ARSN:657 948 626

Global X Nasdaq 100 Covered Call Complex ETF

Condensed Interim Financial Report
For the half-year ended 31 December 2025

GLOBAL X
by Mirae Asset

Beyond Ordinary ETFs™

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Directors' Report

The directors of Global X Management (AUS) Limited (the “Responsible Entity”), the Responsible Entity of Global X Nasdaq 100 Covered Call Complex ETF (the “Fund”), present their interim report together with the condensed interim financial statements of the Fund, for the half-year ended 31 December 2025 and the auditor's report thereon.

Fund's Objectives

The Global X Nasdaq 100 Covered Call Complex ETF (Exchange Code: QYLD) aims to provide investors with a return that (before fees and expenses) tracks the performance of the Cboe NASDAQ-100 BuyWrite V2 Index (the “Index”).

The underlying fund, Global X Nasdaq 100 Covered Call ETF (QYLD) (the "Master Fund") aims to track the performance of the Index by holding all of the shares that make up the Index, in the proportion closely mirroring the Index. All assets of the Fund are held in segregated accounts with the Custodian, The Hong Kong and Shanghai Banking Corporation Limited, Sydney Branch.

The Fund is an Exchange Traded Fund (“ETF”) and can be traded by investors on the Australian Securities Exchange ("ASX"); ETFs can be bought and sold like any other share through normal brokerage accounts.

Principal Activities

The Fund is an Australian Feeder Fund, which invests substantially all of the Fund's assets in the Master Fund.

The Fund commenced its operations on 30 January 2023. The Fund is currently quoted on the ASX. The admission date was 01 February 2023.

The Fund invested in accordance with the provisions of the Fund's Constitution. There were no significant changes in the nature of the Fund's activities during the half-year ended 31 December 2025.

The Fund did not have any employees during the half-year ended 31 December 2025 (31 December 2024: Nil).

Directors

The following persons held office as directors of the Responsible Entity during the half-year or since the end of the half-year and up to the date of this report:

Young Kim

Namki Kim

Alexandre Zaika

Krzysztof Wolak

Review and Results of Operations

During the half-year, the Fund continued to invest funds in accordance with target asset allocations as set out in the governing documents of the Fund and in accordance with the provisions of the Fund's Constitution.

Results

The performance of the Fund, as represented by the results of its operations, was as follows:

	Half-year ended 31 December 2025 AUD'000	Half-year ended 31 December 2024 AUD'000
Profit/(Loss) for the half-year	**1,882**	1,432
Distributions paid and payable	**(898)**	(355)

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Directors' Report (continued)

Significant Changes in State of Affairs

In the opinion of the directors, there were no significant changes in the state of affairs of the Fund that occurred during the financial half-year under review.

Matters Subsequent to the end of the half-year

As the investments are measured at their 31 December 2025 fair values in the condensed interim financial report, any change in values subsequent to the end of the reporting period is not reflected in the Condensed Statement of Profit or Loss and Other Comprehensive Income or the Condensed Statement of Financial Position. There has been no change to the implementation of the investment strategy as set out in the Fund's product disclosure statement since of the end of the period.

No other matter or circumstance has arisen since 31 December 2025 that has significantly affected, or may significantly affect:

(i) the operations of the Fund in future financial periods, or

(ii) the results of those operations in future financial periods, or

(iii) the state of affairs of the Fund in future financial periods.

Rounding of Amounts

The Fund is a registered scheme of a kind referred to in ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2016/191, issued by the Australian Securities and Investments Commission relating to the "rounding off" of amounts in the directors' report and the condensed interim financial statements. Amounts in the directors' report and the condensed interim financial statements have been rounded to the nearest thousand dollars in accordance with ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2016/191, unless otherwise indicated.

Auditor's Independence Declaration

A copy of the auditor's independence declaration as required under Section 307C of the *Corporations Act 2001* is set out on page 3.

The condensed interim financial statements were authorised for issue by the directors on 11 March 2026.

This report is made in accordance with a resolution of the directors.



Alexandre Zaika

Director

Sydney

11 March 2026

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Auditor's independence declaration to the directors of Global X Management (AUS) Limited as Responsible Entity of Global X Nasdaq 100 Covered Call Complex ETF

As lead auditor for the review of the half-year financial report of Global X Nasdaq 100 Covered Call Complex ETF for the half-year ended 31 December 2025, I declare to the best of my knowledge and belief, there have been:

a. No contraventions of the auditor independence requirements of the *Corporations Act 2001* in relation to the review;

b. No contraventions of any applicable code of professional conduct in relation to the review; and

c. No non-audit services provided that contravene any applicable code of professional conduct in relation to the review.

Ernst & Young

Rohit Khanna
Partner
11 March 2026

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	Note	**Half-year ended 31 December 2025 AUD'000**	Half-year ended 31 December 2024 AUD'000
Investment income/(loss)			
Dividend/Distribution income		**1,095**	485
Net gains/(losses) on financial instruments at fair value through profit or loss (including FX gains/(losses))	4	**825**	951
Total net investment income/(loss)		**1,920**	1,436
Expenses			
Transaction costs		**3**	2
Other expenses		**35**	2
Total operating expenses		**38**	4
Profit/(Loss) for the half-year		**1,882**	1,432
Total comprehensive income/(loss) for the half-year		**1,882**	1,432

The above Condensed Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the accompanying notes.

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	Notes	As at 31 December 2025 AUD'000	As at 30 June 2025 AUD'000
Assets			
Cash and cash equivalents		**59**	174
Financial assets at fair value through profit or loss	6	**22,866**	19,100
Receivables		**-**	75
Total assets		**22,925**	19,349
Liabilities			
Distribution payable		**47**	242
Payables		**-**	75
Total liabilities		**47**	317
Net assets attributable to unitholders - equity	5	**22,878**	19,032

The above Condensed Statement of Financial Position should be read in conjunction with the accompanying notes.

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	Notes	**Half-year ended 31 December 2025 AUD'000**	Half-year ended 31 December 2024 AUD'000
Total equity at the beginning of the financial half-year	5	**19,032**	5,523
Comprehensive income/(loss) for the half-year			
Profit/(Loss) for the half-year		**1,882**	1,432
Total comprehensive income/(loss) for the half-year		**1,882**	1,432
Transactions with unitholders			
Applications	5	**3,895**	4,659
Redemptions	5	**(1,104)**	-
Units issued upon reinvestment of distributions	5	**71**	30
Distributions paid and payables	5	**(898)**	(355)
Total transactions with unitholders		**1,964**	4,334
Total equity at the end of the financial half-year	5	**22,878**	11,289

The above Condensed Statement of Changes in Equity should be read in conjunction with the accompanying notes.

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	Note	Half-year ended 31 December 2025 AUD'000	Half-year ended 31 December 2024 AUD'000
Cash flows from operating activities			
Proceeds from sale of financial instruments		**1,716**	163
Payments for purchase of financial instruments		**(4,652)**	(4,717)
Transaction costs paid		**(2)**	(2)
Dividends/distributions received		**1,093**	354
Other expenses paid		**(36)**	(2)
Net cash inflow/(outflow) from operating activities		**(1,881)**	(4,204)
Cash flows from financing activities			
Proceeds from applications by unitholders		**3,895**	4,659
Payments for redemption by unitholders		**(1,104)**	-
Distributions paid		**(1,021)**	(477)
Net cash inflow/(outflow) from financing activities		**1,770**	4,182
Net increase/(decrease) in cash and cash equivalents		**(111)**	(22)
Cash and cash equivalents at the beginning of the half-year		**174**	28
Effects of foreign currency exchange rate changes on cash and cash equivalents		**(4)**	6
Cash and cash equivalents at the end of the half-year		**59**	12
Non cash financing activities	5	**71**	30

The above Condensed Statement of Cash Flows should be read in conjunction with the accompanying notes.

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1 General Information

These condensed interim financial statements cover Global X Nasdaq 100 Covered Call Complex ETF (the "Fund") as an individual entity. The Fund was registered with the Australian Securities and Investments Commission (ASIC) as a registered managed investment scheme on 22 March 2022, and commenced its operations on 30 January 2023. The Fund is currently quoted on the Australian Securities Exchange ("ASX") with ticker code QYLD.

The Fund is domiciled in Australia and is a for-profit entity.

The Responsible Entity of the Fund is Global X Management (AUS) Limited (the "Responsible Entity"). The Responsible Entity's registered office is Level 9, 115 Pitt Street, Sydney NSW 2000 Australia.

The condensed interim financial report was authorised for issue by the directors on 11 March 2026. The directors of the Responsible Entity have the power to amend and reissue the condensed interim financial statements

The condensed interim financial statements are presented in Australian Dollars, which is the Fund's functional currency.

2 Basis of Preparation and Accounting Policies

The condensed interim financial statements are general purpose financial statements prepared in accordance with the *Corporations Act 2001* and AASB 134 *Interim Financial Reporting.* Compliance with AASB 134 ensures compliance with International Financial Reporting Standard IAS 34 *Interim Financial Reporting.*

The condensed interim financial statements do not include all the notes of the type normally included in an annual financial report. Accordingly, these condensed interim financial statements are to be read in conjunction with the annual report for the year ended 30 June 2025 and any public announcements made during the interim reporting period in accordance with the continuous disclosure requirements of the *Corporations Act 2001*.

The Fund is a registered scheme of a kind referred to in ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2016/191, issued by the Australian Securities and Investments Commission relating to the "rounding off" of amounts in the directors' report and the condensed interim financial statements. Amounts in the directors' report and the condensed interim financial statements have been rounded to the nearest thousand dollars in accordance with ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2016/191, unless otherwise indicated.

Accounting policies and methods of computation adopted in the preparation of the condensed interim financial statements are consistent with those adopted and disclosed in the Fund's 2025 annual financial report for the financial year ended 30 June 2025.

There are no new standards, interpretations or amendments to existing standards that are effective for the first time for the financial half-year beginning 1 July 2025 that would be expected to have a material impact on the Fund. A number of new accounting standards, amendments and interpretations have been published that are not mandatory for the 31 December 2025 reporting period and have not been early adopted in preparing these financial statements. Most of these are not expected to have a material impact on the financial statement of the fund. However, management is still in the process of assessing the impact of the new standard AASB 18 *Presentation and Disclosure in Financial Statements* which was issued in June 2024 and replaces AASB 101 *Presentation of Financial Statements*.

3 Financial Instruments

(a) Fair Values of Financial Assets and Liabilities

The carrying amounts of the Fund's assets and liabilities at the end of each reporting period approximate their fair values.

Financial assets and liabilities at fair value through profit or loss are measured initially at fair value. Transaction costs on financial assets and financial liabilities at fair value through profit or loss are expensed immediately. Subsequent to initial recognition, all instruments at fair value through profit or loss are measured at fair value with changes in their fair value recognised in the Condensed Statement of Profit or Loss and Other Comprehensive Income.

The carrying value less loss allowance of other receivables and payables are assumed to approximate their fair value. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Fund for similar financial instruments.

(i) Fair value in an active market

The fair value of financial assets and liabilities traded in active markets is based on their last traded prices at the end of the reporting period without any deduction for estimated future selling costs.

The Fund values its investments in accordance with the accounting policies set out in the Fund's 2025 annual financial report . For the majority of its investments, the Fund relies on information provided by independent pricing services for the valuation of its investments.

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3 Financial Instruments (continued)

(a) Fair Values of Financial Assets and Liabilities (continued)

(i) Fair value in an active market (continued)

The quoted market price used for financial assets and financial liabilities held by the Fund is the last traded market price. Where the last traded price does not fall within the bid-ask spread, an assessment is performed by the Responsible Entity to determine the appropriate valuation price to use that is most representative of fair value.

A financial instrument is regarded as quoted in an active market if quoted prices are readily and regularly available from an exchange, dealer, broker, industry group, pricing service or regulatory agency and those prices represent actual regularly occurring market transactions on an arm's length basis.

(ii) Fair value in an inactive or unquoted market

The fair value of financial assets and liabilities that are not traded in an active market is determined using valuation techniques. These include the use of recent arm's length market transactions, reference to the current fair value of a substantially similar other instrument, discounted cash flow techniques, option pricing models or any other valuation technique that provides a reliable estimate of prices obtained in actual market transactions.

Where discounted cash flow techniques are used, estimated future cash flows are based on management's best estimates and the discount rate used is a market rate at the end of the reporting period applicable for an instrument with similar terms and conditions.

For other pricing models, inputs are based on market data at the end of the reporting period. Fair values for unquoted equity investments are estimated, if possible, using applicable price/earnings ratios for similar listed companies adjusted to reflect the specific circumstances of the issuer.

The fair value of derivatives that are not exchange traded is estimated at the amount that the Fund would receive or pay to terminate the contract at the end of the reporting period taking into account current market conditions (volatility and appropriate yield curve) and the current creditworthiness of the counterparties. The fair value of a forward foreign exchange contract is determined as a net present value of estimated future cash flows, discounted at appropriate market rates as at the valuation date.

(b) Fair Value Hierarchy

The Fund classifies fair value measurements using a fair value hierarchy that reflects the subjectivity of the inputs used in making the measurements. The fair value hierarchy has the following levels:

- Level 1 Quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2 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 3 Inputs for the asset or liability that are not based on observable market data (that is, unobservable inputs).

The level in the fair value hierarchy within which the fair value measurement is categorised in its entirety is determined on the basis of the lowest level input that is significant to the fair value measurement in its entirety. For this purpose, the significance of an input is assessed against the fair value measurement in its entirety. If a fair value measurement uses observable inputs that require significant adjustment based on unobservable inputs, that measurement is a level 3 measurement. Assessing the significance of a particular input to the fair value measurement in its entirety requires judgment, considering factors specific to the asset or liability.

The determination of what constitutes 'observable' requires significant judgment by the Responsible Entity. The Responsible Entity considers observable data to be that market data that is readily available, regularly distributed or updated, reliable and verifiable, not proprietary, and provided by independent sources that are actively involved in the relevant market.

The following tables present the Fund's financial assets and liabilities (by class) measured at fair value according to the fair value hierarchy at 31 December 2025 and 30 June 2025.

As at 31 December 2025	Level 1 AUD'000	Level 2 AUD'000	Level 3 AUD'000	Total AUD'000
Financial Assets				
Financial assets at fair value through profit or loss				
Listed unit trusts	**22,866**	**-**	**-**	**22,866**
Total financial assets	**22,866**	**-**	**-**	**22,866**

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3 Financial Instruments (continued)

(b) Fair Value Hierarchy (continued)

As at 30 June 2025	Level 1 AUD'000	Level 2 AUD'000	Level 3 AUD'000	Total AUD'000
Financial Assets				
Financial assets at fair value through profit or loss				
Listed unit trusts	19,100	-	-	19,100
Total financial assets	19,100	-	-	19,100

Investments whose values are based on quoted market prices in active markets, and therefore classified within level 1, include active listed equities and trusts.

Financial instruments that trade in markets that are not considered to be active but are valued based on quoted market prices, dealer quotations or alternative pricing sources supported by observable inputs are classified within level 2. These include investment grade corporate bonds, certain listed equities, certain unlisted unit trust, and over-the-counter derivatives. As level 2 investments include positions that are not traded in active markets and/or are subject to transfer restrictions, valuations may be adjusted to reflect illiquidity and/or non-transferability, which are generally based on available market information.

Investments classified within level 3 have significant unobservable inputs, as they are infrequently traded. As observable prices are not available for these securities, the Responsible Entity has used valuation techniques to derive fair value.

The Fund did not hold any level 3 instruments during the half-year ended 31 December 2025 (30 June 2025: Nil).

There were no transfers between levels for recurring fair value measurements during the half-year ended 31 December 2025 (30 June 2025: Nil).

4 Net Gains/(Losses) on Financial Instruments at Fair Value Through Profit or Loss (including FX gains/(losses)

The net gains/(losses) recognised in relation to financial assets and financial liabilities at fair value through profit or loss:

	Half-year ended 31 December 2025 AUD'000	Half-year ended 31 December 2024 AUD'000
Net unrealised gains/(losses) on financial assets and liabilities at fair value through profit or loss (including FX gains/(losses))	**907**	944
Net realised gains/(losses) on financial assets and liabilities at fair value through profit or loss (including FX gains/(losses))	**(82)**	7
Net gains/(losses) on financial instruments at fair value through profit or loss (including FX gains/(losses))	**825**	951

5 Net Assets Attributable to Unitholders

Under AASB 132 *Financial Instruments: Presentation*, puttable financial instruments meet the definition of a financial liability to be classified as equity where certain strict criteria are met. The Fund shall classify a financial instrument as an equity instrument from the date when the instrument has all the features and meets the conditions.

The Fund meets the criteria set out under AASB 132 and net assets attributable to unitholders is classified as equity.

As stipulated within the Fund's Constitution, each unit represents a right to an individual share in the Fund and does not extend to a right to the underlying assets of the Fund. There are no separate classes of units and each unit has the same rights attaching to it as all other units of the Fund.

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5 Net Assets Attributable to Unitholders (continued)

Movement in number of units and net assets attributable to unitholders during the period were as follows:

	Half-year ended 31 December 2025		Half-year ended 31 December 2024	
	No.'000	**AUD'000**	No.'000	AUD'000
Opening balance	**1,752**	**19,032**	496	5,523
Profit/(Loss) for the half-year	**-**	**1,882**	-	1,432
Applications	**350**	**3,895**	400	4,659
Redemption	**(100)**	**(1,104)**	-	-
Units issued upon reinvestment of distributions	**6**	**71**	3	30
Distributions paid and payable	**-**	**(898)**	-	(355)
Closing balance	**2,008**	**22,878**	899	11,289

Capital Risk Management

The Fund manages its net assets attributable to unitholders as capital. The amount of net assets attributable to unitholders can change significantly on a daily basis as the Fund is subject to daily applications and redemptions at the discretion of unitholders.

The Fund monitors the level of daily applications and redemptions relative to the liquid assets in the Fund. As of 31 December 2025, the capital of the Fund is represented in the net assets attributable to unitholders table.

In the event of a significant redemption, the Fund's Constitution allows the delay of payment beyond the usual redemption timeframe but no later than the maximum number of days specified in the Constitution for satisfying redemption requests. Further, in certain circumstances such as disrupted markets, the Constitution allows payment to be delayed beyond the maximum number of days.

6 Financial Assets at Fair Value Through Profit or Loss

	As at 31 December 2025	As at 30 June 2025
	AUD'000	AUD'000
Financial assets at fair value through profit or loss		
Listed unit trusts	**22,866**	19,100
Total financial assets at fair value through profit or loss	**22,866**	19,100

7 Related Party Transactions

Responsible Entity

The Responsible Entity of the Fund is Global X Management (AUS) Limited (ABN 13 150 433 828, AFSL 466778) whose ultimate holding company is Mirae Asset Global Investments Co., Ltd.

Global X Management (AUS) Limited is incorporated in Australia and Mirae Asset Global Investments Co., Ltd. Is incorporated in the Republic of Korea.

Key management personnel

The Fund does not employ personnel in its own right. However, it is required to have an incorporated Responsible Entity to manage the activities of the Fund and this is considered to be key management personnel. The directors of the Responsible Entity, which are key management personnel of the Responsible Entity, during or since the end of the financial half-year are:

(a) Directors

Young Kim

Namki Kim

Alexandre Zaika

Krzysztof Wolak

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7 Related Party Transactions (continued)

(b) Other key management personnel

No other person had authority and responsibility for planning, directing and controlling the activities of the Fund, directly or indirectly during the financial period or since the end of the financial half year and up to the date of this report.

(c) Key management personnel compensation

Key management personnel are paid by the Responsible Entity. Payments made from the Fund to the Responsible Entity do not include any amounts attributable to the compensation of key management personnel.

Related party unitholdings

All transactions with related parties are conducted on normal terms and conditions. From time to time the Responsible Entity, or its director-related entities, may invest in or withdraw from the Fund. These investments or withdrawals are on the same terms and conditions as those entered into by other unitholders of the Fund.

As at 31 December 2025, no key management personnel held units in the Fund (30 June 2025: Nil).

Management fees and other transactions

Global X Management (AUS) Limited does not receive a management fee from the fund due to the feeder fund structure. The management fee is received from the Responsible Entity of the underlying fund.

Investments

The fund held Investments in Global X Nasdaq 100 Covered Call ETF (QYLD) (the "Master Fund") which is managed by the Responsible Entity or its related parties as disclosed in the PDS.

Other transactions with the Fund

Apart from those details disclosed in this note, no key management personnel have entered into a material contract with the Fund since the commencement of the Fund's operation and there were no material contracts involving key management personnel's interests subsisting at period end.

Structured entities

A structured entity is an entity that has been designed so that voting or similar rights are not the dominant factor in deciding who controls the entity, and the relevant activities are directed by means of contractual arrangements.

An interest in a structured entity is any form of contractual or non-contractual arrangement with an entity which creates variability in returns from the performance of the arrangement for the Fund.

The Fund invests in related managed funds and considers these underlying fund investments to be interests in structured entities. The Fund generally has no involvement with these structured entities other than the securities it holds as part of its investments. The maximum exposure to loss on investments in structured entities is restricted to the carrying value of the asset.

These investments are managed in accordance with financial risk management practices as set out in the Fund's 2025 annual financial report for the financial year ended 30 June 2025.

The Fund did not hold interests in unconsolidated structured entities at 31 December 2025 (30 June 2025: Nil).

8 Segment Information

The Fund operates solely in the business of providing investors with the performance of the market, before fees and expenses, as represented by the Cboe NASDAQ-100 BuyWrite V2 Index (the “Index”). The Responsible Entity, which is the chief operating decision maker for the purposes of assessing performance and determining the allocation of resources, ensures that the Fund's holdings and performance are in accordance with the Index. Accordingly, no additional qualitative or quantitative disclosures are required.

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9 Events Occurring After the Reporting Period

As the investments are measured at their 31 December 2025 fair values in the condensed interim financial report, any change in values subsequent to the end of the reporting period is not reflected in the Condensed Statement of Profit or Loss and Other Comprehensive Income or the Condensed Statement of Financial Position. There has been no change to the implementation of the investment strategy as set out in the Fund's product disclosure statement since of the end of the period.

No other matter or circumstance has arisen since 31 December 2025 that has significantly affected, or may significantly affect:

(i) the operations of the Fund in future financial periods, or

(ii) the results of those operations in future financial periods, or

(iii) the state of affairs of the Fund in future financial periods.

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In the opinion of Global X Management (AUS) Limited, the directors of the Responsible Entity of Global X Nasdaq 100 Covered Call Complex ETF:

(a) the condensed interim financial statements and notes set out on pages 4 to 13 are in accordance with the *Corporations Act 2001*, including:

(i) complying with Australian Accounting Standards AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*; and

(ii) giving a true and fair view of the Fund's financial position as at 31 December 2025 and of its performance, for the financial half-year ended on that date;

(b) the condensed interim financial statements also comply with International Financial Reporting Standards as disclosed in Note 2 and;

(c) there are reasonable grounds to believe that the Fund will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the directors.

Signed in accordance with a resolution of the Responsible Entity made pursuant to s.303(5) of the *Corporations Act 2001.*

On behalf of the directors of the Responsible Entity.



Alexandre Zaika

Director

Sydney

11 March 2026

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Shape the future with confidence

Independent auditor's review report to the unitholders of Global X Nasdaq 100 Covered Call Complex ETF

Conclusion

We have reviewed the accompanying condensed half-year financial report of Global X Nasdaq 100 Covered Call Complex ETF (the "Fund"), which comprises the condensed statement of financial position as at 31 December 2025, the condensed statement of profit or loss and other comprehensive income, condensed statement of changes in equity and condensed statement of cash flows for the half-year ended on that date, explanatory notes and the directors' declaration.

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the half-year financial report of the Fund does not comply with the *Corporations Act 2001*, including:

a. Giving a true and fair view of the financial position of the Fund as at 31 December 2025 and of its financial performance for the half-year ended on that date; and

b. Complying with Accounting Standard AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*.

Basis for conclusion

We conducted our review in accordance with ASRE 2410 *Review of a Financial Report Performed by the Independent Auditor of the Entity* (ASRE 2410). Our responsibilities are further described in the *Auditor's responsibilities for the review of the half-year financial report* section of our report. We are independent of the Fund in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (*including Independence Standards)* (the Code) that are relevant to reviews of the half-year financial report of public interest entities in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

Directors' responsibilities for the half-year financial report

The directors of the Responsible Entity of the Fund are responsible for the preparation of the half-year financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001* and for such internal control as the directors determine is necessary to enable the preparation of the half-year financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the review of the half-year financial report

Our responsibility is to express a conclusion on the half-year financial report based on our review. ASRE 2410 requires us to conclude whether we have become aware of any matter that makes us believe that the half-year financial report is not in accordance with the *Corporations Act 2001* including giving a true and fair view of the Fund's financial position as at 31 December 2025 and its performance for the half-year ended on that date, and complying with Accounting Standard AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*.

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A review of a half-year financial report consists of making enquiries, 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 Australian Auditing Standards 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.

Ernst & Young

Rohit Khanna
Partner
Sydney
11 March 2026

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