



Global X Metal Securities Australia Limited

Condensed Interim Financial Report

For the half-year ended 30 June 2026



Global X Metal Securities Australia Limited

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The Directors of Global X Metal Securities Australia Limited (the "Company"), submit herewith the Half-year Financial Report and Half-year Financial Statements of the Company for the half-year ended 30 June 2026 and the auditor's review report thereon.

DIRECTORS

The names and particulars of the Directors of the Company during and since the end of the half-year are:

Young Hwan Kim
Namki Kim
Alexandre Zaika
Krzysztof Wolak

DIRECTORS' INTERESTS

None of the Directors hold any interest in the Issued Capital of the Company. More details of Directors' interests in Metal Securities is presented in note 11.

PRINCIPAL ACTIVITIES

The Company's principal activities during the course of the financial period were the continuing issue of Global X Physical Gold Structured, Global X Physical Palladium Structured, Global X Physical Platinum Structured, Global X Physical Silver Structured and Global X Physical Precious Metals Basket Structured, allowing investors to own and trade that interest through a security that is quoted on the Australian Securities Exchange ("ASX").

A Metal Share is a redeemable preference share with a nominal value of 1/1,000th of 1 cent (or 1/10,000th of 1 cent for Metal Shares associated with Global X Physical Gold) which carries with it a right to the Metal Entitlement applicable to that class of share. Although a Metal Share in itself has no economic value, it exists in order to provide a class of "share" which is quoted on the ASX under the AQUA rules.

The metals are held in the name of Gold Bullion Nominees Pty Ltd (the "Trustee"). The metal, to which the Holder is entitled, is held by the Custodian Bank, JPMorgan Chase Bank, N.A. ("JPMorgan"), in vaults in London.

The Company has entered into an Administration Services Deed Poll with its related party, Global X Management (AUS) Limited ("GXMA"), whereby GXMA is responsible for supplying or procuring the supply of all management and administration services required by the Company.

The Trustee has entered into an Overdraft Facility with JPMorgan that allows for the loan of up to one bullion bar of Gold, Silver, Platinum and Palladium. The Metal Bullion held through the Overdraft Facility is used by the Trustee to facilitate the movement of Metal Bullion between unallocated and allocated physical stocks to ensure all Metal Securities issued are supported by holdings of Metal Bullion in allocated form.

In consideration of fees earned in managing the Company and its investments, GXMA provides or procures all management and administration services in connection with the issue and management of the Company's Metal Securities, required by the Company. Pursuant to the Deed Poll, all the operating costs relating to the Company including metals storage, insurance, marketing and administration costs, and compensation of Directors and executives were incurred and paid by GXMA to enable the continued operation of the Company.

During the half-year there were no significant changes in the nature of those activities.



Review of Operations

The most recent rollover Prospectus was issued on 13 August 2026. The Company was incorporated on 17 September 2002 and was admitted to the official list of the ASX on 27 March 2003. Global X Physical Gold Structured commenced trading on the ASX on 28 March 2003. On 2 February 2009 Global X Physical Gold Structured was launched on the ASX under the AQUA rules and was joined by Global X Physical Platinum Structured, Global X Physical Palladium Structured, Global X Physical Silver Structured and Global X Physical Precious Metals Basket Structured.

The table below shows the quantities and fair value of metal securities on issue as at period-end.

	30 June 2026		31 December 2025	
	Numbers	Fair Value AUD	Numbers	Fair Value AUD
Global X Physical Platinum Structured	355,880	73,866,426	343,880	92,520,158
Global X Physical Palladium Structured	104,963	16,961,747	104,963	22,689,103
Global X Physical Silver Structured	16,650,313	1,296,693,234	15,633,313	1,540,596,004
Global X Physical Gold Structured	100,957,782	5,366,738,885	102,352,909	6,057,753,979
Global X Physical Precious Metals Basket Structured	341,111	123,906,565	288,111	122,235,034
	118,410,049	6,878,166,857	118,723,176	7,835,794,278

Pursuant to the arrangements under the Deed Poll outlined above, the Company recognised no income or expenses for the half-year ended 30 June 2026 (2025: AUD Nil).

Future Developments

The Directors are not aware of any other developments that might have a significant effect on the operations of the Company in subsequent financial periods not already disclosed in this report or the attached Half-year Financial Statements.

Dividends

The Directors do not recommend the provision or payment of a dividend to holders of Ordinary Shares for the half-year ended 30 June 2026 (2025: AUD Nil).

Share Options Granted to Directors

No share options were granted or issued to Directors or executives during the half-year ended 30 June 2026 (2025: Nil).

Directors' remuneration

No Director has a service contract with the Company.

The Directors of the Company who are employees within the Mirae Asset Global Investments Group did not receive separate remuneration in their capacity as Directors of the Company.

Indemnification of Officers and Auditors

The Company provided a written indemnity to the Directors of the Company, the company secretary and all executive officers of the Company against any liability incurred while performing the duties of a director, secretary or executive officer to the extent permitted by the *Corporations Act 2001*.

The Company has not otherwise, during or since the end of the half-year, indemnified or agreed to indemnify an officer or auditor of the Company against a liability incurred as such an officer or auditor.

Auditor's Independence Declaration

The auditor's independence declaration is included on page 5.



Environmental issues

The Company operations are not regulated by any significant environmental regulations under a law of the Commonwealth or of a State or Territory of Australia.

Matters subsequent to the end of the half-year

There has not been any matter or circumstance that has arisen since the end of the financial period that has significantly affected, or may significantly affect, the operations of the Company, the results of those operations, or the state of affairs of the Company in future financial years that is not already disclosed in these financial statements.

Signed in accordance with a resolution of the directors.

On behalf of the Directors

Alexandre Zaika
Director

Sydney
9 September 2026



1. In the opinion of the Directors of Global X Metal Securities Australia Limited (the "Company"):
 - (a) the Half-year Financial Statements and notes set out on pages 8 to 17 are in accordance with the *Corporations Act 2001*, including:
 - (i). giving a true and fair view of the Company's financial position as at 30 June 2026 and of its performance, for the half-year ended on that date; and
 - (ii). complying with Australian Accounting Standards, AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*; and
 - (b) there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.
2. The Directors have been given the declarations required by Section 295A of the *Corporations Act 2001* for the half-year ended 30 June 2026.

Signed in accordance with a resolution of the directors.

On behalf of the Directors

Alexandre Zaika
Director

Sydney
9 September 2026



**Shape the future
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Auditor's independence declaration to the directors of Global X Metal Securities Australia Limited

As lead auditor for the review of the half-year financial report of Global X Metal Securities Australia Limited for the half-year ended 30 June 2026, I declare to the best of my knowledge and belief, there have been:

- a. No contraventions of the auditor independence requirements of the *Corporations Act 2001* in relation to the review;
- b. No contraventions of any applicable code of professional conduct in relation to the review; and
- c. No non-audit services provided that contravene any applicable code of professional conduct in relation to the review.

A stylized, handwritten signature of 'Ernst & Young' in black ink.

Ernst & Young

A handwritten signature of 'Jonathan Hall' in black ink.

Jonathan Hall
Partner
9 September 2026



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Independent Auditor's review report to the Directors of Global X Metal Securities Australia Limited

Conclusion

We have reviewed the accompanying condensed half-year financial report of Global X Metal Securities Australia Limited (the "Company"), which comprises the condensed statement of financial position as at 30 June 2026, the condensed statement of profit or loss and other comprehensive income, condensed statement of changes in equity and condensed statement of cash flows for the half-year ended on that date, explanatory notes and the directors' declaration.

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

- a. Giving a true and fair view of the financial position of the Company as at 30 June 2026 and of its financial performance for the half-year ended on that date; and
- b. Complying with Accounting Standard AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*.

Basis for conclusion

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

Directors' responsibilities for the half-year financial report

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

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

Our responsibility is to express a conclusion on the half-year financial report based on our review. ASRE 2410 requires us to conclude whether we have become aware of any matter that makes us believe that the half-year financial report is not in accordance with the *Corporations Act 2001* including giving a true and fair view of the Company's financial position as at 30 June 2026 and its performance for the half-year ended on that date, and complying with Accounting Standard AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*.



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A review of a half-year financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

A stylized, handwritten signature of 'Ernst & Young' in black ink.

Ernst & Young

A handwritten signature of 'Jonathan Hall' in black ink.

Jonathan Hall
Partner
Sydney
9 September 2026



		Half-year ended 30 June	
	Notes	2026 AUD	2025 AUD
Revenue			
Net Gains/(Losses) on Financial Instruments	3	-	-
Expenses			
		-	-
Profit Before Tax		-	-
Income Tax	4	-	-
Profit for the Period Attributable to Equity Holders of the Company		-	-
Other Comprehensive Income		-	-
Total Comprehensive Income for the Period		-	-

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



		As at	
	Notes	30 June 2026 AUD	31 December 2025 AUD
Assets			
Current Assets			
Cash and Cash Equivalents		-	-
Receivable from Related Parties	5	408,036	408,025
Total Current Assets		408,036	408,025
Total Assets		408,036	408,025
Liabilities			
Current Liabilities			
Redeemable Preference Shares	6	276	265
Total Current Liabilities		276	265
Total Liabilities		276	265
Net Assets		407,760	407,760
Equity			
Issued Capital	7	250,100	250,100
Equity Contributions	8	360,000	360,000
Retained Earnings		(202,340)	(202,340)
Total Equity		407,760	407,760

The above Statement of Financial Position is to be read in conjunction with the accompanying notes.



	Issued Capital AUD	Retained Earnings AUD	Equity Contributions AUD	Total Equity AUD
Opening Balance at 1 July 2025	250,100	(202,340)	360,000	407,760
Total Comprehensive Income for the Period	-	-	-	-
Balance at 31 December 2025	250,100	(202,340)	360,000	407,760
Opening Balance at 1 January 2026	250,100	(202,340)	360,000	407,760
Total Comprehensive Income for the Period	-	-	-	-
Balance at 30 June 2026	250,100	(202,340)	360,000	407,760

The above Statement of Changes in Equity is to be read in conjunction with the accompanying notes.



	Half-Year ended 30 June	
	Note	
	30 June 2026	31 December 2025
Cash Flows from operating activities		
Increase in receivable from related parties	(11)	(75)
Net cash (used in)/generated from operating activities	(11)	(75)
Cash Flows from financing activities		
Issuance of redeemable preference shares	11	75
Net cash generated from/(used in) financing activities	11	75
Net decrease in cash and cash equivalents	-	-
Cash and cash equivalents at the beginning of the year	-	-
Cash and cash equivalents at the end of the year	-	-

The above Statement of Cash Flows is to be read in conjunction with the accompanying notes.



1. GENERAL INFORMATION

Global X Metal Securities Australia Limited (the “Company”) is a public company incorporated and operating in Australia and admitted to the official list of the Australian Securities Exchange (“ASX”) under the AQUA rules. The Company’s Metal Securities are quoted on the ASX under the following codes:

Global X Physical Gold Structured	GOLD
Global X Physical Silver Structured	ETPMAG
Global X Physical Platinum Structured	ETPMPT
Global X Physical Palladium Structured	ETPMPD
Global X Physical Precious Metals Basket Structured	ETPMPP

The address of the registered office and principal place of business is Level 16, 20 Martin Place, Sydney, NSW 2000. The Company is domiciled in Australia and is a for-profit entity.

Mirae Asset Global ETFs Holdings Limited and its subsidiaries (which include the Company), specialises in the development and issuance of Exchange Traded Products (“ETPs”). ETPs are transparent securities designed to track the value (before fees and expenses) of the underlying commodity, index or currency while providing market liquidity for the investor. ETPs typically are not actively managed, are significantly lower in cost when compared to actively managed mutual funds and are easily accessible to investors.

The purpose of the Company is to provide a vehicle that permits trading of the Metal Securities, not to make gains from trading in the underlying Metal Bullion assets themselves. The Metal Securities are issued under limited recourse arrangements whereby the Company has no residual exposure to price movements of the underlying assets, therefore from a commercial perspective gains and losses in respect of Metal Bullion will always be offset by an equal and opposite loss or gain on the Metal Securities.

The Half-year Financial Report was authorised for issue by the Directors on 9 September 2026. The Directors of the Company have the power to amend and reissue the financial statements. The financial statements are presented in Australian Dollars, which is the Company’s functional currency.

Administrative Services and Economic Support

The Company has entered into an Administration Services Deed Poll with its related party, Global X Management (AUS) Limited (“GXMA”), whereby GXMA is responsible for supplying or procuring the supply of all management and administration services required by the Company.

Under the Administration Service Deed Poll, GXMA is entitled to:

- i) A Management Fee which is calculated by applying a fixed percentage to the contractual value of Metal Securities in issue on a daily basis; and
- ii) Creation and Redemption Fees on the issue and redemption of the Metal Securities.

No Creation or Redemption Fees are payable when investors trade in the Metal Securities on a listed market such as the Australian Securities Exchange.

In consideration of fees earned in managing the Company and its investments, GXMA provides or procures all management and administration services in connection with the issue and management of the Company’s Metal Securities, required by the Company. Pursuant to this Deed Poll all the operating costs relating to the Company including metals storage, insurance, marketing and administration costs, and compensation of Directors and executives were incurred and paid by GXMA to enable the continued operation of the Company.

Overdraft Facility

JPMorgan Chase Bank N.A. (“JPMorgan”) has provided an overdraft facility (the “Overdraft Facility”) to the Trustee to facilitate the movement of Metal Bullion between unallocated and allocated physical stocks to ensure all Metal Securities issued by the Company are supported by holdings of Metal Bullion in allocated form. The Overdraft Facility is denominated in ounces of the underlying Metal Bullion, and is repayable in ounces of the underlying Metal Bullion.

2. BASIS OF PREPARATION OF HALF-YEAR FINANCIAL REPORT

This Half-year Financial Report is a general purpose financial report which has been prepared in accordance with the *Corporations Act 2001* and AASB 134 *Interim Financial Reporting*. Compliance with AASB 134 ensures compliance with IAS 34 *Interim Financial Reporting*. The Half-year Financial Report does not include all notes of the type normally included in an annual financial report and should be read in conjunction with the most recent annual financial report.

The accounting policies applied in these Half-year Financial Statements are the same as those applied in the Company’s financial statements as at and for the year ended 31 December 2025.



3. REVENUE AND COSTS

Pursuant to the arrangements under the Administration Services Deed Poll with GXMA as outlined above in note 1, the Company recognised no income or expenses for the half-year ended 30 June 2026 (2025: AUD Nil). In accordance with this Deed Poll, GXMA earns management fees of:

	Half-year ended 30 June	
	2026 AUD	2025 AUD
Management fees	17,330,957	9,997,473

No director has a service contract with the Company. The Directors of the Company who are employees within the Mirae Asset Global Investments Group did not receive separate remuneration in their capacity as Directors of the Company.

4. INCOME TAX

Under the terms of the Administration Services Deed Poll between the Company and GXMA,

- the creation and redemption fees are paid by holders transacting in Metal Securities directly with the Company to the management company (GXMA);
- the monthly bullion sales charge is paid directly to the management company; and
- the management company pays all expenses required to facilitate the investment in the Metal Securities, including income taxes.

This arrangement means the Company has received no income and incurred no liabilities or expenses, and therefore no income tax expense is recorded for the half-year ended 30 June 2026 (2025: AUD Nil).

5. RECEIVABLE FROM RELATED PARTIES

	As at	
	30 June 2026 AUD	31 December 2025 AUD
Amount Receivable from GXMA	408,036	408,025

The amounts receivable from related parties are interest free and receivable upon demand. The fair value of these receivables is equal to the carrying value.



6. REDEEMABLE PREFERENCE SHARES

	As at	
	30 June 2026 AUD	31 December 2025 AUD
Redeemable Preference Shares (Metal Shares)	276	265

A Metal Security comprises of a Metal Share of nominal value plus a Beneficial Interest in the relevant amount of bullion (the "Metal Entitlement"), which is held in a Separate Trust for each Holder. A Metal Share is a redeemable preference share with a nominal value of 1/1,000th of one cent (or 1/10,000th of 1 cent for Metal Shares associated with Global X Physical Gold Structured) which carries with it a right to the Metal Entitlement applicable to that class of share. The Metal Share exists in order to provide a class of "share" which is tradable on the Australian Securities Exchange. The economic value of each Metal Security lies in the Metal Entitlement which is carried around with each Metal Share.

Whenever there is a transfer in ownership of a Metal Share, there is a corresponding transfer in the ownership of the Metal Entitlement applicable to that Metal Share. The Trustee of the metals is Gold Bullion Nominees Pty Ltd, a special purpose company established to facilitate the offer of Metal Securities. The owners and directors of the Trustee are the same as that of the Company.

The quantities of Metal Securities on issue at period end are as follows:

	As at	
	30 June 2026 Numbers	31 December 2025 Numbers
Global X Physical Gold Structured	100,957,782	102,352,909
Global X Physical Silver Structured	16,650,313	15,633,313
Global X Physical Platinum Structured	355,880	343,880
Global X Physical Palladium Structured	104,963	104,963
Global X Physical Precious Metals Basket Structured	341,111	288,111
	118,410,049	118,723,176



6. REDEEMABLE PREFERENCE SHARES (CONTINUED)

The Trustee holds the below metals on behalf of holders of the respective class of Metal Security (Global X Physical Platinum Structured, Global X Physical Palladium Structured, Global X Physical Gold Structured, Global X Physical Silver Structured and Global X Physical Precious Metals Basket Structured) (the "Holders"). The metals were not brought to account by the Trustee or the Company as the Holders of each class of Metal Security have the direct beneficial interest in the metal.

	30 June 2026		31 December 2025	
	Troy Ounces	Market Value AUD	Troy Ounces	Market Value AUD
Platinum	35,787.950	80,946,475	34,283.792	100,436,462
Palladium	15,892.566	27,986,331	14,956.217	34,928,765
Gold	936,225.621	5,440,662,764	948,898.537	6,126,094,825
Silver	15,654,973.858	1,328,571,287	14,699,107.095	1,574,334,226
		6,878,166,857		7,835,794,278

The market value of each metal is determined based on the last available price on the financial trading day of each period.

Holders of Metal Securities have the right to vote:

- on any proposal that affects rights attached to a Metal Security (except the issue of new Metal Securities, or the redemption of Metal Securities on issue);
- on any proposal to wind up the Company; and
- during the winding up of the Company.

Holders of Metal Securities are not entitled to:

- any right to the payment of any dividends;
- any rights of participation in any surplus assets and profits of the Company; or
- priority of payment of capital or dividends in relation to other classes of shares, except on the winding up of the Company.

Metal Securities are redeemable at any time (in accordance with the terms of Redemption) by the Holders. Metal Securities can also be compulsorily redeemed by the Company on provision of 30 days' notice or in the case of insolvency. Therefore, an investment in Metal Securities may be redeemed earlier than desired by the Holders.

7. ISSUED CAPITAL

	As at	
	30 June 2026 AUD	31 December 2025 AUD
250,100 Fully Paid Ordinary Shares	250,100	250,100

All ordinary shares issued by the Company carry one vote per share without restriction and carry the right to dividends. All Ordinary Shares are held by Global X (AUS) Pty Ltd ("GXAPL"). There was no movement in the fully paid ordinary shares during the period.



8. EQUITY CONTRIBUTIONS

	As at	
	30 June 2026 AUD	31 December 2025 AUD
Equity Contributions	360,000	360,000

The equity contribution was received in 2006 from the parent entities of the Company at that time.

9. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

The Company does not have material contingent liabilities, contingent assets or commitments at 30 June 2026 (31 December 2025: AUD Nil).

10. ECONOMIC SUPPORT

Pursuant to the Administration Services Deed Poll between the Company and GXMA, all the operating costs relating to the Company, including metals storage, insurance, marketing and administration costs, are incurred and paid by GXMA to enable the continued operation of the Company.

11. RELATED PARTY DISCLOSURES

GXAPL is the immediate parent entity. The Directors consider that GXAPL's immediate holding company is Mirae Asset Global ETFs Holdings Limited and the Company's ultimate holding company is Mirae Asset Global Investments Co., Ltd.

Refer to note 5 Amount Receivable from Related Parties.

As at 30 June 2026, Directors held 48 (31 December 2025: 48) Global X Physical Silver Structured.

12. FAIR VALUE HIERARCHY

The following table provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which fair value is observable:

- Level 1 fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2 fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- Level 3 fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

	As at 30 June 2026		
	Level 1 AUD	Level 2 AUD	Level 3 AUD
Liabilities			
Redeemable Preference Shares	(276)	-	-
	As at 31 December 2025		
	Level 1 AUD	Level 2 AUD	Level 3 AUD
Liabilities			
Redeemable Preference Shares	(265)	-	-

There were no transfers of financial instruments between Level 1 and Level 2 during the period.



13. ULTIMATE CONTROLLING PARTY

Mirae Asset Global ETFs Holding Ltd and Global X Management Company Inc. hold all the shares in GXAPL (the immediate parent entity of the Company).

The Directors consider that GXAPL's immediate holding company is Mirae Asset Global ETFs Holdings Limited and the Company's ultimate holding company is Mirae Asset Global Investments Co., Ltd.

14. SUBSEQUENT EVENTS

There has not been any matter or circumstance that has arisen since the end of the financial period that has significantly affected, or may significantly affect, the operations of the Company, the results of those operations, or the state of affairs of the Company in future financial periods that is not already disclosed in these financial statements.