

# Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

## Part I Reporting Issuer

|                                                                                                                             |                                                |                                                                                                     |                      |
|-----------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|-----------------------------------------------------------------------------------------------------|----------------------|
| 1 Issuer's name<br><br>Global X CleanTech ETF                                                                               |                                                | 2 Issuer's employer identification number (EIN)<br><br>85-2713641                                   |                      |
| 3 Name of contact for additional information<br><br>Global X Funds                                                          | 4 Telephone No. of contact<br><br>888-493-8631 | 5 Email address of contact                                                                          |                      |
| 6 Number and street (or P.O. box if mail is not delivered to street address) of contact<br><br>605 Third Avenue, 43rd Floor |                                                | 7 City, town, or post office, state, and ZIP code of contact<br><br>New York, NY 10158              |                      |
| 8 Date of action<br><br>8/29/2025                                                                                           |                                                | 9 Classification and description<br><br>1 for 5 Reverse Stock Split and CUSIP Change from 37954Y228 |                      |
| 10 CUSIP number<br><br>37960A222                                                                                            | 11 Serial number(s)                            | 12 Ticker symbol<br><br>CTEC                                                                        | 13 Account number(s) |

## Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► On August 29, 2025 Global X CleanTech ETF ("CTEC") effected a one-for-five reverse stock split for its shares.  
Pursuant to the stock split, every five (5) shares of issued and outstanding shares automatically converted to one (1) share.  
No fractional shares were issued in the stock split. Instead holders otherwise entitled to receive fractional shares were treated as though such fractional share was redeemed.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► The stock split will be treated as a tax-free reorganization under IRC Section 358(A).  
Shareholders are required to allocate their aggregate tax basis in the existing shares held immediately prior to the stock split among the shares held immediately after the stock split, including fractional shares. Shareholders who receive cash in lieu of fractional shares will be treated as having such fractional shares redeemed in a transaction assumed to result in a sale of such fractional shares.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► Post-split basis per share is equal to the pre split basis per share multiplied by 5. For example, a shareholder with 100 pre split shares with a basis of \$10.00 per share at close of business on August 29, 2025, would receive 20 post split shares with a basis \$50. While the basis per share is impacted, the basis of the shareholder's total investment remains unchanged. Further, because the NAV per share increases by a factor of 500%, the value of the shareholder's investment is not impacted by the share split.

**Part II** **Organizational Action** (continued)

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► In general, a shareholder's aggregate tax basis in his or her shares immediately prior to the share split should be allocated in proportion to the decreased number of shares under IRC Sections 354 and 358.

**18** Can any resulting loss be recognized? ► Except to the extent of cash received in lieu of fractional shares, shareholders will generally not recognize gain or loss as a result of the stock split. In general, if a shareholder receives cash in lieu of fractional shares, the shareholder will recognize capital gain or loss based on the difference between the amount of cash received and the shareholder's adjusted tax basis in the fractional shares.

Shareholders should consult their own tax advisor with respect to the tax consequences resulting from the stock split.

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ► The reportable year is 2025 for taxpayers reporting taxable income on a calendar year basis. For shareholders reporting taxable income on a basis other than calendar year, the reportable tax year is the shareholder's tax year that includes August 29, 2025

**Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ► \_\_\_\_\_ Date ► \_\_\_\_\_

Print your name ► \_\_\_\_\_ Title ► \_\_\_\_\_

**Paid Preparer Use Only**

|                            |                      |      |                                                 |      |
|----------------------------|----------------------|------|-------------------------------------------------|------|
| Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| Firm's name ►              | Firm's EIN ►         |      |                                                 |      |
| Firm's address ►           | Phone no.            |      |                                                 |      |