Docusign Envelope ID: CB1861C1-3947-84E7-810B-34A43713CBD1

Confidential

Legal & General UCITS ETF plc

Registered Office:
Legal & General UCITS ETF plc
70 Sir John Rogerson's Quay
Dublin 2
Ireland
www.lgimetf.com

2 November 2026

NOTICE TO HOLDERS OF SHARES IN THE FOLLOWING SUB-FUNDS OF LEGAL & GENERAL UCITS ETF PLC (THE "COMPANY"):

Dear Shareholder,

The Board of Directors of the Company wishes to inform Shareholders subject to Danish taxation of a review of the Danish tax reporting status of certain sub-funds of the Company ("ETFs").

Following the review, a number of ETFs will be added to the Danish tax reporting regime and included on the Danish SKAT Positive List, while a number of ETFs will cease participation in the regime and will be removed from the Danish SKAT Positive List. The last reporting date of the funds being removed will be 31st December 2026, the new funds will begin reporting from 1st January 2027.

Details of the affected ETFs are set out in the Appendix to this notice.

This change does not require any amendments to the relevant Supplements; Prospectus or the Danish Country Supplement.

What does this mean for you?

The Danish tax treatment applicable to you in respect of your investment in an ETF may differ depending on whether the ETF is included on the Danish SKAT Positive List.

Accordingly, if you are a Danish tax resident and hold shares in one of the affected ETFs, the tax treatment of your investment may change from 1 January 2027.

The impact will depend on your individual circumstances and tax status.

As the Company cannot provide personal tax advice, shareholders should consult their professional tax adviser regarding the potential consequences of this change for their circumstances.

Why are these changes being made?

L&G reviews the jurisdictions and reporting regimes in which the Company's ETFs participate to ensure that such arrangements remain appropriate, proportionate, aligned with investor demand, and the efficient operation of the Company's product range.

As part of this ongoing review process the Danish tax reporting status of the Company's ETFs is assessed on a regular basis and participation in the regime may change from time to time. Following the latest review, the Board has determined that certain ETFs should be added to the regime and that participation should cease for certain other ETFs.

Important Information

This notice is provided solely for information purposes.

Directors: Feargal Dempsey, Patrizia Libotte, David Fagan and Donard McClean

An umbrella investment company with variable capital and segregated liability between its sub-funds authorised by the Central Bank of Ireland as a UCITS and incorporated with limited liability in Ireland with registration number 459936

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This notice does not constitute, and should not be relied upon as, investment, legal, regulatory, accounting or tax advice, nor does it constitute a recommendation, solicitation or invitation to buy, sell, retain or switch any investment.
References in this notice to ETFs that have been added to, or removed from, the Danish tax reporting regime are provided for factual and informational purposes only. The inclusion or removal of an ETF from the regime should not be regarded as an indication of the suitability of that ETF for any particular investor, and Shareholders should make investment decisions based on their own circumstances and, where appropriate, independent professional advice.

Please note that this decision does not affect the investment objective, investment policy, portfolio management or ongoing operation of the affected ETFs.

Alternatives available
Shareholders for whom inclusion on the Danish SKAT Positive List is an important consideration may wish to consider other Legal & General UCITS ETF Plc sub-funds that will continue to participate in the Danish tax reporting regime.

Further information regarding these products is available your usual client relationship contact.

Should you have any queries, please do not hesitate to contact:

Legal & General Investment Management Limited

Tel: 0345 070 8684

Email: fundsales@lgim.com

Yours faithfully,

Signed by:
Patrizia Libotte
70568D4EC94C40D...

For and on behalf of
the Board of Directors of Legal & General UCITS ETF plc

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Appendix

ETFs to be added to the regime:

Sub-Funds	Share Class	ISIN
L&G Global Quality Dividends UCITS ETF	USD Accumulating ETF	IE000MRIQ479
	USD Distributing ETF	IE0005AJA0P1
L&G Gerd Kommer Multifactor Equity UCITS ETF	USD Accumulating ETF	IE0001UQQ933
	USD Distribution ETF	IE000FPWSL69

ETFs being removed from the regime:

Sub-Funds	Share Class	ISIN
L&G Ecommerce Logistics UCITS ETF	USD Accumulating ETF	IE00BF0M6N54
L&G Healthcare Breakthrough UCITS ETF	USD Accumulating ETF	IE00BK5BC677

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Request for Director Signature

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Party for Approval and/or Signature	**Legal & General UCITS ETF plc**
Summary of purpose	**Danish Tax Reporting shareholder letter, relating to the ETF plc – this document requires the signature of one ETF Plc director.**
LGIM Legal review	Completed by Niamh Murphy and Emma McEvoy
External Legal review	N/A – as agreed with Emma McEvoy
Other LGIM reviews (e.g. Operations/ Compliance/Tax)	ETF Platform Development; Tax; Distribution and the respective LGIME Designated Persons
Contact	Wendy Edmond-Mack