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Alberta Securities Commission
Autorité des marchés financiers
British Columbia Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Financial and Consumer Services Commission, New Brunswick
Nova Scotia Securities Commission
Financial and Consumer Services Division, Prince Edward Island
Office of the Superintendent of Securities Service Newfoundland & Labrador
Ontario Securities Commission
Office of the Superintendent of Securities Nunavut
Manitoba Securities Commission
Office of the Superintendent of Securities, Northwest Territories
Office of the Yukon Superintendent of Securities

To whom it may concern:

Re: the ETFs listed in Appendix I (each an “ETF” and collectively, the “ETFs”)

We refer to the prospectus of the ETFs dated August 18, 2025 relating to the continuous offering of Class A units of the ETFs other than CNCC, ENCC, BKCC, GLCC, USCC.U, QQCC, HAC and HGY and the offering of Class E units of CNCC, ENCC, BKCC, GLCC, USCC.U, QQCC, HAC and HGY.

We, KPMG LLP, consent to being named and to the use, through incorporation by reference in the above-mentioned short form prospectus, of our reports dated March 15, 2025 to the unitholders of the ETFs on the following financial statements:

- Statements of financial position as at December 31, 2024 and, when applicable, December 31, 2023,
- Statements of comprehensive income, changes in financial position and cash flows for the applicable periods then ended, and
- Notes to the financial statements, including a summary of material accounting policy information.



We report that we have read the prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audits of such financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the prospectus as these terms are described in the *CPA Canada Handbook – Assurance*.

Yours very truly,

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a single horizontal line that starts under the 'K' and ends under the 'P'.

Chartered Professional Accountants, Licensed Public Accountants

August 18, 2025

Toronto, Canada



Appendix I

Global X US Dollar Currency ETF (“DLR”)
Global X Equal Weight Canadian Pipelines Index ETF (“PPLN”)
Global X Marijuana Life Sciences Index ETF (“HMMJ”)
Global X Inovestor Canadian Equity Index ETF (“INOC”)
Global X Robotics & AI Index ETF (“ROBOT”)
Global X Big Data & Hardware Index ETF (“HBGD”)
Global X Global Sustainability Leaders Index ETF (“ETHI”)
Global X Industry 4.0 Index ETF (“FOUR”)
Global X High Interest Savings ETF (“CASH”)
Global X Lithium Producers Index ETF (“HLIT”)
Global X Artificial Intelligence Semiconductor Index ETF (“CHPS”)
Global X Seasonal Rotation ETF (“HAC”)
Global X Uranium Index ETF (“HURA”)
Global X Copper Producers Index ETF (“COPP”)
Global X Equal Weight Canadian Utilities Index ETF (“UTIL”)
Global X Gold Yield ETF (“HGY”)
Global X S&P/TSX 60 Covered Call ETF (“CNCC”)
Global X Canadian Oil and Gas Equity Covered Call ETF (“ENCC”)
Global X Equal Weight Canadian Bank Covered Call ETF (“BKCC”)
Global X Gold Producer Equity Covered Call ETF (“GLCC”)
Global X S&P 500 Covered Call ETF (“USCC.U”)
Global X Nasdaq-100 Covered Call ETF (“QQCC”)
Global X Conservative Asset Allocation ETF (“HCON”)
Global X Balanced Asset Allocation ETF (“HBAL”)
Global X All-Equity Asset Allocation ETF (“HEQT”)
Global X Enhanced Equal Weight Banks Index ETF (“BNKL”)
Global X Enhanced Equal Weight Canadian Banks Covered Call ETF (“BKCL”)
Global X Enhanced S&P/TSX 60 Index ETF (“CANL”)
Global X Enhanced S&P/TSX 60 Covered Call ETF (“CNCL”)
Global X Enhanced S&P 500 Covered Call ETF (“USCL”)
Global X Equal Weight Canadian Banks Index ETF (“HBNK”)
Global X Enhanced Nasdaq-100 Covered Call ETF (“QQCL”)
Global X Enhanced Canadian Oil and Gas Equity Covered Call ETF (“ENCL”)
Global X Enhanced All-Equity Asset Allocation Covered Call ETF (“EQCL”)
Global X Enhanced All-Equity Asset Allocation ETF (“HEQL”)
Global X Growth Asset Allocation ETF (“HGRW”)
Global X Growth Asset Allocation Covered Call ETF (“GRCC”)
Global X Short-Term U.S. Treasury Premium Yield ETF (“SPAY.U”)
Global X Mid-Term U.S. Treasury Premium Yield ETF (“MPAY.U”)
Global X Long-Term U.S. Treasury Premium Yield ETF (“LPAY.U”)
Global X 0-3 Month T-Bill ETF (“CBIL”)
Global X 0-3 Month U.S. T-Bill ETF (“UBIL.U”)
Global X USD High Interest Savings ETF (“UCSH.U”)
Global X S&P/TSX 60 Index ETF (“CNDX”)
Global X S&P 500 Index ETF (“USSX.U”)
Global X MSCI EAFE Index ETF (“EAFX.U”)
Global X MSCI Emerging Markets Index ETF (“EMMX.U”)
Global X Nasdaq-100 Index ETF (“QQQX.U”)
Global X India Nifty 50 Index ETF (“NFTY”)



Global X Artificial Intelligence & Technology Index ETF ("AIGO")
Global X Innovative Bluechip Top 10 Index ETF ("TTTTX")
Global X MSCI EAFE Covered Call ETF ("EACC")
Global X MSCI Emerging Markets Covered Call ETF ("EMCC")
Global X All-Equity Asset Allocation Covered Call ETF ("EQCC")
Global X Short-Term Government Bond Premium Yield ETF ("PAYS")
Global X Enhanced S&P 500 Index ETF ("USSL")
Global X Enhanced Nasdaq-100 Index ETF ("QQQL")
Global X Enhanced MSCI EAFE Index ETF ("EAFL")
Global X Enhanced MSCI Emerging Markets Index ETF ("EMML")
Global X Enhanced MSCI EAFE Covered Call ETF ("EACL")
Global X Enhanced MSCI Emerging Markets Covered Call ETF ("EMCL")
Global X Equal Weight Canadian Telecommunications Index ETF ("RING")
Global X Equal Weight Canadian Groceries & Staples Index ETF ("MART")
Global X Equal Weight Canadian Insurance Index ETF ("SAFE")
Global X Equal Weight Canadian Oil & Gas Index ETF ("NRGY")
Global X Gold Producers Index ETF ("GLDX")
Global X Artificial Intelligence Infrastructure Index ETF ("MTRX")
Global X Russell 2000 Index ETF ("RSSX.U")
Global X Russell 2000 Covered Call ETF ("RSCC")
Global X Mid-Term Government Bond Premium Yield ETF ("PAYM")
Global X Long-Term Government Bond Premium Yield ETF ("PAYL")

