Notification to Unit Holders

7 September 2026
Market Announcement
ASX Limited

Update to Global X US 100 ETF – Index Methodology Change and PDS Update

Global X Management (AUS) Limited, the Responsible Entity of the Global X US 100 ETF (ASX: U100) (the "Fund"), advises of the following changes to the Global X US 100 Index (the "Index") methodology, which the Fund seeks to track, effective from the commencement of ASX trading on 7 September 2026:

These changes are being made to the methodology of the Index by the index provider, Mirae Asset Global Index Private Limited, following a market consultation. There is no change to the name of the Fund or the name of the Index.

Index Methodology	Current	New
Eligible Universe	All securities must be listed on either the NASDAQ or NYSE exchanges. Securities within Semiconductors, Telecommunications Equipment, Chemicals: Specialty, Packaged Software, Internet Software/Services, Cable/Satellite TV, Other Consumer Services, Internet Retail and Motor Vehicles industries as per FactSet Industry Classification are eligible for selection in the Universe.	The eligible universe remains limited to securities listed on either the NASDAQ or NYSE exchanges, but the industry exposure has been updated to better reflect the revised Index methodology. **Removed FactSet industries:** • Chemicals: Specialty • Cable/Satellite TV **Added FactSet industries:** • Specialty Telecommunications • Information Technology Services • Data Processing Services • Biotechnology • Aerospace & Defense
Free Float Criteria	Investable Weight Factor (Free Float) should be a minimum of 10% of the outstanding shares.	Free Float should be a minimum of 10% of the outstanding shares or Free-Float Market Capitalisation should be a minimum of USD 1 Billion.
Innovation Filter	Companies are checked for innovation filter i.e. either most recent company reported annual Research & Development spending to Sales ratio should be greater than 0 or Sales to Intangible Assets (excluding Goodwill) ratio should be greater than 0. In case of data not available for both, the security is considered ineligible for that period.	**Core rule retained:** companies are checked for the innovation filter, based on either the most recent company-reported annual Research & Development spending to Sales ratio being greater than 0 or the Sales to Intangible Assets, excluding Goodwill, ratio being greater than 0. **IPO exception added:** where adequate data is unavailable for assessment, these criteria can be relaxed for IPO securities listed within the last one year with Company Level Market Capitalisation of at least USD 100 Billion and greater than the Company Level Market Capitalisation of at least 50% of existing Index constituents.
Fast Track Entry of IPO Securities	Not applicable.	**Fast Track Entry introduced:** the Fast Track Entry rule allows qualifying newly listed IPO securities to be included outside scheduled reconstitutions where they meet the required eligibility criteria. • Applies to IPO securities with Company Level Market Capitalisation of at least USD 100 Billion and greater than the Company Level Market Capitalisation of at least 50% of existing Index constituents. • The security satisfies all requirements specified under the Initial Universe, Share Class Eligibility and Eligibility Filters, except the innovation filter, as outlined in the Index Selection Rules.

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		• Eligibility is generally reviewed on the 5th Index Business Day from first trading day, with announcement by the 7th Index Business Day and implementation on the 10th Index Business Day, subject to Business Day and scheduled Rebalance or Reconstitution timing adjustments. • Fast track inclusion may temporarily increase the constituent count, which is adjusted at the next scheduled reconstitution cycle.
Reconstitution and Rebalance	The index follows an annual Reconstitution as of the close of the last Business Day of November and quarterly Rebalance as of the close of the last Business Day of February, May, and August each year, which is called Selection Day. The total shares outstanding and free float are computed on the Selection Day, and the index will become effective from the opening of the next Index Business Day after the close of the third Friday of March, June, September, and December. This being called Effective Day.	**Schedule clarified:** the Index continues to follow an annual Reconstitution and quarterly Rebalances, with clearer definitions for the relevant calculation and effective dates. • **Annual Reconstitution:** occurs at the close of the third Friday of December each year, or the immediately preceding Business Day if that day is not a Business Day. • **Reconstitution Effective Day:** the open of the next Index Business Day after Reconstitution Day. • **Selection Day:** the last day of November, used to determine the initial universe and calculate weights and Index shares for the annual Reconstitution. • **Quarterly Rebalance:** occurs at the close of the third Friday of March, June and September each year, or the immediately preceding Business Day if that day is not a Business Day. • **Rebalance Effective Day:** the open of the next Index Business Day after Rebalance Day. • **Reference Day:** the last day of February, May and August, used to recalculate weights and Index shares for the quarterly Rebalance.

The Index methodology amendments are effective from the commencement of ASX trading on 7 September 2026. Separately, to implement the revised methodology in the Fund's portfolio, the Index will undergo a one-time extraordinary reconstitution in conjunction with the September 2026 quarterly rebalance. The Fund's portfolio holdings will be rebalanced accordingly at the close of trading on 18 September 2026, with the resulting portfolio changes taking effect from 21 September 2026. This one-off implementation step is not an ongoing change to the Index methodology.

Changes to the Fund Supplement in the Product Disclosure Statement dated 3 July 2026

PDS location	Current wording	Replacement wording
Fund Supplement, Index, page 105	The Index aims to track all securities with their listings on either the NASDAQ or NYSE exchanges subject to sub-industry eligibility criteria and an innovation filter linked to research & development spending. Securities within Semiconductors, Telecommunications Equipment, Chemicals: Specialty, Packaged Software, Internet Software/Services, Cable/Satellite TV, Other Consumer Services and Internet Retail sub-industries and Motor Vehicles as per FactSet Industry Classification are eligible. Companies are required to have either a positive most recent company reported annual Research & Development spending to Sales ratio or Sales to Intangible Assets (excluding Goodwill) ratio. In case of data not available for both, the security is considered ineligible for that period. The index weighted according to Security level Market Capitalisation and is calculated in USD.	The Index aims to track all securities with their listings on either the NASDAQ or NYSE exchanges subject to sub-industry eligibility criteria and an innovation filter linked to research & development spending. Securities within Semiconductors, Telecommunications Equipment, Packaged Software, Internet Software/Services, Other Consumer Services, Internet Retail, Specialty Telecommunications, Information Technology Services, Data Processing Services, Biotechnology and Aerospace & Defense sub-industries, and Motor Vehicles as per FactSet Industry Classification, are eligible. Companies are required to have either a positive most recent company reported annual Research & Development spending to Sales ratio or Sales to Intangible Assets (excluding Goodwill) ratio. Where data is not available for both measures, the security is generally considered ineligible for that period, except that these criteria may be relaxed for IPO securities listed within the last one year with Company Level

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	The methodology employed by Mirae Asset Global Index Private Limited in calculating the Index can be found at indices.miraeasset.com or www.globalxetfs.com.au/funds/u100.	Market Capitalisation of at least USD 100 Billion and greater than the Company Level Market Capitalisation of at least 50% of existing Index constituents. The index is weighted according to Security level Market Capitalisation and is calculated in USD. The methodology employed by Mirae Asset Global Index Private Limited in calculating the Index can be found at indices.miraeasset.com.

Other than as set out above, there is no change to the Fund's investment objective, strategy, fees or other key features. Investors are not required to take any action because of these changes.

Investors should refer to the Index provider's published methodology for further information: https://indices.miraeasset.com/

Potential investors should read the Fund's PDS and this update in full before deciding whether to invest. Unless otherwise stated, defined terms have the same meaning as in the PDS. The latest PDS and Target Market Determination (TMD) are available to download free of charge from our website at www.globalxetfs.com.au.

For any queries on this matter please contact Global X at +61 2 8311 3488 or info@globalxetfs.com.au