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Mr. Saeed Hamad Al Dhaheri

المحترم السيد / سعيد حمد الظاهري

CEO

الرئيس التنفيذي

Abu Dhabi Securities Exchange (ADX)

سوق أبو ظبي للأوراق المالية (ADX)

Abu Dhabi, United Arab Emirates

أبو ظبي، دولة الإمارات العربية المتحدة

Greetings,

تحبة طبية وبعد،

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

الموضوع: تقرير مراجعة الامتثال لأحكام الشريعة لصندوق شيميرا ستاندرد اند بورز الولايات المتحدة شريعة للأسهم القيمة المتداول

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

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

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

للمستثمرين الذين قد ير غبون بتنقية استثمار اتهم، قام المستشار الشرعي بتضمين نسبة التنقية الخاصة بالصندوق الفرعي في التقرير.

Attached is the Sharia Compliance Review Report.

مرفق تقرير مراجعة الامتثال لأحكام الشريعة الإسلامية.

Sincerely.

وتفضلوا بقبول وافر الاحترام،

Sherif Salem CIO - Public Markets شريف سالم رئيس قطاع الاستثمار – الأسواق المالية

Cc: Securities and Commodities Authority

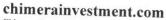
نسخة الى هيئة الأوراق المالية والسلع



شيميرا كابيتال ذ.م.م. شركة ذات مسؤولية محدودة المبنى الرنيمىي، شركة رويال جروب، منتزه خليفة، الطابق الرابع، المكتب٥٦٥ - ص.ب: ٣١٩٠، أبوظبي، أ. ع.م تليفون: ٢٨٥ ٥٦٦٦٠ - فاكس: ٦٦٦ ٥٦٥ ٢ ٩٧١ - فاكس: ٦٦٦ ٥٦ ٢ ٧٩٩ +

Chimera Capital LLC

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Sharia Compliance Review Report

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

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

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

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

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

As per the terms of the Prospectus, yearly purification ratio of the Sub-Fund is required to be calculated (**Purification Ratio**). Dar Al Sharia calculated the Purification Ratio for the Sub-Fund for the financial year ended 2022 as 0.10% of the gain, income, or dividend for the year on the Unit held by the Investor.

Allah knows the best.

Yours truly,

Dr. Ibrahim Ali Al Mansoori

Chairman, Sharia Supervisory Committee

Dated: 31st January 2023

To: Chimera Capital LLC