A'	7,528	247,219	0.74
JD.com Inc	19,809	1,966,043	5.85
Kingboard Laminates Holdings Ltd	6,000	594,900	1.77
Kingdee International Software Group Co Ltd	22,303	132,034	0.39
Li Auto Inc	8,783	404,721	1.21
Meituan '144A'	41,117	2,816,514	8.39
Pop Mart International Group Ltd '144A'	4,928	762,362	2.27
Sino Biopharmaceutical Ltd	72,938	321,657	0.96
Sunny Optical Technology Group Co Ltd	4,802	292,922	0.87
Trip.com Group Ltd	4,457	1,388,801	4.14
Wuxi Biologics Cayman Inc '144A'	26,310	910,326	2.71
Xiaomi Corp '144A'	126,252	2,732,093	8.14
Total Cayman Islands		**24,404,672**	**72.67**
China: 17.62% (31 December 2025: 11.93%)			
BYD Co Ltd 'H'	27,019	1,957,527	5.83
China Shenhua Energy Co Ltd 'H'	24,925	999,991	2.98
CIG Shanghai Co Ltd 'H'	450	67,905	0.20
CMOC Group Ltd 'H'	26,448	401,481	1.19
Contemporary Amperex Technology Co Ltd 'H'	1,446	1,015,092	3.02
Laopu Gold Co Ltd 'H'	346	119,854	0.36
UBTech Robotics Corp Ltd 'H'	2,495	256,486	0.76
WuXi AppTec Co Ltd 'H' '144A'	3,134	481,696	1.43
Yangtze Optical Fibre & Cable Joint Stock Ltd Co 'H' '144A'	2,218	566,477	1.69
Zhejiang Sanhua Intelligent Controls Co Ltd 'H'	2,000	52,880	0.16
Total China		**5,919,389**	**17.62**
Hong Kong: 5.25% (31 December 2025: 1.68%)			
CSPC Pharmaceutical Group Ltd	57,753	402,538	1.20
Techtronic Industries Co Ltd	10,500	1,359,750	4.05
Total Hong Kong		**1,762,288**	**5.25**

Schedule of Investments (continued)

As at 30 June 2026

Lunate S&P China HK Shariah ETF^ (continued)

Security Description	Nominal	Fair Value HKD	% of Net Assets
Switzerland: 3.51% (31 December 2025: 3.04%)			
BeOne Medicines Ltd	6,916	1,178,486	3.51
Total Switzerland		**1,178,486**	**3.51**
Total Equities		**33,409,167**	**99.48**
Total Financial assets at fair value through profit or loss		**33,409,167**	**99.48**
Cash and cash equivalents		**193,872**	**0.58**
Dividends receivable		**134,725**	**0.40**
Securities purchased payable		**(48,062)**	**(0.14)**
Accrued management fees		**(106,504)**	**(0.32)**
Total Net assets attributable to holders of redeemable participating units		**33,583,198**	**100.00**

^ Refer Note 18 for more information.

Schedule of Investments (continued)

As at 30 June 2026

		Lunate S&P India Shariah ETF^	
Security Description	**Nominal**	**Fair Value INR**	**% of Net Assets**
Equities: 99.69% (31 December 2025: 99.84%)			
India: 99.69% (31 December 2025: 101.14%)			
Adani Ports & Special Economic Zone Ltd	11,983	21,691,627	3.58
Adani Power Ltd	73,750	16,503,038	2.72
Bharat Electronics Ltd	54,791	22,562,934	3.72
Bharat Heavy Electricals Ltd	22,371	9,263,831	1.53
Bharti Airtel Ltd	47,745	88,423,740	14.58
Coal India Ltd	34,881	15,314,503	2.52
Coforge Ltd	5,138	7,530,767	1.24
Dixon Technologies India Ltd	539	6,424,880	1.06
Eternal Ltd	72,335	19,139,841	3.15
Garden Reach Shipbuilders & Engineers Ltd	433	1,180,445	0.19
HCL Technologies Ltd	16,189	17,351,370	2.86
Hindustan Copper Ltd	4,832	2,421,315	0.40
Hindustan Unilever Ltd	13,658	28,930,376	4.77
Hindustan Zinc Ltd	6,210	3,310,862	0.55
Infosys Ltd	52,964	52,985,185	8.73
Kaynes Technology India Ltd	441	1,376,758	0.23
Maruti Suzuki India Ltd	2,020	28,512,299	4.70
MTAR Technologies Ltd	320	2,438,560	0.40
National Aluminium Co Ltd	13,827	4,695,649	0.77
Netweb Technologies India Ltd	239	1,084,630	0.18
Reliance Industries Ltd	103,956	134,508,667	22.18
Sun Pharmaceutical Industries Ltd	16,516	30,761,049	5.06
Suzlon Energy Ltd	172,039	10,133,097	1.67
Swiggy Ltd	25,870	6,191,985	1.02
Tata Consultancy Services Ltd	15,497	31,482,156	5.19
Tata Motors Ltd /new	32,107	13,579,656	2.24
Tata Motors Passenger Vehicles Limited	32,108	11,308,438	1.86
Tejas Networks Ltd	1,224	749,700	0.12
Trent Ltd	4,160	13,655,616	2.25
WAAREE Energies Ltd	453	1,334,991	0.22
Total India		**604,847,965**	**99.69**
Total Equities		**604,847,965**	**99.69**
Total Financial assets at fair value through profit or loss		**604,847,965**	**99.69**
Cash and cash equivalents		**2,948,624**	**0.49**
Dividends receivable		**584,697**	**0.10**
Accrued management fees		**(1,641,634)**	**(0.28)**
Total Net assets attributable to holders of redeemable participating units		**606,739,652**	**100.00**

^ Refer Note 18 for more information

Schedule of Investments (continued)

As at 30 June 2026

	Lunate JP Morgan Global Sukuk ETF^		
Security Description	**Nominal**	**Fair Value USD**	**% of Net Assets**
Corporate Sukuks: 75.14% (31 December 2025: 97.43%)			
Cayman Islands: 70.44% (31 December 2025: 70.01%)			
Al Rajhi Sukuk Ltd 4.87% 19/05/2030	215,000	214,800	5.04
Aldar Investment Properties Sukuk Ltd 'EMTN' 5.25% 25/03/2035	200,000	196,875	4.62
BSF Sukuk Co Ltd 4.75% 31/05/2028	200,000	199,000	4.67
DP World Crescent Ltd 'REGS' 5.50% 08/05/2035	327,000	327,490	7.69
KFH Sukuk Co 'EMTN' 5.38% 14/01/2030	220,000	222,891	5.23
QIIB Senior Oryx Ltd 'EMTN' 5.25% 24/01/2029	202,000	203,432	4.78
SA Global Sukuk Ltd 'REGS' 2.69% 17/06/2031	200,000	179,919	4.22
SA Global Sukuk Ltd 'REGS' 4.63% 17/09/2035	200,000	191,250	4.49
Saudi Electricity Global Sukuk Co 5 2.41% 17/09/2030	210,000	189,021	4.44
Saudi Electricity Sukuk Programme Co 4.63% 11/04/2033	320,000	312,701	7.34
SNB Sukuk Ltd 5.13% 27/02/2029	220,000	221,309	5.19
Suci Second Investment Co 6.00% 25/10/2028	265,000	271,195	6.37
Suci Second Investment Co 5.17% 05/03/2031	270,000	270,810	6.36
Total Cayman Islands		**3,000,693**	**70.44**
United Arab Emirates: 4.70% (31 December 2025: 4.74%)			
Mdgh Sukuk Ltd 'EMTN' 4.96% 04/04/2034	200,000	200,314	4.70
Total United Arab Emirates		**200,314**	**4.70**
Total Corporate Sukuks		**3,201,007**	**75.14**
Government Sukuks: 22.69% (31 December 2025: 97.43%)			
Indonesia: 22.69% (31 December 2025: 22.68%)			
Perusahaan Penerbit SBSN Indonesia III 'REGS' 4.45% 20/02/2029	200,000	199,500	4.68
Perusahaan Penerbit SBSN Indonesia III 'REGS' 2.80% 23/06/2030	213,000	196,759	4.62
Perusahaan Penerbit SBSN Indonesia III 'REGS' 4.55% 23/07/2030	220,000	217,525	5.11
Perusahaan Penerbit SBSN Indonesia III 'REGS' 5.20% 23/07/2035	200,000	198,266	4.65
Perusahaan Penerbit SBSN Indonesia III 'REGS' 3.80% 23/06/2050	210,000	154,402	3.63
Total Indonesia		**966,452**	**22.69**
Total Government Sukuks		**966,452**	**22.69**
Total Financial assets at fair value through profit or loss		**4,167,459**	**97.83**
Cash and cash equivalents		**45,440**	**1.07**
Sukuk profit receivable		**51,438**	**1.21**
Accrued management fees		**(4,513)**	**(0.11)**
Total Net assets attributable to holders of redeemable participating units		**4,259,824**	**100.00**

^ Refer Note 18 for more information

Schedule of Investments (continued)

As at 30 June 2026

	Lunate iBoxx US Treasury Bill ETF^		
Security Description	**Nominal**	**Fair Value USD**	**% of Net Assets**
Government Bonds: 99.88%			
United States: 99.88%			
United States Treasury Bill (Zero Coupon) 0.00% 09/07/2026	30,000	29,976	1.46
United States Treasury Bill (Zero Coupon) 0.00% 28/07/2026	363,000	362,017	17.59
United States Treasury Bill (Zero Coupon) 0.00% 30/07/2026	343,000	342,008	16.62
United States Treasury Bill (Zero Coupon) 0.00% 27/08/2026	456,000	453,351	22.03
United States Treasury Bill (Zero Coupon) 0.00% 03/09/2026	45,000	44,708	2.17
United States Treasury Bill (Zero Coupon) 0.00% 17/09/2026	70,000	69,448	3.38
United States Treasury Bill (Zero Coupon) 0.00% 24/09/2026	187,000	185,386	9.01
United States Treasury Bill (Zero Coupon) 0.00% 29/10/2026	248,000	244,896	11.90
United States Treasury Bill (Zero Coupon) 0.00% 27/11/2026	117,000	115,177	5.60
United States Treasury Bill (Zero Coupon) 0.00% 24/12/2026	114,000	111,865	5.44
United States Treasury Bill (Zero Coupon) 0.00% 21/01/2027	49,000	47,982	2.33
United States Treasury Bill (Zero Coupon) 0.00% 18/03/2027	26,000	25,296	1.23
United States Treasury Bill (Zero Coupon) 0.00% 10/06/2027	24,000	23,125	1.12
Total United States		**2,055,235**	**99.88**
Total Government Bonds		**2,055,235**	**99.88**
Total Financial assets at fair value through profit or loss		**2,055,235**	**99.88**
Cash and cash equivalents		**283,310**	**13.77**
Securities purchased payable		**(278,160)**	**(13.52)**
Accrued management fees		**(2,731)**	**(0.13)**
Total Net assets attributable to holders of redeemable participating units		**2,057,654**	**100.00**

^ Refer Note 18 for more information.

Schedule of Investments (continued)

As at 30 June 2026

	Lunate Solactive GCC Shariah Dividend ETF^		
Security Description	**Nominal**	**Fair Value USD**	**% of Net Assets**
Equities: 99.93% (31 December 2025: Nil)			
Qatar: 25.90% (31 December 2025: Nil)			
Barwa Real Estate Co	461,932	299,411	4.88
Industries Qatar QSC	176,291	532,598	8.68
Qatar Aluminum Manufacturing Co	590,157	267,117	4.36
Qatar Fuel QSC	126,398	489,482	7.98
Total Qatar		**1,588,608**	**25.90**
Saudi Arabia: 31.43% (31 December 2025: Nil)			
Alujain Corp	7,319	52,611	0.86
Arabian Centres Co	34,299	156,058	2.55
Fourth Milling Co	34,966	38,726	0.63
Jarir Marketing Co	126,913	566,296	9.23
Power & Water Utility Co for Jubail & Yanbu	16,187	163,590	2.67
Qassim Cement Co/The	11,693	139,777	2.28
Riyadh Cement Co	12,691	77,475	1.26
Saudia Dairy & Foodstuff Co	3,373	197,203	3.22
Yanbu Cement Co	16,658	69,584	1.13
Yanbu National Petrochemical Co	59,478	465,868	7.60
Total Saudi Arabia		**1,927,188**	**31.43**
United Arab Emirates: 42.60% (31 December 2025: Nil)			
Air Arabia PJSC	490,243	727,492	11.86
Borouge Plc	642,523	446,118	7.28
Dana Gas PJSC	1,192,230	302,549	4.93
Emirates Integrated Telecommunications Co PJSC	216,015	670,516	10.93
Lulu Retail Holdings Plc	655,171	170,364	2.78
Sharjah Islamic Bank	367,582	295,255	4.82
Total United Arab Emirates		**2,612,294**	**42.60**
Total Equities		**6,128,090**	**99.93**
Total Financial assets at fair value through profit or loss		**6,128,090**	**99.93**
Cash and cash equivalents		**5,218**	**0.09**
Accrued management fees		**(667)**	**(0.02)**
Total Net assets attributable to holders of redeemable participating units		**6,132,641**	**100.00**

* Lunate Solactive GCC Shariah Dividend ETF was launched on 22 June 2026.
^ Refer Note 18 for more information.