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## **Global X Exchange Traded Fund Series OFC (the "Company")**

### **Global X MSCI Asia Pacific ex Japan ETF**

(HKD Counter Stock Code: 3064; USD Counter Stock Code 9064)  
(the "Sub-Fund")

*(Sub-fund of Global X Exchange Traded Fund Series OFC, a Hong Kong public umbrella open-ended fund company with variable capital, limited liability and segregated liability between sub-funds and authorized under Section 104 of the Securities and Futures Ordinance (Cap. 571) of Hong Kong)<sup>1</sup>*

## **Amendment Announcement**

### **Update to wordings in relation to Taxation in India of Sub-Fund**

Dear Shareholders,

Mirae Asset Global Investments (Hong Kong) Limited (the "Manager"), the Manager of the Company and the Sub-Fund, wishes to inform investors certain amendments to the announcement published on 9 December 2025 (the "Original Announcement") in relation to the disclosure on taxation in India for the Sub-Fund, particularly on the Tax Provision of Gains on Sale of Shares of Indian companies.

#### **1. Tax Provision wordings update**

Following the incorporation of the amendments to the wording relating to the tax provision of the Sub-Fund, the relevant disclosure will be replaced in its entirety by the following:

<b>Current statement on Gains on Sale of Shares of Indian companies</b>	<b>Revised statement on Gains on Sale of Shares of Indian companies</b>
<b>Gains on sale of shares of Indian companies</b>  The capital gains tax payable on the transfer or sale of shares or other securities of an Indian company held as capital assets, will vary depending on whether the gain recognised on the sale qualifies as a short-term capital gain or a long-term capital gain.  Gains arising from the sale of shares or other	<b>Gains on sale of shares of Indian companies</b>  The capital gains tax payable on the transfer or sale of shares or other securities of an Indian company held as capital assets, will vary depending on whether the gain recognised on the sale qualifies as a short-term capital gain or a long-term capital gain.  Gains arising from the sale of shares or other securities listed on a recognised Indian stock

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<p>securities listed on a recognised Indian stock exchange which are held for a period of 12 months or less are regarded as short-term capital gains. If the shares or other securities listed on a recognised Indian stock exchange are held for a period of more than 12 months, the gains arising from the sale thereof are regarded as long-term capital gains.</p> <p>Capital gains derived by a FPI from the transfer of listed equity shares on a recognised stock exchange in India or units of an equity oriented mutual fund which are chargeable to Securities Transaction Tax (“<b>STT</b>”), will be subject to tax as follows:</p> <p>(i) Short-term capital gains will be taxed at the rate of 20% plus surcharges; and</p> <p>(ii) Long-term capital gains will be taxed at the rate of 12.5% plus surcharges.</p> <p>Based on professional and independent tax advice and based on the assumption that the Sub-Fund will hold underlying securities on a long-term basis, the Sub-Fund currently makes a provision for capital gains tax at the rate of 12.5% plus surcharges for any Indian securities held by the Sub-Fund, which is accounted for and reflected in its Net Asset Value.</p> <p>The Manager will keep its provisioning policy for capital gains tax liability under review, and may, in its discretion from time to time (in consultation with the Custodian), make additional provision for potential tax liabilities, if in their opinion such provision is warranted. Any provision would have the effect of reducing the Net Asset Value per Share by the pro rata amount of estimated tax liability.</p>	<p>exchange which are held for a period of 12 months or less are regarded as short-term capital gains. If the shares or other securities listed on a recognised Indian stock exchange are held for a period of more than 12 months, the gains arising from the sale thereof are regarded as long-term capital gains.</p> <p>Capital gains derived by a FPI from the transfer of listed equity shares on a recognised stock exchange in India or units of an equity oriented mutual fund which are chargeable to Securities Transaction Tax (“<b>STT</b>”), will be subject to tax as follows:</p> <p>(i) Short-term capital gains will be taxed at the rate of 20% plus surcharges; and</p> <p>(ii) Long-term capital gains will be taxed at the rate of 12.5% plus surcharges.</p> <p>Based on professional and independent tax advice and based on the assumption that the Sub-Fund will hold underlying securities on a <b>long-term short-term</b> basis, the Sub-Fund currently makes a provision for capital gains tax at the rate of <b>12.5% reflecting short-term holding period</b> plus surcharges for any Indian securities held by the Sub-Fund, which is accounted for and reflected in its Net Asset Value.</p> <p>The Manager will keep its provisioning policy for capital gains tax liability under review, and may, in its discretion from time to time (in consultation with the Trustee), make additional provision for potential tax liabilities, if in their opinion such provision is warranted. Any provision would have the effect of reducing the Net Asset Value per Unit by the pro rata amount of estimated tax liability.</p>
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## 2. Impact on the Sub-Fund

There will be no change to the fee level or cost in managing the Sub-Fund following the implementation of the Changes.

Save as disclosed above, there will be no impact on the operation and/or manner in which the Sub-Fund is being managed and the Changes will not affect the existing investors of the Sub-Fund, and there will be no change to the features or risk profile of the Sub-Fund. The investors' rights or interests will not be materially prejudiced as a result of the Changes set out in this Announcement.

The Changes described in this Announcement do not require investors' approval.

## 3. General

Unless otherwise stated, all capitalised terms in this Announcement shall have the same meaning as in the Prospectus of the Company (the “**Prospectus**”) dated 27 November 2025.

The Prospectus of the Sub-Fund will be updated to reflect the above Changes as well as consequential changes, editorial and miscellaneous updates. The updated Prospectus will be available on the Manager's website at <https://www.globalxetfs.com.hk/><sup>2</sup> and the HKEX's website at [www.hkex.com.hk](http://www.hkex.com.hk).

Investors who have any enquiries regarding the above may contact the Manager, Mirae Asset Global Investments (Hong Kong) Limited, at Room 1101, 11/F, Lee Garden Three, 1 Sunning Road, Causeway Bay, Hong Kong or our enquiry hotline at (852) 2295-1500 during office hours.

**Mirae Asset Global Investments (Hong Kong) Limited  
as the Manager of the Company and Sub-Fund**

**Date: 16 December 2025**

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<sup>2</sup> This website has not been reviewed or approved by the SFC.