

Chimera Umbrella Fund

Review Report and Condensed Interim Financial Information

For the six-month period ended 30 June 2024

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Directory, Administration and Management

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Investment Manager’s Report

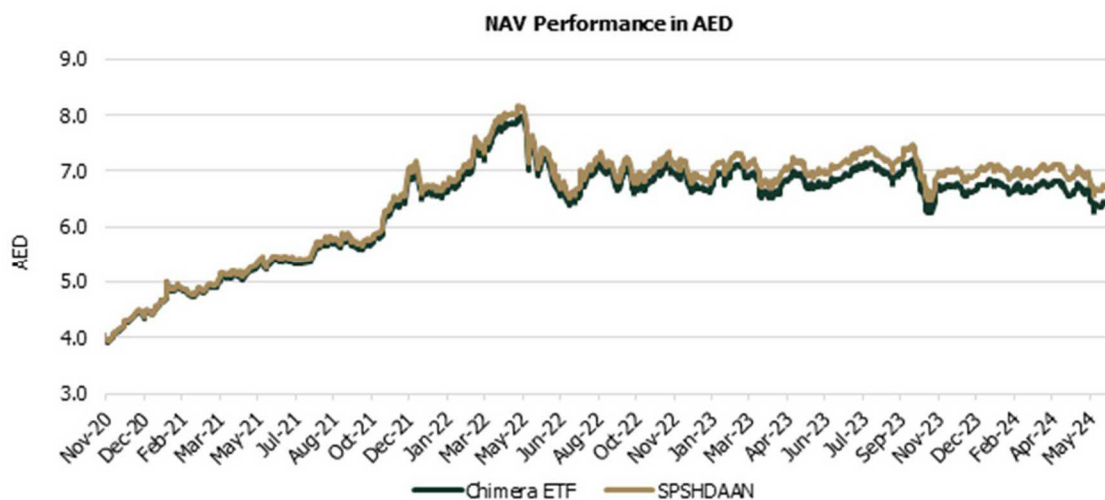
The Chimera Umbrella Fund ended the first half of 2024 with assets under management of AED 604.9 million. As of the end of June, there are nine sub-funds under the Chimera Umbrella Fund, of which one was launched in July 2020, six were launched in 2022, one was launched in 2023, and the latest one was launched in January 2024. The sub-funds are the Chimera S&P UAE Shariah ETF (“the First Sub-Fund”), the Chimera S&P KSA Shariah ETF (“the Second Sub-Fund”), the Chimera S&P Kuwait Shariah ETF (“the Third Sub-Fund”), the Chimera S&P US Shariah Value ETF (“the Fourth Sub-Fund”), the Chimera S&P US Shariah Growth ETF (“the Fifth Sub-Fund”), the Chimera S&P Turkey Shariah ETF (“the Sixth Sub-Fund”), the Chimera FTSE ADX 15 ETF (“the Seventh Sub-Fund”), the Chimera S&P China HK Shariah ETF (“the Eighth Sub-Fund”), and the Chimera S&P India Shariah ETF (“the Ninth Sub-Fund”).

Chimera S&P UAE Shariah ETF (“the First Sub-Fund”)

The Chimera 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) and an income share class on the Dubai Financial Market (DFM). Dividends received by the fund are intended to be distributed semi-annually when available. The ADX-listed Share Class A (Bloomberg code: CHAESH) ended the first half of 2024 with a NAV of AED 6.575, while the DFM-listed Share Class B (Bloomberg code: CHAESHIN) ended the first half of 2024 with a NAV of AED 5.880.

For the first half of 2024, the fund's return was -2.5%, compared to the S&P UAE Domestic Shariah Liquid 35/20 Capped Index’s (the “Index”) return of -2.0%. Since inception, the fund's return stands at 79.1%, versus the index's 87.2%.

In the second quarter of 2024, a dividend of AED 0.1100 was announced for the DFM-listed Share Class B, yielding 1.9% based on the NAV as of 30 June 2024. The ex-dividend date was 14 June 2024, and the payment date is set for 10 July 2024.



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

Tracking Difference

The tracking difference for the Fund in H1 2024 was -55.2 bps, of which 50.9 bps is attributed to management fees resulting in a net tracking difference of -4.4 bps.

	2020	2021	2022	2023	H1 2024	ITD
Fund Return*	19.7%	51.0%	0.1%	1.6%	-2.5%	79.1%
Index Return*	20.4%	52.8%	1.1%	2.7%	-2.0%	87.2%
Tracking Diff (bps)	-76.6	-176.3	-93.9	-111.8	-55.2	-804.2
Total Expense Ratio (bps)	44.8	114.4	103.6	101.7	50.9	370.2
Tracking Diff net (bps)	-31.8	-61.9	9.7	-10.1	-4.4	-434.0

*All returns are in base currency (AED)

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Investment Manager’s Report (continued)

Chimera S&P UAE Shariah ETF (“the First Sub-Fund”) (continued)

Tracking Difference (continued)

As stated under the Investment Policy of the Chimera 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 2024, the Chimera S&P UAE Shariah ETF had Assets Under Management (AUM) totaling AED 119.3 million. The AUM for Share Class A – Accumulating (CHAESH), listed on the Abu Dhabi Securities Exchange (ADX), was AED 113.4 million, while Share Class B (CHAESHIN), listed on the Dubai Financial Market (DFM), was AED 5.9 million.

During the first half of 2024, the ADX-listed share class (CHAESH) saw primary activity of AED 1.7 million, all in redemptions. In the secondary market, the ETF traded AED 70.3 million. The DFM-listed share class (CHAESHIN) traded a total of AED 0.3 million in the secondary market.

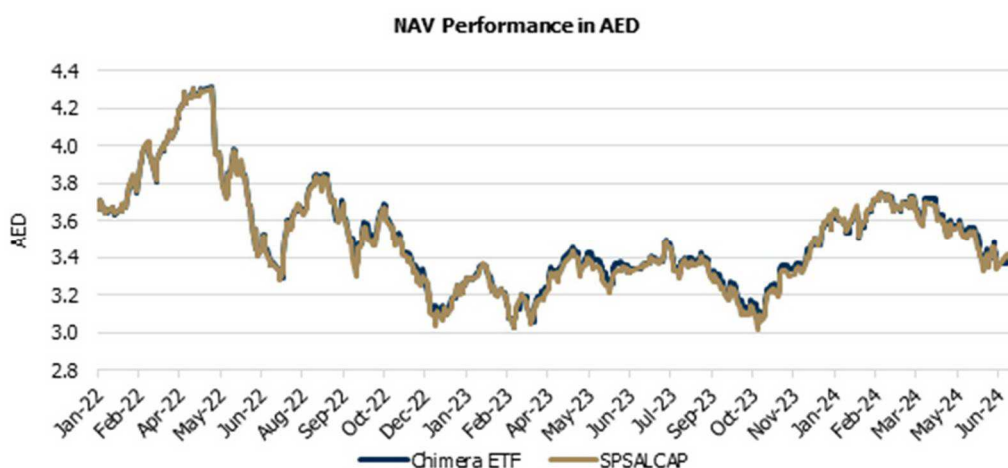
The S&P UAE Shariah Liquid 35/20 Capped Index was rebalanced twice in the first half of 2024. The first quarter saw one addition and one deletion, while the second quarter had two additions and two deletions.

Chimera S&P KSA Shariah ETF (“the Second Sub-Fund”)

The Chimera 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: CHSASHIN) – and dividends received by the fund are intended to be distributed semi-annually when available.

The Fund ended the first half of 2024 with a NAV was SAR 3.464 (AED 3.392). For the first half of 2024, the fund's return in SAR was -5.3% versus the S&P UAE Saudi Arabia Shariah Liquid 35/20 Capped Index’s (the “Index”) return of -5.3%. Since inception, the fund’s return is -7.6% versus the index’s -7.3% return.

During the second quarter of 2024, a dividend of SAR 0.0364 was announced for the Chimera S&P KSA Shariah ETF, translating into a dividend yield of 1.1% based on the NAV as of 30 June 2024. The ex-dividend date was 14 June 2024, and the payment date is 11 July 2024.



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Investment Manager’s Report (continued)

Chimera S&P KSA Shariah ETF (“the Second Sub-Fund”) (continued)

Tracking Difference

The tracking difference for the Fund in H1 2024 was -3.0bps of which 52.2bps is management fees resulting in a net tracking difference of +49.2bps.

	2022	2023	H1 2024	ITD
Fund Return*	-13.5%	12.8%	-5.3%	-7.6%
Index Return*	-13.3%	12.9%	-5.3%	-7.3%
Tracking Diff (bps)	-13.0	-18.0	-3.0	-33.0
Total Expense Ratio (bps)	96.5	103.2	52.2	251.8
Tracking Diff net (bps)	83.5	85.2	49.2	218.8

*All returns are in base currency (SAR); Performance returns/figures previously reported in AED will now be reported in the base currency.

As stated under the Investment Policy of the Chimera 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 2024, the Chimera S&P KSA Shariah ETF had the Assets Under Management (“AUM”) of SAR 105.7 million (AED 103.5 million). During the first half of 2024, the ETF did not witness any primary activity. In the secondary market, the ETF traded AED 2.5 million, or a monthly average of AED 456.1 thousand.

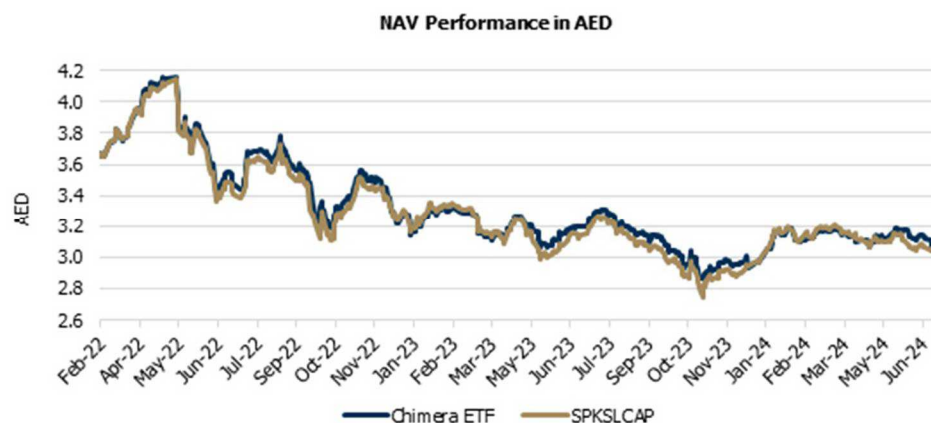
The S&P Saudi Arabia Shariah Liquid 35/20 Capped Index was rebalanced twice in the first half of 2024. The first quarter saw two additions and two deletions, while the second quarter had five additions and five deletions.

Chimera S&P Kuwait Shariah ETF (“the Third Sub-Fund”)

The Chimera 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 most liquid Shariah-compliant equities listed on Bursa Kuwait. The fund has one share class – Share Class B Income (Bloomberg code: CHKWSHIN) – and dividends received by the fund are intended to be distributed semi-annually when available.

The Fund ended the first half of 2024 with a NAV of KWD 0.251 (AED 3.002). The return for the Fund for the first half of 2024 in KWD was -0.1% versus the S&P Kuwait Shariah Liquid 35/20 Capped Index’s (the “Index”) return of -0.6%. Since inception, the fund’s return is -17.0% versus the index’s -16.9% return.

During the second quarter of 2024, a dividend of KWD 0.0057 was announced for the Chimera S&P Kuwait Shariah ETF, translating into a dividend yield of 2.3% based on the NAV as of 30 June 2024. The ex-dividend date was 14 June 2024 and payment date is 11 July 2024.



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Investment Manager’s Report (continued)

Chimera S&P Kuwait Shariah ETF (“the Third Sub-Fund”) (continued)

Tracking Difference

The tracking difference for the Fund in H1 2024 was +50.0bps, of which 51.5bps is management fees. So, the net tracking difference was +101.5bps.

	2022	2023	1H2024	ITD
Fund Return*	-9.5%	-8.2%	-0.1%	-17.0%
Index Return*	-9.0%	-8.1%	-0.6%	-16.9%
Tracking Diff (bps)	-47.0	-11.0	50.0	-11.0
Total Expense Ratio (bps)	89.5	104.4	51.5	244.7
Tracking Diff net (bps)	42.5	93.4	101.5	233.7

*All returns are in base currency (KWD); Performance returns/figures previously reported in AED will now be reported in the base currency.

As stated under the Investment Policy of the Chimera 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 2024, the Chimera S&P Kuwait Shariah ETF had the Assets Under Management (“AUM”) of KWD 2.0 million (AED 24.0 million). During the first half of 2024, the ETF did not witness any primary activity. In the secondary market, the ETF traded AED 612.1 thousand.

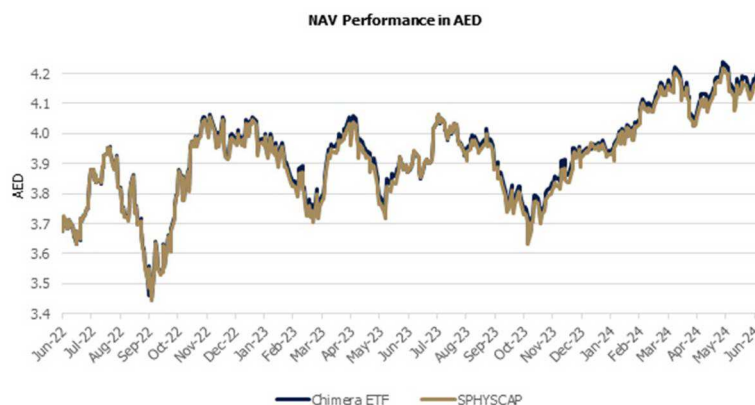
The S&P Kuwait Shariah Liquid 35/20 Capped Index was rebalanced once in the first half of 2024 in June where it had one addition and one deletion.

Chimera S&P US Shariah Value ETF (“the Fourth Sub-Fund”)

The Chimera 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 most liquid Shariah-compliant equities listed in the US market. The fund has one share class – Share Class B Income (Bloomberg code: CHUSHINV) – and dividends received by the fund are intended to be distributed semi-annually when available.

The Fund ended the first half of 2024 with a NAV of USD 1.125 (AED 4.133). The return for the Fund for the first half of 2024 in USD was +4.7% versus the S&P High Yield Dividend Aristocrats US Shariah 35/20 Capped Index (the “Index”) return of +4.7%. Since inception, the fund’s return is 12.5% versus the index’s 12.3% return.

During the second quarter of 2024, a dividend of USD 0.0044 was announced for the US Shariah Value ETF, translating into a dividend yield of 0.4% based on the NAV as of 30 June 2024. The ex-dividend date was 14 June 2024 and payment date is 11 July 2024.



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Investment Manager’s Report (continued)

Chimera S&P US Shariah Value ETF (“the Fourth Sub-Fund”) (continued)

Tracking Difference

The tracking difference for the Fund in H1 2024 was -3.0bps, of which 51.5bps is management fees. So, the net tracking difference was 48.5bps.

	2022	2023	H1 2024	ITD
Fund Return*	8.9%	-1.3%	4.7%	12.5%
Index Return*	8.5%	-1.2%	4.7%	12.3%
Tracking Diff (bps)	32.0	-8.0	-3.0	22.3
Total Expense Ratio (bps)	52.8	104.9	51.5	208.1
Tracking Diff net (bps)	84.8	96.9	48.5	230.4

**All returns are in base currency (USD); Performance returns/figures previously reported in AED will now be reported in the base currency.*

As stated under the Investment Policy of the Chimera 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

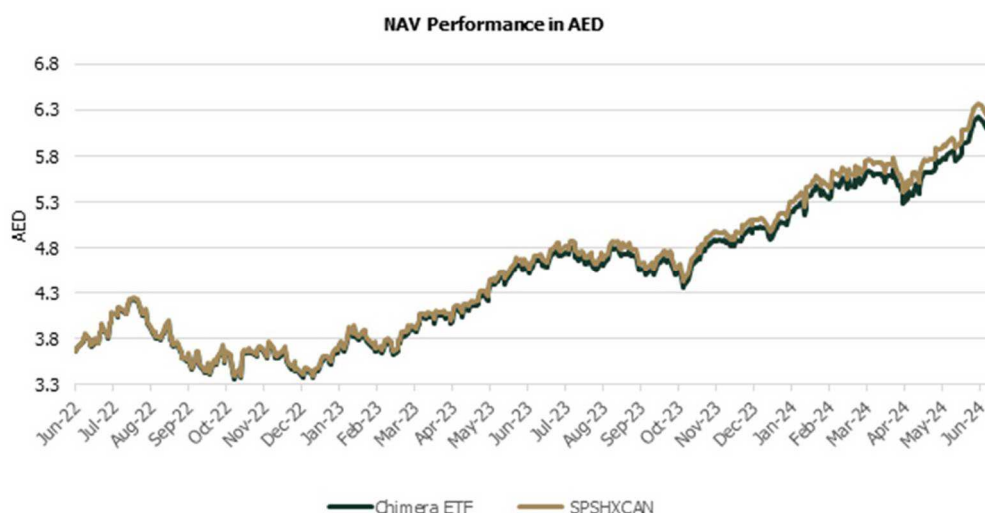
As of 30 June 2024, the Assets Under Management (“AUM”) of the Chimera S&P US Shariah Value ETF was USD 3.1 million (AED 11.4 million). During the first half of the year, the ETF witnessed no primary activity. In the secondary market, the ETF traded AED 1.4 billion.

The two quarterly re-balances of the S&P High Yield Dividend Aristocrats US Shariah 35/20 Capped Index during 2024 resulted in five additions and five deletions that took place in March’s rebalance.

Chimera S&P US Shariah Growth ETF (“the Fifth Sub-Fund”)

The Chimera 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 most liquid Shariah-compliant equities listed in the US. The fund has one share class – Share Class A Accumulating (Bloomberg code: CHUSSHG) – The fund reinvests the dividends received from its constituents.

The Fund ended the first half of 2024 with a NAV of USD 1.681 (AED 6.174). The return for the Fund for the first half of 2024 in USD was 23.3% versus the S&P 500 U.S. Shariah Top 30 35/20 Capped Index (the “Index”) return of 24.1%. Since inception, the fund’s return is 68.1% versus the index’s 72.3% return.



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

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Investment Manager’s Report (continued)

Chimera S&P US Shariah Growth ETF (“the Fifth Sub-Fund”) (continued)

Tracking Difference

The tracking difference for the Fund in H1 2024 was -79.4bps, of which 50.5bps is management fees resulting in a net tracking difference was -28.9bps.

	2022	2023	H1 2024	ITD
Fund Return*	-5.8%	44.9%	23.3%	68.1%
Index Return*	-5.2%	46.4%	24.1%	72.3%
Tracking Diff (bps)	-69.0	-157.0	-79.4	-418.9
Total Expense Ratio (bps)	52.7	103.1	50.5	206.0
Tracking Diff net (bps)	-16.3	-53.9	-28.9	-212.9

*All returns are in base currency (USD); Performance returns/figures previously reported in AED will now be reported in the base currency.

As stated under the Investment Policy of the Chimera S&P US Shariah Growth 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 2024, the Assets Under Management (“AUM”) of the Chimera S&P US Shariah Growth ETF was USD 4.2 million (AED 15.4 million). During the first half of the year, there was total primary trading activity of AED 2.6 million, of which there were creations of AED 1.3 million and redemptions of AED 1.2 million. In the secondary market, the ETF traded AED 4.0 million.

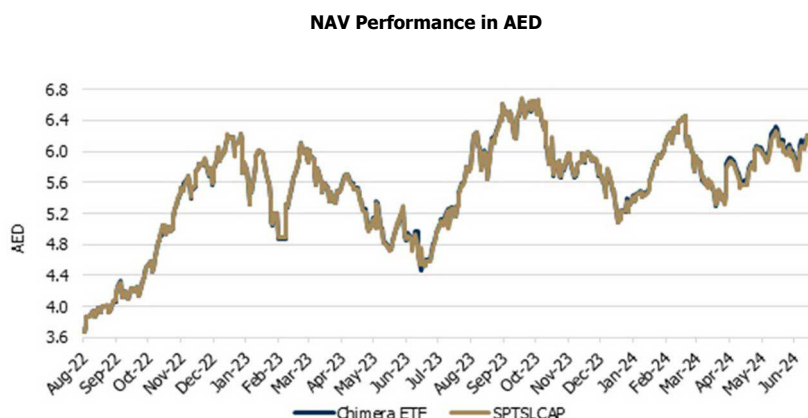
The two quarterly re-balances of the S&P 500 U.S. Shariah Top 30 35/20 Capped Index during H1 2024 resulted in two adds and two drops that took place in March’s rebalance; and only one addition and one deletion that took place in June’s rebalance.

Chimera S&P Turkey Shariah ETF (“the Sixth Sub-Fund”)

The Chimera 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 most liquid Shariah-compliant equities listed on Boursa Istanbul. The fund has one share class – Share Class B Income (Bloomberg code: CHTRSHIN) – and dividends received by the fund are intended to be distributed semi-annually when available.

The Fund ended the first half of 2024 with a NAV of TRY 53.410 (AED 5.957). For the first half of 2024, the fund's return in TRY was +27.1% versus the S&P Turkey Shariah Liquid 35/20 Capped Index (the “Index”) return of +27.3%. Since inception, the fund’s return is +197.3% versus the index’s +197.9% return.

During the second quarter of 2024, a dividend of TRY 0.5280 was announced for the Chimera S&P Turkey Shariah ETF, translating into a dividend yield of 1.0% based on the NAV as of 30 June 2024. The ex-dividend date was 14 June 2024 and payment date is 11 July 2024.



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

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Investment Manager’s Report (continued)

Chimera S&P Turkey Shariah ETF (“the Sixth Sub-Fund”) (continued)

Tracking Difference

The tracking difference for the Fund in H1 2024 was -19.0bps of which 51.2bps is management fees resulting in a net tracking difference of +32.2bps.

	2022	2023	H1 2024	ITD
Fund Return*	73.4%	34.9%	27.1%	197.3%
Index Return*	73.3%	35.1%	27.3%	197.9%
Tracking Diff (bps)	13.0	-16.0	-19.0	-57.0
Total Expense Ratio (bps)	40.0	106.7	51.2	198.3
Tracking Diff net (bps)	53.0	90.7	32.2	141.3

*All returns are in base currency (TRY); Performance returns/figures previously reported in AED will now be reported in the base currency.

As stated under the Investment Policy of the Chimera S&P Turkey 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 2024, the Chimera S&P Turkey Shariah ETF had the Assets Under Management (“AUM”) of TRY 267.1 million (AED 29.8 million). During the first half of 2024, the ETF witnessed a primary activity of AED 1.4 million in the form of redemptions. In the secondary market, the ETF traded AED 7.2 million, or a monthly average of AED 1.2 million.

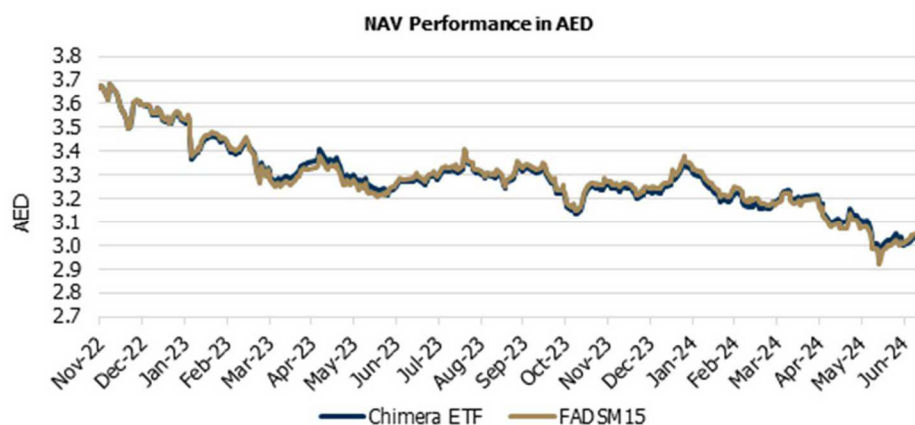
The S&P Turkey Shariah Liquid 35/20 Capped Index was rebalanced twice in the first half of 2024. The first quarter saw four additions and four deletions, while the second quarter had three additions and three deletions.

Chimera FTSE ADX 15 ETF (“the Seventh Sub-Fund”)

The Chimera 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.

The Fund ended the first half of 2024 with a NAV of AED 3.052. The return for the fund in H1 2024 was -6.1%, matching the FTSE ADX 15 Index’s (the “Index”) return of -6.1%. Since inception, the fund’s return is -16.8%, compared to the index’s -16.6% return.

During the second quarter of 2024, a dividend of AED 0.0361 was announced for the Chimera FTSE ADX 15 ETF, yielding 1.2% based on the NAV as of 30 June 2024.



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

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Investment Manager’s Report (continued)

Chimera FTSE ADX 15 ETF (“the Seventh Sub-Fund”) (continued)

Tracking Difference

The tracking difference for the Fund in H1 2024 was +8.1 bps, of which 53.0 bps is management fees resulting in a positive net tracking difference of +61.1 bps.

	2022	2023	H1 2024	ITD
Fund Return*	-3.1%	-8.6%	-6.1%	-16.8%
Index Return*	-3.0%	-8.4%	-6.1%	-16.6%
Tracking Diff (bps)	-7.9	-22.8	8.1	-19.6
Total Expense Ratio (bps)	10.4	104.6	53.0	166.7
Tracking Diff net (bps)	2.5	81.9	61.1	147.0

*All returns are in base currency (AED)

As stated under the Investment Policy of the Chimera 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

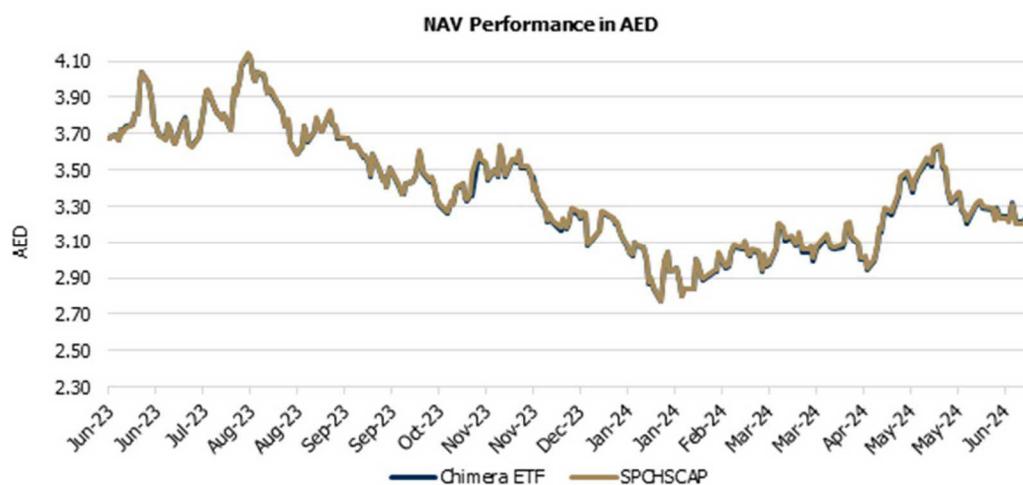
As of 30 June 2024, the Chimera FTSE ADX 15 ETF Fund had Assets Under Management (“AUM”) totaling AED 243.4 million. During the first half of 2024, the fund saw primary market trading activity of AED 19.8 million, all in redemptions. In the secondary market, the ETF traded AED 9.4 million.

The semi-annual rebalancing of the Chimera FTSE ADX 15 ETF Fund took place in March 2024, resulting in two replacements.

Chimera S&P China HK Shariah ETF (“the Eighth Sub-Fund”)

The Chimera 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 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: CHHKSHIN) – and dividends received by the fund are intended to be distributed semi-annually when available.

The Fund ended the first half of 2024 with a NAV of HKD 6.617 (AED 3.113). For the first half of 2024, the fund's return in HKD was -4.7% versus the S&P China Hong Kong-Listed Shariah Liquid 35/20 Capped Index (the “Index”) return of -5.3%. Since inception, the fund’s return is -15.6% versus the index’s -16.0% return.



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Investment Manager’s Report (continued)

Chimera S&P China HK Shariah ETF (“the Eighth Sub-Fund”) (continued)

Tracking Difference

The tracking difference for the Fund in H1 2024 was 56.0, of which 54.1 is management fees. Therefore, the net tracking difference was 110.1 bps.

	2023	H1 2024	ITD
Fund Return*	-11.4%	-4.7%	-15.6%
Index Return*	-11.3%	-5.3%	-16.0%
Tracking Diff (bps)	-15.0	56.0	36.0
Total Expense Ratio (bps)	61.7	54.1	114.8
Tracking Diff net (bps)	46.7	110.1	150.8

**All returns are in base currency (HKD); Performance returns/figures previously reported in AED will now be reported in the base currency.*

As stated under the Investment Policy of the Chimera 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

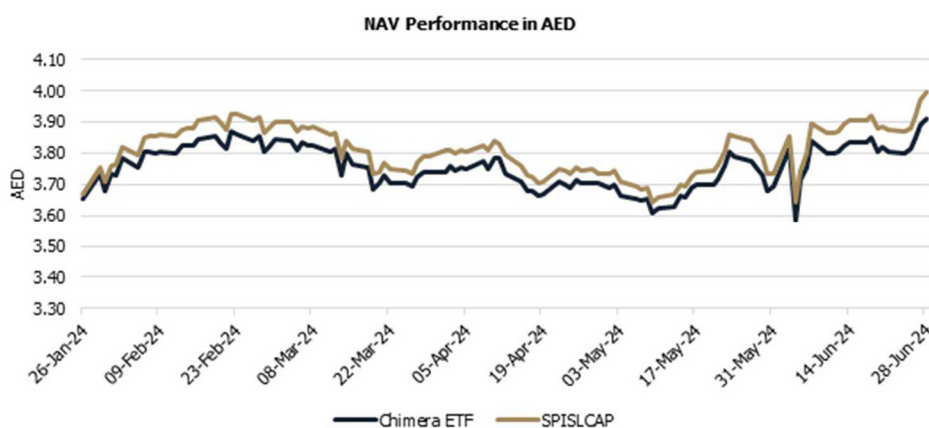
The Assets Under Management (“AUM”) of the Chimera S&P China HK Shariah ETF Fund as of 30 June 2024, was HKD 36.4 million (AED 17.1 million). During the first half of 2024, there was primary market trading of AED 1.6 million, and in the secondary market, the ETF traded AED 4.6 million.

The two quarterly rebalancing of the S&P China Hong Kong-Listed Shariah Liquid 35/20 Capped Index during March and June resulted in replacement of four stocks: three stocks in the first quarter and one stock in the second quarter.

Chimera S&P India Shariah ETF (“the Ninth Sub-Fund”)

The Chimera 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 most liquid Shariah-compliant Indian equities listed on the Bombay Stock Exchange. The fund has one share class – Share Class B Income (Bloomberg code: CHINDSHI) – and dividends received by the fund are intended to be distributed semi-annually when available.

The Fund ended the first half of 2024 with a NAV of INR 88.785 (AED 3.910). The return for the fund in INR from inception until 30 June 2024, was 7.0% versus the S&P India Shariah Liquid 35/20 Capped Index (the “Index”) return of 8.8%.



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

Chimera Umbrella Fund
Review Report and Condensed Interim Financial Information
For the six-month period ended 30 June 2024

Investment Manager’s Report (continued)

Chimera S&P India Shariah ETF (“the Ninth Sub-Fund”) (continued)

Tracking Difference

The tracking difference for the Fund from its inception until 30 June 2024, was -182.0 bps, of which 44.2bps is management fees. Therefore, the net tracking difference was -137.8 bps.

	H1 2024**
Fund Return*	7.0%
Index Return*	8.8%
Tracking Diff (bps)	-182.0
Total Expense Ratio (bps)	44.2
Tracking Diff net (bps)	-137.8

***Since inception on January 24, 2024*

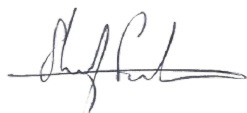
**All returns are in base currency (INR)*

As stated under the Investment Policy of the Chimera 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

The Assets Under Management (“AUM”) of the Chimera S&P India Shariah ETF Fund as of 30 June 2024, was INR 932.2 million (AED 41.1 million). From inception until 30 June 2024, there was primary market trading of AED 98.3 million, and in the secondary market, the ETF traded AED 58.3 million.

The two quarterly rebalancing of the S&P India Shariah Liquid 35/20 Capped Index during March and June resulted in replacement of twelve stocks: eight stocks in the first quarter and four stocks in the second quarter.



Lunate Capital L.L.C
Date: 14 August 2024



Sharia Compliance Review Report

تقرير مراجعة الامتثال الشرعي

To: Lunate Capital LLC

إلى: لونيت كابيتال ذ.م.م

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

Based on the Sharia governance requirement, a quarterly review is required to be conducted for the activities and transactions of the Sub-Fund from Sharia compliance perspective. Accordingly, a review was conducted for the quarter ended 31st March, 2024 (**Review Period**).

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

- Shariah Index Constituents provided by S&P
- Monthly holding statement
- Quarterly rebalancing statements (additions/deletions)
- 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.

Allah knows the best.
Yours truly,

الدكتور إبراهيم علي المنصوري | Dr. Ibrahim Ali Al Mansoori

رئيس لجنة الرقابة الشرعية | Chairman, Sharia Supervisory Committee

9th May 2024 | 9 مايو 2024

طلبت شركة لونيت كابيتال ذ.م.م (المعروفة سابقاً باسم شيميرا كابيتال ذ.م.م) (**الشركة**) مراجعة صندوقها الفرعي الذي تم إنشاؤه تحت مسمى شيميرا ستاندرد أند بورز الإمارات العربية المتحدة وهو صندوق تداول شرعي (**الصندوق الفرعي**) تحت مظلة صندوق شيميرا حيث تقوم الشركة بإدارته وتشغيله. وتجب مراجعة ربع سنوية على أنشطة ومعاملات الصندوق الفرعي من ناحية الامتثال الشرعي وذلك تلبية لضوابط الحوكمة الشرعية للشركة. وعليه تمت المراجعة على الربع المنتهي في 31 مارس 2024 (**مدة المراجعة**).

لقد قامت دار الشريعة بمراجعة الصندوق الفرعي استناداً إلى البيانات والمستندات التالية المقدمة من قبل الشركة:

- مقومات المؤشر الشرعية التي قدمتها ستاندرد أند بورز.
- بيان الحيازات الشهري.
- بيان إعادة الموازنة ربع الشهرية (الإضافات/المحذوفات).
- بيان ربع شهري للمعاملات.

قامت دار الشريعة بعرض ملخص المراجعة على اللجنة الشرعية للصندوق الفرعي ولدى مراجعتنا للملخص وحسب رأينا فإن المعاملات التي تم تنفيذها في مدة المراجعة متوافقة مع ضوابط الحوكمة الشرعية المبينة في دليل الصندوق الفرعي.

هذا والله أعلم.
مع خالص التقدير والاحترام



Sharia Compliance Review Report

تقرير مراجعة الامتثال الشرعي

To: Lunate Capital LLC

إلى: لونيت كابيتال ذ.م.م

Lunate Capital LLC (Formerly known as Chimera Capital LLC) (**Company**) has requested review of its sub-fund established as Chimera S&P Kuwait 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 March, 2024 (**Review Period**).

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

- Shariah Index Constituents provided by S&P
- Monthly holding statement
- Quarterly rebalancing statements (additions/deletions)
- 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.

Allah knows the best.
Yours truly,

الدكتور إبراهيم علي المنصوري | Dr. Ibrahim Ali Al Mansoori

رئيس لجنة الرقابة الشرعية | Chairman, Sharia Supervisory Committee

9th May 2024 | 9 مايو 2024

طلبت شركة لونيت كابيتال ذ.م.م (المعروفة سابقاً باسم شيميرا كابيتال ذ.م.م) (**الشركة**) مراجعة صندوقها الفرعي الذي تم إنشاؤه تحت مسمى شيميرا ستاندرد أند بورز الكويت وهو صندوق تداول شرعي (**الصندوق الفرعي**) تحت مظلة صندوق شيميرا حيث تقوم الشركة بإدارته وتشغيله.

وتجب مراجعة ربع سنوية على أنشطة ومعاملات الصندوق الفرعي من ناحية الامتثال الشرعي وذلك تلبية لضوابط الحوكمة الشرعية للشركة. وعليه تمت المراجعة على الربع المنتهي في 31 مارس 2024 (**مدة المراجعة**).

لقد قامت دار الشريعة بمراجعة الصندوق الفرعي استناداً إلى البيانات والمستندات التالية المقدمة من قبل الشركة:

- مقومات المؤشر الشرعية التي قدمتها ستاندرد أند بورز.
- بيان الحيازات الشهري.
- بيان إعادة الموازنة ربع الشهرية (الإضافات/المحذوفات).
- بيان ربع شهري للمعاملات.

قامت دار الشريعة بعرض ملخص المراجعة على اللجنة الشرعية للصندوق الفرعي ولدى مراجعتنا للملخص وحسب رأينا فإن المعاملات التي تم تنفيذها في مدة المراجعة متوافقة مع ضوابط الحوكمة الشرعية المبينة في دليل الصندوق الفرعي.

هذا والله أعلم.
مع خالص التقدير والاحترام



Sharia Compliance Review Report

تقرير مراجعة الامتثال الشرعي

To: Lunate Capital LLC

إلى: لونيت كابيتال ذ.م.م

Lunate Capital LLC (Formerly known as Chimera Capital LLC) (**Company**) has requested review of its sub-fund established as Chimera S&P KSA 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 March, 2024 (**Review Period**).

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

- Shariah Index Constituents provided by S&P
- Monthly holding statement
- Quarterly rebalancing statements (additions/deletions)
- 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.

Allah knows the best.

Yours truly,

الدكتور إبراهيم علي المنصوري | Dr. Ibrahim Ali Al Mansoori

رئيس لجنة الرقابة الشرعية | Chairman, Sharia Supervisory Committee

9th May 2024 | 9 مايو 2024

طلبت شركة لونيت كابيتال ذ.م.م (المعروفة سابقاً باسم شيميرا كابيتال ذ.م.م) (**الشركة**) مراجعة صندوقها الفرعي الذي تم إنشاؤه تحت مسمى شيميرا ستاندرد أند بورز المملكة العربية السعودية وهو صندوق تداول شرعي (**الصندوق الفرعي**) تحت مظلة صندوق شيميرا حيث تقوم الشركة بإدارته وتشغيله. وتجب مراجعة ربع سنوية على أنشطة ومعاملات الصندوق الفرعي من ناحية الامتثال الشرعي وذلك تلبية لضوابط الحوكمة الشرعية للشركة. وعليه تمت المراجعة على الربع المنتهي في 31 مارس 2024 (**مدة المراجعة**).

لقد قامت دار الشريعة بمراجعة الصندوق الفرعي استناداً إلى البيانات والمستندات التالية المقدمة من قبل الشركة:

- مقومات المؤشر الشرعية التي قدمتها ستاندرد أند بورز.
- بيان الحيازات الشهري.
- بيان إعادة الموازنة ربع الشهرية (الإضافات/المحذوفات).
- بيان ربع شهري للمعاملات.

قامت دار الشريعة بعرض ملخص المراجعة على اللجنة الشرعية للصندوق الفرعي ولدى مراجعتنا للملخص وحسب رأينا فإن المعاملات التي تم تنفيذها في مدة المراجعة متوافقة مع ضوابط الحوكمة الشرعية المبينة في دليل الصندوق الفرعي.

هذا والله أعلم.
مع خالص التقدير والاحترام



Sharia Compliance Review Report

تقرير مراجعة الامتثال الشرعي

To: Lunate Capital LLC

إلى: لونيت كابيتال ذ.م.م

Lunate Capital LLC (Formerly known as Chimera Capital LLC) (**Company**) has requested review of its sub-fund established as Chimera S&P Turkey 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 March, 2024 (**Review Period**).

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

- Shariah Index Constituents provided by S&P
- Monthly holding statement
- Quarterly rebalancing statements (additions/deletions)
- 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.

Allah knows the best.
Yours truly,

طلبت شركة لونيت كابيتال ذ.م.م (المعروفة سابقاً باسم شيميرا كابيتال ذ.م.م) (**الشركة**) مراجعة صندوقها الفرعي الذي تم إنشاؤه تحت مسمى شيميرا ستاندرد أند بورز تركيا وهو صندوق تداول شرعي (**الصندوق الفرعي**) تحت مظلة صندوق شيميرا حيث تقوم الشركة بإدارته وتشغيله.

وتجب مراجعة ربع سنوية على أنشطة ومعاملات الصندوق الفرعي من ناحية الامتثال الشرعي وذلك تلبية لضوابط الحوكمة الشرعية للشركة. وعليه تمت المراجعة على الربع المنتهي في 31 مارس 2024 (**مدة المراجعة**).

لقد قامت دار الشريعة بمراجعة الصندوق الفرعي استناداً إلى البيانات والمستندات التالية المقدمة من قبل الشركة:

- مقومات المؤشر الشرعية التي قدمتها ستاندرد أند بورز.
- بيان الحيازات الشهري.
- بيان إعادة الموازنة ربع الشهرية (الإضافات/المحذوفات).
- بيان ربع شهري للمعاملات.

قامت دار الشريعة بعرض ملخص المراجعة على اللجنة الشرعية للصندوق الفرعي ولدى مراجعتنا للملخص وحسب رأينا فإن المعاملات التي تم تنفيذها في مدة المراجعة متوافقة مع ضوابط الحوكمة الشرعية المبينة في دليل الصندوق الفرعي.

هذا والله أعلم.
مع خالص التقدير والاحترام

الدكتور إبراهيم علي المنصوري | Dr. Ibrahim Ali Al Mansoori

رئيس لجنة الرقابة الشرعية | Chairman, Sharia Supervisory Committee

9th May 2024 | 9 مايو 2024



Sharia Compliance Review Report

تقرير مراجعة الامتثال الشرعي

To: Lunate Capital LLC

إلى: لونيت كابيتال ذ.م.م.

Lunate Capital LLC (Formerly known as Chimera Capital LLC) (**Company**) has requested review of its sub-fund established as Chimera S&P US Growth 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 March, 2024 (**Review Period**).

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

- Shariah Index Constituents provided by S&P
- Monthly holding statement
- Quarterly rebalancing statements (additions/deletions)
- 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.

Allah knows the best.
Yours truly,

طلبت شركة لونيت كابيتال ذ.م.م (المعروفة سابقاً باسم شيميرا كابيتال ذ.م.م) (**الشركة**) مراجعة صندوقها الفرعي الذي تم إنشاؤه تحت مسمى شيميرا ستاندرد أند بوزز الولايات المتحدة الأمريكية Growth Shariah ETF وهو صندوق تداول شرعي (**الصندوق الفرعي**) تحت مظلة صندوق شيميرا حيث تقوم الشركة بإدارته وتشغيله.

وتجب مراجعة ربع سنوية على أنشطة ومعاملات الصندوق الفرعي من ناحية الامتثال الشرعي وذلك تلبية لضوابط الحوكمة الشرعية للشركة. وعليه تمت المراجعة على الربع المنتهي في 31 مارس 2024 (**مدة المراجعة**).

لقد قامت دار الشريعة بمراجعة الصندوق الفرعي استناداً إلى البيانات والمستندات التالية المقدمة من قبل الشركة:

- مقومات المؤشر الشرعية التي قدمتها ستاندرد أند بوزز.
- بيان الحيازات الشهري.
- بيان إعادة الموازنة ربع الشهرية (الإضافات/المحذوفات).
- بيان ربع شهري للمعاملات.

قامت دار الشريعة بعرض ملخص المراجعة على اللجنة الشرعية للصندوق الفرعي ولدى مراجعتنا للملخص وحسب رأينا فإن المعاملات التي تم تنفيذها في مدة المراجعة متوافقة مع ضوابط الحوكمة الشرعية المبينة في دليل الصندوق الفرعي.

هذا والله أعلم.
مع خالص التقدير والاحترام

الدكتور إبراهيم علي المنصوري | Dr. Ibrahim Ali Al Mansoori

رئيس لجنة الرقابة الشرعية | Chairman, Sharia Supervisory Committee

9th May 2024 | 9 مايو 2024



Sharia Compliance Review Report

تقرير مراجعة الامتثال الشرعي

To: Lunate Capital LLC

إلى: لونيت كابيتال ذ.م.م

Lunate Capital LLC (Formerly known as 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 March, 2024 (**Review Period**).

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

- Shariah Index Constituents provided by S&P
- Monthly holding statement
- Quarterly rebalancing statements (additions/deletions)
- 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.

Allah knows the best.
Yours truly,

الدكتور إبراهيم علي المنصوري | Dr. Ibrahim Ali Al Mansoori

رئيس لجنة الرقابة الشرعية | Chairman, Sharia Supervisory Committee

9th May 2024 | 9 مايو 2024

طلبت شركة لونيت كابيتال ذ.م.م (المعروفة سابقاً باسم شيميرا كابيتال ذ.م.م) (**الشركة**) مراجعة صندوقها الفرعي الذي تم إنشاؤه تحت مسمى شيميرا ستاندرد أند بورز الولايات المتحدة الأمريكية Value Shariah ETF وهو صندوق تداول شرعي (**الصندوق الفرعي**) تحت مظلة صندوق شيميرا حيث تقوم الشركة بإدارته وتشغيله.

وتجب مراجعة ربع سنوية على أنشطة ومعاملات الصندوق الفرعي من ناحية الامتثال الشرعي وذلك تلبية لضوابط الحوكمة الشرعية للشركة. وعليه تمت المراجعة على الربع المنتهي في 31 مارس 2024 (مدة المراجعة).

لقد قامت دار الشريعة بمراجعة الصندوق الفرعي استناداً إلى البيانات والمستندات التالية المقدمة من قبل الشركة:

- مقومات المؤشر الشرعية التي قدمتها ستاندرد أند بورز.
- بيان الحيازات الشهري.
- بيان إعادة الموازنة ربع الشهرية (الإضافات/المحذوفات).
- بيان ربع شهري للمعاملات.

قامت دار الشريعة بعرض ملخص المراجعة على اللجنة الشرعية للصندوق الفرعي ولدى مراجعتنا للملخص وحسب رأينا فإن المعاملات التي تم تنفيذها في مدة المراجعة متوافقة مع ضوابط الحوكمة الشرعية المبينة في دليل الصندوق الفرعي.

هذا والله أعلم.
مع خالص التقدير والاحترام



Sharia Compliance Review Report

تقرير مراجعة الامتثال الشرعي

To: Lunate Capital LLC

إلى: لونيت كابيتال ذ.م.م

Lunate Capital LLC (Formerly known as Chimera Capital LLC) (**Company**) has requested review of its sub-fund established as Chimera S&P China HK 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 March, 2024 (**Review Period**).

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

- Shariah Index Constituents provided by S&P
- Monthly holding statement
- Quarterly rebalancing statements (additions/deletions)
- 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.

Allah knows the best.
Yours truly,

الدكتور إبراهيم علي المنصوري | Dr. Ibrahim Ali Al Mansoori

رئيس لجنة الرقابة الشرعية | Chairman, Sharia Supervisory Committee

9th May 2024 | 9 مايو 2024

طلبت شركة لونيت كابيتال ذ.م.م (المعروفة سابقاً باسم شيميرا كابيتال ذ.م.م) (**الشركة**) مراجعة صندوقها الفرعي الذي تم إنشاؤه تحت مسمى شيميرا ستاندرد أند بورز الصين هونغ كونغ وهو صندوق تداول شرعي (**الصندوق الفرعي**) تحت مظلة صندوق شيميرا حيث تقوم الشركة بإدارته وتشغيله. وتجب مراجعة ربع سنوية على أنشطة ومعاملات الصندوق الفرعي من ناحية الامتثال الشرعي وذلك تلبية لضوابط الحوكمة الشرعية للشركة. وعليه تمت المراجعة على الربع المنتهي في 31 مارس 2024 (**مدة المراجعة**).

لقد قامت دار الشريعة بمراجعة الصندوق الفرعي استناداً إلى البيانات والمستندات التالية المقدمة من قبل الشركة:

- مقومات المؤشر الشرعية التي قدمتها ستاندرد أند بورز.
- بيان الحيازات الشهري.
- بيان إعادة الموازنة ربع الشهرية (الإضافات/المحذوفات).
- بيان ربع شهري للمعاملات.

قامت دار الشريعة بعرض ملخص المراجعة على اللجنة الشرعية للصندوق الفرعي ولدى مراجعتنا للملخص وحسب رأينا فإن المعاملات التي تم تنفيذها في مدة المراجعة متوافقة مع ضوابط الحوكمة الشرعية المبينة في دليل الصندوق الفرعي.

هذا والله أعلم.
مع خالص التقدير والاحترام



Sharia Compliance Review Report

تقرير مراجعة الامتثال الشرعي

To: Lunate Capital LLC

إلى: لونيت كابيتال ذ.م.م

Lunate Capital LLC (Formerly known as Chimera Capital LLC) (**Company**) has requested review of its sub-fund established as Chimera S&P India 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 March, 2024 (**Review Period**).

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

- Shariah Index Constituents provided by S&P
- Monthly holding statement
- Quarterly rebalancing statements (additions/deletions)
- 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.

Allah knows the best.
Yours truly,

الدكتور إبراهيم علي المنصوري | Dr. Ibrahim Ali Al Mansoori

رئيس لجنة الرقابة الشرعية | Chairman, Sharia Supervisory Committee

9th May 2024 | 9 مايو 2024

طلبت شركة لونيت كابيتال ذ.م.م (المعروفة سابقاً باسم شيميرا كابيتال ذ.م.م) (**الشركة**) مراجعة صندوقها الفرعي الذي تم إنشاؤه تحت مسمى شيميرا ستاندرد أند بورز الهند وهو صندوق تداول شرعي (**الصندوق الفرعي**) تحت مظلة صندوق شيميرا حيث تقوم الشركة بإدارته وتشغيله.

وتجب مراجعة ربع سنوية على أنشطة ومعاملات الصندوق الفرعي من ناحية الامتثال الشرعي وذلك تلبية لضوابط الحوكمة الشرعية للشركة. وعليه تمت المراجعة على الربع المنتهي في 31 مارس 2024 (مدة المراجعة).

لقد قامت دار الشريعة بمراجعة الصندوق الفرعي استناداً إلى البيانات والمستندات التالية المقدمة من قبل الشركة:

- مقومات المؤشر الشرعية التي قدمتها ستاندرد أند بورز.
- بيان الحيازات الشهري.
- بيان إعادة الموازنة ربع الشهرية (الإضافات/المحذوفات).
- بيان ربع شهري للمعاملات.

قامت دار الشريعة بعرض ملخص المراجعة على اللجنة الشرعية للصندوق الفرعي ولدى مراجعتنا للملخص وحسب رأينا فإن المعاملات التي تم تنفيذها في مدة المراجعة متوافقة مع ضوابط الحوكمة الشرعية المبينة في دليل الصندوق الفرعي.

هذا والله أعلم.
مع خالص التقدير والاحترام



Sharia Compliance Review Report

تقرير مراجعة الامتثال الشرعي

To: Lunate Capital LLC

إلى: لونيت كابيتال ذ.م.م

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

Based on the Sharia governance requirement, a quarterly review is required to be conducted for the activities and transactions of the Sub-Fund from Sharia compliance perspective. Accordingly, a review was conducted for the quarter ended 30th June, 2024 (**Review Period**).

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

- Shariah Index Constituents provided by S&P
- Monthly holding statement
- Quarterly rebalancing statements (additions/deletions)
- 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.

Allah knows the best.
Yours truly,

الدكتور إبراهيم علي المنصوري | Dr. Ibrahim Ali Al Mansoori

رئيس لجنة الرقابة الشرعية | Chairman, Sharia Supervisory Committee

10th July 2024 | 10 يوليو 2024

طلبت شركة لونيت كابيتال ذ.م.م (المعروفة سابقاً باسم شيميرا كابيتال ذ.م.م) (**الشركة**) مراجعة صندوقها الفرعي الذي تم إنشاؤه تحت مسمى شيميرا ستاندرد أند بورز الإمارات العربية المتحدة وهو صندوق تداول شرعي (**الصندوق الفرعي**) تحت مظلة صندوق شيميرا حيث تقوم الشركة بإدارته وتشغيله. وتجب مراجعة ربع سنوية على أنشطة ومعاملات الصندوق الفرعي من ناحية الامتثال الشرعي وذلك تلبية لضوابط الحوكمة الشرعية للشركة. وعليه تمت المراجعة على الربع المنتهي في 30 يونيو 2024 (**مدة المراجعة**).

لقد قامت دار الشريعة بمراجعة الصندوق الفرعي استناداً إلى البيانات والمستندات التالية المقدمة من قبل الشركة:

- مقومات المؤشر الشرعية التي قدمتها ستاندرد أند بورز.
- بيان الحيازات الشهري.
- بيان إعادة الموازنة ربع الشهرية (الإضافات/المحذوفات).
- بيان ربع شهري للمعاملات.

قامت دار الشريعة بعرض ملخص المراجعة على اللجنة الشرعية للصندوق الفرعي ولدى مراجعتنا للملخص وحسب رأينا فإن المعاملات التي تم تنفيذها في مدة المراجعة متوافقة مع ضوابط الحوكمة الشرعية المبينة في دليل الصندوق الفرعي.

هذا والله أعلم.
مع خالص التقدير والاحترام



Sharia Compliance Review Report

تقرير مراجعة الامتثال الشرعي

To: Lunate Capital LLC

إلى: لونيت كابيتال ذ.م.م

Lunate Capital LLC (Formerly known as Chimera Capital LLC) (**Company**) has requested review of its sub-fund established as Chimera S&P Kuwait 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 30th June, 2024 (**Review Period**).

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

- Shariah Index Constituents provided by S&P
- Monthly holding statement
- Quarterly rebalancing statements (additions/deletions)
- 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.

Allah knows the best.
Yours truly,

الدكتور إبراهيم علي المنصوري | Dr. Ibrahim Ali Al Mansoori

رئيس لجنة الرقابة الشرعية | Chairman, Sharia Supervisory Committee

10th July 2024 | 10 يوليو 2024

طلبت شركة لونيت كابيتال ذ.م.م (المعروفة سابقاً باسم شيميرا كابيتال ذ.م.م) (**الشركة**) مراجعة صندوقها الفرعي الذي تم إنشاؤه تحت مسمى شيميرا ستاندرد أند بورز الكويت وهو صندوق تداول شرعي (**الصندوق الفرعي**) تحت مظلة صندوق شيميرا حيث تقوم الشركة بإدارته وتشغيله.

وتجب مراجعة ربع سنوية على أنشطة ومعاملات الصندوق الفرعي من ناحية الامتثال الشرعي وذلك تلبية لضوابط الحوكمة الشرعية للشركة. وعليه تمت المراجعة على الربع المنتهي في 30 يونيو 2024 (**مدة المراجعة**).

لقد قامت دار الشريعة بمراجعة الصندوق الفرعي استناداً إلى البيانات والمستندات التالية المقدمة من قبل الشركة:

- مقومات المؤشر الشرعية التي قدمتها ستاندرد أند بورز.
- بيان الحيازات الشهري.
- بيان إعادة الموازنة ربع الشهرية (الإضافات/المحذوفات).
- بيان ربع شهري للمعاملات.

قامت دار الشريعة بعرض ملخص المراجعة على اللجنة الشرعية للصندوق الفرعي ولدى مراجعتنا للملخص وحسب رأينا فإن المعاملات التي تم تنفيذها في مدة المراجعة متوافقة مع ضوابط الحوكمة الشرعية المبينة في دليل الصندوق الفرعي.

هذا والله أعلم.
مع خالص التقدير والاحترام



Sharia Compliance Review Report

تقرير مراجعة الامتثال الشرعي

To: Lunate Capital LLC

إلى: لونيت كابيتال ذ.م.م

Lunate Capital LLC (Formerly known as Chimera Capital LLC) (**Company**) has requested review of its sub-fund established as Chimera S&P KSA 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 30th June, 2024 (**Review Period**).

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

- Shariah Index Constituents provided by S&P
- Monthly holding statement
- Quarterly rebalancing statements (additions/deletions)
- 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.

Allah knows the best.

Yours truly,

الدكتور إبراهيم علي المنصوري | Dr. Ibrahim Ali Al Mansoori

رئيس لجنة الرقابة الشرعية | Chairman, Sharia Supervisory Committee

10th July 2024 | 10 يوليو 2024

طلبت شركة لونيت كابيتال ذ.م.م (المعروفة سابقاً باسم شيميرا كابيتال ذ.م.م) (**الشركة**) مراجعة صندوقها الفرعي الذي تم إنشاؤه تحت مسمى شيميرا ستاندرد أند بورز المملكة العربية السعودية وهو صندوق تداول شرعي (**الصندوق الفرعي**) تحت مظلة صندوق شيميرا حيث تقوم الشركة بإدارته وتشغيله. وتجب مراجعة ربع سنوية على أنشطة ومعاملات الصندوق الفرعي من ناحية الامتثال الشرعي وذلك تلبية لضوابط الحوكمة الشرعية للشركة. وعليه تمت المراجعة على الربع المنتهي في 30 يونيو 2024 (**مدة المراجعة**).

لقد قامت دار الشريعة بمراجعة الصندوق الفرعي استناداً إلى البيانات والمستندات التالية المقدمة من قبل الشركة:

- مقومات المؤشر الشرعية التي قدمتها ستاندرد أند بورز.
- بيان الحيازات الشهري.
- بيان إعادة الموازنة ربع الشهرية (الإضافات/المحذوفات).
- بيان ربع شهري للمعاملات.

قامت دار الشريعة بعرض ملخص المراجعة على اللجنة الشرعية للصندوق الفرعي ولدى مراجعتنا للملخص وحسب رأينا فإن المعاملات التي تم تنفيذها في مدة المراجعة متوافقة مع ضوابط الحوكمة الشرعية المبينة في دليل الصندوق الفرعي.

هذا والله أعلم.
مع خالص التقدير والاحترام



Sharia Compliance Review Report

تقرير مراجعة الامتثال الشرعي

To: Lunate Capital LLC

إلى: لونيت كابيتال ذ.م.م

Lunate Capital LLC (Formerly known as Chimera Capital LLC) (**Company**) has requested review of its sub-fund established as Chimera S&P Turkey 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 30th June, 2024 (**Review Period**).

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

- Shariah Index Constituents provided by S&P
- Monthly holding statement
- Quarterly rebalancing statements (additions/deletions)
- 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.

Allah knows the best.
Yours truly,

الدكتور إبراهيم علي المنصوري | Dr. Ibrahim Ali Al Mansoori

رئيس لجنة الرقابة الشرعية | Chairman, Sharia Supervisory Committee

10th July 2024 | 10 يوليو 2024

طلبت شركة لونيت كابيتال ذ.م.م (المعروفة سابقاً باسم شيميرا كابيتال ذ.م.م) (**الشركة**) مراجعة صندوقها الفرعي الذي تم إنشاؤه تحت مسمى شيميرا ستاندرد أند بورز تركيا وهو صندوق تداول شرعي (**الصندوق الفرعي**) تحت مظلة صندوق شيميرا حيث تقوم الشركة بإدارته وتشغيله.

وتجب مراجعة ربع سنوية على أنشطة ومعاملات الصندوق الفرعي من ناحية الامتثال الشرعي وذلك تلبية لضوابط الحوكمة الشرعية للشركة. وعليه تمت المراجعة على الربع المنتهي في 30 يونيو 2024 (مدة المراجعة).

لقد قامت دار الشريعة بمراجعة الصندوق الفرعي استناداً إلى البيانات والمستندات التالية المقدمة من قبل الشركة:

- مقومات المؤشر الشرعية التي قدمتها ستاندرد أند بورز.
- بيان الحيازات الشهري.
- بيان إعادة الموازنة ربع الشهرية (الإضافات/المحذوفات).
- بيان ربع شهري للمعاملات.

قامت دار الشريعة بعرض ملخص المراجعة على اللجنة الشرعية للصندوق الفرعي ولدى مراجعتنا للملخص وحسب رأينا فإن المعاملات التي تم تنفيذها في مدة المراجعة متوافقة مع ضوابط الحوكمة الشرعية المبينة في دليل الصندوق الفرعي.

هذا والله أعلم.
مع خالص التقدير والاحترام



Sharia Compliance Review Report

تقرير مراجعة الامتثال الشرعي

To: Lunate Capital LLC

إلى: لونيت كابيتال ذ.م.م.

Lunate Capital LLC (Formerly known as Chimera Capital LLC) (**Company**) has requested review of its sub-fund established as Chimera S&P US Growth 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 30th June, 2024 (**Review Period**).

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

- Shariah Index Constituents provided by S&P
- Monthly holding statement
- Quarterly rebalancing statements (additions/deletions)
- 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.

Allah knows the best.
Yours truly,

طلبت شركة لونيت كابيتال ذ.م.م (المعروفة سابقاً باسم شيميرا كابيتال ذ.م.م) (**الشركة**) مراجعة صندوقها الفرعي الذي تم إنشاؤه تحت مسمى شيميرا ستاندرد أند بورز الولايات المتحدة الأمريكية Growth Shariah ETF وهو صندوق تداول شرعي (**الصندوق الفرعي**) تحت مظلة صندوق شيميرا حيث تقوم الشركة بإدارته وتشغيله.

وتجب مراجعة ربع سنوية على أنشطة ومعاملات الصندوق الفرعي من ناحية الامتثال الشرعي وذلك تلبية لضوابط الحوكمة الشرعية للشركة. وعليه تمت المراجعة على الربع المنتهي في 30 يونيو 2024 (مدة المراجعة).

لقد قامت دار الشريعة بمراجعة الصندوق الفرعي استناداً إلى البيانات والمستندات التالية المقدمة من قبل الشركة:

- مقومات المؤشر الشرعية التي قدمتها ستاندرد أند بورز.
- بيان الحيازات الشهري.
- بيان إعادة الموازنة ربع الشهرية (الإضافات/المحذوفات).
- بيان ربع شهري للمعاملات.

قامت دار الشريعة بعرض ملخص المراجعة على اللجنة الشرعية للصندوق الفرعي ولدى مراجعتنا للملخص وحسب رأينا فإن المعاملات التي تم تنفيذها في مدة المراجعة متوافقة مع ضوابط الحوكمة الشرعية المبينة في دليل الصندوق الفرعي.

هذا والله أعلم.
مع خالص التقدير والاحترام

الدكتور إبراهيم علي المنصوري | Dr. Ibrahim Ali Al Mansoori

رئيس لجنة الرقابة الشرعية | Chairman, Sharia Supervisory Committee

10th July 2024 | 10 يوليو 2024



Sharia Compliance Review Report

تقرير مراجعة الامتثال الشرعي

To: Lunate Capital LLC

إلى: لونيت كابيتال ذ.م.م

Lunate Capital LLC (Formerly known as 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 30th June, 2024 (**Review Period**).

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

- Shariah Index Constituents provided by S&P
- Monthly holding statement
- Quarterly rebalancing statements (additions/deletions)
- 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.

Allah knows the best.
Yours truly,

الدكتور إبراهيم علي المنصوري | Dr. Ibrahim Ali Al Mansoori

رئيس لجنة الرقابة الشرعية | Chairman, Sharia Supervisory Committee

10th July 2024 | 10 يوليو 2024

طلبت شركة لونيت كابيتال ذ.م.م (المعروفة سابقاً باسم شيميرا كابيتال ذ.م.م) (**الشركة**) مراجعة صندوقها الفرعي الذي تم إنشاؤه تحت مسمى شيميرا ستاندرد أند بورز الولايات المتحدة الأمريكية Value Shariah ETF وهو صندوق تداول شرعي (**الصندوق الفرعي**) تحت مظلة صندوق شيميرا حيث تقوم الشركة بإدارته وتشغيله.

وتجب مراجعة ربع سنوية على أنشطة ومعاملات الصندوق الفرعي من ناحية الامتثال الشرعي وذلك تلبية لضوابط الحوكمة الشرعية للشركة. وعليه تمت المراجعة على الربع المنتهي في 30 يونيو 2024 (**مدة المراجعة**).

لقد قامت دار الشريعة بمراجعة الصندوق الفرعي استناداً إلى البيانات والمستندات التالية المقدمة من قبل الشركة:

- مقومات المؤشر الشرعية التي قدمتها ستاندرد أند بورز.
- بيان الحيازات الشهري.
- بيان إعادة الموازنة ربع الشهرية (الإضافات/المحذوفات).
- بيان ربع شهري للمعاملات.

قامت دار الشريعة بعرض ملخص المراجعة على اللجنة الشرعية للصندوق الفرعي ولدى مراجعتنا للملخص وحسب رأينا فإن المعاملات التي تم تنفيذها في مدة المراجعة متوافقة مع ضوابط الحوكمة الشرعية المبينة في دليل الصندوق الفرعي.

هذا والله أعلم.
مع خالص التقدير والاحترام



Sharia Compliance Review Report

تقرير مراجعة الامتثال الشرعي

To: Lunate Capital LLC

إلى: لونيت كابيتال ذ.م.م

Lunate Capital LLC (Formerly known as Chimera Capital LLC) (**Company**) has requested review of its sub-fund established as Chimera S&P China HK 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 30th June, 2024 (**Review Period**).

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

- Shariah Index Constituents provided by S&P
- Monthly holding statement
- Quarterly rebalancing statements (additions/deletions)
- 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.

Allah knows the best.
Yours truly,

الدكتور إبراهيم علي المنصوري | Dr. Ibrahim Ali Al Mansoori

رئيس لجنة الرقابة الشرعية | Chairman, Sharia Supervisory Committee

10th July 2024 | 10 يوليو 2024

طلبت شركة لونيت كابيتال ذ.م.م (المعروفة سابقاً باسم شيميرا كابيتال ذ.م.م) (**الشركة**) مراجعة صندوقها الفرعي الذي تم إنشاؤه تحت مسمى شيميرا ستاندرد أند بورز الصين هونغ كونغ وهو صندوق تداول شرعي (**الصندوق الفرعي**) تحت مظلة صندوق شيميرا حيث تقوم الشركة بإدارته وتشغيله. وتجب مراجعة ربع سنوية على أنشطة ومعاملات الصندوق الفرعي من ناحية الامتثال الشرعي وذلك تلبية لضوابط الحوكمة الشرعية للشركة. وعليه تمت المراجعة على الربع المنتهي في 30 يونيو 2024 (**مدة المراجعة**).

لقد قامت دار الشريعة بمراجعة الصندوق الفرعي استناداً إلى البيانات والمستندات التالية المقدمة من قبل الشركة:

- مقومات المؤشر الشرعية التي قدمتها ستاندرد أند بورز.
- بيان الحيازات الشهري.
- بيان إعادة الموازنة ربع الشهرية (الإضافات/المحذوفات).
- بيان ربع شهري للمعاملات.

قامت دار الشريعة بعرض ملخص المراجعة على اللجنة الشرعية للصندوق الفرعي ولدى مراجعتنا للملخص وحسب رأينا فإن المعاملات التي تم تنفيذها في مدة المراجعة متوافقة مع ضوابط الحوكمة الشرعية المبينة في دليل الصندوق الفرعي.

هذا والله أعلم.
مع خالص التقدير والاحترام



Sharia Compliance Review Report

تقرير مراجعة الامتثال الشرعي

To: Lunate Capital LLC

إلى: لونيت كابيتال ذ.م.م

Lunate Capital LLC (Formerly known as Chimera Capital LLC) (**Company**) has requested review of its sub-fund established as Chimera S&P India 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 30th June, 2024 (**Review Period**).

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

- Shariah Index Constituents provided by S&P
- Monthly holding statement
- Quarterly rebalancing statements (additions/deletions)
- 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.

Allah knows the best.
Yours truly,

طلبت شركة لونيت كابيتال ذ.م.م (المعروفة سابقاً باسم شيميرا كابيتال ذ.م.م) (**الشركة**) مراجعة صندوقها الفرعي الذي تم إنشاؤه تحت مسمى شيميرا ستاندرد أند بورز الهند وهو صندوق تداول شرعي (**الصندوق الفرعي**) تحت مظلة صندوق شيميرا حيث تقوم الشركة بإدارته وتشغيله.

وتجب مراجعة ربع سنوية على أنشطة ومعاملات الصندوق الفرعي من ناحية الامتثال الشرعي وذلك تلبية لضوابط الحوكمة الشرعية للشركة. وعليه تمت المراجعة على الربع المنتهي في 30 يونيو 2024 (مدة المراجعة).

لقد قامت دار الشريعة بمراجعة الصندوق الفرعي استناداً إلى البيانات والمستندات التالية المقدمة من قبل الشركة:

- مقومات المؤشر الشرعية التي قدمتها ستاندرد أند بورز.
- بيان الحيازات الشهري.
- بيان إعادة الموازنة ربع الشهرية (الإضافات/المحذوفات).
- بيان ربع شهري للمعاملات.

قامت دار الشريعة بعرض ملخص المراجعة على اللجنة الشرعية للصندوق الفرعي ولدى مراجعتنا للملخص وحسب رأينا فإن المعاملات التي تم تنفيذها في مدة المراجعة متوافقة مع ضوابط الحوكمة الشرعية المبينة في دليل الصندوق الفرعي.

هذا والله أعلم.
مع خالص التقدير والاحترام

الدكتور إبراهيم علي المنصوري | Dr. Ibrahim Ali Al Mansoori

رئيس لجنة الرقابة الشرعية | Chairman, Sharia Supervisory Committee

10th July 2024 | 10 يوليو 2024

Independent Auditor's Review Report

Introduction

We have reviewed the accompanying condensed statement of financial position of Chimera Umbrella Fund (the "Umbrella Fund") as of 30 June 2024 and the related condensed statements of comprehensive income, changes in net assets attributable to holders of redeemable participating units and cash flows for the six-month period then ended and a summary of material accounting policies and other explanatory notes. Management is responsible for the preparation and presentation of this 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
14 August 2024
Abu Dhabi
United Arab Emirates

Chimera Umbrella Fund
Review Report and Condensed Interim Financial Information
For the six-month period ended 30 June 2024

Condensed Statement of Financial Position

	Notes	Chimera S&P UAE Shariah ETF		Chimera S&P KSA Shariah ETF		Chimera S&P Kuwait Shariah ETF	
		As at 30 June 2024 (Unaudited) AED	As at 31 December 2023 (Audited) AED	As at 30 June 2024 (Unaudited) SAR	As at 31 December 2023 (Audited) SAR	As at 30 June 2024 (Unaudited) KWD	As at 31 December 2023 (Audited) KWD
Assets							
Cash and cash equivalents	6	610,164	664,098	1,634,301	1,724,861	54,134	52,327
Financial assets at fair value through profit or loss	3	119,117,414	123,985,089	105,421,502	111,317,672	1,994,288	2,005,276
Dividends receivable		–	–	1,368	–	8,292	–
Receivable on sale of investments		–	–	71,639	–	–	–
Total assets		<u>119,727,578</u>	<u>124,649,187</u>	<u>107,128,810</u>	<u>113,042,533</u>	<u>2,056,714</u>	<u>2,057,603</u>
Liabilities							
Securities purchased payable		–	–	(63,327)	–	–	–
Accrued Management fees	10	(326,408)	(325,967)	(296,950)	(267,741)	(5,636)	(5,267)
Distributions payable		(110,000)	(122,100)	(1,110,200)	(1,177,300)	(45,600)	(45,600)
Total liabilities		<u>(436,408)</u>	<u>(448,067)</u>	<u>(1,470,477)</u>	<u>(1,445,041)</u>	<u>(51,236)</u>	<u>(50,867)</u>
Net assets attributable to holders of redeemable participating units		<u>119,291,170</u>	<u>124,201,120</u>	<u>105,658,333</u>	<u>111,597,492</u>	<u>2,005,478</u>	<u>2,006,736</u>
Total Net Asset Value							
Class A Accumulating Units		113,411,412	118,053,010	–	–	–	–
Class B Income Units		5,879,758	6,148,110	105,658,333	111,597,492	2,005,478	2,006,736
Net Asset Value per Unit							
Class A Accumulating Units		6.575	6.746	–	–	–	–
Class B Income Units		5.880	6.148	3.464	3.659	0.251	0.251

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

Chimera Umbrella Fund
Review Report and Condensed Interim Financial Information
For the six-month period ended 30 June 2024

Condensed Statement of Financial Position (continued)

	Notes	Chimera S&P US Shariah Value ETF		Chimera S&P US Shariah Growth ETF		Chimera S&P Turkey Shariah ETF	
		As at 30 June 2024	As at 31 December 2023	As at 30 June 2024	As at 31 December 2023	As at 30 June 2024	As at 31 December 2023
		(Unaudited) USD	(Audited) USD	(Unaudited) USD	(Audited) USD	(Unaudited) TRY	(Audited) TRY
Assets							
Cash and cash equivalents	6	28,943	28,964	18,308	15,065	4,222,707	1,746,701
Financial assets at fair value through profit or loss	3	3,084,498	2,944,918	4,193,987	3,402,460	266,184,516	219,483,415
Dividends receivable		1,805	2,562	538	541	–	–
Total assets		<u>3,115,246</u>	<u>2,976,444</u>	<u>4,212,833</u>	<u>3,418,066</u>	<u>270,407,223</u>	<u>221,230,116</u>
Liabilities							
Accrued Management fees	10	(8,477)	(7,553)	(10,326)	(8,463)	(716,865)	(630,036)
Distributions payable		(12,100)	(13,200)	–	–	(2,640,000)	–
Total liabilities		<u>(20,577)</u>	<u>(20,753)</u>	<u>(10,326)</u>	<u>(8,463)</u>	<u>(3,356,865)</u>	<u>(630,036)</u>
Net assets attributable to holders of redeemable participating units		<u>3,094,669</u>	<u>2,955,691</u>	<u>4,202,507</u>	<u>3,409,603</u>	<u>267,050,358</u>	<u>220,600,080</u>
Total Net Asset Value							
Class A Accumulating Units		–	–	4,202,507	3,409,603	–	–
Class B Income Units		3,094,669	2,955,691	–	–	267,050,358	220,600,080
Net Asset Value per Unit							
Class A Accumulating Units		–	–	1.681	1.364	–	–
Class B Income Units		1.125	1.075	–	–	53.410	42.019

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

Chimera Umbrella Fund
Review Report and Condensed Interim Financial Information
For the six-month period ended 30 June 2024

Condensed Statement of Financial Position (continued)

	Notes	Chimera FTSE ADX 15 ETF		Chimera S&P China HK Shariah ETF		Chimera S&P India Shariah ETF*
		As at 30 June 2024 (Unaudited) AED	As at 31 December 2023 (Audited) AED	As at 30 June 2024 (Unaudited) HKD	As at 31 December 2023 (Audited) HKD	As at 30 June 2024 (Unaudited) INR
Assets						
Cash and cash equivalents	6	4,101,356	1,061,388	272,416	199,875	5,462,286
Financial assets at fair value through profit or loss	3	242,893,998	279,066,272	35,902,973	41,463,693	939,494,289
Dividends receivable		–	–	422,514	109,280	2,008,152
Total assets		<u>246,995,354</u>	<u>280,127,660</u>	<u>36,597,903</u>	<u>41,772,848</u>	<u>946,964,727</u>
Liabilities						
Tax payable	7	–	–	–	–	(11,908,910)
Accrued Management fees	10	(681,401)	(717,361)	(201,994)	(112,896)	(2,815,507)
Distributions payable		(2,878,975)	–	–	–	–
Total liabilities		<u>(3,560,376)</u>	<u>(717,361)</u>	<u>(201,994)</u>	<u>(112,896)</u>	<u>(14,724,417)</u>
Net assets attributable to holders of redeemable participating units		<u>243,434,978</u>	<u>279,410,299</u>	<u>36,395,909</u>	<u>41,659,952</u>	<u>932,240,310</u>
Total Net Asset Value						
Class A Accumulating Units		–	–	–	–	–
Class B Income Units		243,434,978	279,410,299	36,395,909	41,659,952	932,240,310
Net Asset Value per Unit						
Class A Accumulating Units		–	–	–	–	–
Class B Income Units		3.052	3.249	6.617	6.943	88.785

* Chimera S&P India Shariah ETF was launched on 24 January 2024, therefore, there are no comparatives as at 31 December 2023.

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

Chimera Umbrella Fund
Review Report and Condensed Interim Financial Information
For the six-month period ended 30 June 2024

Condensed Statement of Financial Position (continued)

		<u>Total Umbrella Fund</u>	
		As at 30 June 2024 (Unaudited) AED	As at 31 December 2023 (Audited) AED
Notes			
Assets			
	Cash and cash equivalents	6	7,972,858
	Financial assets at fair value through profit or loss	3	603,752,592
	Dividends receivable		396,322
	Receivable on sale of investments		70,140
	Total assets		<u>612,191,912</u>
Liabilities			
	Securities purchased payable		(62,002)
	Tax payable	7	(523,933)
	Accrued Management fees	10	(1,733,936)
	Distributions payable		(4,960,892)
	Total liabilities		<u>(7,280,763)</u>
	Net assets attributable to holders of redeemable participating units		<u>604,911,149</u>
			<u>607,290,784</u>

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

Director: 
Date: 14 August 2024

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

J.M.

Chimera Umbrella Fund
Review Report and Condensed Interim Financial Information
For the six-month period ended 30 June 2024

Condensed Statement of Comprehensive Income

	Notes	Chimera S&P UAE Shariah ETF		Chimera S&P KSA Shariah ETF		Chimera S&P Kuwait Shariah ETF	
		Financial Period 1 January 2024 to 30 June 2024	Financial Period 1 January 2023 to 30 June 2023	Financial Period 1 January 2024 to 30 June 2024	Financial Period 1 January 2023 to 30 June 2023	Financial Period 1 January 2024 to 30 June 2024	Financial Period 1 January 2023 to 30 June 2023
		(Unaudited) AED	(Unaudited) AED	(Unaudited) SAR	(Unaudited) SAR	(Unaudited) KWD	(Unaudited) KWD
Income							
Dividend income		4,303,282	3,782,617	1,747,547	1,822,985	65,532	80,657
Bank profit		–	–	1,441	–	74	–
Net (losses)/gains on financial assets at fair value through profit or loss	5	(6,787,047)	503,942	(5,929,962)	5,291,675	(10,323)	(94,704)
Total investment (loss)/income		<u>(2,483,765)</u>	<u>4,286,559</u>	<u>(4,180,974)</u>	<u>7,114,660</u>	<u>55,283</u>	<u>(14,047)</u>
Operating expenses							
Management fees	10	(634,435)	(660,624)	(583,704)	(556,127)	(10,938)	(12,413)
Total operating expenses		<u>(634,435)</u>	<u>(660,624)</u>	<u>(583,704)</u>	<u>(556,127)</u>	<u>(10,938)</u>	<u>(12,413)</u>
Net (loss)/income		<u>(3,118,200)</u>	<u>3,625,935</u>	<u>(4,764,678)</u>	<u>6,558,533</u>	<u>44,345</u>	<u>(26,460)</u>
Finance costs							
Distributions to holders of redeemable participating units	14	(110,000)	(83,500)	(1,110,200)	(1,236,532)	(45,600)	(30,215)
Bank charges		–	–	(60)	(38)	(3)	(2)
Total Finance costs		<u>(110,000)</u>	<u>(83,500)</u>	<u>(1,110,260)</u>	<u>(1,236,570)</u>	<u>(45,603)</u>	<u>(30,217)</u>
(Loss)/profit for the period before tax		<u>(3,228,200)</u>	<u>3,542,435</u>	<u>(5,874,938)</u>	<u>5,321,963</u>	<u>(1,258)</u>	<u>(56,677)</u>
Withholding tax	7	–	–	(64,221)	(81,974)	–	–
(Decrease)/increase in net assets resulting from operations attributable to holders of redeemable participating units		<u><u>(3,228,200)</u></u>	<u><u>3,542,435</u></u>	<u><u>(5,939,159)</u></u>	<u><u>5,239,989</u></u>	<u><u>(1,258)</u></u>	<u><u>(56,677)</u></u>

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.

Chimera Umbrella Fund
Review Report and Condensed Interim Financial Information
For the six-month period ended 30 June 2024

Condensed Statement of Comprehensive Income (continued)

	Notes	Chimera S&P US Shariah Value ETF		Chimera S&P US Shariah Growth ETF		Chimera S&P Turkey Shariah ETF	
		Financial Period	Financial Period	Financial Period	Financial Period	Financial Period	Financial Period
		1 January 2024 to 30 June 2024 (Unaudited) USD	1 January 2023 to 30 June 2023 (Unaudited) USD	1 January 2024 to 30 June 2024 (Unaudited) USD	1 January 2023 to 30 June 2023 (Unaudited) USD	1 January 2024 to 30 June 2024 (Unaudited) TRY	1 January 2023 to 30 June 2023 (Unaudited) TRY
Income							
Dividend income		39,869	43,675	16,320	19,979	4,247,176	2,965,833
Bank profit		–	205	–	154	–	32
Net gains/(losses) on financial assets at fair value through profit or loss	5	138,844	(40,981)	777,451	1,056,012	59,221,071	11,422,878
Total investment income		<u>178,713</u>	<u>2,899</u>	<u>793,771</u>	<u>1,076,145</u>	<u>63,468,247</u>	<u>14,388,743</u>
Operating expenses							
Management fees	10	(16,017)	(18,130)	(18,524)	(18,279)	(1,354,076)	(1,202,933)
Total operating expenses		<u>(16,017)</u>	<u>(18,130)</u>	<u>(18,524)</u>	<u>(18,279)</u>	<u>(1,354,076)</u>	<u>(1,202,933)</u>
Net income/(loss)		<u>162,696</u>	<u>(15,231)</u>	<u>775,247</u>	<u>1,057,866</u>	<u>62,114,171</u>	<u>13,185,810</u>
Finance costs							
Distributions to holders of redeemable participating units	14	(12,100)	(23,725)	–	–	(2,640,000)	(430,650)
Bank charges		–	(2)	–	–	–	–
Total Finance costs		<u>(12,100)</u>	<u>(23,727)</u>	<u>–</u>	<u>–</u>	<u>(2,640,000)</u>	<u>(430,650)</u>
Profit/(loss) for the period before tax		<u>150,596</u>	<u>(38,958)</u>	<u>775,247</u>	<u>1,057,866</u>	<u>59,474,171</u>	<u>12,755,160</u>
Withholding tax	7	(11,618)	(12,688)	(4,843)	(5,963)	(303,893)	(296,583)
Increase/(decrease) in net assets resulting from operations attributable to holders of redeemable participating units		<u><u>138,978</u></u>	<u><u>(51,646)</u></u>	<u><u>770,404</u></u>	<u><u>1,051,903</u></u>	<u><u>59,170,278</u></u>	<u><u>12,458,577</u></u>

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.

Chimera Umbrella Fund
Review Report and Condensed Interim Financial Information
For the six-month period ended 30 June 2024

Condensed Statement of Comprehensive Income (continued)

		<u>Chimera FTSE ADX 15 ETF</u>		<u>Chimera S&P China HK Shariah ETF</u>		<u>Chimera S&P India Shariah ETF*</u>
	Notes	Financial Period 1 January 2024 to 30 June 2024 (Unaudited) AED	Financial Period 1 January 2023 to 30 June 2023 (Unaudited) AED	Financial Period 1 January 2024 to 30 June 2024 (Unaudited) HKD	Financial Period 2 June 2023 to 30 June 2023 (Unaudited) HKD	Financial Period 24 January 2024 to 30 June 2024 (Unaudited) INR
Income						
Dividend income		4,634,585	2,288,360	565,354	75,851	5,555,095
Bank profit		–	–	–	–	–
Net (losses)/gains on financial assets at fair value through profit or loss	5	<u>(16,589,599)</u>	<u>(14,351,203)</u>	<u>(2,320,850)</u>	<u>(40,440)</u>	<u>98,839,786</u>
Total investment (loss)/income		<u>(11,955,014)</u>	<u>(12,062,843)</u>	<u>(1,755,496)</u>	<u>35,411</u>	<u>104,394,881</u>
Operating expenses						
Management fees	10	<u>(1,361,832)</u>	<u>(838,580)</u>	<u>(205,493)</u>	<u>(44,903)</u>	<u>(4,906,759)</u>
Total operating expenses		<u>(1,361,832)</u>	<u>(838,580)</u>	<u>(205,493)</u>	<u>(44,903)</u>	<u>(4,906,759)</u>
Net (loss)/income		<u>(13,316,846)</u>	<u>(12,901,423)</u>	<u>(1,960,989)</u>	<u>(9,492)</u>	<u>99,488,122</u>
Finance costs						
Distributions to holders of redeemable participating units	14	(2,878,975)	(1,276,375)	–	–	–
Bank charges		–	–	–	–	(115)
Total Finance costs		<u>(2,878,975)</u>	<u>(1,276,375)</u>	<u>–</u>	<u>–</u>	<u>(115)</u>
(Loss)/profit for the period before tax		(16,195,821)	(14,177,798)	(1,960,989)	(9,492)	99,488,007
Withholding tax	7	–	–	(13,054)	(2,101)	(17,685,697)
(Decrease)/increase in net assets resulting from operations attributable to holders of redeemable participating units		<u>(16,195,821)</u>	<u>(14,177,798)</u>	<u>(1,974,043)</u>	<u>(11,593)</u>	<u>81,802,310</u>

* Chimera S&P India Shariah ETF was launched on 24 January 2024, therefore, there are no comparatives as at 30 June 2023.

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.

Chimera Umbrella Fund
Review Report and Condensed Interim Financial Information
For the six-month period ended 30 June 2024

Condensed Statement of Comprehensive Income (continued)

	Notes	<u>Total Umbrella Fund</u>	
		Financial Period 1 January 2024 to 30 June 2024 (Unaudited) AED	Financial Period 1 January 2023 to 30 June 2023 (Unaudited) AED
Income			
Dividend income		12,641,895	9,509,482
Bank profit		2,295	1,323
Net losses on financial assets at fair value through profit or loss	5	<u>(15,799,056)</u>	<u>(4,481,540)</u>
Total investment (loss)/income		<u>(3,154,866)</u>	<u>5,029,265</u>
Operating expenses			
Management fees	10	<u>(3,295,542)</u>	<u>(2,516,790)</u>
Total operating expenses		<u>(3,295,542)</u>	<u>(2,516,790)</u>
Net (loss)/income		<u>(6,450,408)</u>	<u>2,512,475</u>
Finance costs			
Distributions to holders of redeemable participating units	14	(4,971,671)	(3,079,953)
Bank charges		(99)	(68)
Total Finance costs		<u>(4,971,770)</u>	<u>(3,080,021)</u>
Loss for the period before tax		(11,422,178)	(567,546)
Withholding tax	7	(945,054)	(191,582)
Decrease in net assets resulting from operations attributable to holders of redeemable participating units		<u>(12,367,232)</u>	<u>(759,128)</u>

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.

Chimera Umbrella Fund
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For the six-month period ended 30 June 2024

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

	<u>Chimera S&P UAE Shariah ETF</u>		<u>Chimera S&P KSA Shariah ETF</u>		<u>Chimera S&P Kuwait Shariah ETF</u>	
	Financial Period 1 January 2024 to 30 June 2024 (Unaudited) AED	Financial Period 1 January 2023 to 30 June 2023 (Unaudited) AED	Financial Period 1 January 2024 to 30 June 2024 (Unaudited) SAR	Financial Period 1 January 2023 to 30 June 2023 (Unaudited) SAR	Financial Period 1 January 2024 to 30 June 2024 (Unaudited) KWD	Financial Period 1 January 2023 to 30 June 2023 (Unaudited) KWD
Net assets attributable to holders of redeemable participating units at beginning of the period	124,201,120	125,747,275	111,597,492	107,080,009	2,006,736	2,460,241
(Decrease)/increase in net assets resulting from operations attributable to holders of redeemable participating units	(3,228,200)	3,542,435	(5,939,159)	5,239,989	(1,258)	(56,677)
Issue of redeemable participating units	-	-	-	-	-	-
Redemption of redeemable participating units	(1,681,750)	-	-	-	-	-
Net assets attributable to holders of redeemable participating units at end of the period	<u>119,291,170</u>	<u>129,289,710</u>	<u>105,658,333</u>	<u>112,319,998</u>	<u>2,005,478</u>	<u>2,403,564</u>

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

Chimera Umbrella Fund
Review Report and Condensed Interim Financial Information
For the six-month period ended 30 June 2024

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

	<u>Chimera S&P US Shariah Value ETF</u>		<u>Chimera S&P US Shariah Growth ETF</u>		<u>Chimera S&P Turkey Shariah ETF</u>	
	Financial Period 1 January 2024 to 30 June 2024	Financial Period 1 January 2023 to 30 June 2023	Financial Period 1 January 2024 to 30 June 2024	Financial Period 1 January 2023 to 30 June 2023	Financial Period 1 January 2024 to 30 June 2024	Financial Period 1 January 2023 to 30 June 2023
	(Unaudited) USD	(Unaudited) USD	(Unaudited) USD	(Unaudited) USD	(Unaudited) TRY	(Unaudited) TRY
Net assets attributable to holders of redeemable participating units at beginning of the period	2,955,691	3,537,677	3,409,603	3,295,466	220,600,080	249,154,501
Increase/(decrease) in net assets resulting from operations attributable to holders of redeemable participating units	138,978	(51,646)	770,404	1,051,903	59,170,278	12,458,577
Issue of redeemable participating units	–	–	359,750	–	–	7,297,750
Redemption of redeemable participating units	–	–	(337,250)	(1,176,500)	(12,720,000)	–
Net assets attributable to holders of redeemable participating units at end of the period	<u>3,094,669</u>	<u>3,486,031</u>	<u>4,202,507</u>	<u>3,170,869</u>	<u>267,050,358</u>	<u>268,910,828</u>

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

Chimera Umbrella Fund
Review Report and Condensed Interim Financial Information
For the six-month period ended 30 June 2024

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

	Chimera FTSE ADX 15 ETF		Chimera S&P China HK Shariah ETF		Chimera S&P India Shariah ETF*
	Financial Period 1 January 2024 to 30 June 2024	Financial Period 1 January 2023 to 30 June 2023	Financial Period 1 January 2024 to 30 June 2024	Financial Period 2 June 2023 to 30 June 2023	Financial Period 24 January 2024 to 30 June 2024
	(Unaudited) AED	(Unaudited) AED	(Unaudited) HKD	(Unaudited) HKD	(Unaudited) INR
Net assets attributable to holders of redeemable participating units at beginning of the period	279,410,299	195,546,935	41,659,952	–	–
(Decrease)/increase in net assets resulting from operations attributable to holders of redeemable participating units	(16,195,821)	(14,177,798)	(1,974,043)	(11,593)	81,802,310
Issue of redeemable participating units	–	–	–	58,800,000	1,493,640,000
Redemption of redeemable participating units	(19,779,500)	(31,737,750)	(3,290,000)	(8,222,000)	(643,202,000)
Net assets attributable to holders of redeemable participating units at end of the period	<u>243,434,978</u>	<u>149,631,387</u>	<u>36,395,909</u>	<u>50,566,407</u>	<u>932,240,310</u>

* Chimera S&P India Shariah ETF was launched on 24 January 2024, therefore, there are no comparatives as at 30 June 2023.

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

Chimera Umbrella Fund
Review Report and Condensed Interim Financial Information
For the six-month period ended 30 June 2024

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

	<u>Total Umbrella Fund</u>	
	Financial Period 1 January 2024 to 30 June 2024	Financial Period 1 January 2023 to 30 June 2023
	(Unaudited) AED	(Unaudited) AED
Net assets attributable to holders of redeemable participating units at beginning of the period	607,290,784	529,369,396
Decrease in net assets resulting from operations attributable to holders of redeemable participating units	(12,367,232)	(759,128)
Issue of redeemable participating units	67,222,194	28,604,382
Redemption of redeemable participating units	(54,100,082)	(39,914,428)
Currency translation	(3,134,515)	(13,561,224)
Net assets attributable to holders of redeemable participating units at end of the period	<u>604,911,149</u>	<u>503,738,998</u>

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

Chimera Umbrella Fund
Review Report and Condensed Interim Financial Information
For the six-month period ended 30 June 2024

Condensed Statement of Cash Flows

	<u>Chimera S&P UAE Shariah ETF</u>		<u>Chimera S&P KSA Shariah ETF</u>		<u>Chimera S&P Kuwait Shariah ETF</u>	
	Financial Period 1 January 2024 to 30 June 2024	Financial Period 1 January 2023 to 30 June 2023	Financial Period 1 January 2024 to 30 June 2024	Financial Period 1 January 2023 to 30 June 2023	Financial Period 1 January 2024 to 30 June 2024	Financial Period 1 January 2023 to 30 June 2023
	(Unaudited) AED	(Unaudited) AED	(Unaudited) SAR	(Unaudited) SAR	(Unaudited) KWD	(Unaudited) KWD
Cash flows from operating activities						
Proceeds from sale of investments ¹	4,625,075	7,286,923	7,283,803	5,860,187	275,063	190,016
Purchase of investments ¹	(8,226,197)	(10,772,421)	(7,325,907)	(5,615,523)	(274,398)	(207,776)
Dividend income received	4,303,282	3,782,617	1,681,958	1,734,931	57,240	70,140
Bank profit received	–	–	1,441	–	74	–
Operating expenses paid	(633,994)	(661,509)	(554,495)	(579,130)	(10,569)	(12,986)
Net cash inflow/(outflow) from operating activities	68,166	(364,390)	1,086,800	1,400,465	47,410	39,394
Cash flows from financing activities						
Distributions paid to holders of redeemable participating units	(122,100)	(117,400)	(1,177,300)	(942,832)	(45,600)	(48,215)
Bank charges paid	–	–	(60)	(38)	(3)	(2)
Amounts received on issue of redeemable participating units ¹	–	–	–	–	–	–
Amounts paid on redemption of redeemable participating units ¹	–	–	–	–	–	–
Net cash outflow from financing activities	(122,100)	(117,400)	(1,177,360)	(942,870)	(45,603)	(48,217)
Net (decrease)/increase in cash and cash equivalents	(53,934)	(481,790)	(90,560)	457,595	1,807	(8,823)
Cash and cash equivalents at beginning of period	664,098	1,270,350	1,724,861	1,636,799	52,327	54,710
Cash and cash equivalents at end of the period*	610,164	788,560	1,634,301	2,094,394	54,134	45,887

* Cash and cash equivalents is net of bank overdraft.

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

Chimera Umbrella Fund
Review Report and Condensed Interim Financial Information
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Condensed Statement of Cash Flows (continued)

	<u>Chimera S&P US Shariah Value ETF</u>		<u>Chimera S&P US Shariah Growth ETF</u>		<u>Chimera S&P Turkey Shariah ETF</u>	
	Financial Period 1 January 2024 to 30 June 2024	Financial Period 1 January 2023 to 30 June 2023	Financial Period 1 January 2024 to 30 June 2024	Financial Period 1 January 2023 to 30 June 2023	Financial Period 1 January 2024 to 30 June 2024	Financial Period 1 January 2023 to 30 June 2023
	(Unaudited) USD	(Unaudited) USD	(Unaudited) USD	(Unaudited) USD	(Unaudited) TRY	(Unaudited) TRY
Cash flows from operating activities						
Proceeds from sale of investments ¹	441,891	343,265	189,593	64,412	74,589,944	94,603,492
Purchase of investments ¹	(442,627)	(321,990)	(181,169)	(60,138)	(74,789,974)	(95,964,781)
Dividend income received	29,008	31,093	11,480	14,089	3,943,283	2,669,250
Bank profit received	–	205	–	154	–	32
Operating expenses paid	(15,093)	(19,231)	(16,661)	(18,462)	(1,267,247)	(1,178,141)
Net cash inflow from operating activities	13,179	33,342	3,243	55	2,476,006	129,852
Cash flows from financing activities						
Distributions paid to holders of redeemable participating units	(13,200)	–	–	–	–	–
Bank charges paid	–	(2)	–	–	–	–
Amounts received on issue of redeemable participating units ¹	–	–	–	–	–	–
Amounts paid on redemption of redeemable participating units ¹	–	–	–	–	–	–
Net cash outflow from financing activities	(13,200)	(2)	–	–	–	–
Net (decrease)/increase in cash and cash equivalents	(21)	33,340	3,243	55	2,476,006	129,852
Cash and cash equivalents at beginning of period	28,964	23,878	15,065	19,877	1,746,701	1,421,054
Cash and cash equivalents at end of the period*	28,943	57,218	18,308	19,932	4,222,707	1,550,906

* Cash and cash equivalents is net of bank overdraft.

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

Chimera Umbrella Fund
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Condensed Statement of Cash Flows (continued)

	Chimera FTSE ADX 15 ETF		Chimera S&P China HK Shariah ETF		Chimera S&P India Shariah ETF**
	Financial Period 1 January 2024 to 30 June 2024	Financial Period 1 January 2023 to 30 June 2023	Financial Period 1 January 2024 to 30 June 2024	Financial Period 2 June 2023 to 30 June 2023	Financial Period 24 January 2024 to 30 June 2024
	(Unaudited) AED	(Unaudited) AED	(Unaudited) HKD	(Unaudited) HKD	(Unaudited) INR
Cash flows from operating activities					
Proceeds from sale of investments ¹	72,608,885	27,122,597	14,357,838	2,233,952	830,129,510
Purchase of investments ¹	(72,805,710)	(27,870,157)	(14,407,968)	(1,833,346)	(1,675,297,031)
Dividend income received	4,634,585	2,288,360	239,066	43,762	2,283,174
Bank profit received	–	–	–	–	–
Operating expenses paid	(1,397,792)	(688,531)	(116,395)	–	(2,091,252)
Net cash inflow/(outflow) from operating activities	3,039,968	852,269	72,541	444,368	(844,975,599)
Cash flows from financing activities					
Distributions paid to holders of redeemable participating units	–	–	–	–	–
Bank charges paid	–	–	–	–	(115)
Amounts received on issue of redeemable participating units ¹	–	–	–	–	1,493,640,000
Amounts paid on redemption of redeemable participating units ¹	–	–	–	–	(643,202,000)
Net cash inflow from financing activities	–	–	–	–	850,437,885
Net increase in cash and cash equivalents	3,039,968	852,269	72,541	444,368	5,462,286
Cash and cash equivalents at beginning of period	1,061,388	1,266,700	199,875	–	–
Cash and cash equivalents at end of the period*	4,101,356	2,118,969	272,416	444,368	5,462,286

* Cash and cash equivalents is net of bank overdraft.

** Chimera S&P India Shariah ETF was launched on 24 January 2024, therefore, there are no comparatives as at 30 June 2023.

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

Chimera Umbrella Fund
Review Report and Condensed Interim Financial Information
For the six-month period ended 30 June 2024

Condensed Statement of Cash Flows (continued)

	Total Umbrella Fund	
	Financial Period 1 January 2024 to 30 June 2024	Financial Period 1 January 2023 to 30 June 2023
	(Unaudited) AED	(Unaudited) AED
Cash flows from operating activities		
Proceeds from sale of investments ¹	141,997,833	58,322,368
Purchase of investments ¹	(183,137,226)	(62,439,262)
Dividend income received	12,088,048	9,172,538
Bank profit received	2,295	1,323
Operating expenses paid	(3,111,661)	(2,377,161)
Net cash (outflow)/inflow from operating activities	(32,160,711)	2,679,806
Cash flows from financing activities		
Distributions paid to holders of redeemable participating units	(1,868,207)	(1,617,774)
Bank charges paid	(100)	(69)
Amounts received on issue of redeemable participating units ¹	65,900,890	–
Amounts paid on redemption of redeemable participating units ¹	(28,378,715)	–
Net cash inflow/(outflow) from financing activities	35,653,868	(1,617,843)
Net increase in cash and cash equivalents	3,493,157	1,061,963
Cash and cash equivalents at beginning of period	4,513,396	5,231,403
Foreign exchange movement arising from aggregation	(33,695)	(76,168)
Cash and cash equivalents at end of the period*	7,972,858	6,217,198

¹ Chimera S&P US Shariah Growth ETF engaged in in-kind subscriptions and redemptions of redeemable participating units during the financial period amounting to USD 359,750 (30 June 2023: USD Nil) and USD 337,250 (30 June 2023: USD 1,176,500) respectively (refer to Note 4 of the financial information for further details). All the subscriptions into and redemptions out of the Sub-Fund for the financial period, were achieved via in-kind contribution and withdrawal of assets of the same amount representing consideration for purchase and sale of investments.

¹ Chimera S&P Turkey Shariah ETF engaged in in-kind subscriptions and redemptions of redeemable participating units during the financial period amounting to TRY Nil (30 June 2023: TRY 7,297,750) and TRY 12,720,000 (30 June 2023: TRY Nil) respectively (refer to Note 4 of the financial information for further details). All the subscriptions into the Sub-Funds for the financial period, were achieved via in-kind contribution of assets of the same amount representing consideration for purchase of investments.

¹ Chimera FTSE ADX 15 ETF and Chimera S&P UAE Shariah ETF are engaged in in-kind redemptions of redeemable participating units during the financial period amounting to AED 19,779,500 (30 June 2023: AED 31,737,750) and AED 1,681,750 (30 June 2023: AED Nil) respectively (refer of Note 4 of the financial information for further details). All the subscriptions into and redemptions out of the Sub-Fund for the financial period, were achieved via in-kind contribution and withdrawal of assets of the same amount representing consideration for purchase and sale of investments.

¹ Chimera S&P China HK Shariah ETF engaged in in-kind subscriptions and redemption of redeemable participating units during the financial period amounting to HKD Nil (30 June 2023: HKD 58,800,000) and HKD 3,290,000 (30 June 2023: HKD 8,222,000) respectively (refer to Note 4 of the financial information for further details). All the subscriptions into the Sub-Funds for the financial period, were achieved via in-kind contribution of assets of the same amount representing consideration for purchase of investments.

* Cash and cash equivalents is net of bank overdraft.

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

Chimera Umbrella Fund
Review Report and Condensed Interim Financial Information
For the six-month period ended 30 June 2024

Notes to the Condensed Interim Financial Information

1. Organisation

Chimera Umbrella Fund (the “Umbrella Fund”) was licensed by and registered with the United Arab Emirates Securities & Commodities Authority on 19 February 2020 under registration number 2020/1. The Umbrella Fund is licensed and registered in accordance with the Securities & Commodities Authority Chairman of the Board of Directors Decision No. (9 R.M) of 2016 concerning the Regulations as to Mutual Funds.

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 Securities & Commodities 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 2024, the Umbrella Fund consisted of nine Sub-Funds, Chimera S&P UAE Shariah ETF which was launched on 20 July 2020, Chimera S&P KSA Shariah ETF which was launched on 17 January 2022, Chimera S&P Kuwait Shariah ETF which was launched on 21 February 2022, Chimera S&P US Shariah Value ETF and Chimera S&P US Shariah Growth ETF, both of which were launched on 30 June 2022, Chimera S&P Turkey Shariah ETF which was launched on 8 August 2022, Chimera FTSE ADX 15 ETF which was launched on 23 November 2022, Chimera S&P China HK Shariah ETF which was launched on 2 June 2023 and Chimera S&P India Shariah ETF was launched on 24 January 2024.

Chimera S&P UAE Shariah ETF (the “Sub-Fund”)

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.

Chimera S&P KSA Shariah ETF (the “Sub-Fund”)

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 30 35/20 Capped Index (the “Index”).

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.

Chimera Umbrella Fund
Review Report and Condensed Interim Financial Information
For the six-month period ended 30 June 2024

Notes to the Condensed Interim Financial Information (continued)

1. Organisation (continued)

Chimera S&P KSA Shariah ETF (the “Sub-Fund”) (continued)

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 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.

Chimera S&P Kuwait Shariah ETF (the “Sub-Fund”)

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 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.

Chimera S&P US Shariah Value ETF (the “Sub-Fund”)

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 Top 30 35/20 Capped Index (the “Index”).

Chimera Umbrella Fund
Review Report and Condensed Interim Financial Information
For the six-month period ended 30 June 2024

Notes to the Condensed Interim Financial Information (continued)

1. Organisation (continued)

Chimera S&P US Shariah Value ETF (the “Sub-Fund”) (continued)

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 100M. 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 100M.

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 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.

Chimera S&P US Shariah Growth ETF (the “Sub-Fund”)

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 100M. 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 100M.

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.

The base currency of the Sub-Fund is 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.

Chimera Umbrella Fund
Review Report and Condensed Interim Financial Information
For the six-month period ended 30 June 2024

Notes to the Condensed Interim Financial Information (continued)

1. Organisation (continued)

Chimera S&P Turkey Shariah ETF (the “Sub-Fund”)

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 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.

Chimera FTSE ADX 15 ETF (the “Sub-Fund”)

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.

Chimera Umbrella Fund
Review Report and Condensed Interim Financial Information
For the six-month period ended 30 June 2024

Notes to the Condensed Interim Financial Information (continued)

1. Organisation (continued)

Chimera FTSE ADX 15 ETF (the “Sub-Fund”) (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.

Chimera S&P China HK Shariah ETF (the “Sub-Fund”)

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.

Chimera Umbrella Fund
Review Report and Condensed Interim Financial Information
For the six-month period ended 30 June 2024

Notes to the Condensed Interim Financial Information (continued)

1. Organisation (continued)

Chimera S&P India Shariah ETF (the “Sub-Fund”)

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.

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.

2. Material Accounting Policies

(a) Basis of preparation

This condensed interim financial information has been prepared in accordance with International Accounting Standards ("IAS") 34, "Interim Financial Reporting" and should be read in conjunction with the annual report and audited financial statements for the financial year ended 31 December 2023. The material accounting policies and estimation techniques adopted by the Umbrella Fund for the financial period ended 30 June 2024 are consistent with those adopted by the Umbrella Fund for the annual report and audited financial statements for the financial year ended 31 December 2023.

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 International Financial Reporting Standards (IFRS Accounting Standards) ("IFRS").

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.

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.

Chimera Umbrella Fund
Review Report and Condensed Interim Financial Information
For the six-month period ended 30 June 2024

Notes to the Condensed Interim Financial Information (continued)

2. Material Accounting Policies (continued)

(a) Basis of preparation (continued)

Judgments and Estimates (continued)

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. The Management Company has also reviewed the potential sources of estimation uncertainties against the backdrop of the invasion of Ukraine by Russia as well as related sanctions; it believes that there are no significant estimation uncertainties specifically resulting from the impact of these events. The Management Company will continue to monitor the situation and any changes required will be reflected in future reporting periods.

New and revised IFRSs effective for accounting periods beginning on or after 1 January 2024

In the current period, the Fund has applied a number of amendments to IFRS 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 2024.

The following new and revised IFRSs, which became effective for annual periods beginning on or after 1 January 2024, have been adopted in this condensed financial information. Their adoption has not had any material impact on the disclosures or on the amounts reported in this condensed financial information.

- Amendments to IFRS 16 Leases relating to Lease Liability in a Sale and Leaseback.
- Amendments to IAS 1 Presentation of Financial Statements relating to Classification of Liabilities as Current or Non-Current.
- Amendments to IAS 1 Presentation of Financial Statements relating to Non-current Liabilities with Covenants.
- Amendments to IAS 7 Statement of Cash Flows and IFRS 7 Financial Instruments: Disclosures relating to Supplier Finance Arrangements.

Other than the above, there are no other significant IFRSs and amendments that were effective for the first time for the financial year beginning on or after 1 January 2024.

Standards and Interpretations in issue but not yet effective and not early adopted

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

New and revised IFRS	Effective for annual periods beginning on or after
Amendments to IAS 21 The Effects of Changes in Foreign Exchange Rates relating to Lack of Exchangeability	1 January 2025
Amendments to the SASB (Sustainability Accounting Standards Board) standards to enhance their international applicability	1 January 2025
Amendment to IFRS 9 Financial Instruments and IFRS 7 Financial Instruments	1 January 2026
IFRS 19 Subsidiaries without Public Accountability	1 January 2027
IFRS 18 Presentation and Disclosures in Financial S	1 January 2027
Amendments to IFRS 10 Consolidated Financial Statements and IAS 28 Investments in Associates and Joint Ventures (2011)	Effective date deferred indefinitely. Adoption is still permitted.

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.

Chimera Umbrella Fund
Review Report and Condensed Interim Financial Information
For the six-month period ended 30 June 2024

Notes to the Condensed Interim Financial Information (continued)

2. Material Accounting Policies (continued)

(b) Foreign currency translation

(i) Functional and presentation currency

The functional and presentation currency of Chimera S&P UAE Shariah ETF is the United Arab Emirates Dirham (“AED”), while that of Chimera S&P KSA Shariah ETF is the Saudi Arabian Riyal (“SAR”), that of Chimera S&P Kuwait Shariah ETF is the Kuwaiti Dinar (“KWD”), that of both the Chimera S&P US Shariah Value ETF and Chimera S&P US Shariah Growth ETF is the United States Dollar (“USD”), that of Chimera S&P Turkey Shariah ETF is the Turkish Lira (“TRY”), that of Chimera FTSE ADX 15 ETF is the United Arab Emirates Dirham (“AED”), that of Chimera S&P China HK Shariah ETF is the Hong Kong Dollar (“HKD”) and that of Chimera S&P India Shariah ETF is the Indian Rupee (“INR”). 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.

(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 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 Chimera S&P Turkey Shariah ETF (Refer to section titled “Foreign Currency Translations on Chimera 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 Chimera 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.

Chimera Umbrella Fund
Review Report and Condensed Interim Financial Information
For the six-month period ended 30 June 2024

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).
- Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices) (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 2024 and 31 December 2023 that are measured at fair value in accordance with IFRS 13:

Chimera S&P UAE Shariah ETF

Financial Assets at Fair Value through Profit or Loss

	As at 30 June 2024			
	Level 1	Level 2	Level 3	Total
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
	AED	AED	AED	AED
Equities	119,117,414	–	–	119,117,414
Total	119,117,414	–	–	119,117,414

Chimera S&P UAE Shariah ETF

Financial Assets at Fair Value through Profit or Loss

	As at 31 December 2023			
	Level 1	Level 2	Level 3	Total
	(Audited)	(Audited)	(Audited)	(Audited)
	AED	AED	AED	AED
Equities	123,985,089	–	–	123,985,089
Total	123,985,089	–	–	123,985,089

Chimera Umbrella Fund
Review Report and Condensed Interim Financial Information
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Notes to the Condensed Interim Financial Information (continued)

3. Fair Value (continued)

Chimera S&P KSA Shariah ETF

Financial Assets at Fair Value through Profit or Loss

	As at 30 June 2024			Total (Unaudited) SAR
	Level 1 (Unaudited) SAR	Level 2 (Unaudited) SAR	Level 3 (Unaudited) SAR	
	Equities	105,421,502	–	
Total	105,421,502	–	–	105,421,502

Chimera S&P KSA Shariah ETF

Financial Assets at Fair Value through Profit or Loss

	As at 31 December 2023			Total (Audited) SAR
	Level 1 (Audited) SAR	Level 2 (Audited) SAR	Level 3 (Audited) SAR	
	Equities	111,317,672	–	
Total	111,317,672	–	–	111,317,672

Chimera S&P Kuwait Shariah ETF

Financial Assets at Fair Value through Profit or Loss

	As at 30 June 2024			Total (Unaudited) KWD
	Level 1 (Unaudited) KWD	Level 2 (Unaudited) KWD	Level 3 (Unaudited) KWD	
	Equities	1,994,288	–	
Total	1,994,288	–	–	1,994,288

Chimera S&P Kuwait Shariah ETF

Financial Assets at Fair Value through Profit or Loss

	As at 31 December 2023			Total (Audited) KWD
	Level 1 (Audited) KWD	Level 2 (Audited) KWD	Level 3 (Audited) KWD	
	Equities	2,005,276	–	
Total	2,005,276	–	–	2,005,276

Chimera Umbrella Fund
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Notes to the Condensed Interim Financial Information (continued)

3. Fair Value (continued)

Chimera S&P US Shariah Value ETF

Financial Assets at Fair Value through Profit or Loss

	As at 30 June 2024			Total (Unaudited) USD
	Level 1 (Unaudited) USD	Level 2 (Unaudited) USD	Level 3 (Unaudited) USD	
	Equities	3,084,498	–	
Total	3,084,498	–	–	3,084,498

Chimera S&P US Shariah Value ETF

Financial Assets at Fair Value through Profit or Loss

	As at 31 December 2023			Total (Audited) USD
	Level 1 (Audited) USD	Level 2 (Audited) USD	Level 3 (Audited) USD	
	Equities	2,944,918	–	
Total	2,944,918	–	–	2,944,918

Chimera S&P US Shariah Growth ETF

Financial Assets at Fair Value through Profit or Loss

	As at 30 June 2024			Total (Unaudited) USD
	Level 1 (Unaudited) USD	Level 2 (Unaudited) USD	Level 3 (Unaudited) USD	
	Equities	4,193,987	–	
Total	4,193,987	–	–	4,193,987

Chimera S&P US Shariah Growth ETF

Financial Assets at Fair Value through Profit or Loss

	As at 31 December 2023			Total (Audited) USD
	Level 1 (Audited) USD	Level 2 (Audited) USD	Level 3 (Audited) USD	
	Equities	3,402,460	–	
Total	3,402,460	–	–	3,402,460

Chimera Umbrella Fund
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Notes to the Condensed Interim Financial Information (continued)

3. Fair Value (continued)

Chimera S&P Turkey Shariah ETF

Financial Assets at Fair Value through Profit or Loss

	As at 30 June 2024			Total (Unaudited) TRY
	Level 1 (Unaudited) TRY	Level 2 (Unaudited) TRY	Level 3 (Unaudited) TRY	
	Equities	266,184,516	–	
Total	266,184,516	–	–	266,184,516

Chimera S&P Turkey Shariah ETF

Financial Assets at Fair Value through Profit or Loss

	As at 31 December 2023			Total (Audited) TRY
	Level 1 (Audited) TRY	Level 2 (Audited) TRY	Level 3 (Audited) TRY	
	Equities	219,483,415	–	
Total	219,483,415	–	–	219,483,415

Chimera FTSE ADX 15 ETF

Financial Assets at Fair Value through Profit or Loss

	As at 30 June 2024			Total (Unaudited) AED
	Level 1 (Unaudited) AED	Level 2 (Unaudited) AED	Level 3 (Unaudited) AED	
	Equities	242,893,998	–	
Total	242,893,998	–	–	242,893,998

Chimera FTSE ADX 15 ETF

Financial Assets at Fair Value through Profit or Loss

	As at 31 December 2023			Total (Audited) AED
	Level 1 (Audited) AED	Level 2 (Audited) AED	Level 3 (Audited) AED	
	Equities	279,066,272	–	
Total	279,066,272	–	–	279,066,272

Chimera Umbrella Fund
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For the six-month period ended 30 June 2024

Notes to the Condensed Interim Financial Information (continued)

3. Fair Value (continued)

Chimera S&P China HK Shariah ETF

Financial Assets at Fair Value through Profit or Loss

	As at 30 June 2024			Total (Unaudited) HKD
	Level 1 (Unaudited) HKD	Level 2 (Unaudited) HKD	Level 3 (Unaudited) HKD	
	Equities	35,902,973	–	
Total	35,902,973	–	–	35,902,973

Chimera S&P China HK Shariah ETF

Financial Assets at Fair Value through Profit or Loss

	As at 31 December 2023			Total (Audited) HKD
	Level 1 (Audited) HKD	Level 2 (Audited) HKD	Level 3 (Audited) HKD	
	Equities	41,463,693	–	
Total	41,463,693	–	–	41,463,693

Chimera S&P India Shariah ETF*

Financial Assets at Fair Value through Profit or Loss

	As at 30 June 2024			Total (Unaudited) INR
	Level 1 (Unaudited) INR	Level 2 (Unaudited) INR	Level 3 (Unaudited) INR	
	Equities	939,494,289	–	
Total	939,494,289	–	–	939,494,289

* Chimera S&P India Shariah ETF was launched on 24 January 2024, therefore, there are no comparatives as at 31 December 2023.

Total Combined-Chimera

Financial Assets at Fair Value through Profit or Loss

	As at 30 June 2024			Total (Unaudited) AED
	Level 1 (Unaudited) AED	Level 2 (Unaudited) AED	Level 3 (Unaudited) AED	
	Equities	603,752,592	–	
Total	603,752,592	–	–	603,752,592

Chimera Umbrella Fund
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Notes to the Condensed Interim Financial Information (continued)

3. Fair Value (continued)

Total Combined-Chimera Umbrella Fund

Financial Assets at Fair Value through Profit or Loss

	As at 31 December 2023			Total (Audited) AED
	Level 1 (Audited) AED	Level 2 (Audited) AED	Level 3 (Audited) AED	
	Equities	606,142,356	–	
Total	606,142,356	–	–	606,142,356

There were no transfers between levels during the financial period ended 30 June 2024 and financial year ended 31 December 2023 for the Sub-Funds.

Financial Instruments not measured at Fair Value

The financial instruments not measured at fair value as at 30 June 2024 and 31 December 2023 are short-term financial assets and financial liabilities whose carrying amounts are a reasonable approximation of fair value.

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 2024 (Unaudited)	As at 31 December 2023 (Audited)	As at 30 June 2024 (Unaudited)	As at 31 December 2023 (Audited)
Chimera S&P UAE Shariah ETF				
Class A Accumulating Units	17,250,000	17,500,000	AED 6.575	AED 6.746
Class B Income Units	1,000,000	1,000,000	AED 5.880	AED 6.148
Chimera S&P KSA Shariah ETF				
Class B Income Units	30,500,000	30,500,000	SAR 3.464	SAR 3.659
Chimera S&P Kuwait Shariah ETF				
Class B Income Units	8,000,000	8,000,000	KWD 0.251	KWD 0.251
Chimera S&P US Shariah Value ETF				
Class B Income Units	2,750,000	2,750,000	USD 1.125	USD 1.075
Chimera S&P US Shariah Growth ETF				
Class A Accumulating Units	2,500,000	2,500,000	USD 1.681	USD 1.364
Chimera S&P Turkey Shariah ETF				
Class B Income Units	5,000,000	5,250,000	TRY 53.410	TRY 42.019
Chimera FTSE ADX 15 ETF				
Class B Income Units	79,750,000	86,000,000	AED 3.052	AED 3.249
Chimera S&P China HK Shariah ETF				
Class B Income Units	5,500,000	6,000,000	HKD 6.617	HKD 6.943
Chimera S&P India Shariah ETF*				
Class B Distributing Units	10,500,000	N/A	INR 88.785	INR N/A

* Chimera S&P India Shariah ETF was launched on 24 January 2024, therefore, there are no comparatives as at 31 December 2023.

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Notes to the Condensed Interim Financial Information (continued)

4. Unit Capital (continued)

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 Securities and Commodities Authority. There are no rights of pre-emption upon the issue of Units in the Sub-Funds of the Umbrella Fund.

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.

Chimera Umbrella Fund
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Notes to the Condensed Interim Financial Information (continued)

4. Unit Capital (continued)

During the financial period ended 30 June 2024 and financial year ended 31 December 2023, the number of redeemable units issued and redeemed were as follows:

	Chimera S&P UAE Shariah ETF		Chimera S&P KSA Shariah ETF		Chimera S&P Kuwait Shariah ETF	
	Financial Period 1 January 2024 to 30 June 2024	Financial Year Ended 31 December 2023	Financial Period 1 January 2024 to 30 June 2024	Financial Year Ended 31 December 2023	Financial Period 1 January 2024 to 30 June 2024	Financial Year Ended 31 December 2023
	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Class A Accumulating Units						
Balance at beginning of period/year	17,500,000	18,000,000	-	-	-	-
Units issued ¹	-	-	-	-	-	-
Units redeemed ¹	(250,000)	(500,000)	-	-	-	-
Balance at end of period/year	<u>17,250,000</u>	<u>17,500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Class B Income Units						
Balance at beginning of period/year	1,000,000	1,000,000	30,500,000	33,000,000	8,000,000	9,000,000
Units issued ¹	-	-	-	-	-	-
Units redeemed ¹	-	-	-	(2,500,000)	-	(1,000,000)
Balance at end of period/year	<u>1,000,000</u>	<u>1,000,000</u>	<u>30,500,000</u>	<u>30,500,000</u>	<u>8,000,000</u>	<u>8,000,000</u>

Chimera Umbrella Fund
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Notes to the Condensed Interim Financial Information (continued)

4. Unit Capital (continued)

	Chimera S&P US Shariah Value ETF		Chimera S&P US Shariah Growth ETF		Chimera S&P Turkey Shariah ETF	
	Financial Period 1 January 2024 to 30 June 2024	Financial Year Ended 31 December 2023	Financial Period 1 January 2024 to 30 June 2024	Financial Year Ended 31 December 2023	Financial Period 1 January 2024 to 30 June 2024	Financial Year Ended 31 December 2023
	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Class A Accumulating Units						
Balance at beginning of period/year	–	–	2,500,000	3,500,000	–	–
Units issued ¹	–	–	250,000	–	–	–
Units redeemed ¹	–	–	(250,000)	(1,000,000)	–	–
Balance at end of period/year	<u>–</u>	<u>–</u>	<u>2,500,000</u>	<u>2,500,000</u>	<u>–</u>	<u>–</u>
Class B Income Units						
Balance at beginning of period/year	2,750,000	3,250,000	–	–	5,250,000	8,000,000
Units issued ¹	–	250,000	–	–	–	250,000
Units redeemed ¹	–	(750,000)	–	–	(250,000)	(3,000,000)
Balance at end of period/year	<u>2,750,000</u>	<u>2,750,000</u>	<u>–</u>	<u>–</u>	<u>5,000,000</u>	<u>5,250,000</u>
	Chimera FTSE ADX 15 ETF		Chimera S&P China HK Shariah ETF		Chimera S&P India Shariah ETF*	
	Financial Period 1 January 2024 to 30 June 2024	Financial Year Ended 31 December 2023	Financial Period 1 January 2024 to 30 June 2024	Financial Period 2 June 2023 to 31 December 2023	Financial Period 1 January 2024 to 30 June 2024	
	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Unaudited)	
Class B Distributing Units						
Balance at beginning of period/year	–	–	–	–	18,000,000	
Units issued ¹	–	–	–	–	–	
Units redeemed ¹	–	–	–	–	(7,500,000)	
Balance at end of period/year	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>10,500,000</u>	
Class B Income Units						
Balance at beginning of period/year	86,000,000	55,000,000	6,000,000	–	–	
Units issued ¹	–	44,500,000	–	7,500,000	–	
Units redeemed ¹	(6,250,000)	(13,500,000)	(500,000)	(1,500,000)	–	
Balance at end of period/year	<u>79,750,000</u>	<u>86,000,000</u>	<u>5,500,000</u>	<u>6,000,000</u>	<u>–</u>	

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Notes to the Condensed Interim Financial Information (continued)

4. Unit Capital (continued)

* Chimera S&P India Shariah ETF was launched on 24 January 2024, therefore, there are no comparatives as at 31 December 2023.

¹ For Chimera S&P UAE Shariah ETF, this includes in-kind transactions of 250,000 units (31 December 2023: Nil units) valued at AED 1,681,750 (31 December 2023: AED Nil) for units redeemed of Class A Accumulating Units.

For Chimera S&P US Shariah Value ETF, this includes in-kind transactions of Nil units (31 December 2023: 250,000 units) valued at USD Nil (31 December 2023: USD 257,500) for units issued and Nil units (31 December 2023: 750,000 units) valued at USD Nil (31 December 2023: USD 811,250) for units redeemed of Class B Income Units respectively.

For Chimera S&P US Shariah Growth ETF this includes in-kind transactions of 250,000 units (31 December 2023: Nil units) valued at USD 359,750 (31 December 2023: USD Nil) for units issued and 250,000 units (31 December 2023: 1,000,000 units) valued at USD 337,250 (31 December 2023: USD 1,176,500) for units redeemed of Class A Accumulating Units respectively.

For Chimera S&P Turkey Shariah ETF, this includes in-kind transactions of Nil units (31 December 2023: 250,000 units) valued at TRY Nil (31 December 2023: TRY 7,297,750) for units issued and 250,000 units (31 December 2023: 3,000,000 units) valued at TRY 12,720,000 (31 December 2023: TRY 146,271,000) for units redeemed of Class B Income Units respectively.

For Chimera FTSE ADX 15 ETF, this includes in-kind transactions of Nil units (31 December 2023: 44,500,000 units) valued at AED Nil (31 December 2023: AED 148,273,750) for units issued and in-kind transactions of 6,250,000 units (31 December 2023: 13,500,000 units) valued at AED 19,779,500 (31 December 2023: AED 45,639,500) for units redeemed of Class B Income Units.

For Chimera S&P China HK Shariah ETF, this includes in-kind transactions of Nil units (31 December 2023: 7,500,000 units) valued at HKD Nil (31 December 2023: 58,800,000) for units issued and in-kind transactions of 500,000 units (31 December 2023: 1,500,000 units) valued at HKD 3,290,000 (31 December 2023: 12,212,000) for units redeemed of Class B Income Units.

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Notes to the Condensed Interim Financial Information (continued)

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

	<u>Chimera S&P UAE Shariah ETF</u>		<u>Chimera S&P KSA Shariah ETF</u>		<u>Chimera S&P Kuwait Shariah ETF</u>	
	Financial Period 1 January 2024 to 30 June 2024 (Unaudited) AED	Financial Period 1 January 2023 to 30 June 2023 (Unaudited) AED	Financial Period 1 January 2024 to 30 June 2024 (Unaudited) SAR	Financial Period 1 January 2023 to 30 June 2023 (Unaudited) SAR	Financial Period 1 January 2024 to 30 June 2024 (Unaudited) KWD	Financial Period 1 January 2023 to 30 June 2023 (Unaudited) KWD
Net realised gains/(losses) on sale of financial assets at FVTPL	400,031	427,473	94,539	(287,419)	(19,861)	(23,331)
Net change in unrealised (depreciation)/appreciation on financial assets at FVTPL	(7,187,366)	76,469	(6,024,501)	5,580,384	9,538	(71,307)
Currency gains/(losses)	288	-	-	(1,290)	-	(66)
Net (losses)/gains on financial assets at fair value through profit or loss	<u>(6,787,047)</u>	<u>503,942</u>	<u>(5,929,962)</u>	<u>5,291,675</u>	<u>(10,323)</u>	<u>(94,704)</u>
	<u>Chimera S&P US Shariah Value ETF</u>		<u>Chimera S&P US Shariah Growth ETF</u>		<u>Chimera S&P Turkey Shariah ETF</u>	
	Financial Period 1 January 2024 to 30 June 2024 (Unaudited) USD	Financial Period 1 January 2023 to 30 June 2023 (Unaudited) USD	Financial Period 1 January 2024 to 30 June 2024 (Unaudited) USD	Financial Period 1 January 2023 to 30 June 2023 (Unaudited) USD	Financial Period 1 January 2024 to 30 June 2024 (Unaudited) TRY	Financial Period 1 January 2023 to 30 June 2023 (Unaudited) TRY
Net realised gains on sale of financial assets at FVTPL	9,760	18,403	105,296	186,410	4,465,339	24,015,182
Net change in unrealised appreciation/(depreciation) on financial assets at FVTPL	129,084	(59,384)	672,155	869,602	54,755,726	(12,592,316)
Currency gains	-	-	-	-	6	12
Net gains/(losses) on financial assets at fair value through profit or loss	<u>138,844</u>	<u>(40,981)</u>	<u>777,451</u>	<u>1,056,012</u>	<u>59,221,071</u>	<u>11,422,878</u>
	<u>Chimera FTSE ADX 15 ETF</u>		<u>Chimera S&P China HK Shariah ETF</u>		<u>Chimera S&P India Shariah ETF*</u>	
	Financial Period 1 January 2024 to 30 June 2024 (Unaudited) AED	Financial Period 1 January 2023 to 30 June 2023 (Unaudited) AED	Financial Period 1 January 2024 to 30 June 2024 (Unaudited) HKD	Financial Period 2 June 2023 to 30 June 2023 (Unaudited) HKD	Financial Period 24 January 2024 to 30 June 2024 (Unaudited) INR	
Net realised (losses)/gains on sale of financial assets at FVTPL	(3,928,568)	(7,286,601)	(3,042,252)	622,376	27,314,143	
Net change in unrealised (depreciation)/appreciation on financial assets at FVTPL	(12,661,031)	(7,064,602)	718,099	(662,514)	71,525,643	
Currency gains/(losses)	-	-	3,303	(302)	-	
Net (losses)/gains on financial assets at fair value through profit or loss	<u>(16,589,599)</u>	<u>(14,351,203)</u>	<u>(2,320,850)</u>	<u>(40,440)</u>	<u>98,839,786</u>	

* Chimera S&P India Shariah ETF was launched on 24 January 2024, therefore, there are no comparatives as at 30 June 2023.

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Notes to the Condensed Interim Financial Information (continued)

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

	<u>Total Umbrella Fund</u>	
	Financial Period 1 January 2024 to 30 June 2024 (Unaudited) AED	Financial Period 1 January 2023 to 30 June 2023 (Unaudited) AED
Net realised losses on sale of financial assets at FVTPL	(2,956,443)	(2,985,354)
Net change in unrealised depreciation on financial assets at FVTPL	(12,844,453)	(1,493,993)
Currency gains/(losses)	1,840	(2,193)
Net losses on financial assets at fair value through profit or loss	<u>(15,799,056)</u>	<u>(4,481,540)</u>

6. Cash and Cash Equivalents

Cash and cash equivalents held at the financial period ended 30 June 2024 and the financial year ended 31 December 2023 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 2024 (31 December 2023: AA-).

7. Taxation

Under the existing UAE Law and up to the date hereof, there are no taxes imposed on income or capital holding and dividends generated through the Fund.

However, dividend income received on investments made by the Sub-Funds may be subject to withholding tax from countries other than the UAE from which the investment income/gains are received and such taxes may not be recoverable by the Sub-Funds or Unitholders.

The relevant authorities in the United Arab Emirates may impose VAT on certain services and goods, including services provided by the Investment Manager or Management Company to the sub-fund. The Annual Management Fee does not include such taxes. The Sub-Fund shall bear any VAT imposed in the United Arab Emirates on such services provided by the Investment Manager or the Management Company of the Sub-Fund in accordance with the Prospectus.

Currently there are no control restrictions applicable to currency or exchange rate under UAE laws and free transfer of currency from and to the UAE is permitted, subject to the international provisions applicable from time to time.

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 Chimera Umbrella Fund (the "Fund") is regulated by the Securities and Commodities Authority ("SCA") and established in mainland UAE. The Fund is not a separate legal entity and has not been granted legal personality by the SCA. 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 SCA. While the sub-Funds are not established as legal entities by the Department of Economic Development in the UAE, they have been granted legal personality by the SCA and are therefore considered juridical persons for UAE corporate tax purposes. Juridical persons registered in mainland UAE are treated as taxable persons subject to corporate tax at rate of 9%. However, since the sub-Funds are widely held through their public listing and are managed by a qualified Investment Manager (i.e., Lunate Capital LLC), they are expected to be eligible to apply for exemption from UAE corporate tax as a Qualified Investment Fund ("QIF"). The sub-Funds intend to apply for the QIF status once their corporate tax registration process is completed.

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Notes to the Condensed Interim Financial Information (continued)

7. Taxation (continued)

In respect of Chimera S&P India Shariah ETF, that launched on 24 June 2024, the Sub-Fund is subject to Indian capital gains taxes. As at the reporting date, the Sub-Fund has a provision of INR 11,908,910 for capital gains payable, disclosed within "Tax payable" on the Condensed Statement of Financial Position and has also recognised same within "Withholding tax" in the Condensed Statement of Comprehensive Income. In addition, there were capital gains tax payments in the reporting period, in the amount of INR 4,513,018, which are also incorporated in the "Withholding tax" balance.

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. 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 Securities & Commodities 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 Securities and Commodities 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.

Transactions costs incurred on purchases and sales during the financial periods ended 30 June 2024 and 30 June 2023 were as follows:

Sub-Fund	Base Currency	Financial Period 1 January 2024 to 30 June 2024 (Unaudited)	Financial Period 1 January 2023 to 30 June 2023 (Unaudited)
Chimera S&P UAE Shariah ETF	AED	3,974	8,601
Chimera S&P KSA Shariah ETF	SAR	23,260	17,031
Chimera S&P Kuwait Shariah ETF	KWD	834	562
Chimera S&P US Shariah Value ETF	USD	256	1,359
Chimera S&P US Shariah Growth ETF	USD	380	263
Chimera S&P Turkey Shariah ETF	TRY	223,837	279,193
Chimera FTSE ADX 15 ETF	AED	44,967	26,198
Chimera S&P China HK Shariah ETF	HKD	69,017	13,184
Chimera S&P India Shariah ETF*	INR	886,736	-

* Chimera S&P India Shariah ETF was launched on 24 January 2024, therefore, there are no comparatives as at 30 June 2023.

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Notes to the Condensed Interim Financial Information (continued)

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 the Sub-Fund's assets an annual Management Fee of 1% of the Sub-Fund's 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 Securities & Commodities 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.

During the financial periods ended 30 June 2024 and 30 June 2023, 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.

	Management Fees			Accrued Management Fees		
	Financial Period 1 January 2024 to 30 June 2024 (Unaudited)	Financial Period 1 January 2024 to 30 June 2024 (Unaudited)	Financial Period 1 January 2023 to 30 June 2023 (Unaudited)	As at 30 June 2024 (Unaudited)	As at 30 June 2024 (Unaudited)	As at 31 December 2023 (Audited)
	Base Currency	AED	AED	Base Currency	AED	AED
Chimera S&P UAE Shariah ETF	AED 634,435	634,435	660,624	AED 326,408	326,408	325,967
Chimera S&P KSA Shariah ETF	SAR 583,704	571,603	544,253	SAR 296,950	290,736	262,209
Chimera S&P Kuwait Shariah ETF	KWD 10,938	130,664	148,722	KWD 5,636	67,488	63,001
Chimera S&P US Shariah Value ETF	USD 16,017	58,828	66,587	USD 8,477	31,136	27,740
Chimera S&P US Shariah Growth ETF	USD 18,524	68,036	67,134	USD 10,326	37,927	31,083
Chimera S&P Turkey Shariah ETF	TRY 1,354,076	157,123	169,832	TRY 716,865	79,961	78,305
Chimera FTSE ADX 15 ETF	AED 1,361,832	1,361,832	838,580	AED 681,401	681,401	717,361
Chimera S&P China HK Shariah ETF	HKD 205,493	96,529	21,058	HKD 201,994	95,011	53,083
Chimera S&P India Shariah ETF*	INR 4,906,759	216,491	–	INR 2,815,507	123,868	–
TOTAL		3,295,541	2,516,790		1,733,936	1,558,749

* Chimera S&P India Shariah ETF was launched on 24 January 2024, therefore, there are no comparatives as at 30 June 2023 and 31 December 2023.

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.

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Notes to the Condensed Interim Financial Information (continued)

10. Related Parties Transactions (continued)

During the financial periods ended 30 June 2024 and 30 June 2023, 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	Financial Period	As at 30 June	As at 31
	1 January 2024 to 30 June 2024 (Unaudited) AED	1 January 2023 to 30 June 2023 (Unaudited) AED	2024 (Unaudited) AED	December 2023 (Audited) AED
Chimera S&P UAE Shariah ETF	196,300	100,488	511,641	251,207
Chimera S&P KSA Shariah ETF	184,117	94,067	508,638	337,976
Chimera S&P Kuwait Shariah ETF	121,268	102,800	419,025	250,087
Chimera S&P US Shariah Value ETF	100,795	85,901	374,271	214,164
Chimera S&P US Shariah Growth ETF	90,872	80,392	368,091	521,730
Chimera S&P Turkey Shariah ETF	109,999	81,863	396,127	345,196
Chimera FTSE ADX 15 ETF	273,919	1,186	666,683	222,234
Chimera S&P China HK Shariah ETF	85,713	44,520	380,495	224,236
Chimera S&P India Shariah ETF*	174,023	–	295,058	–
TOTAL	1,337,006	591,217	3,920,029	2,366,830

* Chimera S&P India Shariah ETF was launched on 24 January 2024, therefore, there are no comparatives as at 30 June 2023 and 31 December 2023.

At 30 June 2024, the Umbrella Fund had six Authorised Participants, Al Damman Securities LLC, Arqaam Securities LLC, BHM Capital Financial Services P.S.C, EFG Hermes UAE LLC, International Securities LLC and FAB Securities LLC, through which unit transactions are conducted on the primary market. International Securities LLC and FAB Securities 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 2024 and as at financial year ended 31 December 2023.

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 Securities & Commodities 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 2024 and 30 June 2023.

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Notes to the Condensed Interim Financial Information (continued)

14. Distributions

Distributions from the Sub-Funds during the financial periods ended 30 June 2024 (unaudited) and 30 June 2023 (unaudited) were as follows:

30 June 2024

Chimera S&P UAE Shariah ETF

Unit Class	Ex Date	Pay Date	Dividend per Redeemable Participating Units	Amount AED
Class B Income Units	14 June 2024	10 July 2024	0.1100	110,000
			Total	110,000

Chimera S&P KSA Shariah ETF

Unit Class	Ex Date	Pay Date	Dividend per Redeemable Participating Units	Amount SAR
Class B Income Units	14 June 2024	11 July 2024	0.0364	1,110,200
			Total	1,110,200

Chimera S&P Kuwait Shariah ETF

Unit Class	Ex Date	Pay Date	Dividend per Redeemable Participating Units	Amount KWD
Class B Income Units	14 June 2024	11 July 2024	0.0057	45,600
			Total	45,600

Chimera S&P US Shariah Value ETF

Unit Class	Ex Date	Pay Date	Dividend per Redeemable Participating Units	Amount USD
Class B Income Units	14 June 2024	11 July 2024	0.0044	12,100
			Total	12,100

Chimera S&P Turkey Shariah ETF

Unit Class	Ex Date	Pay Date	Dividend per Redeemable Participating Units	Amount TRY
Class B Income Units	14 June 2024	11 July 2024	0.5280	2,640,000
			Total	2,640,000

Chimera FTSE ADX 15 ETF

Unit Class	Ex Date	Pay Date	Dividend per Redeemable Participating Units	Amount AED
Class B Income Units	14 June 2024	10 July 2024	0.0361	2,878,975
			Total	2,878,975

Total Umbrella Fund

Unit Class	Ex Date	Pay Date	Amount AED	
Class B Income Units	14 June 2024	10/11 July 2024	4,971,671	
			Total	4,971,671

30 June 2023

Chimera S&P UAE Shariah ETF

Unit Class	Ex Date	Pay Date	Dividend per Redeemable Participating Units	Amount AED
Class B Income Units	14 June 2023	10 July 2023	0.0835	83,500
			Total	83,500

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Notes to the Condensed Interim Financial Information (continued)

14. Distributions (continued)

Chimera S&P KSA Shariah ETF

Unit Class	Ex Date	Pay Date	Dividend per Redeemable Participating Units	Amount SAR
Class B Income Units	14 June 2023	11 July 2023	0.0375	1,237,500
			Total	1,237,500

Chimera S&P Kuwait Shariah ETF

Unit Class	Ex Date	Pay Date	Dividend per Redeemable Participating Units	Amount KWD
Class B Income Units	14 June 2023	11 July 2023	0.0034	30,600
			Total	30,600

Chimera S&P US Shariah Value ETF

Unit Class	Ex Date	Pay Date	Dividend per Redeemable Participating Units	Amount USD
Class B Income Units	14 June 2023	10 July 2023	0.0073	23,725
			Total	23,725

Chimera S&P Turkey Shariah ETF

Unit Class	Ex Date	Pay Date	Dividend per Redeemable Participating Units	Amount TRY
Class B Income Units	14 June 2023	11 July 2023	0.0522	430,650
			Total	430,650

Chimera FTSE ADX 15 ETF

Unit Class	Ex Date	Pay Date	Dividend per Redeemable Participating Units	Amount AED
Class B Income Units	14 June 2023	10 July 2023	0.0279	1,276,425
			Total	1,276,425

Total Umbrella Fund

Unit Class	Ex Date	Pay Date	Amount AED	
Class B Income Units	14 June 2023	10/11 July 2023	3,085,209	
			Total	3,085,209

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 2023 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 2023.

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 2024 (Unaudited)	As at 31 December 2023 (Audited)	As at 30 June 2023 (Unaudited)
HKD	0.470366	0.470194	0.468749
INR	0.043995	N/A	N/A
KWD	11.974458	11.961441	11.948538
SAR	0.979074	0.979339	0.979166
TRY	0.111542	0.124287	0.141182
USD	3.672999	3.672753	3.672992

Chimera Umbrella Fund
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Notes to the Condensed Interim Financial Information (continued)

16. Exchange Rates (Continued)

Average Exchange Rates

	Financial Period Ended 30 June 2024 (Unaudited)	Financial Year Ended 31 December 2023 (Audited)	Financial Period Ended 30 June 2023 (Unaudited)
HKD	0.469745	0.469626	0.468947
INR	0.044121	N/A	N/A
KWD	11.945861	11.948002	11.981181
SAR	0.979270	0.978914	0.978649
TRY	0.116037	0.154484	0.141182
USD	3.672838	3.672798	3.672757

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

17. Significant Events during the Financial Period

Chimera S&P India Shariah ETF was launched on 24 January 2024, issuing one unit Class B Income, which is listed on ADX.

FAB Securities LLC has been on-boarded in January 2024 as an Authorised Participant for Chimera Umbrella Fund.

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

18. Events after the Financial Period End

Chimera JP Morgan Global Sukuk ETF was launched on 5 July 2024, issuing one unit Class B income, which is listed on ADX.

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

19. Valuation Point

As 30 June 2024 was a non-business day in the UAE, US and Turkey, the valuation point and prices used for the valuation of investments was that of 28 June 2024, being the last business day in the financial period for the relevant market.

As Fridays, are non-business days in Saudi Arabia and Kuwait, the valuation point and prices used for the valuation of investments was that of 27 June 2024, being the last business day in the 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 14 August 2024.

Chimera Umbrella Fund
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Schedule of Investments

As at 30 June 2024

Security Description	Nominal	Fair Value AED	% of Net Assets
Chimera S&P UAE Shariah ETF			
Equities: 99.85% (31 December 2023: 99.83%)			
United Arab Emirates: 99.85% (31 December 2023: 99.83%)			
Abu Dhabi Islamic Bank PJSC	713,571	8,263,152	6.93
Abu Dhabi National Energy Co PJSC	414,571	1,305,899	1.09
Abu Dhabi National Oil Co for Distribution PJSC	1,065,745	3,612,875	3.03
ADNOC Drilling Co PJSC	1,008,288	4,133,981	3.47
Adnoc Gas Plc	1,422,565	4,111,213	3.45
ADNOC Logistics & Services	411,387	1,723,711	1.44
Ajman Bank PJSC	544,565	931,206	0.78
AL Seer Marine Supplies & Equipment Co LLC	71,680	295,322	0.25
Aldar Properties PJSC	1,399,022	8,757,878	7.34
Americana Restaurants International Plc	1,061,681	3,386,762	2.84
Bayanat AI Plc	77,492	176,682	0.15
Borouge Plc	1,131,079	2,635,414	2.21
Burjeel Holdings Plc	314,195	829,475	0.70
Dana Gas PJSC	2,111,289	1,340,668	1.12
Dubai Electricity & Water Authority PJSC	3,336,246	7,339,741	6.15
Dubai Islamic Bank PJSC	1,905,711	10,938,781	9.17
Dubai Taxi Co PJSC	231,684	477,269	0.40
Emaar Development PJSC	296,555	2,372,440	1.99
Emaar Properties PJSC	2,293,541	18,807,036	15.77
Emirates Central Cooling Systems Corp	754,531	1,101,615	0.92
Emirates Telecommunications Group Co PJSC	1,289,541	20,761,610	17.40
Fertiglobe plc	438,451	1,056,667	0.89
Ghitha Holding PJSC	14,268	445,162	0.37
Gulf Navigation Holding PJSC	245,318	1,633,818	1.37
Multiply Group PJSC	1,390,815	2,851,171	2.39
National Marine Dredging Co	76,456	1,842,590	1.54
Presight AI Holding Plc	211,596	446,468	0.37
Pure Health Holding PJSC	411,882	1,742,261	1.46
Q Holding PJSC	1,219,161	3,425,842	2.87
Salik Co PJSC	705,567	2,370,705	1.99
Total United Arab Emirates		119,117,414	99.85
Total Equities		119,117,414	99.85
Total Financial assets at fair value through profit or loss		119,117,414	99.85
Cash and cash equivalents		610,164	0.51
Accrued management fees		(326,408)	(0.27)
Distribution payable		(110,000)	(0.09)
Total Net assets attributable to holders of redeemable participating units		119,291,170	100.00

Chimera Umbrella Fund
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Schedule of Investments (continued)

As at 30 June 2024

Security Description	Nominal	Fair Value SAR	% of Net Assets
Chimera S&P KSA Shariah ETF			
Equities: 99.78% (31 December 2023: 99.75%)			
Saudi Arabia: 99.78% (31 December 2023: 99.75%)			
ACWA Power Co	13,968	4,947,466	4.68
Al Rajhi Bank	407,542	33,214,673	31.44
Al Rajhi Co for Co-operative Insurance	3,708	696,362	0.66
Alinma Bank	238,342	7,412,436	7.01
Almunajem Foods Co	2,050	213,610	0.20
Arabian Drilling Co	3,046	410,601	0.39
Arabian Internet & Communications Services Co	2,615	764,626	0.72
Bank Al-Jazira	92,697	1,529,500	1.45
Dar Al Arkan Real Estate Development Co	113,475	1,339,005	1.27
Dr Sulaiman Al Habib Medical Services Group Co	8,898	2,567,963	2.43
Elm Co	2,797	2,397,588	2.27
Etihad Atheeb Telecommunication Co	3,150	291,375	0.28
Etihad Etisalat Co	58,727	3,136,022	2.97
Jamjoom Pharmaceuticals Factory Co	2,314	336,918	0.32
Middle East Healthcare Co	4,413	381,283	0.36
Mobile Telecommunications Co Saudi Arabia	61,693	723,042	0.68
Nahdi Medical Co	4,249	560,018	0.53
Power & Water Utility Co for Jubail & Yanbu	7,960	483,172	0.46
SABIC Agri-Nutrients Co	25,213	2,844,026	2.69
Sahara International Petrochemical Co	65,253	1,905,388	1.80
SAL Saudi Logistics Services	2,635	795,243	0.75
Saudi Advanced Industries Co	6,038	260,842	0.25
Saudi Arabian Amiantit Co	4,342	105,424	0.10
Saudi Arabian Mining Co	129,053	5,555,732	5.26
Saudi Arabian Oil Co '144A'	615,240	17,042,148	16.13
Saudi Aramco Base Oil Co	5,516	724,802	0.69
Saudi Basic Industries Corp	95,337	7,007,270	6.63
Saudi Ground Services Co	9,360	498,888	0.47
Saudi Steel Pipe Co	1,945	125,842	0.12
Saudi Telecom Co	190,673	7,150,237	6.77
Total Saudi Arabia		105,421,502	99.78
Total Equities		105,421,502	99.78
Total Financial assets at fair value through profit or loss		105,421,502	99.78

Chimera Umbrella Fund
Review Report and Condensed Interim Financial Information
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Schedule of Investments (continued)

As at 30 June 2024

Chimera S&P KSA Shariah ETF (continued)

Security Description	Nominal	Fair Value SAR	% of Net Assets
Saudi Arabia: 99.78% (31 December 2023: 99.75%) (continued)			
Cash and cash equivalents		1,634,301	1.55
Securities sold receivable		71,639	0.07
Dividends receivable		1,368	0.00
Securities purchased payable		(63,327)	(0.06)
Accrued management fees		(296,950)	(0.22)
Distribution payable		(1,110,200)	(1.05)
Total Net assets attributable to holders of redeemable participating units		<u>105,658,333</u>	<u>100.00</u>

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Schedule of Investments (continued)

As at 30 June 2024

Security Description	Nominal	Fair Value KWD	% of Net Assets
Chimera S&P Kuwait Shariah ETF			
Equities: 99.44% (31 December 2023: 99.93%)			
Kuwait: 99.44% (31 December 2023: 99.93%)			
A'ayan Leasing & Investment Co KSCP	140,800	20,979	1.05
Ali Alghanim Sons Automotive Co KSCC	39,533	40,086	2.00
Boubyan Bank KSCP	459,274	259,949	12.96
Boubyan Petrochemicals Co KSCP	138,208	81,957	4.09
Commercial Real Estate Co KSC	484,737	59,623	2.97
Gulf Cables & Electrical Industries Group Co. KSCP	39,644	56,850	2.83
Heavy Engineering & Ship Building Co KSCP	30,455	28,110	1.40
Humansoft Holding Co KSC	35,719	96,048	4.79
Jazeera Airways Co KSCP	26,239	23,615	1.18
Kuwait Finance House KSCP	931,831	661,600	32.99
Kuwait International Bank KSCP	321,672	57,258	2.86
Kuwait Real Estate Co KSC	194,597	43,590	2.17
Mabaneer Co KPSC	217,500	180,743	9.01
Mobile Telecommunications Co KSCP	688,117	306,212	15.27
Warba Bank KSCP	441,297	77,668	3.87
Total Kuwait		1,994,288	99.44
Total Equities		1,994,288	99.44
Total Financial assets at fair value through profit or loss		1,994,288	99.44
Cash and cash equivalents		54,134	2.70
Dividends receivable		8,292	0.41
Accrued management fees		(5,636)	(0.28)
Distribution payable		(45,600)	(2.27)
Total Net assets attributable to holders of redeemable participating units		2,005,478	100.00

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Schedule of Investments (continued)

As at 30 June 2024

Security Description	Nominal	Fair Value USD	% of Net Assets
Chimera S&P US Shariah Value ETF			
Equities: 99.67% (31 December 2023: 99.64%)			
Ireland: 6.81% (31 December 2023: 7.55%)			
Linde Plc	320	140,419	4.54
Medtronic Plc	892	70,209	2.27
Total Ireland		210,628	6.81
United States: 92.86% (31 December 2023: 92.09%)			
Abbott Laboratories	1,157	120,224	3.89
AbbVie Inc	1,179	202,222	6.54
Air Products and Chemicals Inc	148	38,191	1.23
Analog Devices Inc	330	75,326	2.43
Becton Dickinson & Co	194	45,340	1.47
Chevron Corp	1,140	178,319	5.76
Cintas Corp	57	39,915	1.29
Coca-Cola Co/The	2,579	164,153	5.30
Colgate-Palmolive Co	549	53,275	1.72
Ecolab Inc	169	40,222	1.30
Emerson Electric Co	381	41,971	1.36
Exxon Mobil Corp	2,984	343,518	11.10
General Dynamics Corp	151	43,811	1.42
Illinois Tool Works Inc	182	43,127	1.39
Johnson & Johnson	1,604	234,441	7.58
Lockheed Martin Corp	144	67,262	2.17
Lowe's Cos Inc	383	84,436	2.73
NIKE Inc	811	61,125	1.98
Northrop Grumman Corp	94	40,979	1.32
PepsiCo Inc	916	151,076	4.88
Procter & Gamble Co/The	1,568	258,595	8.36
QUALCOMM Inc	744	148,190	4.79
Roper Technologies Inc	71	40,020	1.29
S&P Global Inc	214	95,444	3.08
Sherwin-Williams Co/The	158	47,152	1.52
Target Corp	308	45,596	1.47
Texas Instruments Inc	606	117,885	3.81
Waste Management Inc	244	52,055	1.68
Total United States		2,873,870	92.86
Total Equities		3,084,498	99.67
Total Financial assets at fair value through profit or loss		3,084,498	99.67

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Schedule of Investments (continued)

As at 30 June 2024

Chimera S&P US Shariah Value ETF (continued)

Security Description	Nominal	Fair Value USD	% of Net Assets
Cash and cash equivalents		28,943	0.94
Dividends receivable		1,805	0.06
Accrued management fees		(8,477)	(0.28)
Distribution payable		(12,100)	(0.39)
Total Net assets attributable to holders of redeemable participating units		<u>3,094,669</u>	<u>100.00</u>

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Schedule of Investments (continued)

As at 30 June 2024

Chimera S&P US Shariah Growth ETF

Security Description	Nominal	Fair Value USD	% of Net Assets
Equities: 99.80% (31 December 2023: 99.79%)			
Ireland: 1.84% (31 December 2023: 1.24%)			
Accenture Plc - Class A	120	36,409	0.87
Linde Plc	93	40,809	0.97
Total Ireland		77,218	1.84
United States: 97.96% (31 December 2023: 98.55%)			
Abbott Laboratories	332	34,498	0.82
AbbVie Inc	341	58,488	1.39
Adobe Inc	87	48,332	1.15
Advanced Micro Devices Inc	309	50,123	1.19
Alphabet Inc	933	171,131	4.07
Alphabet Inc - Class A	1,122	204,372	4.86
Amazon.com Inc	1,750	338,188	8.05
Apple Inc	2,753	579,837	13.80
Broadcom Inc	84	134,865	3.21
Chevron Corp	332	51,931	1.24
Cisco Systems Inc	778	36,963	0.88
Coca-Cola Co/The	748	47,610	1.13
Eli Lilly & Co	152	137,618	3.28
Exxon Mobil Corp	864	99,464	2.37
Home Depot Inc/The	192	66,094	1.57
Johnson & Johnson	461	67,380	1.60
Mastercard Inc	158	69,703	1.66
Merck & Co Inc	488	60,414	1.44
Meta Platforms Inc - Class A	419	211,268	5.03
Microsoft Corp	1,419	634,222	15.09
NVIDIA Corp	4,698	580,391	13.81
PepsiCo Inc	263	43,377	1.03
Procter & Gamble Co/The	450	74,214	1.77
QUALCOMM Inc	214	42,625	1.01
Salesforce Inc	188	48,335	1.15
Tesla Inc	530	104,876	2.50
Thermo Fisher Scientific Inc	74	40,922	0.97
Visa Inc - Class A	303	79,528	1.89
Total United States		4,116,769	97.96
Total Equities		4,193,987	99.80
Total Financial assets at fair value through profit or loss		4,193,987	99.80

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Schedule of Investments (continued)

As at 30 June 2024

Chimera S&P US Shariah Growth ETF (continued)

Security Description	Nominal	Fair Value USD	% of Net Assets
Cash and cash equivalents		18,308	0.44
Dividends receivable		538	0.01
Accrued management fees		(10,326)	(0.25)
Total Net assets attributable to holders of redeemable participating units		4,202,507	100.00

Chimera Umbrella Fund
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Schedule of Investments (continued)

As at 30 June 2024

Security Description	Nominal	Fair Value TRY	% of Net Assets
Chimera S&P Turkey Shariah ETF			
Equities: 99.68% (31 December 2023: 99.49%)			
Turkey: 99.68% (31 December 2023: 99.49%)			
1000 Yatirimlar Holding AS	5,604	2,149,134	0.80
Agrotech Yuksek Teknoloji VE Yatirim AS	111,790	1,610,894	0.60
Alarko Holding AS	53,987	5,803,602	2.17
Aselsan Elektronik Sanayi Ve Ticaret AS	443,366	25,981,248	9.73
Astor Transformator Enerji Turizm Insaat Ve Petrol Sanayi Ticaret AS	77,278	7,360,730	2.76
BIM Birlesik Magazalar AS	167,434	91,251,530	34.17
Enka Insaat ve Sanayi AS	673,127	27,705,907	10.38
Europower Enerji VE Otomasyon Teknolojileri Sanayi Ticaret AS	30,440	3,114,012	1.17
Gubre Fabrikalari TAS	19,004	2,664,361	1.00
Kardemir Karabuk Demir Celik Sanayi ve Ticaret AS	273,305	8,609,107	3.22
Kocaer Celik Sanayi Ve Ticaret AS	56,357	3,155,992	1.18
Kontrolmatik Enerji Ve Muhendislik AS	31,130	5,133,337	1.92
Koza Altin Isletmeleri AS	354,253	7,552,674	2.83
MIA Teknoloji AS	78,325	5,106,790	1.91
ODAS Elektrik Uretim ve Sanayi Ticaret AS	417,155	3,645,935	1.37
Oyak Cimento Fabrikalari AS	119,508	7,475,225	2.80
Reeder Teknoloji Sanayi VE Ticaret AS	91,075	3,242,270	1.21
TAB Gida Sanayi Ve Ticaret AS	19,332	4,051,987	1.52
Turkiye Petrol Rafinerileri AS	292,862	48,468,661	18.15
YEO Teknoloji Enerji VE Endustri AS	11,200	2,101,120	0.79
Total Turkey		266,184,516	99.68
Total Equities		266,184,516	99.68
Total Financial assets at fair value through profit or loss		266,184,516	99.68
Cash and cash equivalents		4,222,707	1.58
Accrued management fees		(716,865)	(0.27)
Distribution payable		(2,640,000)	(0.99)
Total Net assets attributable to holders of redeemable participating units		267,050,358	100.00

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Schedule of Investments (continued)

As at 30 June 2024

Security Description	Nominal	Fair Value AED	% of Net Assets
Chimera FTSE ADX 15 ETF			
Equities: 99.78% (31 December 2023: 99.88%)			
United Arab Emirates: 99.78% (31 December 2023: 99.88%)			
Abu Dhabi Commercial Bank PJSC	1,783,429	14,303,101	5.88
Abu Dhabi Islamic Bank PJSC	1,347,359	15,602,417	6.41
Abu Dhabi National Oil Co for Distribution PJSC	1,770,947	6,003,510	2.47
ADNOC Drilling Co PJSC	1,541,489	6,320,105	2.60
Adnoc Gas Plc	2,349,207	6,789,208	2.79
Aldar Properties PJSC	2,237,169	14,004,678	5.75
Alpha Dhabi Holding PJSC	848,454	10,011,757	4.11
Emirates Telecommunications Group Co PJSC	2,129,533	34,285,481	14.08
First Abu Dhabi Bank PJSC	3,132,085	39,025,779	16.03
International Holding Co PJSC	192,887	78,697,896	32.33
Multiply Group PJSC	2,910,111	5,965,728	2.45
National Marine Dredging Co	126,534	3,049,470	1.25
Phoenix Group Plc	608,007	1,057,932	0.43
Pure Health Holding PJSC	1,533,801	6,487,978	2.67
RAK Properties PJSC	1,215,998	1,288,958	0.53
Total United Arab Emirates		242,893,998	99.78
Total Equities		242,893,998	99.78
Total Financial assets at fair value through profit or loss		242,893,998	99.78
Cash and cash equivalents		4,101,356	1.68
Accrued management fees		(681,401)	(0.28)
Distribution payable		(2,878,975)	(1.18)
Total Net assets attributable to holders of redeemable participating units		243,434,978	100.00

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Schedule of Investments (continued)

As at 30 June 2024

Security Description	Nominal	Fair Value HKD	% of Net Assets
Chimera S&P China HK Shariah ETF			
Equities: 98.65% (31 December 2023: 99.53%)			
Cayman Islands: 80.35% (31 December 2023: 87.92%)			
Akeso Inc '144A'	5,096	192,374	0.53
Alibaba Group Holding Ltd	156,154	11,008,857	30.25
ANTA Sports Products Ltd	12,647	948,525	2.61
China Mengniu Dairy Co Ltd	31,168	436,352	1.20
Country Garden Services Holdings Co Ltd	22,743	109,621	0.30
East Buy Holding Ltd '144A'	4,540	57,295	0.16
ENN Energy Holdings Ltd	8,057	518,468	1.42
Geely Automobile Holdings Ltd	55,627	488,961	1.34
Innovent Biologics Inc '144A'	14,316	526,829	1.45
JD Health International Inc '144A'	10,847	230,499	0.63
JD.com Inc	26,130	2,699,229	7.42
Kingdee International Software Group Co Ltd	30,885	226,078	0.62
Li Auto Inc	12,391	871,087	2.39
Li Ning Co Ltd	24,452	413,239	1.14
Meitu Inc '144A'	28,084	74,142	0.20
Meituan '144A'	45,216	5,023,498	13.80
New Oriental Education & Technology Group Inc	15,927	950,842	2.61
Shenzhen International Group Holdings Ltd	8,470	647,531	1.78
Sunny Optical Technology Group Co Ltd	7,579	365,687	1.00
Wuxi Biologics Cayman Inc '144A'	38,025	438,809	1.21
Xiaomi Corp '144A'	159,585	2,629,961	7.23
XPeng Inc	13,068	386,159	1.06
ZEEKR Intelligent Technology Holding Ltd ADR	2	315	0.00
Total Cayman Islands		29,244,358	80.35
China: 12.56% (31 December 2023: 7.58%)			
BYD Co Ltd 'H'	9,726	2,256,432	6.20
China Shenhua Energy Co Ltd 'H'	35,198	1,265,368	3.48
Great Wall Motor Co Ltd 'H'	24,649	296,774	0.82
Haier Smart Home Co Ltd 'H'	24,613	642,399	1.76
WuXi AppTec Co Ltd 'H' '144A'	3,785	110,522	0.30
Total China		4,571,495	12.56
Hong Kong: 5.74% (31 December 2023: 4.03%)			
BYD Electronic International Co Ltd	7,904	308,256	0.85
CSPC Pharmaceutical Group Ltd	88,575	550,937	1.51
Techtronic Industries Co Ltd	13,766	1,227,927	3.38
Total Hong Kong		2,087,120	5.74
Total Equities		35,902,973	98.65
Total Financial assets at fair value through profit or loss		35,902,973	98.65

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Schedule of Investments (continued)

As at 30 June 2024

Chimera S&P China HK Shariah ETF (continued)

Security Description	Nominal	Fair Value HKD	% of Net Assets
Cash and cash equivalents		272,416	0.75
Dividends receivable		422,514	1.16
Accrued management fees		(201,994)	(0.56)
Total Net assets attributable to holders of redeemable participating units		<u><u>36,395,909</u></u>	<u><u>100.00</u></u>

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Schedule of Investments (continued)

As at 30 June 2024

Security Description	Nominal	Fair Value INR	% of Net Assets
Chimera S&P India Shariah ETF*			
Equities: 100.78%			
India: 100.78%			
Adani Energy Solutions Ltd	8,603	8,580,202	0.92
Adani Enterprises Ltd	8,807	27,981,160	3.00
Adani Total Gas Ltd	6,647	5,955,712	0.64
Asian Paints Ltd	10,887	31,757,923	3.41
Bajaj Auto Ltd	1,547	14,699,053	1.58
Bharat Electronics Ltd	86,524	26,467,692	2.84
Bharat Heavy Electricals Ltd	31,106	9,358,240	1.00
Coal India Ltd	55,049	26,046,434	2.79
Cochin Shipyard Ltd	1,716	3,801,197	0.41
Dixon Technologies India Ltd	734	8,786,934	0.94
DLF Ltd	14,941	12,322,590	1.32
GAIL India Ltd	65,123	14,297,755	1.53
HCL Technologies Ltd	25,562	37,310,295	4.00
Hindustan Copper Ltd	7,941	2,530,797	0.27
Hindustan Unilever Ltd	21,565	53,331,323	5.72
Indian Railway Catering & Tourism Corp Ltd	6,927	6,852,535	0.74
Infosys Ltd	86,173	135,011,548	14.49
IRCON International Ltd	5,170	1,394,091	0.15
Maruti Suzuki India Ltd	3,340	40,193,059	4.31
National Aluminium Co Ltd	20,486	3,833,135	0.41
NBCC India Ltd	15,581	2,445,594	0.26
NMDC Ltd	26,014	6,400,745	0.69
Polycab India Ltd	1,125	7,581,938	0.81
Rail Vikas Nigam Ltd	13,595	5,663,677	0.61
Railtel Corp of India Ltd	1,970	917,035	0.10
Reliance Industries Ltd	83,290	260,764,331	27.98
Sun Pharmaceutical Industries Ltd	26,062	39,636,393	4.25
Tata Consultancy Services Ltd	24,456	95,479,892	10.24
UltraTech Cement Ltd	2,789	32,541,772	3.49
Wipro Ltd	34,090	17,551,237	1.88
Total India		939,494,289	100.78
Total Equities		939,494,289	100.78
Total Financial assets at fair value through profit or loss		939,494,289	100.78

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Schedule of Investments (continued)

As at 30 June 2024

Chimera S&P India Shariah ETF* (continued)

Security Description	Nominal	Fair Value INR	% of Net Assets
Cash and cash equivalents		5,462,286	0.59
Dividends receivable		2,008,152	0.22
Tax payable		(11,908,910)	(1.28)
Accrued management fees		(2,815,507)	(0.30)
Total Net assets attributable to holders of redeemable participating units		<u>932,240,310</u>	<u>100.00</u>

* Chimera S&P India Shariah ETF was launched on 24 January 2024.