LYXOR ETF MSCI WORLD

AUDITOR'S CERTIFICATION
Composition of assets as of 30 September 2011

PriceWaterhouseCoopers Audit
63, rue de Villiers
92208 Neuilly-sur-Seine Cedex
Tel.: 01 56 57 58 59
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AUDITOR'S CERTIFICATION
Composition of assets as of 30 September 2011

LYXOR ETF MSCI WORLD
"*Fonds Commun de Placement*" [unincorporated mutual fund]
Regulated by the French monetary and finance code

Management company
LYXOR INTERNATIONAL ASSET MANAGEMENT
Tour Société Générale
17, cours Valmy
92800 Puteaux

In our capacity as auditor of the LYXOR ETF MSCI WORLD unincorporated mutual fund, and in performance of the provisions set out by Article L.214-8 of the French monetary and finance code and by Article 38 VI of AMF Instruction no. 2005-01 made pursuant to the General Rules of the AMF, we have verified the truthfulness of the composition of the assets, as attached hereto.

The composition of the assets was drawn up by the company's management. It is our duty, on the basis of our checks, to certify the truthfulness of it.

We have implemented the due diligence reviews that we considered necessary in view of the professional doctrine of the *Compagnie nationale des commissaires aux comptes* relative to this mission. These reviews included an assessment of the truthfulness of the information, with regard to its consistency, likelihood and relevance.

An assessment of this type is restricted in its purpose and consists essentially of implementing analytical procedures and meeting the persons responsible for the information provided.

We have no comment to make concerning the accuracy of the information provided in the published documents.

Neuilly sur Seine, 14 November 2011

The auditor
PriceWaterhouseCoopers Audit
/s/
Marie-Christine Jetil

Inventory of the history of the valuation (HISINV)

Stock: Main admitted stock on 30/09/11
PORTFOLIO: 935829 LYXOR ETF MSCI WORLD

VALIDATED NET ASSET VALUE

Fixing currency: WMC WM Closing (EUR)
Portfolio currency: EUR

Simplified report, framework: Listing currency / Accounting sorting (4) → OVERALL, Sort: BV

SECURITY	STATUS VAL/LINE	DOSSIER	QUANTITY AND EXPR. QUANTITY	LIST CURR.	Unit cost in foreign currency and expr. price	LIST DATE.	SECURITY PRICE	I F	< ---------------- PORTFOLIO CURRENCY TOTAL COST PRICE	CAPITAL GAIN / LOSS	ACCRUED COUPON TOTAL	----------------→ STOCK MARKET VALUE	PRCT NET SHARE
SWISS FRANC													
Shares & Securities ass.													
Shares & Securities ass. NMR or ass.													
Shares & Securities ass. NMR or ass.													
CH0008742519 SWISSCOM N			14,744.	P CHF	358.1286	M 30/09/11	370.8		4,381,220.94	104,768.39	0.00	4,485,989.33	0.67
CH0011075394 ZURICH FINL SVC			27,865.	P CHF	228.1983	M 30/09/11	191.		5,135,268.79	-768,143.98	0.00	4,367,124.81	0.66
CH0038863350 NESTLE SA			264,293.	P CHF	49.5436	M 30/09/11	50.1		10,722,261.15	142,659.91	0.00	10,864,921.06	1.63
Shares & Securities ass. NMR or ass.													
						TOTAL (EUR)			20,238,750.88	-520,715.68	0.00	19,718,035.20	2.97
Shares & Securities ass. NMR or ass.													
						TOTAL (EUR)			20,238,750.88	-520,715.68	0.00	19,718,035.20	2.97
Shares & Securities ass.													
						TOTAL (EUR)			20,238,750.88	-520,715.68	0.00	19,718,035.20	2.97
SWISS FRANC													
						TOTAL (EUR)			20,238,750.88	-520,715.68	0.00	19,718,035.20	2.97
DANISH KRONE													
Shares & Securities ass.													
Shares & Securities ass. NMR or ass.													
Shares & Securities ass. NMR or ass.													
DK0060102614 NOVO NORDISK B			42,322.	P DKK	556.9776	M 30/09/11	556.		3,165,377.02	-3,135.19	0.00	3,162,241.83	0.48
Shares & Securities ass. NMR or ass.													
						TOTAL (EUR)			3,165,377.02	-3,135.19	0.00	3,162,241.83	0.48
Shares & Securities ass. NMR or ass.													
						TOTAL (EUR)			3,165,377.02	-3,135.19	0.00	3,162,241.83	0.48
Shares & Securities ass.													
						TOTAL (EUR)			3,165,377.02	-3,135.19	0.00	3,162,241.83	0.48
DANISH KRONE													
						TOTAL (EUR)			3,165,377.02	-3,135.19	0.00	3,162,241.83	0.48
EURO													
Shares & Securities ass.													
Shares & Securities ass. NMR or ass.													
Shares & Securities ass. NMR or ass.													
AT0000730007 ANDRITZ			119,887.	P EUR	66.6137	M 30/09/11	61.6		7,986,110.52	-601,071.32	0.00	7,385,039.20	1.11
BE0003565737 KBC GROUPE			523,672.	P EUR	16.27	M 30/09/11	17.5		8,520,143.44	644,116.56	0.00	9,164,260.00	1.38
BE0003793107 AHNEUSER-BUSH INBEV			565,787.	P EUR	39.1574	M 30/09/11	39.775		22,154,757.77	349,420.16	0.00	22,504,177.93	3.38
DE0005190003 BMW			287,795.	P EUR	63.4	M 30/09/11	49.965		18,246,203.00	-3,866,525.82	0.00	14,379,677.18	2.16
DE0005200000 BEIERSDORF			4,327.	P EUR	41.84	M 30/09/11	40.125		181,041.68	-7,420.80	0.00	173,620.88	0.03
DE0005552004 DEUTSCHE POST AG-NOM			143,440.	P EUR	11.18	M 30/09/11	9.625		1,603,659.20	-223,049.20	0.00	1,380,610.00	0.21
DE0005785802 FRESENIUS MED.CARE			33,613.	P EUR	48.38	M 30/09/11	51.02		1,626,196.94	88,738.32	0.00	1,714,935.26	0.26
DE0006047004 HEIDELBERGCEMENT AG			353,118.	P EUR	29.0514	M 30/09/11	27.405		10,258,568.63	-581,369.84	0.00	9,677,198.79	1.46

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Portfolio currency: EUR

Simplified report, framework: Listing currency / Accounting sorting (4) → OVERALL, Sort: BV

SECURITY	STATUS VAL/LINE	DOSSIER	QUANTITY AND EXPR. QUANTITY	LIST CURR.	Unit cost in foreign currency and expr. price	LIST DATE.	SECURITY PRICE	I F	< ---------------- TOTAL COST PRICE	PORTFOLIO CURRENCY CAPITAL GAIN / LOSS	ACCRUED COUPON TOTAL	----------------→ STOCK MARKET VALUE	PRCT NET SHARE
DE0006048432 HENKEL KGAA VZ			457,184.	P EUR	41.1308	M 30/09/11	40.		18,804,331.86	-516,971.86	0.00	18,287,360.00	2.75
DE0006599905 MERCK KGAA			90,314.	P EUR	61.09	M 30/09/11	61.5		5,517,282.26	37,028.74	0.00	5,554,311.00	0.84
DE0007100000 DAIMLER			1,012,906.	P EUR	46.6388	M 30/09/11	33.63		47,240,738.97	-13,176,710.19	0.00	34,064,028.78	5.12
DE0007164600 SAP AG			907,867.	P EUR	42.0801	M 30/09/11	38.315		38,203,140.16	-3,418,216.05	0.00	34,784,924.11	5.23
DE0007236101 SIEMENS AG-NOM			543,034.	P EUR	75.8177	M 30/09/11	68.12		41,171,582.08	-4,180,106.00	0.00	36,991,476.08	5.56
DE0007257503 METRO			150,043.	P EUR	29.945	M 30/09/11	31.93		4,493,037.64	297,835.35	0.00	4,790,872.99	0.72
DE0007664039 VOLKSWAGEN AG-PFD			68,809.	P EUR	107.8	M 30/09/11	100.05		7,417,610.20	-533,269.75	0.00	6,884,340.45	1.04
DE0008430026 MUENCHENER RU AG-NOM			60,031.	P EUR	86.4027	M 30/09/11	93.55		5,186,840.09	429,059.96	0.00	5,615,900.05	0.84
DE000A1KRND6 DEUTSCHE BOERSE AG			187,853.	P EUR	39.0114	M 30/09/11	37.75		7,328,412.40	-236,961.65	0.00	7,091,450.75	1.07
DE000BASF111 BASF SE			814,741.	P EUR	60.0079	M 30/09/11	46.085		48,890,915.94	-11,343,576.95	0.00	37,547,338.99	5.65
DE000BAY0017 BAYER AG			600,118.	P EUR	53.9617	M 30/09/11	41.45		32,383,390.54	-7,508,499.44	0.00	24,874,891.10	3.74
DE000ENAG999 E.ON AG			1,519,121.	P EUR	15.7447	M 30/09/11	16.355		23,918,124.14	927,099.82	0.00	24,845,223.96	3.74
ES0116870314 GAS NATURAL SDG			30,981.	P EUR	12.9929	M 30/09/11	12.78		402,532.68	-6,595.50	0.00	395,937.18	0.06
ES0142090317 OBRASCON HUAR.LAIN			615,943.	P EUR	17.235	M 30/09/11	18.59		10,615,777.61	834,602.76	0.00	11,450,380.37	1.72
ES0144580Y14 IBERDROLA SA			4,839,799.	P EUR	5.2951	M 30/09/11	5.071		25,627,137.06	-1,084,516.33	0.00	24,542,620.73	3.69
ES0173516115 REPSOL YPF SA			205,297.	P EUR	20.8969	M 30/09/11	19.98		4,290,078.61	-188,244.55	0.00	4,101,834.06	0.62
ES0178430E18 TELEFONICA SA			2,581,516.	P EUR	15.9747	M 30/09/11	14.425		41,238,863.43	-4,000,495.13	0.00	37,238,368.30	5.60
FR0000045072 CREDIT AGRICOLE SA			473,767.	P EUR	8.429	M 30/09/11	5.23		3,993,382.04	-1,515,580.63	0.00	2,477,801.41	0.37
FR0000120271 TOTAL SA			450,000.	P EUR	33.995	M 30/09/11	33.235		15,297,750.00	-342,000.00	0.00	14,955,750.00	2.25
FR0000120578 SANOFI			646,745.	P EUR	50.175	M 30/09/11	49.35		32,450,437.90	-533,572.15	0.00	31,916,865.75	4.80
FR0000121485 PPR			91,431.	P EUR	114.6926	M 30/09/11	97.42		10,486,456.89	-1,579,248.87	0.00	8,907,208.02	1.34
FR0000127771 VIVENDI			1,482,525.	P EUR	15.005	M 30/09/11	15.335		22,245,287.62	489,233.26	0.00	22,734,520.88	3.42
FR0000131104 BNP PARIBAS			530,991.	P EUR	33.445	M 30/09/11	30.05		17,758,994.00	-1,802,714.45	0.00	15,956,279.55	2.40
FR0010208488 GDF SUEZ			529,680.	P EUR	19.625	M 30/09/11	22.44		10,394,970.00	1,491,049.20	0.00	11,886,019.20	1.79
FR0010242511 EDF			2,928.	P EUR	21.55	M 30/09/11	21.81		63,098.40	761.28	0.00	63,859.68	0.01
GB00B03MLX29 ROYAL DUTCH SHELL			73,231.	P EUR	22.855	M 30/09/11	23.175		1,673,694.51	23,433.92	0.00	1,697,128.43	0.26
IT0000062072 ASSICURAZI GENERALI			318,854.	P EUR	11.44	M 30/09/11	11.94		3,647,689.76	159,427.00	0.00	3,807,116.76	0.57
IT0000064854 UNICREDIT SPA			4,351,638.	P EUR	1.1578	M 30/09/11	0.8025		5,038,515.49	-1,546,325.99	0.00	3,492,189.50	0.53
IT0001479374 LUXOTTICA GROUP			170,098.	P EUR	20.19	M 30/09/11	19.16		3,434,278.62	-175,200.94	0.00	3,259,077.68	0.49
IT0003128367 ENEL SPA			6,359,439.	P EUR	3.1807	M 30/09/11	3.322		20,227,574.41	898,481.95	0.00	21,126,056.36	3.18
IT0003153415 SNAM RETE GAS			77,237.	P EUR	3.37	M 30/09/11	3.46		260,288.69	6,951.33	0.00	267,240.02	0.04
IT0003497168 TELECOM ITALIA SPA			6,159,895.	P EUR	0.763	M 30/09/11	0.8195		4,699,999.89	348,034.06	0.00	5,048,033.95	0.76
IT0004644743 FIAT INDUSTRIAL SPA			443,056.	P EUR	8.725	M 30/09/11	5.665		3,865,663.60	-1,355,751.36	0.00	2,509,912.24	0.38
NL0000009132 AKZO NOBEL NV-CVA			136,950.	P EUR	33.	M 30/09/11	33.325		4,519,350.00	44,508.75	0.00	4,563,858.75	0.69
NL0000009355 UNILEVER CVA			123,934.	P EUR	23.205	M 30/09/11	23.755		2,875,888.47	68,163.70	0.00	2,944,052.17	0.44
NL0000009538 ROY.PHILIPS ELECTR			156,559.	P EUR	13.025	M 30/09/11	13.55		2,039,180.97	82,193.48	0.00	2,121,374.45	0.32
NL000022622M STMICROELECTRONICS			65,430.	P EUR	4.948	M 30/09/11	4.91		323,747.64	-2,486.34	0.00	321,261.30	0.05
NL0000288967 CORIO			293,400.	P EUR	33.76	M 30/09/11	34.745		9,905,184.00	288,999.00	0.00	10,194,183.00	1.53
NL0000303600 ING GROEP NV-CVA			1,831,739.	P EUR	4.914	M 30/09/11	5.333		9,001,165.45	767,498.64	0.00	9,768,664.09	1.47
NL0006033250 KONINKLIJKE AHOLD			491,560.	P EUR	8.5555	M 30/09/11	8.816		4,205,555.64	128,037.32	0.00	4,333,592.96	0.65
Shares & Securities ass. NMR or ass.													
						TOTAL (EUR)			621,714,630.84	-51,921,806.55	0.00	569,792,824.29	85.70

Inventory of the history of the valuation (HISINV)

Stock: Main admitted stock on 30/09/11
PORTFOLIO: 935829 LYXOR ETF MSCI WORLD

VALIDATED NET ASSET VALUE

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Shares & Securities ass. NMR or ass.													
						TOTAL (EUR)			621,714,630.84	-51,921,806.55	0.00	569,792,824.29	85.70
Shares & Securities ass.													
						TOTAL (EUR)			621,714,630.84	-51,921,806.55	0.00	569,792,824.29	85.70
Forward financial instruments													
Rate swap contracts													
Swaps													
Performance swaps													
SWAP00085825 ELS-LYXOR ETF MSCI W PRC			13,716,618.22	EUR	0.	30/09/11	172.62236	F	0.00	9,961,331.69	0.00	9,961,331.69	1.50
SWAP00086192 ELS-LYXOR ETF MSCI W PRC			191,863,221.1	EUR	0.	30/09/11	172.62319	F	0.00	139,337,201.18	0.00	139,337,201.18	20.96
SWAP00086389 ELS-LYXOR ETF MSCI W PRC			708,998,298.4	EUR	0.	30/09/11	172.73511	F	0.00	515,690,675.15	0.00	515,690,675.15	77.56
SWAP00086393 LYXOR ETF MSCI WORLD PRC			914,578,137.72	EUR	0.	30/09/11	27.18912	F	0.00	-665,912,346.06	0.00	-665,912,346.06	-100.16
Swaps													
						TOTAL (EUR)			0.00	-923,138.04	0.00	-923,138.04	-0.14
Rate swap contracts													
						TOTAL (EUR)			0.00	-923,138.04	0.00	-923,138.04	-0.14
Forward financial instruments													
						TOTAL (EUR)			0.00	-923,138.04	0.00	-923,138.04	-0.14
Cash													
Liquidities													
Debts and related accounts													
Deferred settlements purchases													
BDS065EUR Def. purchases EUR securities			-22,403,061.	EUR	1.		1.		-22,403,061.00	0.00	0.00	-22,403,061.00	-3.37
Debts and related accounts													
						TOTAL (EUR)			-22,403,061.00	0.00	0.00	-22,403,061.00	-3.37
Adjustment accounts													
Provisioned expenses													
F120EUR PrComGestAdm			-135,879.7	EUR	1.		1.		-135,879.70	0.00	0.00	-135,879.70	-0.02
Adjustment accounts													
						TOTAL (EUR)			-135,879.70	0.00	0.00	-135,879.70	-0.02
Liquidities													
						TOTAL (EUR)			-22,538,940.70	0.00	0.00	-22,538,940.70	-3.39
Other availabilities													
Financial accounts													

Inventory of the history of the valuation (HISINV)

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Demand operations													
BK065EUR EUR SGP bank			22,403,061.05	EUR	1.		1.		22,403,061.05	0.00	0.00	22,403,061.05	3.37
Financial accounts													
						TOTAL (EUR)			22,403,061.05	0.00	0.00	22,403,061.05	3.37
Other availabilities													
						TOTAL (EUR)			22,403,061.05	0.00	0.00	22,403,061.05	3.37
Cash													
						TOTAL (EUR)			-135,879.65	0.00	0.00	-135,879.65	-0.02
EURO													
						TOTAL (EUR)			621,578,751.19	-52,844,944.59	0.00	568,733,806.60	85.54
YEN													
Shares & Securities ass.													
Shares & Securities ass. NMR or ass.													
Shares & Securities ass. NMR or ass.													
JP3166000004 EBARA CORP			77,613.	P JPY	426.4497	M 30/09/11	310.		269,658.03	-37,010.21	0.00	232,647.82	0.03
JP3242800005 CANON INC			438,929.	P JPY	3373.746	M 30/09/11	3550.		14,153,515.82	913,437.55	0.00	15,066,953.37	2.27
JP3422950000 SEVEN & I HOLDINGS			1,670,862.	P JPY	2146.0219	M 30/09/11	2189.		34,271,443.79	1,094,818.14	0.00	35,366,261.93	5.32
JP3436100006 SOFTBANK CORP			959,134.	P JPY	2707.9801	M 30/09/11	2292.		24,824,610.26	-3,567,867.59	0.00	21,256,742.67	3.20
JP3733000008 NEC CORP			477,753.	P JPY	169.9511	M 30/09/11	159.		675,323.64	59,195.92	0.00	734,519.56	0.11
Shares & Securities ass. NMR or ass.													
						TOTAL (EUR)			74,194,551.54	-1,537,426.19	0.00	72,657,125.35	10.93
Shares & Securities ass. NMR or ass.													
						TOTAL (EUR)			74,194,551.54	-1,537,426.19	0.00	72,657,125.35	10.93
Shares & Securities ass.													
						TOTAL (EUR)			74,194,551.54	-1,537,426.19	0.00	72,657,125.35	10.93
YEN													
						TOTAL (EUR)			74,194,551.54	-1,537,426.19	0.00	72,657,125.35	10.93
SWEDISH KRONA													
Shares & Securities ass.													
Shares & Securities ass. NMR or ass.													
Shares & Securities ass. NMR or ass.													
SE0000107419 INVESTOR B			20,045.	P SEK	148.7911	M 30/09/11	121.9		324,763.85	-59,601.37	0.00	265,162.48	0.04
SE0000869646 BOLIDEN AB			40,651.	P SEK	113.1312	M 30/09/11	71.85		506,472.21	-189,515.24	0.00	316,956.97	0.05
Shares & Securities ass. NMR or ass.													
						TOTAL (EUR)			831,236.06	-249,116.61	0.00	582,119.45	0.09

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Shares & Securities ass. NMR or ass.														
							TOTAL (EUR)			831,236.06	-249,116.61	0.00	582,119.45	0.09
Shares & Securities ass.														
							TOTAL (EUR)			831,236.06	-249,116.61	0.00	582,119.45	0.09
SWEDISH KRONA														
							TOTAL (EUR)			831,236.06	-249,116.61	0.00	582,119.45	0.09
US DOLLAR														
Cash														
Other availabilities														
Financial accounts														
Demand operations														
BK065USD	USD SGP bank			-0.01	USD	1.		0.7453231		-0.01	0.00	0.00	-0.01	0.00
Financial accounts														
							TOTAL (EUR)			-0.01	0.00	0.00	-0.01	
Other availabilities														
							TOTAL (EUR)			-0.01	0.00	0.00	-0.01	
Cash														
							TOTAL (EUR)			-0.01	0.00	0.00	-0.01	
US DOLLAR														
							TOTAL (EUR)			-0.01	0.00	0.00	-0.01	
PORTFOLIO: LYXOR ETF MSCI WORLD (935829)														
							(EUR)			720,008,666.68	-55,155,338.26	0.00	664,853,328.42	100.00

Inventory of the history of the valuation (HISINV)

Stock: Main admitted stock on 30/09/11
PORTFOLIO: 935829 LYXOR ETF MSCI WORLD
VALIDATED NET ASSET VALUE
Fixing currency: WMC WM Closing (EUR)
Portfolio currency: EUR
Simplified report, framework: Listing currency / Accounting sorting (4) → OVERALL, Sort: BV

Securities portfolio: 664,989,208.08

The day's management fees
PrComGestAdm 1,712.83 EUR
PrComGestAdm 122.45 EUR
PrComGestAdm 6,339.24 EUR

Unit	Currency	Net assets	Number of units	Net asset value	Coefficient	Exchange	Std. subscription price	Std. redemption price
BD FR0010372201 BD UNITS	EUR	139,308,537.72	1,688,714.	82.4938	20.953274325913		84.1436	80.8439
CD FR0010446914 CD UNITS	EUR	9,959,397.81	12,072,895.	0.8249	1.49798424197		0.8413	0.8084
D FR0010315770 D UNITS	EUR	515,585,392.89	6,249,985.	82.4938	77.548741432117		82.4938	82.4938
Total net assets in EUR		664,853,328.42						
BD	USD	186,910,265.0589		110.682		1.3417	112.8956	108.4683
CD	USD	13,362,524.0417		1.1068		1.3417	1.1289	1.0846

Taxation on savings : weightings and status of the portfolio units

Type of Reporting : TSIF TIS France
Official weightings and status dated 30/09/11:
Weighting DD: 0. Status DD: 0
Weighting DI: 0. Status DI: 0

Unofficial weightings dated 30/09/11
Weighting DD: 0.
Weighting DI: 0.