

In the Name of God, The Most Kind and The Most Merciful



ZAKAT POLICY CERTIFICATION

22nd January 2026 - 21st January 2027

GIVE DIRECTLY ZAKAT CERTIFICATION

This Zakat Policy Certification relates to GiveDirectly's Zakat Policy for the GiveDirectly Zakat Program operating in Memba District, Nampula Province, Northern Mozambique. Amanah Advisors has drafted the Zakat Policy for this programme.

GiveDirectly has confirmed in writing that it will implement Zakat collection, fund segregation, management, and distribution in accordance with the Zakat Policy and related operating procedures, based on the Hanafi Fiqh methodology.

Zakat collection and distribution under this programme will be operated on a 100% pass-through basis, such that all Zakat collected will be distributed exclusively to eligible Muslim households living in extreme poverty (Fuqara'/Masakin) within the programme's defined geographic scope (Memba District, Nampula Province). Zakat will be distributed by way of direct cash transfers resulting in Tamlik (unconditional transfer of ownership) to eligible recipients.

Zakat funds cannot be used for any organisational expenses and cannot be applied towards administrative, staffing, fundraising, banking, transfer, distribution, or implementation costs. All operational costs of the programme are to be funded from non-Zakat sources.

This certification is valid for One Year Only and will be void after the expiry date of 21 January 2027.

Amanah Advisors will conduct a Zakat audit after one year to assess whether Zakat collection, segregation, and distribution have been conducted accurately and in accordance with the Zakat Policy.

While this certification relates to the Zakat Policy, proper implementation in accordance with the approved policy and procedures is the sole responsibility of GiveDirectly. Donors must perform their own due diligence before contributing Zakat.

This certification is not Zakat advice and Amanah Advisors does not bear any liability or responsibility for any adverse outcome.

**Mufti Faraz Adam,
Executive Director, Amanah Advisors**