

Dividend Reinvestment Plan

This plan applies to the ETFs below:

ETFS Magnificent 7+ ETF (HUGE) (ARSN: 685 356 183)

ETFS US Quality ETF (BEST) (ARSN: 685 149 464)

ETFS US Technology ETF (WWW) (ARSN: 685 355 971)

ETF Shares Management Ltd

ABN: 77 680 639 963

AFSL No: 562766

25 June 2025

1. Dividend Reinvestment Plan (DRP)

The Dividend Reinvestment Plan (DRP) allows investors in ETF Shares' exchange traded funds (ETFs) to automatically reinvest distributions into additional units of the same ETF, rather than receiving cash payments.

Participation in the DRP is optional and cannot be transferred. If an investor does not participate, distributions will be paid to their nominated bank account. Once enrolled, participation continues until the investor cancels, sells all enrolled ETF units, or ETF Shares terminates the plan.

This document outlines the terms and conditions of DRP participation across ETF Shares' ETFs. ETF Shares Management Ltd AFSL 562766 is the Responsible Entity, and MUFG Corporate Markets is the Registrar. By electing to participate, investors agree to these terms, which operate in conjunction with the relevant Product Disclosure Statement (PDS), the fund's constitution, and applicable Cboe rules.

Distributions can only be reinvested into the ETF from which they were paid. Elections apply to all units held under a specific Shareholder Reference Number (SRN) or Holder Identification Number (HIN). Partial participation is not allowed. Investors holding units across multiple ETFs or under different SRNs or HINs must submit separate elections for each.

2. Joining or Leaving the DRP

Investors can opt in or out of the DRP by completing a Dividend Reinvestment Plan Application and Variation Form, available from MUFG Corporate Markets online or by post. Contact details are provided on page 4.

To participate in or exit the DRP for an upcoming distribution, the form must be received by MUFG Corporate Markets no later than 5:00 PM on the business day after the record date.

3. Considerations Before Participating

DRP participation may not suit every investor. By reinvesting distributions, investors forgo cash income in exchange for increased exposure to the same ETF — and therefore its associated risks. Investors should consider their individual financial objectives and seek advice from a licensed financial adviser.

One advantage of the DRP is that new ETF units are issued directly by ETF Shares, without brokerage fees or market trading spreads.

4. Key Distribution Dates

Distribution cycles follow these key dates:

- **Announcement Date:** ETF Shares may publish a non-binding forecast of the expected distribution via Cboe. This typically occurs about one week before the ex-distribution date.
- **Ex-Distribution Date:** Distributions are deducted from the ETF's net asset value (NAV). ETF trading prices therefore adjusted down on ex-distribution dates, in a manner similar to listed

shares on their ex-dividend dates. ETF Shares generally suspend creations and redemptions for authorised participants on this date.

- **Record Date:** Investors must be registered holders by this date (one trading day after the ex-distribution date) to receive the distribution. Due to two-day settlement via CHESS, units must be purchased at least two trading days prior in order to be entitled to a given distribution.
- **Pay Date:** Distributions are paid to investors on or after this date. DRP participants will receive additional ETF units. While the pay date is typically ten business days after the record date, this is not guaranteed.

5. Allocation of New Units

New ETF units issued under the DRP are calculated as follows:

1. Start with the total distribution amount;
2. Deduct any applicable withholding tax;
3. Add any residual cash from previous distributions (if any);
4. Divide the result by the Dividend Reinvestment Price;
5. Round down to the nearest whole unit.

The Dividend Reinvestment Price is based on the ETF's NAV on the entitlement date, net of the distribution amount. No discounts apply.

When acquiring additional ETF units under the DRP, you will not be entitled to any fractional entitlement to any units nor to receive any payment of any residual amount in respect of the fraction rounded down, and any such residual cash balance shall be eliminated from the DRP and shall form part of the property of the relevant Fund.

Distribution and DRP details, including reinvestment prices, are announced via Cboe and published at www.etfshares.com.au.

The Responsible Entity may choose to exclude a specific distribution from the DRP. Any such decision will be announced via Cboe at the time of declaration.

All units issued under the DRP carry the same rights as existing units. No fees, brokerage, or transaction costs apply.

Investors receive a statement after each reinvestment showing the number and value of additional units received.

6. Broker and Registry Considerations

Participation in the DRP may depend on an investor's broker arrangement. Investors using CHESS-sponsored brokers or platforms (i.e., those providing a HIN) are registered directly with the Registrar and can manage their DRP elections directly.

Investors using custodial or non-CHESS-sponsored brokers will not hold units in their own name and may not be able to participate directly in the DRP via MUFG Corporate Markets. Such investors should check with their broker regarding alternative arrangements.

7. Cancelling DRP Participation

To cancel participation, investors must submit a Reinvestment Plan Cancellation Form to MUFG Corporate Markets, available online or by post at www.mufgcorporatemarkets.com.au. To be effective for an upcoming distribution, the form must be received by 5:00 PM on the business day after the record date.

8. Changes to the DRP

ETF Shares reserves the right to amend, suspend or terminate the DRP at any time. Any changes will be announced via www.etfshares.com.au. During a suspension or after termination, distributions will be paid in cash.

9. Contact Us

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