

**GLOBAL X ETF SERIES II**

**INTERIM FINANCIAL STATEMENTS**

GLOBAL X S&P CRUDE OIL FUTURES ENHANCED ER ETF

GLOBAL X ASIA PACIFIC HIGH DIVIDEND YIELD ETF

GLOBAL X BLOOMBERG MSCI ASIA EX JAPAN GREEN BOND ETF

GLOBAL X FTSE CHINA POLICY BANK BOND ETF

FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2024

(A SUB-FUND OF GLOBAL X ETF SERIES II)

## GLOBAL X ETF SERIES II

CONTENTS	Page
Interim financial statements	
Statement of net assets (Unaudited)	1
Statement of profit or loss and other comprehensive income (Unaudited)	2
Statement of changes in net assets attributable to unitholders (Unaudited)	3
Statement of cash flows (Unaudited)	4
Notes to the financial statements (Unaudited)	5 - 29
Investment portfolio (Unaudited)	30 - 38
Statement of movements in investment portfolio (Unaudited)	39 - 44
Details in respect of financial derivative instruments (Unaudited)	45
Performance record (Unaudited)	46 – 48
Management and administration	49

### IMPORTANT :

Any opinion expressed herein reflects the Manager's view only and are subject to change. For more information about Global X ETF Series II, please refer to the prospectus of Global X ETF Series II which is available at our website: [www.globalxetfshk.com](http://www.globalxetfshk.com).

Investors should not rely on the information contained in this report for their investment decisions.

## GLOBAL X ETF SERIES II

### STATEMENT OF NET ASSETS

As at 30 September 2024 (unaudited)

	Notes	Global X S&P Crude Oil Futures Enhanced ER ETF		Global X Asia Pacific High Dividend Yield ETF		Global X Bloomberg MSCI Asia ex Japan Green Bond ETF		Global X FTSE China Policy Bank Bond ETF	
		As at 30 September 2024 (unaudited) HK\$	As at 31 March 2024 (audited) HK\$	As at 30 September 2024 (unaudited) US\$	As at 31 March 2024 (audited) US\$	As at 30 September 2024 (unaudited) US\$	As at 31 March 2024 (audited) US\$	As at 30 September 2024 (unaudited) RMB	As at 31 March 2024 (audited) RMB
<b>ASSETS</b>									
Financial assets at fair value through profit or loss		8,282,000	10,781,888	3,143,761	5,612,492	7,491,342	7,103,753	13,355,120	13,306,536
Amount due from brokers	6	16,600	6,423,055	-	-	206,409	-	-	528,310
Amount due from the Manager	5(f)	730	448	118,960	84,205	87,874	58,405	596,258	395,455
Interest receivables		21,562	46,839	1	7	59,177	49,985	169,295	201,729
Dividend receivables		-	-	10,521	76,223	-	-	-	-
Other receivables		-	-	19,767	19,767	-	-	-	-
Cash and cash equivalents	5(d),7	26,359,378	28,185,578	16,751	33,180	190,404	23,123	35,158	176,354
<b>TOTAL ASSETS</b>		<u>34,680,270</u>	<u>45,437,808</u>	<u>3,309,761</u>	<u>5,825,874</u>	<u>8,035,206</u>	<u>7,235,266</u>	<u>14,155,831</u>	<u>14,608,384</u>
<b>LIABILITIES</b>									
Financial liabilities at fair value through profit or loss	12	129,018	-	-	-	-	-	-	-
Amounts due to brokers		-	-	-	-	311,873	-	-	622,833
Management fee payable	5(a)	21,700	27,409	66,555	51,753	59,111	44,341	127,428	106,323
Trustee fee payable	5(b)	11,689	11,689	-	-	-	-	-	-
Amount due to the Manager		336,012	185,322	-	-	-	-	-	-
Other payables and accruals		56,942	53,127	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>		<u>555,361</u>	<u>277,547</u>	<u>66,555</u>	<u>51,753</u>	<u>370,984</u>	<u>44,341</u>	<u>127,428</u>	<u>729,156</u>
<b>EQUITY</b>									
Net assets value attributable to unitholders	3(a)	<u>34,124,909</u>	<u>45,160,261</u>	<u>3,243,206</u>	<u>5,774,121</u>	<u>7,664,222</u>	<u>7,190,925</u>	<u>14,028,403</u>	<u>13,879,228</u>
<b>TOTAL LIABILITIES AND EQUITY</b>		<u>34,680,270</u>	<u>45,437,808</u>	<u>3,309,761</u>	<u>5,825,874</u>	<u>8,035,206</u>	<u>7,235,266</u>	<u>14,155,831</u>	<u>14,608,384</u>
<b>Number of units in issue</b>	3(b)	<u>7,000,000</u>	<u>8,000,000</u>	<u>300,000</u>	<u>600,000</u>	<u>1,065,000</u>	<u>1,035,000</u>	<u>270,000</u>	<u>270,000</u>
<b>Net asset value per unit</b>	3(b)	<u>4.8750</u>	<u>5.6450</u>	<u>10.8107</u>	<u>9.6235</u>	<u>7.1965</u>	<u>6.9478</u>	<u>51.9570</u>	<u>51.4045</u>

The accompanying notes are an integral part of these financial statements.

## GLOBAL X ETF SERIES II

### STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the six months ended 30 September 2024 (unaudited)

	Notes	Global X S&P Crude Oil Futures Enhanced ER ETF		Global X Asia Pacific High Dividend Yield ETF		Global X Bloomberg MSCI Asia ex Japan Green Bond ETF		Global X FTSE China Policy Bank Bond ETF	
		For the six months ended 30 September 2024 (unaudited) HK\$	For the six months ended 30 September 2023 (unaudited) HK\$	For the six months ended 30 September 2024 (unaudited) US\$	For the six months ended 30 September 2023 (unaudited) US\$	For the six months ended 30 September 2024 (unaudited) US\$	For the six months ended 30 September 2023 (unaudited) US\$	For the six months ended 30 September 2024 (unaudited) RMB	For the six months ended 30 September 2023 (unaudited) RMB
<b>INCOME</b>									
Interest income on investments		-	-	-	-	159,812	260,448	177,233	401,810
Interest income on deposits		335,713	441,211	674	382	1,403	1,832	89	436
Dividend income		-	-	117,688	241,204	-	-	-	-
Other income	5(c)(i)	-	-	8,167	3,816	-	-	-	-
Net (loss)/gain on financial assets and financial liabilities at fair value through profit or loss	4	(4,932,317)	7,089,504	501,477	310,203	169,924	(281,702)	151,699	286,119
Net exchange (loss)/gain		(54,728)	(18,053)	(12,195)	(11,581)	-	-	36	(45)
		<u>(4,651,332)</u>	<u>7,512,662</u>	<u>615,811</u>	<u>544,024</u>	<u>331,139</u>	<u>(19,422)</u>	<u>329,057</u>	<u>688,320</u>
<b>EXPENSES</b>									
Management fee	5(a)	(156,454)	(194,662)	(14,802)	(19,268)	(14,770)	(24,750)	(21,105)	(45,009)
Trustee fee	5(b)	(69,000)	(69,189)	-	-	-	-	-	-
Transaction costs on financial assets and financial liabilities at fair value through profit or loss		(34,862)	(43,964)	-	-	-	-	-	-
Brokerage and other transaction fees		-	(5,753)	(6,029)	(10,474)	-	-	-	-
Custody fee and bank charges		-	-	(2)	(3)	-	-	-	-
Auditor's remuneration	5(c)(ii)	(31,361)	-	-	-	-	-	-	-
Other administration fees	5(c)(ii)	(169,943)	(206,113)	-	-	-	-	-	-
Other expenses		-	-	(199)	(210)	(1,211)	(76)	-	(490)
		<u>(461,620)</u>	<u>(519,681)</u>	<u>(21,032)</u>	<u>(29,955)</u>	<u>(15,981)</u>	<u>(24,826)</u>	<u>(21,105)</u>	<u>(45,499)</u>
<b>Operating (loss)/profit</b>		<b>(5,112,952)</b>	<b>6,992,981</b>	<b>594,779</b>	<b>514,069</b>	<b>315,158</b>	<b>(44,248)</b>	<b>307,952</b>	<b>642,821</b>
<b>FINANCE COSTS</b>									
Interest expense		-	-	-	(351)	-	-	-	-
<b>(Loss)/profit before tax</b>		<b>(5,112,952)</b>	<b>6,992,981</b>	<b>594,779</b>	<b>513,718</b>	<b>315,158</b>	<b>(44,248)</b>	<b>307,952</b>	<b>642,821</b>
Withholding tax expense		-	-	(11,334)	(26,618)	-	-	(8)	(35)
<b>(Loss)/profit and total comprehensive income for the period</b>		<b><u>(5,112,952)</u></b>	<b><u>6,992,981</u></b>	<b><u>583,445</u></b>	<b><u>487,100</u></b>	<b><u>315,158</u></b>	<b><u>(44,248)</u></b>	<b><u>307,944</u></b>	<b><u>642,786</u></b>

The accompanying notes are an integral part of these financial statements.

## GLOBAL X ETF SERIES II

### STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNITHOLDERS

For the six months ended 30 September 2024 (unaudited)

	Global X S&P Crude Oil Futures Enhanced ER ETF		Global X Asia Pacific High Dividend Yield ETF		Global X Bloomberg MSCI Asia ex Japan Green Bond ETF		Global X FTSE China Policy Bank Bond ETF	
	For the six months ended 30 September 2024 (unaudited) HK\$	For the six months ended 30 September 2023 (unaudited) HK\$	For the six months ended 30 September 2024 (unaudited) US\$	For the six months ended 30 September 2023 (unaudited) US\$	For the six months ended 30 September 2024 (unaudited) US\$	For the six months ended 30 September 2023 (unaudited) US\$	For the six months ended 30 September 2024 (unaudited) RMB	For the six months ended 30 September 2023 (unaudited) RMB
<b>Net assets attributable to unitholders at the beginning of the period</b>	45,160,261	63,017,462	5,774,121	5,284,357	7,190,925	13,022,565	13,879,228	32,359,916
Issue of units during the period	7,664,100	-	-	399,190	211,506	-	-	-
Redemption of units during the period	(13,586,500)	(22,139,250)	(3,008,550)	(1,182,660)	-	(824,340)	-	(17,454,284)
Net (redemption)/issue of units	(5,922,400)	(22,139,250)	(3,008,550)	(783,470)	211,506	(824,340)	-	(17,454,284)
(Loss)/profit and total comprehensive income for the period	(5,112,952)	6,992,981	583,445	487,100	315,158	(44,248)	307,944	642,786
Dividend distribution	-	-	(105,810)	(199,408)	(53,367)	(89,041)	(158,769)	(350,034)
<b>Net assets attributable to unitholders at the end of the period</b>	<b>34,124,909</b>	<b>47,871,193</b>	<b>3,243,206</b>	<b>4,788,579</b>	<b>7,664,222</b>	<b>12,064,936</b>	<b>14,028,403</b>	<b>15,198,384</b>
	For the six months ended 30 September 2024 (unaudited) Number of units	For the six months ended 30 September 2023 (unaudited) Number of units	For the six months ended 30 September 2024 (unaudited) Number of units	For the six months ended 30 September 2023 (unaudited) Number of units	For the six months ended 30 September 2024 (unaudited) Number of units	For the six months ended 30 September 2023 (unaudited) Number of units	For the six months ended 30 September 2024 (unaudited) Number of units	For the six months ended 30 September 2023 (unaudited) Number of units
Units in issue at beginning of period	8,000,000	12,750,000	600,000	700,000	1,035,000	1,905,000	270,000	645,000
Issue during the period	1,500,000	-	-	50,000	30,000	-	-	-
Redemption during the period	(2,500,000)	(4,750,000)	(300,000)	(150,000)	-	(120,000)	-	(345,000)
Units in issue at end of period	<b>7,000,000</b>	<b>8,000,000</b>	<b>300,000</b>	<b>600,000</b>	<b>1,065,000</b>	<b>1,785,000</b>	<b>270,000</b>	<b>300,000</b>

The accompanying notes are an integral part of these financial statements

## GLOBAL X ETF SERIES II

### STATEMENT OF CASH FLOWS

For the six months ended 30 September 2024 (unaudited)

	Global X S&P Crude Oil Futures Enhanced ER ETF		Global X Asia Pacific High Dividend Yield ETF		Global X Bloomberg MSCI Asia ex Japan Green Bond ETF		Global X FTSE China Policy Bank Bond ETF	
	For the six months ended 30 September 2024 (unaudited) HK\$	For the six months ended 30 September 2023 (unaudited) HK\$	For the six months ended 30 September 2024 (unaudited) US\$	For the six months ended 30 September 2023 (unaudited) US\$	For the six months ended 30 September 2024 (unaudited) US\$	For the six months ended 30 September 2023 (unaudited) US\$	For the six months ended 30 September 2024 (unaudited) RMB	For the six months ended 30 September 2023 (unaudited) RMB
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>								
(Loss)/profit and total comprehensive income for the period	(5,112,952)	6,992,981	583,445	487,100	315,158	(44,248)	307,944	642,786
Adjustments for:								
Interest income	(335,713)	(441,211)	(674)	(382)	(161,215)	(262,280)	(177,322)	(402,246)
Dividend income	-	-	(117,688)	(241,204)	-	-	-	-
Interest expense	-	-	-	351	-	-	-	-
Withholding tax expense	-	-	11,334	26,618	-	-	-	-
Decrease/(increase) in financial assets at fair value through profit or loss	2,499,888	(10,278,781)	2,468,731	445,636	(387,589)	920,149	(48,584)	16,839,361
Decrease/(increase) in amount due from a broker	6,406,455	14,256,603	-	(667,225)	(206,409)	381,293	528,310	703,017
(Increase)/decrease in amount due from the Manager	(282)	322	(34,755)	(36,363)	(29,469)	(30,435)	(200,803)	(166,217)
Increase/(decrease) in amounts due to brokers	-	-	-	-	311,873	(376,150)	(622,833)	(507,897)
Increase/(decrease) in financial liabilities at fair value through profit or loss	129,018	(2,510,257)	-	-	-	-	-	-
(Decrease)/increase in management fee payable	(5,709)	(12,542)	14,802	19,268	14,770	24,750	21,105	45,009
Decrease in trustee fee payable	-	(378)	-	-	-	-	-	-
Increase in administration fee payable	150,690	150,882	-	-	-	-	-	-
Increase in other payables and accruals	3,815	8,551	-	378	-	-	-	-
Cash generated from/(used in) operations	3,735,210	8,166,170	2,925,195	34,177	(142,881)	613,079	(192,183)	17,153,813
Interest received	360,990	449,464	680	321	152,023	268,194	209,756	750,704
Dividend received	-	-	183,390	323,259	-	-	-	-
Interest paid	-	-	(11,334)	(351)	-	-	-	-
Withholding tax paid	-	-	(26,618)	(26,618)	-	-	-	-
<b>Net cash flows generated from operating activities</b>	<b>4,096,200</b>	<b>8,615,634</b>	<b>3,097,931</b>	<b>330,788</b>	<b>9,142</b>	<b>881,273</b>	<b>17,573</b>	<b>17,904,517</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>								
Proceeds from issue of units	7,664,100	-	-	399,190	211,506	-	-	-
Payments on redemption of units	(13,586,500)	(22,139,250)	(3,008,550)	(6,872)	-	(824,340)	-	(17,454,284)
Distributions to unitholders	-	-	(105,810)	(199,408)	(53,367)	(89,041)	(158,769)	(350,034)
<b>Net cash flows (used in)/generated from financing activities</b>	<b>(5,922,400)</b>	<b>(22,139,250)</b>	<b>(3,114,360)</b>	<b>192,910</b>	<b>158,139</b>	<b>(913,381)</b>	<b>(158,769)</b>	<b>(17,804,318)</b>
<b>NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(1,826,200)</b>	<b>(13,523,616)</b>	<b>(16,429)</b>	<b>523,698</b>	<b>167,281</b>	<b>(32,108)</b>	<b>(141,196)</b>	<b>100,199</b>
Cash and cash equivalents at the beginning of the period	28,185,578	51,832,566	33,180	16,512	23,123	113,893	176,354	113,901
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>26,359,378</b>	<b>38,308,950</b>	<b>16,751</b>	<b>540,210</b>	<b>190,404</b>	<b>81,785</b>	<b>35,158</b>	<b>214,100</b>
<b>ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS</b>								
Bank balances	5(d), 7	17,818,806	23,677,109	16,751	540,210	190,404	81,785	-
Time deposits	5(d), 7	8,540,572	14,631,841	-	-	-	-	214,100
Cash and cash equivalents as stated in the statement of cash flows		<b>26,359,378</b>	<b>38,308,950</b>	<b>16,751</b>	<b>540,210</b>	<b>190,404</b>	<b>81,785</b>	<b>214,100</b>

The accompanying notes are an integral part of these financial statements.

## GLOBAL X ETF SERIES II

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. GENERAL INFORMATION

Global X ETF Series II is an umbrella unit trust (the “Trust”), governed by its trust deed dated 25 May 2016 as amended by the supplemental deeds dated 25 May 2016, 1 November 2019, 31 December 2019 and 21 June 2022 (collectively the “Trust Deed”) between Mirae Asset Global Investments (Hong Kong) Limited (the “Manager”) and HSBC Institutional Trust Services (Asia) Limited (the “Trustee” and “Registrar”). The Trust Deed is governed by Hong Kong law.

As at 30 September 2024, the Trust has established four Sub-Funds, each a separate Sub-Fund of the Trust, which are authorised by the Securities and Futures Commission of Hong Kong (the “SFC”) pursuant to section 104(1) of the Securities and Futures Ordinance. The four sub-funds, including Global X S&P Crude Oil Futures Enhanced ER ETF, Global X Asia Pacific High Dividend Yield ETF, Global X Bloomberg MSCI Asia ex Japan Green Bond ETF and Global X FTSE China Policy Bank Bond ETF are referred to individually or collectively as the “Sub-Fund(s)”. The Sub-Funds are listed on the Stock Exchange of Hong Kong Limited (the “SEHK”) (a subsidiary of The Hong Kong Exchanges and Clearing Limited) and their listing dates are as follows:

<u>Name of Sub-Funds</u>	<u>Listing date on the SEHK</u>
Global X S&P Crude Oil Futures Enhanced ER ETF	16 June 2016
Global X Asia Pacific High Dividend Yield ETF	27 July 2022
Global X Bloomberg MSCI Asia ex Japan Green Bond ETF	19 August 2022
Global X FTSE China Policy Bank Bond ETF	19 October 2022

These financial statements relate to the above-mentioned Sub-Funds. The Manager is responsible for the preparation of the financial statements.

#### Global X S&P Crude Oil Futures Enhanced ER ETF (“S&P Crude Oil Futures Enhanced ER ETF”)

The investment objective of the Sub-Fund (Stock code: 3097) is to provide investment results that, before fees and expenses, closely correspond to the performance of the S&P GSCI Crude Oil Enhanced Index Excess Return (the “Index”). The Index tracks the prices of the West Texas Intermediate crude oil (also known as Texas light sweet crude oil) Futures Contracts (the “WTI Futures Contracts”) with different expiration dates traded on the New York Mercantile Exchange, which is an exchange of the Chicago Mercantile Exchange Group Inc.

#### Global X Asia Pacific High Dividend Yield ETF (“Asia Pacific High Dividend Yield ETF”)

The investment objective of the Sub-Fund (Stock code: 3116) is to provide investment results that, before deduction of fees and expenses, closely correspond to the performance of the Solactive Asia Pacific High Dividend Yield Index (the “Index”).

#### Global X Bloomberg MSCI Asia ex Japan Green Bond ETF (“Bloomberg MSCI Asia ex Japan Green Bond ETF”)

The investment objective of the Sub-Fund (Stock code: 3059 for HKD counter and 83059 for RMB counter) is to provide investment results that, before deduction of fees and expenses, closely correspond to the performance of the Bloomberg MSCI Asia ex Japan USD Green Bond Index (the “Index”).

#### Global X FTSE China Policy Bank Bond ETF (“FTSE China Policy Bank Bond ETF”)

The investment objective of the Sub-Fund (Stock code: 3041) is to provide investment results that, before deduction of fees and expenses, closely correspond to the performance of the FTSE Chinese Policy Bank Bond Index (the “Index”).

## GLOBAL X ETF SERIES II

### NOTES TO THE FINANCIAL STATEMENTS

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The condensed interim financial statements are unaudited and are prepared in accordance with International Accounting Standard (“IAS”) 34 Interim Financial Reporting and the relevant disclosure provisions of the Trust Deed, and the relevant disclosure provisions specified in Appendix E of the Code on Unit Trusts and Mutual Funds of the Securities and Futures Commission of Hong Kong (the “UT Code”).

The unaudited condensed interim financial statements do not include all the information and disclosures required in the annual financial statements.

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to the periods presented, unless otherwise stated.

##### (a)(i) Basis of preparation

The financial statements of the Sub-Funds have been prepared in accordance with International Financial Reporting Standards (“IFRSs”) as issued by the International Accounting Standards Board (“IASB”), and interpretations issued by the International Financial Reporting Interpretations Committee of the IASB and the relevant disclosure provisions of the Trust Deed and the relevant disclosure provisions specified in the UT Code.

The financial statements have been prepared under the historical cost convention, except for financial assets and liabilities classified as at fair value through profit or loss (“FVPL”) that have been measured at fair value. The financial statements are presented in Hong Kong dollars (“HK\$”) for Global X S&P Crude Oil Futures Enhanced ER ETF, United States dollars (“US\$”) for Global X Asia Pacific High Dividend Yield ETF and Global X Bloomberg MSCI Asia ex Japan Green Bond ETF and Renminbi (“RMB”) for Global X FTSE China Policy Bank Bond ETF and all values are rounded to the nearest HK\$, US\$ and RMB respectively except where otherwise indicated.

All references to net assets or net asset value throughout the financial statements refer to net assets attributable to unitholders unless otherwise stated.

##### (a)(ii) Significant accounting judgements, estimates and assumptions

The preparation of financial statements, in conformity with IFRSs, requires the Manager and the Trustee (collectively, the “Management”) to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts recognised in the financial statements and disclosure of contingent liabilities. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

##### (a)(iii) Changes in accounting policies and disclosures

There are no standards, amendments to standards or interpretations that are effective for annual periods beginning on 1 April 2024 that have a material effect on the financial statements of the Sub-Funds.



## GLOBAL X ETF SERIES II

### NOTES TO THE FINANCIAL STATEMENTS

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### (a)(iv) Issued but not yet effective IFRSs

A number of new standards, amendments to standards and interpretations are effective for annual periods beginning after 1 April 2024 and have not been early adopted in preparing these financial statements. None of these are expected to have a material effect on the financial statements of the Sub-Fund.

##### (b) Financial instruments

###### (i) **Classification**

In accordance with IFRS 9, the Sub-Funds classify its financial assets and financial liabilities at initial recognition into the categories of financial assets and financial liabilities discussed below.

###### **Financial assets**

The Sub-Funds classify its financial assets as subsequently measured at amortised cost or measured at FVPL on the basis of both:

- The entity's business model for managing the financial assets; and
- The contractual cash flow characteristics of the financial asset

###### *Financial assets measured at amortised cost*

A debt instrument is measured at amortised cost if it is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows and its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest ("SPPI") on the principal amount outstanding. The Sub-Fund includes in this category short-term non-financing receivables including amount due from a broker, amount due from the Manager, interest receivables, time deposits with original maturity of more than three months and cash and cash equivalents.

###### *Financial assets measured at FVPL*

A financial asset is measured at FVPL if:

- (a) Its contractual terms do not give rise to cash flows on specified dates that are SPPI on the principal amount outstanding; or
- (b) It is not held within a business model whose objective is either to collect contractual cash flows, or to both collect contractual cash flows and sell; or
- (c) At initial recognition, it is irrevocably designated as measured at FVPL when doing so eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases.

The Sub-Fund includes in this category:

- Instruments held for trading: This category includes derivative contracts in an asset position.

## GLOBAL X ETF SERIES II

### NOTES TO THE FINANCIAL STATEMENTS

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### (b) Financial instruments (continued)

###### (i) *Classification (continued)*

###### *Financial liabilities*

###### *Financial liabilities measured at FVPL*

A financial liability is measured at FVPL, if it meets the definition of held for trading.

The Sub-Funds include in this category:

- Instruments held for trading: This category includes derivative contracts in a liability position held for trading.

###### *Financial liabilities measured at amortised cost*

This category includes all financial liabilities other than those measured at FVPL. The Sub-Funds include in this category management fee payable, trustee fee payable, formation fee payable, amount due to the Manager, administration fee payable, registrar fee payable to the Trustee, amount payable on redemption of units and other payables and accruals.

###### (ii) *Recognition*

The Sub-Funds recognise a financial asset or a financial liability when, and only when, it becomes a party to the contractual provisions of the instrument. Purchases and sales of financial assets at FVPL are accounted for on the trade date basis.

###### (iii) *Initial measurement*

Financial assets and financial liabilities at FVPL are recorded in the statement of net assets at fair value. All transaction costs for such instruments are recognised directly in profit or loss.

Financial assets and liabilities (other than those classified as at FVPL) are measured initially at their fair value plus or minus any directly attributable incremental costs of acquisition or issue.

###### (iv) *Subsequent measurement*

After initial measurement, the Sub-Funds measure financial instruments which are classified as at FVPL at fair value. Subsequent changes in the fair values of those financial instruments are recorded in “net change in unrealised gain/loss on financial assets and financial liabilities at FVPL” in “net gain on financial assets and financial liabilities at FVPL”.

Debt instruments, other than those classified as at FVPL, are measured at amortised cost using the effective interest method less any allowance for impairment. Gains and losses are recognised in profit or loss when the debt instruments are derecognised or impaired, as well as through the amortisation process.

Financial liabilities, other than those classified as at FVPL, are measured at amortised cost using the effective interest method. Gains and losses are recognised in profit or loss when the liabilities are derecognised, as well as through the amortisation process.

## GLOBAL X ETF SERIES II

### NOTES TO THE FINANCIAL STATEMENTS

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### (b) Financial instruments (continued)

###### (iv) *Subsequent measurement (continued)*

The effective interest method is a method of calculating the amortised cost of a financial asset or a financial liability and of allocating the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial asset or financial liability to the gross carrying amount of the financial asset or to the amortised cost of the financial liability. When calculating the effective interest rate, the Sub-Funds estimate cash flows considering all contractual terms of the financial instruments, but does not consider expected credit losses. The calculation includes all fees paid or received between parties to the contract that are an integral part of the effective interest rate, transaction costs and all other premiums or discounts.

###### (v) *Derecognition*

A financial asset is derecognised when the rights to receive cash flows from the financial asset have expired, or where the Sub-Funds have transferred its rights to receive cash flows from the financial asset, or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a pass-through arrangement and either the Sub-Funds have transferred substantially all the risks and rewards of the asset or the Sub-Fund has neither transferred nor retained substantially all the risks and rewards of the financial asset, but has transferred control of the asset.

When the Sub-Funds have transferred its rights to receive cash flows from an asset (or has entered into a pass-through arrangement), and has neither transferred nor retained substantially all the risks and rewards of the asset nor transferred control of the asset, the asset is recognised to the extent of the Sub-Fund's continuing involvement in the asset. In that case, the Sub-Fund also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Sub-Fund has retained.

The Sub-Funds derecognise a financial liability when the obligation under the liability is discharged or cancelled, or expired.

##### (c) Fair value measurement

The Sub-Funds measure its investments in financial instruments at fair value at the end of each reporting period.

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. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- in the principal market for the asset or liability; or
- in the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Sub-Funds.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

## GLOBAL X ETF SERIES II

### NOTES TO THE FINANCIAL STATEMENTS

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### (c) Fair value measurement (continued)

The fair value for financial instruments that are listed or traded on an exchange is based on quoted last traded market prices, that are within the bid-ask spread. Investments in listed bonds and listed futures contracts are valued using the last traded market prices.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Sub-Funds determine whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

##### (d) Derivative financial instruments

Derivative financial instruments are recorded on a mark-to-market basis. Fair values are determined by using quoted market prices that are within the bid-ask spread for futures contracts. All derivatives are carried as assets when amounts are receivable by the Sub-Funds and as liabilities when amounts are payable by the Sub-Funds.

Unrealised gains and losses arising from changes in fair value, and realised gains and losses are recognised in profit or loss.

##### (e) Income

Interest income is recognised in profit or loss on a time-proportionate basis using the effective interest method.

Dividend income on equity securities is recorded on the ex-dividend date with the corresponding foreign withholding taxes recorded as an expense.

Other income is accounted for on an accruals basis.

##### (f) Expenses

Expenses are recognised on an accrual basis.

##### (g) Cash and cash equivalents

Cash and cash equivalents in the statement of net assets comprise short term deposits in banks which are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts when applicable.

## GLOBAL X ETF SERIES II

### NOTES TO THE FINANCIAL STATEMENTS

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### (h) Translation of foreign currencies

###### Functional and presentation currency

Items included in the financial statements are measured using the currency of the primary economic environment in which the Sub-Funds operate (the “functional currency”). The performance of the Sub-Funds is measured and reported to the unitholders and in HK\$ for Global X S&P Crude Oil Futures Enhanced ER ETF, US\$ for Global X Asia Pacific High Dividend Yield ETF and Global X Bloomberg MSCI Asia ex Japan Green Bond ETF and RMB for Global X FTSE China Policy Bank Bond ETF. The Management considers the HK\$, US\$ and RMB as the currencies that most faithfully represent the economic effects of the underlying transactions, events and conditions. The financial statements of the Sub-Funds are presented in HK\$ for Global X S&P Crude Oil Futures Enhanced ER ETF, US\$ for Global X Asia Pacific High Dividend Yield ETF and Global X Bloomberg MSCI Asia ex Japan Green Bond ETF and RMB for Global X FTSE China Policy Bank Bond ETF, which are the Sub-Funds’ functional and presentation currencies.

###### Foreign currency translation

Transactions during the year, including purchases and sales of securities, income and expenses, are translated at the rate of exchange prevailing on the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency rates of exchange ruling at the end of the reporting period. Differences arising on settlement or transaction of monetary items are recognised in the statement of profit or loss and other comprehensive income.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined.

Foreign currency transaction gains and losses on financial instruments classified as at FVPL are included in profit or loss in the statement of profit or loss and other comprehensive income.

##### (i) Redeemable units

Redeemable units are classified as an equity instrument when:

- (a) The redeemable units entitle the holder to a pro-rata share of the Sub-Funds’ net assets in the event of the Sub-Funds’ liquidation;
- (b) The redeemable units are in the class of instruments that is subordinate to all other classes of instruments;
- (c) All redeemable units in the class of instruments that is subordinate to all other classes of instruments have identical features;
- (d) The redeemable units do not include any contractual obligation to deliver cash or another financial asset other than the holder’s rights to a pro-rata share of the Sub-Fund’s net assets; or
- (e) The total expected cash flows attributable to the redeemable units over the life of the instrument are based substantially on the profit or loss, the change in the recognised net assets or the change in the fair value of the recognised and unrecognised net assets of the Sub-Funds over the life of the instrument.

## GLOBAL X ETF SERIES II

### NOTES TO THE FINANCIAL STATEMENTS

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### (i) Redeemable units (continued)

In addition to the redeemable units having all the above features, the Sub-Funds must have no other financial instrument or contract that has:

- (a) Total cash flows based substantially on profit or loss, the change in the recognised net assets or the change in the fair value of the recognised and unrecognised net assets of the Sub-Funds; and
- (b) The effect of substantially restricting or fixing the residual return to the redeemable unitholders.

The Sub-Funds' redeemable units meet the definition of puttable instruments classified as equity instruments under the revised IAS 32 and are classified as equity.

During the period ended 30 September 2024, Global X Asia Pacific High Dividend Yield ETF, Global X Bloomberg MSCI Asia ex Japan Green Bond ETF and Global X FTSE China Policy Bank Bond ETF only issued Listed Class of Units and there are no Unlisted Class of Units issued for the period ended 30 September 2024.

The Sub-Funds continuously assess the classification of the redeemable units. If the redeemable units cease to have all the features or meet all the conditions set out to be classified as equity, the Sub-Funds will reclassify them as financial liabilities and measure them at fair value at the date of reclassification, with any differences from the previous carrying amount recognised in equity. If the redeemable units subsequently have all the features and meet the conditions to be classified as equity, the Sub-Funds will reclassify them as equity instruments and measure them at the carrying amount of the liabilities at the date of the reclassification.

Redeemable units can be redeemed in cash equal to a proportionate share of the Sub-Fund's net asset value. The Sub-Fund's net asset value per unit is calculated by dividing the net assets attributable to unitholders with the total number of outstanding units of the Sub-Fund.

##### (j) Amounts due from and to brokers

The amounts due from brokers include margin accounts and receivables for securities sold (in a regular way transaction) that have been contracted for, but not yet delivered, on the reporting date. Refer to the accounting policy for financial assets measured at amortised cost for recognition and measurement.

Margin accounts represent cash deposits held with brokers as collateral against open futures contracts.

Amounts due to brokers are payables for securities purchased (in a regular way transaction) that have been contracted for, but not yet delivered, on the reporting date. Refer to the accounting policy for financial liabilities measured at amortised cost for recognition and measurement.

##### (k) Impairment of financial assets

Impairment allowances are recognised under the general approach where expected credit losses are recognised in two stages. For credit exposures where there has not been a significant increase in credit risk since initial recognition, the Sub-Funds are required to provide for credit losses that result from possible default events within the next 12 months. For those credit exposures where there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure irrespective of the timing of the default.

The Sub-Funds consider a default has occurred when a financial asset is more than 90 days past due unless the Sub-Funds have reasonable and supportable information to demonstrate that a more appropriate default criterion should be applied.

## GLOBAL X ETF SERIES II

### NOTES TO THE FINANCIAL STATEMENTS

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### (l) Net change in unrealised gains or losses on financial assets/liabilities at FVPL

This item includes changes in the fair value of financial assets/liabilities as at FVPL.

Unrealised gains and losses comprise changes in the fair value of financial instruments for the period and from reversal of prior period unrealised gains and losses for financial instruments which were realised in the reporting period.

##### (m) Net realised gains or losses on disposal of financial assets/liabilities at FVPL

Net realised gains or losses on disposal of financial assets/liabilities classified as at FVPL are calculated using the weighted average method. They represent the difference between an instrument's average cost and disposal amount.

##### (n) Offsetting financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the statement of net assets if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the assets and settle the liabilities simultaneously.

##### (o) Taxes

In some jurisdictions, investment income and capital gains are subject to withholding tax deducted from the source of the income. The Sub-Fund presents the withholding tax separately from the gross investment income in profit or loss. For the purpose of the statement of cash flows, cash inflows from investments are presented net of withholding taxes, when applicable.

##### (p) Distributions to unitholders

Distributions are at the discretion of the Manager. A distribution to the Sub-Fund's unitholders is accounted for as a deduction from net assets attributable to unitholders. A proposed distribution is recognised as a liability in the period in which it is approved by the Manager. The Manager does not intend to pay or make any distribution or dividends to the Sub-Fund's unitholders.

##### (q) Formation fee

The formation fee is recognised as an expense in the period in which it is incurred.

##### (r) Transaction costs

Transaction costs are costs incurred to acquire financial assets/liabilities at FVPL. They include fees and commissions paid to agents, brokers and dealers. Transaction costs, when incurred, are immediately recognised in profit or loss as an expense.

## GLOBAL X ETF SERIES II

### NOTES TO THE FINANCIAL STATEMENTS

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### (s) Related parties

A party is considered to be related to the Sub-Fund if:

- (a) the party is a person or a close member of that person's family and that person
  - (i) has control or joint control over the Sub-Funds;
  - (ii) has significant influence over the Sub-Funds; or
  - (iii) is a member of the key management personnel of the Sub-Funds or of a parent of the Sub-Funds;

or

- (b) the party is an entity where any of the following conditions applies:
  - (i) the entity and the Sub-Funds are members of the same group;
  - (ii) one entity is an associate or joint venture of the other entity (or of a parent, subsidiary or fellow subsidiary of the other entity);
  - (iii) the entity and the group are joint ventures of the same third party;
  - (iv) one entity is a joint venture of a third entity and the other entity is an associate of the third entity;
  - (v) the entity is a post-employment benefit plan for the benefit of employees of either the Sub-Funds or an entity related to the Sub-Funds;
  - (vi) the entity is controlled or jointly controlled by a person identified in (a);
  - (vii) a person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity); and
  - (viii) the entity, or any member of a group of which it is a part, provides key management personnel services to the Sub-Funds or to the parent of the Sub-Fund.

#### 3. NET ASSETS ATTRIBUTABLE TO UNITHOLDERS

##### (a) Net assets attributable to unitholders

The creation and redemption of units of the Sub-Funds can only be facilitated by or through participating dealers. Investors other than the participating dealers make a request to create or redeem units through a participating dealer and if the investor is a retail investor, such request must be made through a stockbroker which has opened an account with a participating dealer. Units are created or redeemed at a minimum of 250,000 units or in multiples thereof for Global X S&P Crude Oil Futures Enhanced ER ETF, 50,000 units for Global X Asia Pacific High Dividend Yield ETF, 15,000 units for Global X Bloomberg MSCI Asia ex Japan Green Bond ETF and Global X FTSE China Policy Bank Bond ETF.

The Trustee shall receive subscription proceeds from the participating dealers for the creation of units and pay redemption proceeds for the redemption of units to the relevant participating dealer in such form and manner as prescribed by the Trust Deed. Subscriptions and redemptions of units during the period are shown on the statement of changes in net assets attributable to unitholders.



## GLOBAL X ETF SERIES II

### NOTES TO THE FINANCIAL STATEMENTS

#### 3. NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (CONTINUED)

##### (b) Movements of units

The tables below summarise the movements of units for the period ended 30 September 2024 and 2023, and the NAV per unit for each Sub-fund as at 30 September 2024 and 31 March 2024.

	<u>Global X S&amp;P Crude Oil Futures</u> <u>Enhanced ER ETF</u>		<u>Global X Asia Pacific High Dividend</u> <u>Yield ETF</u>		<u>Global X Bloomberg MSCI Asia ex</u> <u>Japan Green Bond ETF</u>		<u>Global X FTSE China Policy Bank</u> <u>Bond ETF</u>	
	For the six months ended 30 September 2024 (unaudited) Number of units	For the six months ended 30 September 2023 (unaudited) Number of units	For the six months ended 30 September 2024 (unaudited) Number of units	For the six months ended 30 September 2023 (unaudited) Number of units	For the six months ended 30 September 2024 (unaudited) Number of units	For the six months ended 30 September 2023 (unaudited) Number of units	For the six months ended 30 September 2024 (unaudited) Number of units	For the six months ended 30 September 2023 (unaudited) Number of units
Units in issue at beginning of period	8,000,000	12,750,000	600,000	700,000	1,035,000	1,905,000	270,000	645,000
Issue during the period	1,500,000	-	-	50,000	30,000	-	-	-
Redemption during the period	(2,500,000)	(4,750,000)	(300,000)	(150,000)	-	(120,000)	-	(345,000)
Units in issue at end of period	<u>7,000,000</u>	<u>8,000,000</u>	<u>300,000</u>	<u>600,000</u>	<u>1,065,000</u>	<u>1,785,000</u>	<u>270,000</u>	<u>300,000</u>
	As at 30 September 2024 (unaudited) HK\$	As at 31 March 2024 (audited) HK\$	As at 30 September 2024 (unaudited) US\$	As at 31 March 2024 (audited) US\$	As at 30 September 2024 (unaudited) US\$	As at 31 March 2024 (audited) US\$	As at 30 September 2024 (unaudited) RMB	As at 31 March 2024 (audited) RMB
Net assets attributable to unitholders per units	4.8750	5.6450	10.8107	9.6235	7.1965	6.9478	51.9570	51.4045

## GLOBAL X ETF SERIES II

### NOTES TO THE FINANCIAL STATEMENTS

#### 4. NET (LOSS)/GAIN ON FINANCIAL ASSETS AND FINANCIAL LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS

The following is a breakdown of net (loss)/gain on financial assets and financial liabilities at FVPL:

	<u>Global X S&amp;P Crude Oil Futures</u> <u>Enhanced ER ETF</u>		<u>Global X Asia Pacific High Dividend</u> <u>Yield ETF</u>		<u>Global X Bloomberg MSCI Asia ex</u> <u>Japan Green Bond ETF</u>		<u>Global X FTSE China Policy Bank</u> <u>Bond ETF</u>	
	For the six months ended 30 September 2024 (unaudited) HK\$	For the six months ended 30 September 2023 (unaudited) HK\$	For the six months ended 30 September 2024 (unaudited) US\$	For the six months ended 30 September 2023 (unaudited) US\$	For the six months ended 30 September 2024 (unaudited) US\$	For the six months ended 30 September 2023 (unaudited) US\$	For the six months ended 30 September 2024 (unaudited) RMB	For the six months ended 30 September 2023 (unaudited) RMB
Net realised (loss)/gain on sale of financial assets and financial liabilities at fair value through profit or loss	(2,303,411)	2,200,076	892,557	585,748	(17,632)	(49,386)	33,397	117,842
Net change in unrealised (loss)/gain on financial assets and financial liabilities at fair value through profit or loss	<u>(2,628,906)</u>	<u>4,889,428</u>	<u>(391,080)</u>	<u>(275,545)</u>	<u>187,556</u>	<u>(232,316)</u>	<u>118,302</u>	<u>168,277</u>
	<u>(4,932,317)</u>	<u>7,089,504</u>	<u>501,477</u>	<u>310,203</u>	<u>169,924</u>	<u>(281,702)</u>	<u>151,699</u>	<u>286,119</u>

## GLOBAL X ETF SERIES II

### NOTES TO THE FINANCIAL STATEMENTS

#### 5. TRANSACTIONS WITH THE TRUSTEE, MANAGER AND THEIR CONNECTED PERSONS

Related parties are those as defined in note 2(s). Related parties of the Sub-Funds also include the Trustee, the Manager of the Sub-Funds and their connected persons. Connected persons of the Trustee, the Manager are those as defined in the UT Code. All transactions entered into during the period between the Sub-Funds and their related parties, including the Trustee, the Manager and their connected persons, were carried out in the normal course of business and on normal commercial terms.

To the best of the Manager's knowledge, the Sub-Funds do not have any other transactions with their related parties, including the Trustee, the Manager and their connected persons, except for those disclosed below.

##### (a) Management fee

###### Global X S&P Crude Oil Futures Enhanced ER ETF

The Manager is entitled to receive a management fee of up to 0.99% per year of the net asset value of the Sub-Fund. The current management fee in respect of the Sub-Fund is 0.75% (31 March 2024: 0.75%) of the net asset value and is accrued daily and calculated as at each dealing day and payable monthly in arrears with no fixed terms.

###### Global X Asia Pacific High Dividend Yield ETF

The Manager is entitled to receive a management fee of up to 2% per year of the net asset value of the Sub-Funds. The fee is accrued daily and calculated as at each dealing day and payable monthly in arrears.

The Sub-Funds employ a single management fee structure, with the Sub-Fund paying all of its fees, costs and expenses (and its due proportion of any costs and expenses of the Trust allocated to it) as a single flat fee. Fees and expenses taken into account in determining a Sub-Funds' Management Fee include, but are not limited to, the Manager's fee, Trustee's fee, the Registrar's fees and the Service Agent's fee, fees and expenses of the auditors, ordinary out-of-pocket expenses incurred by the Manager or the Trustee and costs and expenses of licensing indices used in connection with the Sub-Fund. In respect of both Listed Class of Units and the Unlisted Class of Units, the current rate of single management fee is 0.68% per annum of the net asset value.

###### Global X Bloomberg MSCI Asia ex Japan Green Bond ETF and Global X FTSE China Policy Bank Bond ETF

The Manager is entitled to receive a management fee of up to 2% per year of the net asset value of the Sub-Funds. The fee is accrued daily and calculated as at each dealing day and payable monthly in arrears.

The Sub-Funds employ a single management fee structure for Listed Class of Units, with each Sub-Fund paying all of its fees, costs and expenses (and its due proportion of any costs and expenses of the Trust allocated to it) as a single flat fee. Fees and expenses taken into account in determining a Sub-Funds' Management Fee include, but are not limited to, the Manager's fee, Trustee's fee, the Registrar's fees, the Service Agent's fee, fees and expenses of the auditors, establishment costs, ordinary out-of-pocket expenses incurred by the Manager or the Trustee and costs and expenses of licensing indices used in connection with the Sub-Fund.

Global X Bloomberg MSCI Asia ex Japan Green Bond ETF only issued Listed Class of Units and there are no Unlisted Class of Units issued for the period ended 30 September 2024.

Global X FTSE China Policy Bank Bond ETF only issued Listed Class of Units and there are no Unlisted Class of Units issued for the period ended 30 September 2024.

## GLOBAL X ETF SERIES II

### NOTES TO THE FINANCIAL STATEMENTS

#### 5. TRANSACTIONS WITH THE TRUSTEE, MANAGER AND THEIR CONNECTED PERSONS (CONTINUED)

##### (a) Management fee (continued)

For each Sub-Fund, the annual rates of the management fee are as follows:

	<u>Annual rate of the net assets</u> <u>in %</u>	<u>Annual rate of the net assets</u> <u>in %</u>	<u>Annual rate of the net assets</u> <u>in %</u>	<u>Annual rate of the net assets</u> <u>in %</u>
	Listed Class 30 September 2024	Unlisted Class 30 September 2024	Listed Class 30 September 2023	Unlisted Class 30 September 2023
Global X S&P Crude Oil Futures Enhanced ER ETF	0.75%	N/A	0.75%	N/A
Global X Asia Pacific High Dividend Yield ETF	0.68%	N/A	0.68%	0.68%
Global X Bloomberg MSCI Asia ex Japan Green Bond ETF	0.40%	N/A	0.40%	0.60%
Global X FTSE China Policy Bank Bond ETF	0.30%	N/A	0.30%	0.45%

The management fees incurred during the period ended 30 September 2024 and 2023 are as follows:

	For the six months ended 30 September 2024 (unaudited)	For the six months ended 30 September 2023 (unaudited)
Global X S&P Crude Oil Futures Enhanced ER ETF	HK\$ 156,454	HK\$ 194,662
Global X Asia Pacific High Dividend Yield ETF	US\$ 14,802	US\$ 19,268
Global X Bloomberg MSCI Asia ex Japan Green Bond ETF	US\$ 14,770	US\$ 24,750
Global X FTSE China Policy Bank Bond ETF	RMB 21,105	RMB 45,009

## GLOBAL X ETF SERIES II

### NOTES TO THE FINANCIAL STATEMENTS

#### 5. TRANSACTIONS WITH THE TRUSTEE, MANAGER AND THEIR CONNECTED PERSONS (CONTINUED)

##### (a) Management fee (continued)

The management fees payables as at 30 September 2024 and 31 March 2024 are as follows:

	As at 30 September 2024 (unaudited)	As at 31 March 2024 (audited)
	HK\$	HK\$
Global X S&P Crude Oil Futures Enhanced ER ETF	21,700	27,409
	US\$	US\$
Global X Asia Pacific High Dividend Yield ETF	66,555	51,753
Global X Bloomberg MSCI Asia ex Japan Green Bond ETF	59,111	44,341
	RMB	RMB
Global X FTSE China Policy Bank Bond ETF	127,428	106,323

##### (b) Trustee and registrar fees

The Trustee receives out of the assets of each Sub-Fund a monthly trustee's fee, payable in arrears, accrued daily and calculated as at each dealing day of up to 1% per year of the net asset of the Sub-Fund or a class of Units or the applicable monthly minimum. The Trustee's fee will be included in the Management Fee if the Sub-Fund employs a single management fee structure. Refer to Note 5(a).

For each Sub-Fund, the annual rate of trustee is as follows:

	<u>Annual rate of the net asset value in %</u> 30 September 2024	<u>Subject to a monthly minimum</u> 30 September 2024	<u>Annual rate of the net asset value in %</u> 30 September 2023	<u>Subject to a monthly minimum</u> 30 September 2023
Global X S&P Crude Oil Futures Enhanced ER ETF	0.12%	HK\$78,000	0.12%	HK\$78,000
Global X Asia Pacific High Dividend Yield ETF <sup>1</sup>	N/A	N/A	N/A	N/A
Global X Bloomberg MSCI Asia ex Japan Green Bond ETF of Listed Classes in Units <sup>2</sup>	N/A	N/A	N/A	N/A
Global X Bloomberg MSCI Asia ex Japan Green Bond ETF of Unlisted Classes in Units <sup>3</sup>	0.045%	US\$3,750	0.045%	US\$3,750
Global X FTSE China Policy Bank Bond ETF of Listed Classes in Units <sup>2</sup>	N/A	N/A	N/A	N/A
Global X FTSE China Policy Bank Bond ETF of Unlisted Classes in Units <sup>3</sup>	0.045%	RMB24,500	0.045%	RMB24,500

<sup>1</sup>The Sub-Fund employs a single management fee structure.

<sup>2</sup>The Listed Classes in Units of the Sub-Funds employ a single management fee structure.

<sup>3</sup>During the financial period of the Sub-Funds in 2024, there are no Unlisted Classes in Units of the Global X Bloomberg MSCI Asia ex Japan Green Bond ETF and Global X FTSE China Policy Bank Bond ETF issued.

## GLOBAL X ETF SERIES II

### NOTES TO THE FINANCIAL STATEMENTS

#### 5. TRANSACTIONS WITH THE TRUSTEE, MANAGER AND THEIR CONNECTED PERSONS (CONTINUED)

##### (b) Trustee and registrar fees (continued)

The trustee fee is calculated as at each dealing day, accrued daily and payable monthly in arrears with no fixed terms. The Trustee is also entitled to receive a transaction fee of HK\$120 on each open and closed WTI Futures Contract of Global X S&P Crude Oil Futures Enhanced ER ETF.

The trustee fees incurred during the period ended 30 September 2024 and 2023 are as follows:

	For the six months ended 30 September 2024 (unaudited) HK\$	For the six months ended 30 September 2023 (unaudited) HK\$
Global X S&P Crude Oil Futures Enhanced ER ETF	69,000	69,189

The trustee fees payable as at 30 September 2024 and 31 March 2024 are as follows:

	As at 30 September 2024 (unaudited) HK\$	As at 31 March 2024 (audited) HK\$
Global X S&P Crude Oil Futures Enhanced ER ETF	11,689	11,689

The Registrar is entitled to a registrar fee and a transaction fee for any creation and redemption of units of the Global X S&P Crude Oil Futures Enhanced ER ETF. The Registrar is entitled to receive from the Global X S&P Crude Oil Futures Enhanced ER ETF a registrar fee basis per participating dealer per transaction for updating the register record. The registrar fee per participating dealer per transaction for the period ended 30 September 2024 and 2023 are as follows:

	For the six months ended 30 September 2024 (unaudited) HK\$	For the six months ended 30 September 2023 (unaudited) HK\$
Global X S&P Crude Oil Futures Enhanced ER ETF	160	160

The registrar fee incurred by the Global X S&P Crude Oil Futures Enhanced ER ETF has been fully borne by the Manager during the period ended 30 September 2024 and 2023 are as follows:

	For the six months ended 30 September 2024 (unaudited) HK\$	For the six months ended 30 September 2023 (unaudited) HK\$
Global X S&P Crude Oil Futures Enhanced ER ETF	320	-

## GLOBAL X ETF SERIES II

### NOTES TO THE FINANCIAL STATEMENTS

#### 5. TRANSACTIONS WITH THE TRUSTEE, MANAGER AND THEIR CONNECTED PERSONS (CONTINUED)

##### (b) Trustee and registrar fees (continued)

The Registrar is also entitled to receive from the participating dealer a transaction fee basis per participating dealer per transaction for handling any cash creation and redemption of units of the Global X S&P Crude Oil Futures Enhanced ER ETF. The transaction fee per participating dealer per transaction for the period ended 30 September 2024 and 2023 are as follows:

	For the six months ended 30 September 2024 (unaudited) HK\$	For the six months ended 30 September 2023 (unaudited) HK\$
Global X S&P Crude Oil Futures Enhanced ER ETF	4,000	4,000

The transaction fee would be paid by the participating dealer to the Global X S&P Crude Oil Futures Enhanced ER ETF and the Global X S&P Crude Oil Futures Enhanced ER ETF would pay the transaction fee to the Trustee on behalf of the participating dealer. The registrar fees payable to the Trustee as at 30 September 2024 and 31 March 2024 are as follows:

	As at 30 September 2024 (unaudited) HK\$	As at 31 March 2024 (audited) HK\$
Global X S&P Crude Oil Futures Enhanced ER ETF	-	-

##### (c) Other transactions

###### (i) *Other income*

###### Global X Asia Pacific High Dividend Yield ETF

For the period ended 30 September 2024, other income of the Sub-Fund amounted to US\$ 8,167 (2023: US\$3,816), US\$ 7,965(2023: US\$3,602) and US\$ 202(2023:US\$214) are from the Mirae Asset Securities (HK) Ltd., a related company of the Manager and the Manager respectively.

###### (ii) *Expenses borne by the Manager*

The Manager is responsible for the payment of certain fees (including but not limited to auditor's remuneration, index licensing fee, and other administration fee) on behalf of the Sub-Fund. The Manager recharges all or a portion of these fees to the Sub-Funds.

## GLOBAL X ETF SERIES II

### NOTES TO THE FINANCIAL STATEMENTS

#### 5. TRANSACTIONS WITH THE TRUSTEE, MANAGER AND THEIR CONNECTED PERSONS (CONTINUED)

##### (c) Other transactions (continued)

##### (ii) Expenses borne by the Manager (continued)

The tables below list the breakdown of expenses borne by the Manager and not charged to the Sub-Funds:

	For the six months ended 30 September 2024 (unaudited) HK\$	For the six months ended 30 September 2023 (unaudited) HK\$
<u>Global X S&amp;P Crude Oil Futures Enhanced ER ETF</u>		
Auditor's remuneration	31,361	-
Other administration fees	6,867	9,170
	<u>38,228</u>	<u>9,170</u>

##### (iii) Amount due to the Manager

The amount due to the Manager is interest-free, unsecured and repayable on demand. The followings are the amount due to the Manager of the Sub-Fund as at 30 September 2024 and 31 March 2024:

	As at 30 September 2024 (unaudited) HK\$	As at 31 March 2024 (audited) HK\$
Global X S&P Crude Oil Futures Enhanced ER ETF	336,012	185,322

##### (iv) Bank charges

During the period ended 30 September 2024 and 2023, no bank charges were charged by The Hongkong and Shanghai Banking Corporation Limited, the immediate holding company of the Trustee, which have been fully borne by the Manager.

##### (d) Cash and cash equivalents

As at 30 September 2024 and 31 March 2024, interest-bearing bank balances were held with the Hongkong and Shanghai Banking Corporation Limited, a related company of the Trustee.

	Global X S&P Crude Oil Futures Enhanced ER ETF		Global X Asia Pacific High Dividend Yield ETF		Global X Bloomberg MSCI Asia ex Japan Green Bond ETF		Global X FTSE China Policy Bank Bond ETF	
	As at 30 September 2024 (unaudited) HK\$	As at 31 March 2024 (audited) HK\$	As at 30 September 2024 (unaudited) US\$	As at 31 March 2024 (audited) US\$	As at 30 September 2024 (unaudited) US\$	As at 31 March 2024 (audited) US\$	As at 30 September 2024 (unaudited) RMB	As at 31 March 2024 (audited) RMB
Cash and cash equivalents	6,526,768	6,756,264	16,747	33,180	190,404	23,123	12,180	176,354



## GLOBAL X ETF SERIES II

### NOTES TO THE FINANCIAL STATEMENTS

#### 5. TRANSACTIONS WITH THE TRUSTEE, MANAGER AND THEIR CONNECTED PERSONS (CONTINUED)

##### (e) Investment transactions with connected persons

###### Global X S&P Crude Oil Futures Enhanced ER ETF

For the period ended 30 September 2024 and 2023, Mirae Asset Securities (HK) Limited, a related company of the Manager, acts as a participating dealer of Global X S&P Crude Oil Futures Enhanced ER ETF. During the period, subscription and redemption of Global X S&P Crude Oil Futures Enhanced ER ETF as a participating dealer were 1,500,000 unit and 2,500,000 units (for the six months ended 30 September 2023: Nil unit and 4,750,000 units) respectively.

Mirae Asset Securities (HK) Limited was not entitled to any profits from the transactions in units of Global X S&P Crude Oil Futures Enhanced ER ETF for the period ended 30 September 2024 and 30 September 2023.

###### Global X Asia Pacific High Dividend Yield ETF

For the period ended 30 September 2024, Mirae Asset Securities (HK) Limited, a related company of the Manager, acts as a participating dealer of Global X Asia Pacific High Dividend Yield ETF. During the period, subscription and redemption of Global X Asia Pacific High Dividend Yield ETF as a participating dealer were Nil units and 300,000 units (2023: 150,000 units and 50,000 units).

Mirae Asset Securities (HK) Limited was not entitled to any profits from the transactions in units of Global X Asia Pacific High Dividend ETF for the period ended 30 September 2024 and 30 September 2023.

###### Global X Bloomberg MSCI Asia ex Japan Green Bond ETF

For the period ended 30 September 2024, Mirae Asset Securities (HK) Limited, a related company of the Manager, acts as a participating dealer of Global X Bloomberg MSCI Asia ex Japan Green Bond ETF. During the period, subscription and redemption of Global X Bloomberg MSCI Asia ex Japan Green Bond ETF as a participating dealer were 30,000 unit and Nil units (2023: Nil unit and 150,000 units).

Mirae Asset Securities (HK) Limited was not entitled to any profits from the transactions in units of Global X Bloomberg MSCI Asia ex Japan Green Bond ETF for the period/year ended 30 September 2024 and 30 September 2023.

###### Global X FTSE China Policy Bank Bond ETF

For the period ended 30 September 2024, Mirae Asset Securities (HK) Limited, a related company of the Manager, acts as a participating dealer of Global X FTSE China Policy Bank Bond ETF. During the period, there were no subscription and redemption of Global X FTSE China Policy Bank Bond ETF as a participating dealer (2023: Nil unit and 345,000 units)

Mirae Asset Securities (HK) Limited was not entitled to any profits from the transactions in units of Global X FTSE China Policy Bank Bond ETF for the period ended 30 September 2024 and 30 September 2023.

## GLOBAL X ETF SERIES II

### NOTES TO THE FINANCIAL STATEMENTS

#### 5. TRANSACTIONS WITH THE TRUSTEE, MANAGER AND THEIR CONNECTED PERSONS (CONTINUED)

##### (f) Amount due from the Manager

As at 30 September 2024 and 31 March 2024, the amounts due from the Manager of the Sub-Funds are as follows:

	As at 30 September 2024 (unaudited) HK\$	As at 31 March 2024 (audited) HK\$
Global X S&P Crude Oil Futures Enhanced ER ETF	730	448
	US\$	US\$
Global X Asia Pacific High Dividend Yield ETF	118,960	84,205
Global X Bloomberg MSCI Asia ex Japan Green Bond ETF	87,874	58,405
	RMB	RMB
Global X FTSE China Policy Bank Bond ETF	596,258	395,455

The balances are unsecured, interest-free and payable on demand.

##### (g) Investment in unit trust

As at 30 September 2024, investment in unit trust which are managed by the Manager or other companies under the same group of the Manager, HK\$ 8,282,000 (31 March 2024: HK\$ 8,136,000) was held by Global X S&P Crude Oil Futures Enhanced ER ETF.

#### 6. AMOUNT DUE FROM AND DUE TO BROKERS

As at 30 September 2024 and 31 March 2024, the Sub-Funds have amounts due from and amount due to a broker, which represent receivables and payables for securities sold/bought with the broker that have been contracted for but not yet settled or delivered on the reporting date respectively. For the amount due to a broker, the balance is unsecured and payable on demand.

	30 September 2024 (unaudited) HK\$	31 March 2024 (audited) HK\$
<u>Global X S&amp;P Crude Oil Futures Enhanced ER ETF</u>		
Amount due from a brokers		
-Margin account (KGI Securities (Singapore) Pte. Ltd.)	16,600	16,756
-Margin account (SinoPac Securities Asia. Ltd.)		6,406,299
<u>Global X Bloomberg MSCI Asia ex Japan Green Bond ETF</u>	US\$	US\$
Amounts due from broker		
- Jane Street	206,409	-
Amounts due to broker		
- Hongkong and Shanghai Banking Corporation Limited	311,873	-
<u>Global X FTSE China Policy Bank Bond ETF</u>	RMB	RMB
Amount due from a broker		
- CITIC Securities Company Limited	-	528,310
Amount due to a broker		
- CITIC Securities Company Limited	-	622,833

## GLOBAL X ETF SERIES II

### NOTES TO THE FINANCIAL STATEMENTS

#### 7. CASH AND CASH EQUIVALENTS

	Notes	As at 30 September 2024 (unaudited) HK\$	As at 31 March 2024 (audited) HK\$
<u>Global X S&amp;P Crude Oil Futures Enhanced ER ETF</u>			
Bank balances	(i)	17,818,806	13,237,620
Time deposit	(ii)	8,540,572	14,947,958
Cash and cash equivalents		<u>26,359,378</u>	<u>28,185,578</u>
<u>Global X Asia Pacific High Dividend Yield ETF</u>			
		US\$	US\$
Bank balances	(i)	16,751	33,180
Cash and cash equivalents		<u>16,751</u>	<u>33,180</u>
<u>Global X Bloomberg MSCI Asia ex Japan Green Bond ETF</u>			
		US\$	US\$
Bank balances	(i)	190,404	23,123
Cash and cash equivalents		<u>190,404</u>	<u>23,123</u>
<u>Global X FTSE China Policy Bank Bond ETF</u>			
		RMB	RMB
Bank balances	(i)	35,158	176,354
Cash and cash equivalents		<u>35,158</u>	<u>176,354</u>

#### Notes

- (i) As at 30 September 2024 and 31 March 2024, these interest-bearing bank balances were held with The Hongkong and Shanghai Banking Corporation Limited, a related company of the Trustee, Citibank, N.A. Hong Kong Branch, Standard Chartered Bank (Hong Kong) Limited, Industrial and Commercial Bank of China (Asia) Limited, Bank of China (Hong Kong) Limited, China Construction Bank (Asia) Corporation Limited, SinoPac Securities (Asia) Limited and Agricultural Bank of China Limited Hong Kong Branch.
- (ii) As at 30 September 2024, the time deposit at a fixed interest rates ranging between 3.60% to 3.85% p.a. for Global X S&P Crude Oil Futures Enhanced ER ETF were placed with Industrial and Commercial Bank of China (Asia) Limited, Agricultural Bank of China Limited Hong Kong Branch and Citibank N.A. Hong Kong Branch with an original maturity of less than three months. As at 31 March 2024, the time deposits at fixed interest rates ranging between 3.97% to 4.45% p.a. for Global X S&P Crude Oil Futures Enhanced ER ETF were placed with Bank of China (Hong Kong) Limited, China Construction Bank (Asia) Corporation Limited, Industrial and Commercial Bank of China (Asia) Limited, Agricultural Bank of China Limited Hong Kong Branch and Citibank N.A. Hong Kong Branch with an original maturity of less than three months.

#### 8. TRANSACTION COSTS

Transaction costs are costs incurred to acquire/dispose financial assets or liabilities at fair value through profit or loss. They include fees and commissions paid to agents, advisers, brokers and dealers.

## GLOBAL X ETF SERIES II

### NOTES TO THE FINANCIAL STATEMENTS

#### 9. SOFT DOLLAR ARRANGEMENTS

The Manager may effect transactions, provided that any such transaction is consistent with standards of “best execution”, by or through the agency of another person for the account of the Sub-Fund with whom the Manager or any of its connected persons have an arrangement under which that party will from time to time provide to or procure for the Manager or any of its connected persons goods, services or other benefits (such as advisory services, computer hardware associated with specialised software or research services and performance measures) the nature of which is such that their provision can reasonably be expected to benefit the Sub-Fund as a whole and may contribute to an improvement in the performance of the Sub-Fund. For the avoidance of doubt, such goods and services may not include travel, accommodation, entertainment, general administrative goods or services, general office equipment or premises, membership fees, employees’ salaries or direct money payments. Since the inception of the Sub-Fund, the Manager has not participated in any soft dollar arrangements in respect of any transactions for the account of the Sub-Fund.

#### 10. TAXATION

No provision for Hong Kong profits tax has been made for the Sub-Funds as they are authorised as collective investment schemes under section 104 of the Hong Kong Securities and Futures Ordinance and are therefore exempt from Hong Kong Profits Tax under section 26A(1A) of the Hong Kong Inland Revenue Ordinance.

The Global X Asia Pacific High Dividend Yield ETF and Global X FTSE China Policy Bank Bond ETF currently incurs withholding taxes on investment income. Such income is recorded gross of withholding taxes in the statement of comprehensive income. Withholding taxes are included in the statement of comprehensive income.

## GLOBAL X ETF SERIES II

### NOTES TO THE FINANCIAL STATEMENTS

#### 11. DISTRIBUTIONS TO UNITHOLDERS

The Manager may in its absolute discretion distribute income to unitholders annually (usually in March of each financial year) or determine that no distribution shall be made in any financial year. Distributions may not be paid if the cost of the Sub-Fund's operations is higher than the yield from management of the Sub-Fund's cash and holdings of investments. Global X S&P Crude Oil Futures Enhanced ER ETF did not make any distribution for the periods ended 30 September 2024 and 2023.

Global X Asia Pacific High Dividend Yield ETF, Global X Bloomberg MSCI Asia ex Japan Green Bond ETF, and Global X FTSE China Policy Bank Bond ETF made the following distributions for the period ended 30 September 2024 and 2023:

	<u>Global X Asia Pacific High Dividend Yield ETF</u>		<u>Global X Bloomberg MSCI Asia ex Japan Green Bond ETF</u>		<u>Global X FTSE China Policy Bank Bond ETF</u>	
	For the six months ended 30 September 2024 (unaudited) US\$	For the six months ended 30 September 2023 (unaudited) US\$	For the six months ended 30 September 2024 (unaudited) US\$	For the six months ended 30 September 2023 (unaudited) US\$	For the six months ended 30 September 2024 (unaudited) RMB	For the six months ended 30 September 2023 (unaudited) RMB
<u>Interim distribution</u>						
Distribution to unitholders dated 30 June 2023, US\$0.13 per unit	-	99,641	-	-	-	-
Distribution to unitholders dated 28 September 2023, US\$0.13 per unit	-	99,766	-	-	-	-
Distribution to unitholders dated 28 June 2024, US\$0.14 per unit	63,409	-	-	-	-	-
Distribution to unitholders dated 30 September 2024, US\$0.14 per unit	42,401	-	-	-	-	-
Distribution to unitholders dated 28 September 2023, US\$0.05 per unit	-	-	-	89,041	-	-
Distribution to unitholders dated 30 September 2024, US\$0.05 per unit	-	-	53,367	-	-	-
Distribution to unitholders dated 28 September 2023, RMB\$0.60 per unit	-	-	-	-	-	350,034
Distribution to unitholders dated 30 September 2024, RMB\$0.60 per unit	-	-	-	-	158,769	-
	<u>105,810</u>	<u>199,408</u>	<u>53,367</u>	<u>89,041</u>	<u>158,769</u>	<u>350,034</u>

The net income of Global X Asia Pacific High Dividend Yield ETF for the period ended 30 September 2024 was US\$583,445 (2023: US\$487,100). The net loss of Global X Bloomberg MSCI Asia ex Japan Green Bond ETF for the period ended 30 September 2024 was US\$315,158 (2023: US\$44,248). The net income of Global X FTSE China Policy Bank Bond ETF for the period ended 30 September 2024 was RMB3078,944 (2023: RMB642,786). There are no undistributed income for the Sub-Funds brought forward as at 31 March 2024 and carried forward as at 30 September 2024.

## GLOBAL X ETF SERIES II

### NOTES TO THE FINANCIAL STATEMENTS

#### 12. DERIVATIVE FINANCIAL INSTRUMENTS

##### Futures contracts

Futures contracts are a commitment to make or take future delivery of various commodities, currencies or financial instruments at a specified time and place. These commitments can be discharged by making or taking delivery of an approved grade of commodity, currency and financial instrument by cash settlement or by making an offsetting sale or purchase of an equivalent futures contract on the same (or a linked) exchange prior to the designated date of delivery.

The following futures contracts were unsettled at the date of the statement of net assets:

##### At 30 September 2024 (unaudited)

###### Global X S&P Crude Oil Futures Enhanced ER ETF

Type of contract	Position	Underlying Investment	Expiration date	Contracts	Nominal amount HK\$	Fair value HK\$
Futures	Long	S&P GSCI Crude Oil Enhanced Index Excess Return	30 November 2024	64	33,888,670	(129,018)

##### At 31 March 2024 (audited)

###### Global X S&P Crude Oil Futures Enhanced ER ETF

Type of contract	Position	Underlying Investment	Expiration date	Contracts	Nominal amount HK\$	Fair value HK\$
Futures	Long	S&P GSCI Crude Oil Enhanced Index Excess Return	31 May 2024	69	44,913,883	2,645,888

#### 13. INVESTMENT LIMITATION AND PROHIBITIONS UNDER THE SFC CODE

The UT Code allows the Sub-Funds to invest in constituent securities issued by a single issuer for more than 10% of the Sub-Funds' net asset value provided that:

- (a) the investment is limited to any constituent securities that each accounts for more than 10% of the weighting of the tracked index; and
- (b) the Sub-Funds' holding of any such constituent securities may not exceed their respective weightings in the tracked index, except where weightings are exceeded as a result of changes in the composition of the tracked index and the excess is only transitional and temporary in nature.

Pursuant to the UT Code, it allows the Sub-Fund to invest up to the 30% of the Net Asset Value in Government and other Public Securities of the same issue and, subject to the foregoing, the Sub-Fund may fully invest in Government and other Public Securities in at least six different issues.

## GLOBAL X ETF SERIES II

### NOTES TO THE FINANCIAL STATEMENTS

#### 13. INVESTMENT LIMITATION AND PROHIBITIONS UNDER THE SFC CODE (CONTINUED)

The UT Code allows net derivatives exposure of the Sub-Fund that invest extensively in financial derivative instruments may be up to 100% of the Net Asset value of the Sub-Fund. Constituent securities that account for more than 10% of the net asset value of the Sub-Funds as at period/year end were as follows:

<u>As at 30 September 2024</u>	As at 30 September 2024		As at 31 March 2024	
	Respective Weighting in the Index (%)	% of net derivative Exposure to Net Asset Value	Respective weighting in the Index (%)	% of net derivative Exposure to Net Asset Value
<i>Global X S&amp;P Crude Oil Futures Enhanced ER ETF</i>				
WTI CRUDE FUTURE	100%	99.31%	100%	99.45%

The Manager and the Trustee have confirmed that the Sub-Funds have complied with this limit during the year/period ended 30 September 2024 and 31 March 2024.

#### 14. SEGMENT INFORMATION

The Manager makes the strategic resource allocations on behalf of the Sub-Funds and has determined the operating segments based on the reports reviewed which are used to make strategic decisions.

The Manager considers that the Sub-Funds has a single operating segment which is investing in crude oil futures for Global X S&P Crude Oil Futures Enhanced ER ETF, in equities for Global X Asia Pacific High Dividend Yield ETF, and in bonds for Global X Bloomberg MSCI Asia ex Japan Green Bond ETF and Global X FTSE China Policy Bank Bond ETF. The objective of the Sub-Funds is to provide investment results that, before deduction of fees and expenses, closely correspond to the performance of the Index.

The internal financial information used by the Manager for the Sub-Funds' assets, liabilities and performance is the same as that disclosed in the statement of net assets and statement of profit or loss and other comprehensive income.

There were no changes in the reportable segment during the period ended 30 September 2024 and 2023.

The Sub-Funds are domiciled in Hong Kong. Majority of the Sub-Funds' income is derived from investments in financial assets and financial liabilities at FVTPL.

**GLOBAL X ETF SERIES II****INVESTMENT PORTFOLIO (UNAUDITED)**

As at 30 September 2024

Global X S&amp;P Crude Oil Futures Enhanced ER ETF

	<b>Holdings</b>	<b>Market value HK\$</b>	<b>% of net assets</b>	
<b>Equities</b>				
<b>Listed investment funds</b>				
<b>Hong Kong</b>				
GLOBAL X USD MONEY MARKET ETF	8,000	8,282,000	24.27	
<b>Listed futures contracts</b>				
<b>United States</b>				
WTI CRUDE FUTURE NOV24	30/11/2024	64	(129,018)	(0.38)
<b>Total investments, at fair value</b>		<u>8,152,982</u>	<u>23.89</u>	
Total investments, at cost		<u>7,899,610</u>		



## GLOBAL X ETF SERIES II

### INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

As at 30 September 2024

Global X Asia Pacific High Dividend Yield ETF

	Holdings	Market value US\$	% of net assets
<b>Equities</b>			
<b>Listed Equities</b>			
<b>Australia</b>			
AMPOL LTD ORD NPV	3,401	72,034	2.22
ANZ GROUP HOLDINGS LTD ORD NPV	3,689	78,006	2.41
BHP BILLITON LTD ORD NPV	2,728	86,982	2.68
FORTESCUE LTD GROUP LTD ORD NPV	6,294	90,298	2.78
NEW HOPE CORP LTD ORD NPV	21,742	78,585	2.42
RIO TINTO LTD ORD NPV	1,024	91,734	2.83
WESTPAC BANKING CORP LTD ORD NPV	3,680	80,981	2.50
WOODSIDE ENERGY GROUP LTD ORD NPV	4,179	73,059	2.25
<b>China</b>			
BOSIDENG INTERNATIONAL HLDGS LTD	143,344	82,307	2.54
SITC INTL HLDGS CO LTD ORD	32,874	88,877	2.74
<b>Hong Kong</b>			
CHINA GAS HLDGS LTD ORD	78,769	73,318	2.26
CHOW TAI FOOK ORD	84,421	95,099	2.93
CK HUTCHISON HOLDINGS LTD ORD	14,353	82,598	2.55
HANG LUNG PROPERTIES LTD ORD	102,873	100,522	3.10
HANG SENG BANK LTD ORD NPV	6,254	78,703	2.43
HENDERSON LAND DEVELOPMENT ORD NPV	26,513	84,651	2.61
HONG KONG & CHINA GAS ORD	86,888	71,591	2.21
LINK REIT	16,253	82,128	2.53
WH GROUP LTD ORD USD	100,315	79,555	2.45
<b>Singapore</b>			
JARDINE MATHESON HOLDINGS LTD COM	1,977	77,221	2.38
OVERSEA-CHINESE BANKING CORP ORD NPV	6,673	78,598	2.42
<b>South Korea</b>			
DB INSURANCE CO LTD ORD	928	79,693	2.46
HANA FINANCIAL GROUP INC ORD	1,612	72,483	2.23
HYUNDAI MARINE & FIRE INSURANCE CO	2,868	72,374	2.23
INDUSTRIAL BANK OF KOREA ORD	7,185	76,756	2.37
KIA CORP ORD	929	70,970	2.19
KT CORP ORD	2,595	79,773	2.46
KT&G CORP ORD	993	82,693	2.55
SAMSUNG FIRE & MARINE INS ORD	288	75,871	2.34
SAMSUNG SECURITIES CO LTD ORD	2,174	72,400	2.23
SK TELECOM CO LTD ORD	1,805	77,158	2.38
WOORI FINANCIAL GROUP INC ORD NPV	6,379	75,609	2.33

**GLOBAL X ETF SERIES II****INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)**

As at 30 September 2024

Global X Asia Pacific High Dividend Yield ETF (continued)

	<b>Holdings</b>	<b>Market value US\$</b>	<b>% of net assets</b>
<b>Equities</b>			
<b>Listed Equities</b>			
<b>Taiwan</b>			
CHINA MOTOR CO LTD ORD	27,708	64,616	1.99
EVERGREEN MARINE CORP ORD	12,573	79,856	2.46
EVERLIGHT ELECTRONICS CO LTD ORD	29,342	70,466	2.17
GETAC HOLDINGS CORPORATION ORD	21,260	74,905	2.31
NOVATEK MICROELECTRONICS LTD ORD	4,388	71,824	2.22
SIMPLO TECHNOLOGY CO LTD ORD	6,346	70,887	2.19
SINO-AMERICAN SILICON PRODUCT ORD	12,276	68,660	2.12
YANG MING MARINE TRANSPORT ORD	36,655	79,920	2.46
<b>Total investments, at fair value</b>		<b><u>3,143,761</u></b>	<b><u>96.93</u></b>
<b>Total investments, at cost</b>		<b><u>2,696,539</u></b>	

## GLOBAL X ETF SERIES II

### INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

As at 30 September 2024

Global X Bloomberg MSCI Asia ex Japan Green Bond ETF

	<b>Holdings</b>	<b>Market value US\$</b>	<b>% of net assets</b>
<b>Bonds</b>			
<b>Listed Bonds</b>			
<b>Cayman Islands</b>			
BAIDU INC (REG) 2.375% 23/08/2031	200,000	174,598	2.28
<b>China</b>			
AGRICULTURAL BK CHINA/NY (SER EMTN) (REG S) 1.25% 19/01/2026	200,000	192,733	2.52
BANK OF CHINA/SINGAPORE (SER EMTN) (REG S) (REG) 3.25% 28/04/2025	200,000	198,634	2.59
BK OF CHINA/JOHANNESBURG (SER EMTN)(REG S) (REG) 1.875% 16/02/2025	200,000	198,021	2.58
CHINA CONSTRUCT BANK/LONDON (SER EMTN)(REG S) (REG) 3.125% 17/05/2025	300,000	297,596	3.88
CHINA MERCHANTS B/SYDNEY (SER EMTN) (REG S) (REG) 2% 02/03/2025	200,000	197,953	2.58
IND & COMM BK CHINA/HK (REGS) (REG) (SER GMTN) 1.625% 28/10/2026	200,000	190,055	2.48
IND & COMM BK CHINA/SG (SER GMTN) (REG S) (REG) 1% 28/10/2024	300,000	299,236	3.91
INDUSTRIAL BANK/HK (SER EMTN) (REGS) (REG) 3.25% 18/05/2025	200,000	198,573	2.59

**GLOBAL X ETF SERIES II****INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)**

As at 30 September 2024

Global X Bloomberg MSCI Asia ex Japan Green Bond ETF (continued)

	<b>Holdings</b>	<b>Market value US\$</b>	<b>% of net assets</b>
<b>Bonds</b>			
<b>Listed Bonds</b>			
<b>Hong Kong</b>			
AIRPORT AUTHORITY HK (SER REGS) (REG S) (REG) 1.75% 12/01/2027	400,000	381,254	4.98
CHINA CONSTRUCT BANK/HK (SER EMTN)(REG S) (REG) 1.25% 04/08/2025f	200,000	194,696	2.54
HONG KONG (GOVT OF) (SER REGS) (REG) 1.375% 02/02/2031	200,000	171,902	2.24
HONG KONG (GOVT OF) (SER REGS) (REGS) 4% 07/06/2033	400,000	402,601	5.25
ICBCIL FINANCE CO LTD (SER EMTN) (REG S) (REG) 2.25% 02/11/2026	200,000	191,574	2.50
LENOVO GROUP LTD (SER REGS) (REG S) 6.536% 27/07/2032	200,000	220,028	2.87
MTR CORP LTD (SER EMTN) (REG S) (REG) 1.625% 19/08/2030	400,000	352,126	4.59
SWIRE PROPERT MTN FIN SER EMTN (REG) (REG S) 3.5% 10/01/2028	200,000	194,752	2.54

## GLOBAL X ETF SERIES II

### INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

As at 30 September 2024

Global X Bloomberg MSCI Asia ex Japan Green Bond ETF (continued)

	<b>Holdings</b>	<b>Market value US\$</b>	<b>% of net assets</b>
<b>Bonds</b>			
<b>Listed Bonds</b>			
<b>India</b>			
INDIAN RAILWAY FINANCE (REG S)(REG) 3.835% 13/12/2027	200,000	196,631	2.57
REC LTD SER EMTN (REG S) (REG) 3.875% 07/07/2027	200,000	196,121	2.56
<b>Indonesia</b>			
INDONESIA (REP OF) (SER REGS) (REGS) (REG) 3.55% 09/06/2051	200,000	156,716	2.04
INDONESIA (REP OF) (SER REGS) (REGS) (REG) 4.7% 06/06/2032	300,000	304,634	3.97
<b>Singapore</b>			
VENA ENERGY CAP PTE LTD (SER EMTN) (REG S) 3.133% 26/02/2025	200,000	198,419	2.59
<b>South Korea</b>			
EXPORT-IMPORT BANK KOREA (REG) 2.125% 18/01/2032	200,000	171,849	2.24
HYUNDAI CAPITAL SERVICES (SER REGS) (REG S) (REG) 1.25% 08/02/2026	200,000	191,176	2.49
KIA CORP (SER REGS) (REG S) 1.75% 16/10/2026	200,000	189,701	2.48
KOREA DEVELOPMENT BANK (REG) .75% 25/01/2025	200,000	197,514	2.58
LG CHEM LTD (SER REGS) (REG S) 3.625% 15/04/2029	200,000	192,788	2.52
LGENERGYSOLUTION (SER REGS) (REG S)(REG) 5.75% 25/09/2028	200,000	206,971	2.70
LGENERGYSOLUTION (SER REGS) (REG S)5.375% 02/07/2029	300,000	307,613	4.01

## GLOBAL X ETF SERIES II

### INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

As at 30 September 2024

Global X Bloomberg MSCI Asia ex Japan Green Bond ETF (continued)

	<b>Holdings</b>	<b>Market value US\$</b>	<b>% of net assets</b>
<b>Bonds</b>			
<b>Listed Bonds</b>			
<b>Supra-National</b>			
ASIAN DEVELOPMENT BANK (SER GMTN) 2.125% 19/03/2025	200,000	197,836	2.58
ASIAN DEVELOPMENT BANK (SER GMTN) 3.125% 26/09/2028	130,000	127,811	1.67
<b>United States</b>			
SK BATTERY AMERICA INC (REG S) (REG) 4.875% 23/01/2027	200,000	202,424	2.64
<b>Total Listed Bonds</b>		<u><b>7,094,536</b></u>	<u><b>92.56</b></u>
<b>Total Bonds</b>		<u><b>7,094,536</b></u>	<u><b>92.56</b></u>
<b>Money Market Instruments</b>			
<b>Listed Money Market Instruments</b>			
<b>Bermuda</b>			
STAR ENERGY CO ISSUE (SER REGS) (REG) 4.85% 14/10/2038	200,000	191,666	2.50
<b>South Korea</b>			
KYOBO LIFE INSURANCE CO (SER REGS) (REG S) VAR PERP 31/12/2049	200,000	205,140	2.68
<b>Total Listed Money Market Instruments</b>		<u><b>396,806</b></u>	<u><b>5.18</b></u>
<b>Total Money Market Instruments</b>		<u><b>396,806</b></u>	<u><b>5.18</b></u>
<b>Total investments, at fair value</b>		<u><u><b>7,491,342</b></u></u>	<u><u><b>97.74</b></u></u>
<b>Total investments, at cost</b>		<u><u><b>7,288,100</b></u></u>	

## GLOBAL X ETF SERIES II

### INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

As at 30 September 2024

Global X FTSE China Policy Bank Bond ETF

	Holdings	Market value RMB	% of net assets
<b>Bonds</b>			
<b>Listed Bonds</b>			
<b>China</b>			
AGRICUL DEV BANK CHINA (SER 2004) (REG) 2.96% 17/04/2030 (INTERBANK)	800,000	836,106	5.96
AGRICUL DEV BANK CHINA (SER 2202) (REG) 2.74% 23/02/2027 (INTERBANK)	1,200,000	1,225,244	8.73
AGRICUL DEV BANK CHINA (SER 2205) (REG) 3.06% 06/06/2032 (INTERBANK)	850,000	897,896	6.4
AGRICUL DEV BANK CHINA (SER 2302) (REG) 3.1% 27/02/2033 (INTERBANK)	100,000	106,253	0.76
AGRICUL DEV BANK CHINA (SER 2307) (REG) 2.63% 07/06/2028 (INTERBANK)	300,000	307,103	2.19
AGRICUL DEV BANK CHINA (SER 2310) (REG) 2.83% 16/06/2033 (INTERBANK)	100,000	104,359	0.74
AGRICUL DEV BANK CHINA (SER 2403) (REG) 2.12% 12/03/2027 (INTERBANK)	450,000	452,561	3.23
AGRICUL DEV BANK CHINA (SER 2410) (REG) 2.47% 02/04/2034 (INTERBANK)	110,000	111,902	0.8
CHINA DEVELOPMENT BANK (SER 2005) (REG) 3.07% 10/03/2030 (INTERBANK)	600,000	630,594	4.5
CHINA DEVELOPMENT BANK (SER 2020) (REG) 3.90% 03/08/2040 (INTERBANK)	290,000	348,863	2.49
CHINA DEVELOPMENT BANK (SER 2109) (REG) 3.09% 09/08/2028 (INTERBANK)	700,000	728,398	5.19
CHINA DEVELOPMENT BANK (SER 2110) (REG) 3.41% 07/06/2031 (INTERBANK)	680,000	731,507	5.21
CHINA DEVELOPMENT BANK (SER 2120) (REG) 3.49% 08/11/2041 (INTERBANK)	100,000	115,287	0.82
CHINA DEVELOPMENT BANK (SER 2204) (REG) 2.99% 01/03/2029 (INTERBANK)	400,000	416,686	2.97
CHINA DEVELOPMENT BANK (SER 2209) (REG) 2.68% 13/09/2029 (INTERBANK)	450,000	463,738	3.31
CHINA DEVELOPMENT BANK (SER 2215) (REG) 2.96% 18/07/2032 (INTERBANK)	250,000	262,458	1.87
CHINA DEVELOPMENT BANK (SER 2220) (REG) 2.77% 24/10/2032 (INTERBANK)	570,000	591,522	4.22
CHINA DEVELOPMENT BANK (SER 2302) (REG) 2.59% 11/01/2026 (INTERBANK)	1,220,000	1,232,212	8.78
CHINA DEVELOPMENT BANK (SER 2305) (REG) 3.02% 06/03/2033 (INTERBANK)	50,000	52,906	0.38
CHINA DEVELOPMENT BANK (SER 2308) (REG) 2.52% 25/05/2028 (INTERBANK)	730,000	745,716	5.32
CHINA DEVELOPMENT BANK (SER 2310) (REG) 2.82% 22/05/2033 (INTERBANK)	170,000	177,521	1.27
CHINA DEVELOPMENT BANK (SER 2405) (REG) 2.63% 08/01/2034 (INTERBANK)	100,000	103,072	0.73

**GLOBAL X ETF SERIES II****INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)**

As at 30 September 2024

Global X FTSE China Policy Bank Bond ETF (continued)

	<b>Holdings</b>	<b>Market value RMB</b>	<b>% of net assets</b>
<b>Bonds</b>			
<b>Listed Bonds</b>			
<b>China (continued)</b>			
CHINA DEVELOPMENT BANK (SER 2415) (REG) 2.26% 19/07/2034 (INTERBANK)	150,000	150,211	1.07
EXPORT-IMPORT BANK CHINA (REG) 3.1% 13/02/2033 (INTERBANK)	200,000	212,473	1.51
EXPORT-IMPORT BANK CHINA (SER 2110) (REG) 3.38% 16/07/2031 (INTERBANK)	560,000	602,355	4.29
EXPORT-IMPORT BANK CHINA (SER 2205) (REG) 2.61% 27/01/2027 (INTERBANK)	1,000,000	1,018,098	7.26
EXPORT-IMPORT BANK CHINA (SER 2210) (REG) 3.18% 11/03/2032 (INTERBANK)	300,000	320,061	2.28
EXPORT-IMPORT BANK CHINA (SER 2215) (REG) 2.82% 17/06/2027 (INTERBANK)	400,000	410,018	2.92
<b>Total investments, at fair value</b>		<b>13,355,120</b>	<b>95.20</b>
<b>Total investments, at cost</b>		<b>13,003,619</b>	



## GLOBAL X ETF SERIES II

### STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED)

For the period from 1 April 2024 to 30 September 2024

#### Global X S&P Crude Oil Futures Enhanced ER ETF

	Holdings				30 September 2024
	1 April 2024	Additions	Corporate Actions	Disposal	
<b>Hong Kong</b>					
GLOBAL X USD MONEY MARKET ETF	8,000	-	-	-	8,000
<b>Futures contracts</b>					
<b>United States</b>					
WTI CRUDE FUTURE MAY24	69	-	-	69	-
WTI CRUDE FUTURE JUN24	-	69	-	69	-
WTI CRUDE FUTURE JUL24	-	70	-	70	-
WTI CRUDE FUTURE AUG24	-	70	-	70	-
WTI CRUDE FUTURE SEP24	-	71	-	71	-
WTI CRUDE FUTURE OCT24	-	86	-	86	-
WTI CRUDE FUTURE NOV24	-	64	-	-	64

#### Global X Asia Pacific High Dividend Yield ETF

	Holdings				30 September 2024
	1 April 2024	Additions	Corporate Actions	Disposals	
<b>Australia</b>					
AGL ENERGY LIMITED ORD NPV	24,496	863	-	25,359	-
AMPOL LTD ORD NPV	5,531	1,000	-	3,130	3,401
ANZ GROUP HOLDINGS LTD ORD NPV	7,292	629	-	4,232	3,689
BHP BILLITON LTD ORD NPV	4,555	683	-	2,510	2,728
FORTESCUE LTD GROUP LTD ORD NPV	7,328	3,098	-	4,132	6,294
NEW HOPE CORP LTD ORD NPV	-	38,168	-	16,426	21,742
RIO TINTO LTD ORD NPV	1,615	280	-	871	1,024
WESTPAC BANKING CORP LTD ORD NPV	8,444	296	-	5,060	3,680
WOODSIDE ENERGY GROUP LTD ORD NPV	6,805	1,309	-	3,935	4,179
<b>China</b>					
BOSIDENG INTERNATIONAL HLDGS LTD	-	144,548	-	1,204	143,344
SITC INTL HLDGS CO LTD ORD	79,085	7,115	-	53,326	32,874
<b>Hong Kong</b>					
CHINA GAS HLDGS LTD ORD	-	118,086	-	39,317	78,769
CHOW TAI FOOK ORD	-	85,130	-	709	84,421
CK HUTCHISON HOLDINGS LTD ORD	25,484	2,843	-	13,974	14,353
HANG LUNG PROPERTIES LTD ORD	-	141,171	-	38,298	102,873
HANG SENG BANK LTD ORD NPV	12,899	1,389	-	8,034	6,254
HENDERSON LAND DEVELOPMENT ORD NPV	-	28,100	-	1,587	26,513
HONG KONG & CHINA GAS ORD	182,059	6,754	-	101,925	86,888
LINK REIT	27,596	4,350	-	15,693	16,253
NEW WORLD DEVELOPMENT LTD ORD	113,246	1,929	-	115,175	-
POWER ASSETS HOLDINGS LTD ORD NPV	-	19,387	-	19,387	-
UNITED ENERGY GROUP LTD ORD	1,978,607	33,690	-	2,012,297	-
WH GROUP LTD ORD	-	157,381	-	57,066	100,315
XINYI GLASS HLDGS CO LTD ORD	156,051	4,338	-	160,389	-
<b>Japan</b>					
SANKYO CO LTD ORD NPV	-	11,742	-	11,742	-
TREND MICRO INC ORD NPV	2,308	39	-	2,347	-
<b>Singapore</b>					
FRASERS LOGISTICS & COMMERCIAL	-	151,237	-	151,237	-
JARDINE MATHESON HOLDINGS LTD COM	-	1,993	-	16	1,977
OVERSEA-CHINESE BANKING CORP ORD NPV	13,761	776	-	7,864	6,673

## GLOBAL X ETF SERIES II

### STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

For the period from 1 April 2024 to 30 September 2024

Global X Asia Pacific High Dividend Yield ETF (continued)

	Holdings				30 September 2024
	1 April 2024	Additions	Corporate Actions	Disposals	
<b>South Korea</b>					
DB INSURANCE CO LTD ORD	1,883	38	-	993	928
HANA FINANCIAL GROUP INC ORD	3,376	78	-	1,842	1,612
HD HYUNDAI	2,631	359	-	2,990	-
HYUNDAI MARINE & FIRE INSURANCE CO	-	4,574	-	1,706	2,868
INDUSTRIAL BANK OF KOREA ORD	13,433	1,120	-	7,368	7,185
KB FINANCIAL GROUP ORD	2,748	85	-	2,833	-
KIA CORP ORD	1,576	277	-	924	929
KT CORP ORD	4,653	784	-	2,842	2,595
KT&G CORP ORD	-	1,807	-	814	993
SAMSUNG FIRE & MARINE INS ORD	613	39	-	364	288
SAMSUNG SECURITIES CO LTD ORD	-	4,137	-	1,963	2,174
SHINHAN FINANCIAL GROUP CO LTD ORD	4,161	55	-	4,216	-
SK TELECOM CO LTD ORD	3,461	482	-	2,138	1,805
WOORI FINANCIAL GROUP INC ORD NPV	12,672	1,411	-	7,704	6,379
<b>Taiwan</b>					
A-DATA TECHNOLOGY CO LTD ORD	-	33,893	-	33,893	-
CATCHER TECHNOLOGY CO LTD ORD	21,502	282	-	21,784	-
CHINA MOTOR CO LTD ORD	-	28,139	-	431	27,708
EVA AIRWAYS CORP ORD	134,428	1,762	-	136,190	-
EVERGREEN MARINE CORP ORD	28,284	2,690	-	18,401	12,573
EVERLIGHT ELECTRONICS CO LTD ORD	-	29,799	-	457	29,342
GETAC HOLDINGS CORPORATION ORD	40,718	6,757	-	26,215	21,260
MEDIA TEK INC ORD	4,336	120	-	4,456	-
NOVATEK MICROELECTRONICS LTD ORD	8,329	600	-	4,541	4,388
PEGATRON CORP ORD	50,350	660	-	51,010	-
RADIANT OPTO-ELECTRONICS CORP	30,102	837	-	30,939	-
SIMPLO TECHNOLOGY CO LTD ORD	10,932	1,491	-	6,077	6,346
SINO-AMERICAN SILICON PRODUCT ORD	22,904	12,767	-	23,395	12,276
UNITED MICROELECTRONICS ORD	85,657	5,785	-	91,442	-
YANG MING MARINE TRANSPORT ORD	-	37,225	-	570	36,655

## GLOBAL X ETF SERIES II

### STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

For the period from 1 April 2024 to 30 September 2024

Global X Bloomberg MSCI Asia ex Japan Green Bond ETF

	Holdings				
	1 April 2024	Additions	Corporate Actions	Disposals	30 September 2024
<b>Bonds</b>					
<b>Bermuda</b>					
STAR ENERGY CO ISSUE (SER REGS)(REG) 4.85% 14/10/2038	200,000	-	-	-	200,000
<b>Cayman Islands</b>					
BAIDU INC (REG) 2.375% 23/08/2031	200,000	-	-	-	200,000
GREENTOWN CHINA HLDGS (REG S) (REG) 2.3% 27/01/2025	200,000	-	-	200,000	-
<b>China</b>					
AGRICULTURAL BK CHINA/NY (SER EMTN)(REG S) 1.25% 19/01/2026	200,000	-	-	-	200,000
BANK OF CHINA/SINGAPORE (SER EMTN)(REG S) (REG) 3.25% 28/04/2025	200,000	-	-	-	200,000
BK OF CHINA/JOHANNESBURG (SER EMTN)(REG S) (REG) 1.875% 16/02/2025	200,000	-	-	-	200,000
CHINA CONSTRUCT BANK/LONDON (SER EMTN)(REG S) (REG) 3.125% 17/05/2025	-	300,000	-	-	300,000
CHINA DEVELOPMENT BK/HK (SER EMTN)(REG S) (REG) .625% 09/09/2024	-	200,000	-	200,000	-
CHINA MERCHANTS B/SYDNEY (SER EMTN)(REG S) (REG) 2% 02/03/2025	200,000	-	-	-	200,000
IND & COMM BK CHINA/HK (REGS) (REG)(SER GMTN) 1.625% 28/10/2026	200,000	-	-	-	200,000
IND & COMM BK CHINA/SG (SER GMTN) (REG S) (REG) 1% 28/10/2024	300,000	-	-	-	300,000
INDUSTRIAL BANK/HK (SER EMTN) (REGS) (REG) 3.25% 18/05/2025	200,000	-	-	-	200,000
<b>Hong Kong</b>					
AIRPORT AUTHORITY HK (SER REGS) (REG S) (REG) 1.75% 12/01/2027	400,000	-	-	-	400,000
CGNPC INTERNATIONAL LTD (SER EMTN) (REG S) (REG) 2.75% 02/07/2024	200,000	-	-	200,000	-
CHINA CONSTRUCT BANK/HK (SER EMTN) (REG S) (REG) 1.25% 04/08/2025	200,000	-	-	-	200,000
CMB INTERNATIONAL LEASIN (SER EMTN) (REG S) (REG) 1.25% 16/09/2024	200,000	-	-	200,000	-
HONG KONG (GOVT OF) (SER GMTN) (REGS) (REG) 1.75% 24/11/2031	200,000	-	-	200,000	-

## GLOBAL X ETF SERIES II

### STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

For the period from 1 April 2024 to 30 September 2024

Global X Bloomberg MSCI Asia ex Japan Green Bond ETF (continued)

	Holdings				30 September 2024
	1 April 2024	Additions	Corporate Actions	Disposals	
<b>Bonds (continued)</b>					
<b>Hong Kong (continued)</b>					
HONG KONG (GOVT OF) (SER REGS) (REG) 1.375% 02/02/2031	200,000	-	-	-	200,000
HONG KONG (GOVT OF) (SER REGS) (REGS) (REG) .625% 02/02/2026	200,000	-	-	200,000	-
HONG KONG (GOVT OF) (SER REGS) (REGS) 4% 07/06/2033	200,000	200,000	-	-	400,000
ICBCIL FINANCE CO LTD (SER EMTN) (REG S) (REG) 2.25% 02/11/2026	200,000	-	-	-	200,000
LENOVO GROUP LTD (SER REGS) (REG S) 6.536% 27/07/2032	-	200,000	-	-	200,000
MTR CORP LTD (SER EMTN) (REG S) (REG) 1.625% 19/08/2030	400,000	-	-	-	400,000
SWIRE PROPERT MTN FIN SER EMTN (REG) (REG S) 3.5% 10/01/2028	200,000	-	-	-	200,000
<b>India</b>					
INDIAN RAILWAY FINANCE (REG S) (REG) 3.835% 13/12/2027	-	200,000	-	-	200,000
REC LTD SER EMTN (REG S) (REG) 3.875% 07/07/2027	200,000	-	-	-	200,000
<b>Indonesia</b>					
INDONESIA (REP OF) (SER REGS) (REGS) 3.55% 09/06/2051	200,000	-	-	-	200,000
INDONESIA (REP OF) (SER REGS) (REGS) 4.7% 06/06/2032	200,000	300,000	-	200,000	300,000
<b>Singapore</b>					
VENA ENERGY CAP PTE LTD (SER EMTN) (REG S) 3.133% 26/02/2025	200,000	-	-	-	200,000

## GLOBAL X ETF SERIES II

### STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

For the period from 1 April 2024 to 30 September 2024

Global X Bloomberg MSCI Asia ex Japan Green Bond ETF (continued)

	Holdings				
	1 April 2024	Additions	Corporate Actions	Disposals	30 September 2024
<b>Bonds (continued)</b>					
<b>South Korea</b>					
EXPORT-IMPORT BANK KOREA (REG) 2.125% 18/01/2032	200,000	-	-	-	200,000
HYUNDAI CAPITAL SERVICES (SER REGS) (REG S) (REG) 1.25% 08/02/2026	200,000	-	-	-	200,000
KIA CORP (SER REGS) (REG S) 1.75% 16/10/2026	200,000	-	-	-	200,000
KOREA (REP OF) (REG) 2% 19/06/2024	200,000	-	-	200,000	-
KOREA DEVELOPMENT BANK (REG) .75% 25/01/2025	200,000	200,000	-	200,000	200,000
KOREA ELECTRIC POWER CO (SER REGS) (REG S) (REG) 2.5% 24/06/2024	200,000	-	-	200,000	-
KYOBO LIFE INSURANCE CO (SER REGS)(REG S) VAR PERP 31/12/2049	200,000	-	-	-	200,000
LG CHEM LTD (SER REGS) (REG S) 3.625% 15/04/2029	200,000	-	-	-	200,000
LGENERGYSOLUTION (SER REGS) (REG S)(REG) 5.75% 25/09/2028	-	200,000	-	-	200,000
LGENERGYSOLUTION (SER REGS) (REG S)5.375% 02/07/2029	-	300,000	-	-	300,000
<b>Supra-National</b>					
ASIAN DEVELOPMENT BANK (SER GMTN) 2.125% 19/03/2025	200,000	-	-	-	200,000
ASIAN DEVELOPMENT BANK (SER GMTN) 3.125% 26/09/2028	130,000	-	-	-	130,000
<b>United States</b>					
SK BATTERY AMERICA INC (REG S) (REG) 4.875% 23/01/2027	-	200,000	-	-	200,000
SK BATTERY AMERICA INC (REG S) (REG) 2.125% 26/01/2026	200,000	-	-	200,000	-

## GLOBAL X ETF SERIES II

### STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

For the period from 1 April 2024 to 30 September 2024

#### Global X FTSE China Policy Bank Bond ETF

	Holdings				30 September 2024
	1 April 2024	Additions	Corporate Actions	Disposals	
<b>Bonds</b>					
<b>China</b>					
AGRICUL DEV BANK CHINA (SER 2004) (REG) 2.96% 17/04/2030 (INTERBANK)	800,000	-	-	-	800,000
AGRICUL DEV BANK CHINA (SER 2202) (REG) 2.74% 23/02/2027 (INTERBANK)	1,300,000	-	-	100,000	1,200,000
AGRICUL DEV BANK CHINA (SER 2205) (REG) 3.06% 06/06/2032 (INTERBANK)	850,000	-	-	-	850,000
AGRICUL DEV BANK CHINA (SER 2206) (REG) 2.46% 27/07/2025 (INTERBANK)	750,000	-	-	750,000	-
AGRICUL DEV BANK CHINA (SER 2302) (REG) 3.1% 27/02/2033 (INTERBANK)	100,000	-	-	-	100,000
AGRICUL DEV BANK CHINA (SER 2307) (REG) 2.63% 07/06/2028 (INTERBANK)	-	300,000	-	-	300,000
AGRICUL DEV BANK CHINA (SER 2310) (REG) 2.83% 16/06/2033 (INTERBANK)	100,000	-	-	-	100,000
AGRICUL DEV BANK CHINA (SER 2403) (REG) 2.12% 12/03/2027 (INTERBANK)	-	450,000	-	-	450,000
AGRICUL DEV BANK CHINA (SER 2410) (REG) 2.47% 02/04/2034 (INTERBANK)	-	110,000	-	-	110,000
CHINA DEVELOPMENT BANK (SER 2005) (REG) 3.07% 10/03/2030 (INTERBANK)	600,000	-	-	-	600,000
CHINA DEVELOPMENT BANK (SER 2020) (REG) 3.90% 03/08/2040 (INTERBANK)	290,000	-	-	-	290,000
CHINA DEVELOPMENT BANK (SER 2107) (REG) 3.00% 17/06/2024 (INTERBANK)	350,000	-	-	350,000	-
CHINA DEVELOPMENT BANK (SER 2109) (REG) 3.09% 09/08/2028 (INTERBANK)	700,000	-	-	-	700,000
CHINA DEVELOPMENT BANK (SER 2110) (REG) 3.41% 07/06/2031 (INTERBANK)	680,000	-	-	-	680,000
CHINA DEVELOPMENT BANK (SER 2120) (REG) 3.49% 08/11/2041 (INTERBANK)	-	100,000	-	-	100,000
CHINA DEVELOPMENT BANK (SER 2204) (REG) 2.99% 01/03/2029 (INTERBANK)	400,000	-	-	-	400,000
CHINA DEVELOPMENT BANK (SER 2207) (REG) 2.22% 25/08/2025 (INTERBANK)	1,380,000	-	-	1,380,000	-
CHINA DEVELOPMENT BANK (SER 2209) (REG) 2.68% 13/09/2029 (INTERBANK)	-	450,000	-	-	450,000
CHINA DEVELOPMENT BANK (SER 2215) (REG) 2.96% 18/07/2032 (INTERBANK)	250,000	-	-	-	250,000
CHINA DEVELOPMENT BANK (SER 2220) (REG) 2.77% 24/10/2032 (INTERBANK)	570,000	-	-	-	570,000
CHINA DEVELOPMENT BANK (SER 2302) (REG) 2.59% 11/01/2026 (INTERBANK)	-	1,220,000	-	-	1,220,000
CHINA DEVELOPMENT BANK (SER 2305) (REG) 3.02% 06/03/2033 (INTERBANK)	50,000	-	-	-	50,000
CHINA DEVELOPMENT BANK (SER 2308) (REG) 2.52% 25/05/2028 (INTERBANK)	850,000	-	-	120,000	730,000
CHINA DEVELOPMENT BANK (SER 2310) (REG) 2.82% 22/05/2033 (INTERBANK)	170,000	-	-	-	170,000
CHINA DEVELOPMENT BANK (SER 2405) (REG) 2.63% 08/01/2034 (INTERBANK)	-	100,000	-	-	100,000
CHINA DEVELOPMENT BANK (SER 2415) (REG) 2.26% 19/07/2034 (INTERBANK)	-	150,000	-	-	150,000
EXPORT-IMPORT BANK CHINA (REG) 3.1% 13/02/2033 (INTERBANK)	200,000	-	-	-	200,000
EXPORT-IMPORT BANK CHINA (SER 2110) (REG) 3.38% 16/07/2031 (INTERBANK)	800,000	-	-	240,000	560,000
EXPORT-IMPORT BANK CHINA (SER 2203) (REG) 2.57% 10/06/2025 (INTERBANK)	50,000	-	-	50,000	-
EXPORT-IMPORT BANK CHINA (SER 2205) (REG) 2.61% 27/01/2027 (INTERBANK)	1,000,000	-	-	-	1,000,000
EXPORT-IMPORT BANK CHINA (SER 2210) (REG) 3.18% 11/03/2032 (INTERBANK)	300,000	-	-	-	300,000
EXPORT-IMPORT BANK CHINA (SER 2215) (REG) 2.82% 17/06/2027 (INTERBANK)	400,000	-	-	-	400,000

## GLOBAL X ETF SERIES II

### DETAILS IN RESPECT OF FINANCIAL DERIVATIVE INSTRUMENTS (UNAUDITED)

As at 30 September 2024

#### Futures

The details of futures contracts held by the Sub-Fund as at 30 September 2024 are as follows:

Global X Global X S&P Crude Oil Futures Enhanced ER ETF

Description	Underlying assets	Contract Size	Notional market value HK\$	Position	Counter party	Fair value HK\$
<b>Financial liabilities:</b>						
WTI CRUDE 1124 CLX24	S&P GSCI Crude Oil Enhanced Index Excess Return	64	33,888,670	Long	SinoPac Securities Asia. Ltd.	(129,018) <u>(129,018)</u>

## GLOBAL X ETF SERIES II

### PERFORMANCE RECORD (UNAUDITED)

#### NET ASSET VALUE

	<u>As at 30 September 2024</u>	
	Dealing net asset value	Dealing net asset value per unit
Global X S&P Crude Oil Futures Enhanced ER ETF (in HK\$)	34,124,909	4.8750
Global X Asia Pacific High Dividend Yield ETF (in US\$)	3,243,206	10.8107
Global X Bloomberg MSCI Asia ex Japan Green Bond ETF (in US\$)	7,664,222	7.1965
Global X FTSE China Policy Bank Bond ETF (in RMB)	14,028,403	51.9570

	<u>As at 31 March 2024</u>	
	Dealing net asset value	Dealing net asset value per unit
Global X S&P Crude Oil Futures Enhanced ER ETF (in HK\$)	45,160,261	5.6450
Global X Asia Pacific High Dividend Yield ETF (in US\$)	5,774,121	9.6235
Global X Bloomberg MSCI Asia ex Japan Green Bond ETF (in US\$)	7,190,925	6.9478
Global X FTSE China Policy Bank Bond ETF (in RMB)	13,879,228	51.4045

	<u>As at 31 March 2023</u>	
	Dealing net asset value	Dealing net asset value per unit
Global X S&P Crude Oil Futures Enhanced ER ETF (in HK\$)	63,017,462	4.9425
Global X Asia Pacific High Dividend Yield ETF <sup>1</sup> (in US\$)	5,284,357	7.5491
Global X Bloomberg MSCI Asia ex Japan Green Bond ETF <sup>2</sup> (in US\$)	13,022,565	6.8360
Global X FTSE China Policy Bank Bond ETF <sup>3</sup> (in RMB)	32,359,916	50.1704

	<u>As at 31 March 2022</u>	
	Dealing net asset value	Dealing net asset value per unit
Global X S&P Crude Oil Futures Enhanced ER ETF (in HK\$)	62,440,802	5.9467

#### HIGHEST ISSUE PRICE AND LOWEST REDEMPTION PRICE PER UNIT

	<u>For the period ended 30 September 2024</u>	
	Highest issue price per unit	Lowest Redemption price per unit
Global X S&P Crude Oil Futures Enhanced ER ETF (in HK\$)	5.9025	4.6676
Global X Asia Pacific High Dividend Yield ETF (in US\$)	10.8107	9.0834
Global X Bloomberg MSCI Asia ex Japan Green Bond ETF (in US\$)	7.2494	6.8749
Global X FTSE China Policy Bank Bond ETF (in RMB)	52.8322	51.3973

	<u>For the year ended 31 March 2024</u>	
	Highest issue price per unit	Lowest redemption price per unit
Global X S&P Crude Oil Futures Enhanced ER ETF (in HK\$)	6.1718	4.3876
Global X Asia Pacific High Dividend Yield ETF (in US\$)	10.1715	7.3276
Global X Bloomberg MSCI Asia ex Japan Green Bond ETF (in US\$)	7.0495	6.7058
Global X FTSE China Policy Bank Bond ETF (in RMB)	52.0157	50.1745

	<u>For the year ended 31 March 2023</u>	
	Highest issue price per unit	Lowest redemption price per unit
Global X S&P Crude Oil Futures Enhanced ER ETF (in HK\$)	7.4027	4.3725
Global X Asia Pacific High Dividend Yield ETF <sup>1</sup> (in US\$)	7.7881	6.0114
Global X Bloomberg MSCI Asia ex Japan Green Bond ETF <sup>2</sup> (in US\$)	7.0000	6.5908
Global X FTSE China Policy Bank Bond ETF <sup>3</sup> (in RMB)	50.1721	49.5989

	<u>For the year ended 31 March 2022</u>	
	Highest issue price per unit	Lowest Redemption price per unit
Global X S&P Crude Oil Futures Enhanced ER ETF (in HK\$)	7.0924	3.2207



## GLOBAL X ETF SERIES II

### PERFORMANCE RECORD (UNAUDITED) (CONTINUED)

#### HIGHEST ISSUE PRICE AND LOWEST REDEMPTION PRICE PER UNIT (CONTINUED)

	<u>For the year ended 31 March 2021</u>	
	Highest issue price per unit	Lowest redemption price per unit
Global X S&P Crude Oil Futures Enhanced ER ETF (in HK\$)	3.5922	1.5830
	<u>For the year ended 31 March 2020</u>	
	Highest issue price per unit	Lowest redemption price per unit
Global X S&P Crude Oil Futures Enhanced ER ETF (in HK\$)	5.2953	1.6132
	<u>For the year ended 31 March 2019</u>	
	Highest issue price per unit	Lowest redemption price per unit
Global X S&P Crude Oil Futures Enhanced ER ETF (in HK\$)	6.6176	3.6701
	<u>For the year ended 31 March 2018</u>	
	Highest issue price per unit	Lowest redemption price per unit
Global X S&P Crude Oil Futures Enhanced ER ETF (in HK\$)	5.4302	4.0126
	<u>For the period from 10 June 2016 (date of inception) to 31 March 2017</u>	
	Highest issue price per unit	Lowest redemption price per unit
Global X S&P Crude Oil Futures Enhanced ER ETF <sup>4</sup> (in HK\$)	5.2713	4.3237

<sup>1</sup>The financial period of the Sub-Fund in 2023 is referring to the period from 26 July 2022 (date of inception) to 31 March 2023.

<sup>2</sup>The financial period of the Sub-Fund in 2023 is referring to the period from 18 August 2022 (date of inception) to 31 March 2023.

<sup>3</sup>The financial period of the Sub-Fund in 2023 is referring to the period from 18 October 2022 (date of inception) to 31 March 2023.

<sup>4</sup>The financial period of the Sub-Fund in 2017 is referring to the period from 10 June 2016 (date of inception) to 31 March 2017.

### COMPARISON OF THE SCHEME PERFORMANCE AND THE ACTUAL INDEX PERFORMANCE

The table below illustrates the comparison between the Sub-Fund's performance (market-to-market) and that of the Index:

	<u>For the period ended 30 September 2024</u>	
	Sub-Fund performance (%)	Index* performance (%)
Global X S&P Crude Oil Futures Enhanced ER ETF	(13.62)	(13.67)
Global X Asia Pacific High Dividend Yield ETF	15.21	15.58
Global X Bloomberg MSCI Asia ex Japan Green Bond ETF	4.43	4.54
Global X FTSE China Policy Bank Bond ETF	2.25	2.45
	<u>For the year ended 31 March 2024</u>	
	Sub-Fund performance (%)	Index* performance (%)
Global X S&P Crude Oil Futures Enhanced ER ETF	14.21	14.25
Global X Asia Pacific High Dividend Yield ETF	35.96	38.87
Global X Bloomberg MSCI Asia ex Japan Green Bond ETF	3.88	3.95
Global X FTSE China Policy Bank Bond ETF	4.84	5.25

## GLOBAL X ETF SERIES II

### PERFORMANCE RECORD (UNAUDITED) (CONTINUED)

#### COMPARISON OF THE SCHEME PERFORMANCE AND THE ACTUAL INDEX PERFORMANCE (CONTINUED)

	<u>For the year/period ended 31 March 2023</u>	
Sub-Fund	performance	Index* performance
	(%)	(%)
Global X S&P Crude Oil Futures Enhanced ER ETF	(16.91)	(15.85)
Global X Asia Pacific High Dividend Yield ETF <sup>1</sup>	7.90	12.04
Global X Bloomberg MSCI Asia ex Japan Green Bond ETF <sup>2</sup>	(1.49)	0.95
Global X FTSE China Policy Bank Bond ETF <sup>3</sup>	0.37	0.43
	<u>For the year ended 31 March 2022</u>	
Sub-Fund	performance	Index* performance
	(%)	(%)
Global X S&P Crude Oil Futures Enhanced ER ETF	84.71	87.71
	<u>For the year ended 31 March 2021</u>	
Sub-Fund	performance	Index* performance
	(%)	(%)
Global X S&P Crude Oil Futures Enhanced ER ETF	95.88	95.62
	<u>For the year ended 31 March 2020</u>	
Sub-Fund	performance	Index* performance
	(%)	(%)
Global X S&P Crude Oil Futures Enhanced ER ETF	(66.28)	(66.51)
	<u>For the year ended 31 March 2019</u>	
Sub-Fund	performance	Index* performance
	(%)	(%)
Global X S&P Crude Oil Futures Enhanced ER ETF	(8.92)	(8.43)
	<u>For the year ended 31 March 2018</u>	
Sub-Fund	performance	Index* performance
	(%)	(%)
Global X S&P Crude Oil Futures Enhanced ER ETF	11.81	12.28
	<u>For the period from 10 June 2016 (date of inception) to 31 March 2017</u>	
Sub-Fund	performance	Index* performance
	(%)	(%)
Global X S&P Crude Oil Futures Enhanced ER ETF <sup>4</sup>	(4.00)	(3.86)

<sup>1</sup>The financial period of the Sub-Fund in 2023 is referring to the period from 26 July 2022 (date of inception) to 31 March 2023.

<sup>2</sup>The financial period of the Sub-Fund in 2023 is referring to the period from 18 August 2022 (date of inception) to 31 March 2023.

<sup>3</sup>The financial period of the Sub-Fund in 2023 is referring to the period from 18 October 2022 (date of inception) to 31 March 2023.

<sup>4</sup>The financial period of the Sub-Fund in 2017 is referring to the period from 10 June 2016 (date of inception) to 31 March 2017.

\*The tracking index of the Sub-Fund is an excess return index (“Excess Return” does not mean any additional return on the ETF’s performance), which means the Index measures the returns accrued from investing in uncollateralised WTI Futures Contracts (i.e. the sum of the price return and the roll return associated with an investment in WTI Futures Contracts).

## GLOBAL X ETF SERIES II

### MANAGEMENT AND ADMINISTRATION

#### **Manager**

Mirae Asset Global Investments (Hong Kong) Limited  
Room 1101, 11th Floor  
Lee Garden Three, 1 Sunning Road  
Causeway Bay, Hong Kong

#### **Directors of the Manager**

Mr. Wan Youn Cho  
Mr. Nam Ki Kim (appointed on 18 Mar 2024)  
Mr. Ho Wah Fok (appointed on 18 Mar 2024)

#### **Trustee and Registrar**

HSBC Institutional Trust Services (Asia) Limited  
1 Queen's Road  
Central, Hong Kong

#### **Service Agent**

HK Conversion Agency Services Limited  
8th Floor, Two Exchange Square  
8 Connaught Place  
Central  
Hong Kong

#### **Legal Counsel to the Manager**

Simmons & Simmons  
30/F, One Taikoo Place  
979 King's Road  
Hong Kong

#### **Auditors**

PricewaterhouseCoopers  
22/F, Prince's Building  
10 Chater Road  
Central, Hong Kong

#### **Listing Agent**

KGI Capital Asia Limited\*  
41/F, Central Plaza  
18 Harbour Road  
Wanchai  
Hong Kong

Altus Capital Limited^  
21 Wing Wo Street  
Central, Hong Kong

\*Applicable to Global X S&P Crude Oil Futures Enhanced ER ETF

^ Applicable to Global X Asia Pacific High Dividend Yield ETF, Global X Bloomberg MSCI Asia ex Japan Green Bond ETF and Global X FTSE China Policy Bank Bond ETF for the period ended 30 September 2024