

National Instrument 24-101 Institutional Trade Matching and Settlement

Trade-Matching Statement

To: All trade-matching parties providing trade orders to, acting on behalf of, or executing a trade with:

Horizons ETFs Management (Canada) Inc.

This Trade-Matching Statement is being provided in compliance with National Instrument 24-101 – "Institutional Trade Matching and Settlement" and its Companion Policy 24-101CP (referred to as the "National Instrument"). It is applicable to all trades governed by the National Instrument.

We hereby confirm that we have established, maintain, and enforce policies and procedures aimed at achieving matching in accordance with the National Instrument.

Robert Moher

Chief Compliance Officer

Horizons ETFs Management (Canada) Inc.

March 19, 2024