

## Global X ETFS ICAV

Irish Open Collective Asset Management Instrument, set up as an umbrella fund with shared responsibility between funds and variable capital, registered under Irish law under number C435449

### ADDITIONAL INFORMATION FOR INVESTORS IN POLAND

**The information contained herein is selective and contains information relating to the Global X ETFS ICAV ("ICAV"). This document is part of the Prospectus of 26 March 2025 and should be read together with the full text of this Prospectus.**

**This document is intended for distribution in Poland only.**

Words and phrases defined in the Prospectus, unless the context otherwise requires, have the same meanings herein.

The following funds are registered with the Polish Financial Supervision Authority (KNF) for distribution in Poland:

- GLOBAL X U.S. INFRASTRUCTURE DEVELOPMENT UCITS ETF
- GLOBAL X EUROPEAN INFRASTRUCTURE DEVELOPMENT UCITS ETF
- GLOBAL X DATA CENTER REITS & DIGITAL INFRASTRUCTURE UCITS ETF
- GLOBAL X COPPER MINERS UCITS ETF
- GLOBAL X URANIUM UCITS ETF
- GLOBAL X SILVER MINERS UCITS ETF
- GLOBAL X NASDAQ 100® COVERED CALL UCITS ETF
- GLOBAL X S&P 500® COVERED CALL UCITS ETF
- GLOBAL X EURO STOXX 50 COVERED CALL UCITS ET

#### **I. BASIC INFORMATION ON THE SALE AND PURCHASE OF PARTICIPATION TITLES IN POLAND**

ICAV has complete discretion to accept or reject all or part of subscriptions for Participation Titles without giving any reason. ICAV may impose such restrictions as it deems necessary to ensure that no Participation Titles are acquired by persons who are not Qualified Holders. In addition, the Directors reserve the right to publish amended or additional procedures related to the subscription and redemption of Participation Titles, of which their holders will be informed in advance.

A Participation Holder may convert the Shares of one Fund into Shares of another Fund or convert the Shares of one Class within the Fund into Shares of another Class within the same Fund upon notification to the Directors in the form required by them, provided that it meets the minimum investment criteria.

Investors should read the Prospectus and the Subfund Supplement for additional information regarding the redemption, acquisition and exchange of Participation Titles.

II. **LIST OF ENTITIES THAT ACT AS INTERMEDIARIES IN THE PROCESSES OF SUBSCRIPTION, REDEMPTION AND EXCHANGE OF PARTICIPATION TITLES**

**TRANSFER AGENT**

**Brown Brothers Harriman Fund Administration Services (Ireland) Limited**

30 Herbert Street, D02 W329, Ireland

Phone: +353 603 6257

E-mail address: [BBHETFAPServices@bbh.com](mailto:BBHETFAPServices@bbh.com)

Responsibilities of a transfer agent:

- applications for subscription, redemption and exchange of Participation Titles may be submitted to the transfer agent,
- all payments to Participation Holders, including redemption proceeds and possible payments, may be made through a transfer agent at the request of the Participation Holder.

**ADMINISTRATIVE AGENT**

**Carne Global Financial Services Limited,**

3rd Floor, 55 Charlemont Place, Dublin 2, D02 F985, Ireland,

E-mail: [europeanfacilitiesagent@carnegroup.com](mailto:europeanfacilitiesagent@carnegroup.com).

Responsibilities of an administrative agent:

- The administrative agent provides investors with information on how to place subscription, redemption and swap orders and how to withdraw funds from redemption.
- The administrative agent facilitates the handling of information and provides investors with access to procedures and solutions enabling them to exercise their rights in accordance with Article 15 of Directive 2009/65/EC (investor complaints).
- The Administrative Agent provides the Prospectus and Supplements, Key Investor Information Documents (KIIDs), the Incorporation Document, the most recent annual and half-yearly reports, in each case in paper form upon request, as well as other documents and information, free of charge.
- The Administration Agent provides information on the net asset value per share title and the subscription price, redemption and swap price free of charge.
- The administrative agent also provides investors with information about the tasks performed on a durable medium.

III. **PUBLICATIONS**

The ICAV website is [www.globalxetfs.eu](http://www.globalxetfs.eu).

The Prospectus and Supplements, Key Investor Information Documents, the Memorandum of Incorporation, the most recent annual and half-yearly reports, as well as other documents and information, are published on this website and are available free of charge.

The net asset value per participation and the issuance, subscription, redemption and conversion prices are published on this website and are available free of charge.

Any notices to Participation Holders, as well as other documents and information that must be published in Poland, will be sent by post or email.

**IV. COMPANY REPRESENTATIVE/ LIST OF ENTITIES MEDIATING IN THE SALE AND REPURCHASE OF SHARES OF THE FUND**

Transfer Agent

Brown Brothers Harriman Fund Administration Services (Ireland) Limited

30 Herbert Street, D02 W329, Ireland

Telephone +353 603 6257

Email: BBHETFAPServices@bbh.com The Company's representative is ..... with its registered office in .....

The representative of the Fund will be obliged in particular to:

- a) representing the Fund before the Polish Financial Supervision Authority,
- b) representing the Fund in relations with holders of participation titles,
- c) providing the necessary support to the holders of participation titles, including receiving and handling their complaints,
- d) make available to the holders of participation titles information about the Company and the relevant Fund,
- e) informing the Polish Financial Supervision Authority of the intention to cease and/or suspend the sale of the Fund's Participation Titles in Poland.

**V. GENERAL INFORMATION ON THE TAX LIABILITIES OF FUND PARTICIPANTS IN POLAND**

Potential investors in Poland should seek individual tax advice appropriate to their specific situation.

The following taxation information is general and does not constitute tax advice. The amount of tax and the tax base of the investor's income, as well as the interpretation of the regulations in force in Poland and other countries, may be subject to periodic changes. Investors should consult with qualified tax advisors to obtain an opinion on the tax liabilities associated with income earned as a result of the acquisition, holding or redemption of shares in a particular Fund. The following information is based on the advice received regarding the current tax law in force in Poland at the date of this document.

If the investor has its place of residence or registered office in the Republic of Poland, the income from dividends and income from the redemption of the Fund's Participation Titles will be taxed in accordance with the provisions of the Personal Income Tax Act of 26 July 1991 or the Corporate Income Tax Act of 15 February 1992 (as the case may be and taking into account any subsequent amendments), taking into account the provisions of agreements or conventions concluded between the Republic of Poland and the country of the Company's registered office. In general, capital gains are taxed at 19% in Poland. Deductions and exemptions may apply.

| **Date:** 704.110.2025