

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Global X S&P 500 Covered Call ETF		46-1782023	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Global X Funds	888-493-8631		
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
605 Third Avenue, 43rd Floor		New York, NY 10158	
8 Date of action		9 Classification and description	
10/31/2022		Common Stock	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
37954Y475		XYLD	

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 ► See attached statement.

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 amount shown as a return of capital distribution in the attached statement represents a reduction of the shareholder's tax basis on shares held.

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 ► See line 15 above.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based. Pursuant to IRS Section 301(C)(1), the portion of a distribution which is a dividend (as defined under IRC Section 316) is includable in gross income. Pursuant to IRC Section 301(C)(2), the portion of the distribution which is not a dividend shall be applied against and reduce the adjusted basis of the stock.

18 Can any resulting loss be recognized? Not applicable to this transaction. No loss would be recognized on the return of capital distribution. The shareholder's cost basis should be adjusted to reflect the return on capital distribution which may affect realized gain or loss upon disposition of the shares.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year. Pursuant to IRC Section 6045, as amended by the Emergency Economic Stabilization Act of 2008, brokers are required to reflect these adjustments in the cost basis reporting for covered securities. If a broker is not required to provide cost basis to a particular shareholder, the cost basis of the shareholder's shares should be adjusted as of the dividend date to reflect the return of capital described above.

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 ☐ if self-employed PTIN

Firm's name _____

Firm's EIN _____

Firm's address _____

Phone no. _____

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Global X S&P 500 Covered Call ETF
Supplemental Attachment to Form 8937

Part II, Question 14

Detail of the distributions paid during the fiscal year ending October 31, 2022 is described below:

Ex-Date	Record Date	Payable Date	Amount	% Taxable Distribution	Taxable Dividend Amount	% Return of Capital Distribution	Return of Capital Amount
01/24/2022	01/25/2022	02/01/2022	0.4808	14.27%	0.0686	85.73%	0.4122
02/22/2022	02/23/2022	03/02/2022	0.4835	14.27%	0.0690	85.73%	0.4145
03/21/2022	03/22/2022	03/29/2022	0.5014	14.27%	0.0716	85.73%	0.4298
04/18/2022	04/19/2022	04/26/2022	0.4947	14.27%	0.0706	85.73%	0.4241
05/23/2022	05/24/2022	06/01/2022	0.4411	14.27%	0.0630	85.73%	0.3781
06/21/2022	06/22/2022	06/29/2022	0.4223	14.27%	0.0603	85.73%	0.3620
07/18/2022	07/19/2022	07/26/2022	0.4386	14.27%	0.0626	85.73%	0.3760
08/22/2022	08/23/2022	08/30/2022	0.4338	14.27%	0.0619	85.73%	0.3719
09/19/2022	09/20/2022	09/27/2022	0.4046	14.27%	0.0577	85.73%	0.3469
10/24/2022	10/25/2022	11/01/2022	0.4007	14.27%	0.0572	85.73%	0.3435