



First Trust Global Funds plc

(an umbrella fund with segregated liability between sub-funds)

**Non-Statutory Semi-Annual Report and Non-Statutory Unaudited Financial
Statements of:**

First Trust US Equity Income UCITS ETF

First Trust Nasdaq Cybersecurity UCITS ETF

**Certain sub-funds of First Trust Global Funds plc for the financial period
ended 30 June 2024**

First Trust Global Funds plc

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First Trust Global Funds plc

DIRECTORS AND OTHER INFORMATION

Board of Directors:

James A. Bowen* (US) (Chairman)
Andy Roggensack* (US)
David G. McGarel* (US)
Bronwyn Wright** (IRE)
Michael Boyce** (IRE)
Tom Coghlan** (IRE)
Sarah Cunniff* (IRE)

Manager:

First Trust Global Portfolios Management Limited
Ten Earlsfort Terrace
Dublin 2 D02 T380
Ireland

Investment Manager and Promoter:

First Trust Advisors L.P.
120 East Liberty Drive
Wheaton, Illinois 60187
USA

Distributor:

First Trust Global Portfolios Limited
8 Angel Court
London EC2R 7HJ
England

Registered Office:

Ten Earlsfort Terrace
Dublin 2 D02 T380
Ireland

Representative in Switzerland:***

Waystone Fund Services (Switzerland) S.A.
Av. Villamont 17
CH-1005 Lausanne
Switzerland

Registrar:

Computershare Investor Services (Ireland) Limited
3100 Lake Drive
Citywest Business Campus
Dublin 24 D24 AK82
Ireland

Administrator:

BNY Mellon Fund Services (Ireland) Designated
Activity Company
One Dockland Central
Guild Street
International Financial Services Centre
Dublin 1 D01 E4X0
Ireland

Depository:

The Bank of New York Mellon SA/NV, Dublin Branch
Riverside II
Sir John Rogerson's Quay
Grand Canal Dock
Dublin 2 D02 KV60
Ireland

Legal Advisers:

Arthur Cox LLP
Ten Earlsfort Terrace
Dublin 2 D02 T380
Ireland

Independent Auditor:

PricewaterhouseCoopers
Chartered Accountants & Statutory Audit Firm
One Spencer Dock
North Wall Quay
Dublin 1 D01 X9R7
Ireland

Company Secretary:

Bradwell Limited
Ten Earlsfort Terrace
Dublin 2 D02 T380
Ireland

Paying Agent in Switzerland:

Banque Cantonale de Genève
17 Quai de L'Ile
CH-1204 Genève
Switzerland

Listing Sponsor:

Arthur Cox Listing Services Limited
Ten Earlsfort Terrace
Dublin 2 D02 T380
Ireland

* Non-executive Director

** Independent non-executive Director.

*** In Switzerland, the prospectus, the key information document, the list of purchases and sales, articles of association, annual and semi-annual reports of the UCITS may be obtained, free of charge, at the representative in Switzerland.

First Trust Global Funds plc

OTHER INFORMATION (continued)

These non-statutory financial statements included in this report only include the financial statements for the following sub-funds of First Trust Global Funds plc (the “Company”) that are authorised for distribution in Switzerland. These non statutory financial statements have been extracted from the statutory financial statements of the Company for the financial period ended 30 June 2024. The statutory financial statements for the financial period ended 30 June 2024 have been annexed to the semi-annual report and delivered to the Registrar.

Some disclosures may relate to other sub-funds of the Company, however these non-statutory financial statements relate only to the following sub-funds:

There are 2 active Funds in existence as at 30 June 2024:

First Trust US Equity Income UCITS ETF
First Trust Nasdaq Cybersecurity UCITS ETF

First Trust Global Funds plc

Investment Manager's Report for the financial period ended 30 June 2024

First Trust US Equity Income UCITS ETF Class B

The investment objective of First Trust US Equity Income UCITS ETF (the "US Equity ETF") is to provide investors with investment results that correspond generally to the price and yield of an equity index called the NASDAQ US High Equity Income Index (the "US High Equity Index"). In order to achieve its investment objective, the investment policy of the US Equity ETF is to invest at least 90% of its net assets in a portfolio of equity securities that consists of the equity securities of the US High Equity Index or in depository receipts that comprise the Cybersecurity Index or in depository receipts that may include American Depositary Receipts ("ADRs"), Global Depositary Receipts ("GDRs") or European Depositary Receipts ("EDRs") representing securities in the US High Equity Index where direct investment in a constituent security of the US High Equity Index is not possible.

Subject to Schedule III of the Company's prospectus, the Investment Manager may also invest in a portfolio of assets which may comprise money market or short-term instruments such as government securities, bankers' acceptances, certificates of deposit, and eligible collective investment schemes which are either money market funds and/or which have a similar investment objective and policies as that of the US Equity ETF. The amount which may be invested in such money market instruments, short-term instruments and eligible collective investment schemes shall not exceed 10% of the net asset value ("NAV") of the US Equity ETF.

US Equity ETF Class B (the "Fund") has pursued the objective of replicating the performance of the relevant net total return index by seeking to hold a portfolio of transferable securities that consists of substantially all of the component securities of that index in substantially the same weighting as the index.

The composition of the securities held by the Fund has been adjusted periodically to seek to replicate the composition and weighting of the relevant index.

Dividends accrued on the Fund's securities have been reinvested in accordance with the underlying indices. By reinvesting dividends, net of management fees, in the indices, the Funds' cash component was kept to a minimum.

This income reinvestment policy is designed to alleviate the effects of cash drag until the time of dividend payment because the Funds track net total performance indices. Re-exposing cash to the index not only minimized dividend drag but also recurrent management or transaction fees paid to counterparties outside the Fund for short-term cash management.

Moreover, full replication kept the Funds' tracking error with the relevant underlying index within the expected levels.

Tracking error computation should be based on net total returns indices because of the Funds' income reinvestment policy. The net total return indices are publicly available.

As of 30 June 2024, the NAV of First Trust US Equity Income UCITS ETF Class B Shares was \$32.52M. The Fund owned 154 stocks as of 30 June 2024. There were 304,727 net shares redeemed during the period (-\$11.05 million). During the six months, the Fund had a net return of +2.37%, compared to the NASDAQ US High Equity Income Index performance of +2.33%, i.e. +0.04% relative performance. During the period under review, the Fund had a tracking error of 0.005%, which corresponded with our expectations.

First Trust Advisors L.P.

18 July 2024

* There is no guarantee that the Fund will outperform its benchmark.

Past performance is no indication of current or future performance, and the performance data does not take account of the commissions and costs incurred on the issue and redemption of units.

First Trust Global Funds plc

Investment Manager's Report for the financial period ended 30 June 2024 (continued)

First Trust Nasdaq Cybersecurity UCITS ETF Class A

The investment objective of First Trust Nasdaq Cybersecurity UCITS ETF (the "Cybersecurity ETF") is to provide investors with investment results that correspond generally to the price and yield (before the Cybersecurity ETF's fees and expenses), of a total return equity index called the Nasdaq CTA Cybersecurity Exclusions Index™ (the "Cybersecurity Index"). In order to achieve its investment objective, the investment policy of the Cybersecurity ETF is to invest at least 90% of its net assets in the common stocks and depositary receipts that comprise the Cybersecurity Index or in depositary receipts that may include American Depositary Receipts ("ADRs") or Global Depositary Receipts ("GDRs") representing securities in the Cybersecurity Index where direct investment in a constituent security of the Cybersecurity Index is not possible.

Subject to Schedule III of the Company's prospectus, the Investment Manager may also invest in a portfolio of assets which may comprise money market or short-term instruments such as Investment Grade fixed and floating government securities, bankers' acceptances, certificates of deposit, and eligible collective investment schemes which are either money market funds and/or which have a similar investment objective and policies as that of the Cybersecurity ETF. The amount which may be invested in such money market instruments, short-term instruments and eligible collective investment schemes shall not exceed 10% of the net asset value ("NAV") of the Cybersecurity ETF.

Cybersecurity ETF Class A (the "Fund") has pursued the objective of replicating the performance of the relevant net total return index by seeking to hold a portfolio of transferable securities that consists of substantially all of the component securities of that index in substantially the same weighting as the index.

The composition of the securities held by the Fund has been adjusted periodically to seek to replicate the composition and weighting of the relevant index.

Dividends accrued on the Fund's securities have been reinvested in accordance with the underlying indices. By reinvesting dividends, net of management fees, in the indices, the Funds' cash component was kept to a minimum.

This income reinvestment policy is designed to alleviate the effects of cash drag until the time of dividend payment because the Funds track net total performance indices. Re-exposing cash to the index not only minimized dividend drag but also recurrent management or transaction fees paid to counterparties outside the Funds for short-term cash management.

Moreover, full replication kept the Funds' tracking error with the relevant underlying index within the expected levels.

Tracking error computation should be based on net total returns indices because of the Funds' income reinvestment policy. The net total return indices are publicly available.

As of 30 June 2024, the NAV of First Trust Nasdaq® Cybersecurity UCITS ETF Class A shares was \$718.31M. The Fund owned 28 stocks as of 30 June 2024. There were 2,006,652 net shares created during the period (+\$73.44 million). During the six months, the Fund had a net return of +3.69%, compared to the Nasdaq CTA Cybersecurity Exclusions Index performance of +4.05%, i.e. -0.36% relative performance. During the period under review, the Fund had a tracking error of 0.007%, which corresponded with our expectations.

First Trust Advisors L.P.

18 July 2024

* There is no guarantee that the Fund will outperform its benchmark.

Past performance is no indication of current or future performance, and the performance data does not take account of the commissions and costs incurred on the issue and redemption of units.

First Trust Global Funds plc

STATEMENT OF FINANCIAL POSITION

As at 30 June 2024 (Unaudited)

	First Trust US Equity Income UCITS ETF US\$	First Trust Nasdaq Cybersecurity UCITS ETF US\$
Assets		
Cash (Note 2F)	1,937,861	706,330
Cash collateral (Note 2F)	–	832,067
Financial assets at fair value through profit or loss (Note 4)	300,037,306	765,063,654
Receivable on sale of securities	–	6,653,337
Accrued income and other receivables	743,825	654,918
Total assets	302,718,992	773,910,306
Liabilities		
Financial liabilities at fair value through profit or loss (Note 4)	(68)	–
Bank overdraft (Note 2F)	–	(83)
Payable on purchase of securities	–	(1,016,197)
Payable on capital shares	–	(5,398,800)
Distribution Payable	(2,205,218)	–
Accrued expenses (Note 5)	(134,352)	(370,814)
Total liabilities (excluding net assets attributable to holders of redeemable participating shares)	(2,339,638)	(6,785,894)
Net assets attributable to holders of redeemable participating shares	300,379,354	767,124,412
Number of redeemable participating shares in issue		
Class A	8,321,247	19,807,427
Class B	886,274	–
Class C EUR (Hedged)	–	2,150,992
Class D GBP (Hedged)	1,002	–
Net asset value per share attributable to holders of redeemable participating shares		
Class A	US\$32.19	US\$35.99
Class B	US\$36.69	–
Class C EUR (Hedged)	–	€23.52
Class D GBP (Hedged)	£22.12	–

The accompanying notes form an integral part of these financial statements.

First Trust Global Funds plc

STATEMENT OF FINANCIAL POSITION

As at 31 December 2023

	First Trust US Equity Income UCITS ETF US\$	First Trust Nasdaq Cybersecurity UCITS ETF US\$
Assets		
Cash (Note 2F)	868,397	3,224,949
Financial assets at fair value through profit or loss (Note 4)	282,112,221	670,064,213
Receivable on sale of securities	850,958	–
Accrued income and other receivables	628,583	1,619,576
Total assets	284,460,159	674,908,738
Liabilities		
Financial liabilities at fair value through profit or loss (Note 4)	(26)	(5,656)
Distribution Payable	(1,829,669)	–
Accrued expenses (Note 5)	(130,836)	(345,366)
Total liabilities (excluding net assets attributable to holders of redeemable participating shares)	(1,960,531)	(351,022)
Net assets attributable to holders of redeemable participating shares	282,499,628	674,557,716
Number of redeemable participating shares in issue		
Class A	7,495,570	17,800,775
Class B	1,191,001	–
Class C EUR (Hedged)	–	2,243,752
Class D GBP (Hedged)	10,002	–
Net asset value per share attributable to holders of redeemable participating shares		
Class A	US\$31.96	US\$34.72
Class B	US\$35.84	–
Class C EUR (Hedged)	–	€22.84
Class D GBP (Hedged)	£21.92	–

The accompanying notes form an integral part of these financial statements.

First Trust Global Funds plc

STATEMENT OF COMPREHENSIVE INCOME

For the financial period ended 30 June 2024 (Unaudited)

	First Trust US Equity Income UCITS ETF US\$	First Trust Nasdaq Cybersecurity UCITS ETF US\$
Income		
Income from investments at fair value through profit or loss (Note 2C & 2D)	6,468,728	3,092,633
Net gain/(loss) on financial assets and liabilities at fair value through profit or loss	2,315,598	21,053,609
Total investment income/(expense)	8,784,326	24,146,242
Expenses		
Management fees (Note 7B, 7C & 7D)	(798,961)	(2,209,617)
Total expenses	(798,961)	(2,209,617)
Finance Costs		
Bank interest expense	(836)	(1,150)
Distributions (Note 2H)	(4,298,581)	–
Total Finance Costs	(4,299,417)	(1,150)
Withholding tax (Note 2C & 3)	(921,683)	(532,733)
Net increase/(decrease) in net assets attributable to holders of redeemable participating shares from operations	2,764,265	21,402,742

There are no recognised gains or losses in the financial period other than those dealt with in the Statement of Comprehensive Income.

The accompanying notes form an integral part of these financial statements.

First Trust Global Funds plc

STATEMENT OF COMPREHENSIVE INCOME

For the financial period ended 30 June 2023 (Unaudited)

	First Trust US Equity Income UCITS ETF US\$	First Trust Nasdaq Cybersecurity UCITS ETF US\$
Income		
Income from investments at fair value through profit or loss (Note 2C & 2D)	6,608,975	2,239,917
Net gain/(loss) on financial assets and liabilities at fair value through profit or loss	(12,460,120)	76,916,156
Total investment income/(expense)	(5,851,145)	79,156,073
Expenses		
Management fees (Note 7B, 7C & 7D)	(758,115)	(1,421,726)
Total expenses	(758,115)	(1,421,726)
Finance Costs		
Bank interest expense	(328)	(346)
Distributions (Note 2H)	(4,110,942)	–
Total Finance Costs	(4,111,270)	(346)
Withholding tax (Note 2C & 3)	(915,088)	(383,959)
Net increase/(decrease) in net assets attributable to holders of redeemable participating shares from operations	(11,635,618)	77,350,042

There are no recognised gains or losses in the financial period other than those dealt with in the Statement of Comprehensive Income.

The accompanying notes form an integral part of these financial statements.

First Trust Global Funds plc

STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO HOLDERS OF REDEEMABLE PARTICIPATING SHARES

For the financial period ended 30 June 2024 (Unaudited)

	First Trust US Equity Income UCITS ETF US\$	First Trust Nasdaq Cybersecurity UCITS ETF US\$
Net assets attributable to holders of redeemable participating shares at beginning of financial period	282,499,628	674,557,716
Net increase/(decrease) in net assets attributable to holders of redeemable participating shares from operations	2,764,265	21,402,742
Capital Transactions:		
Issuance of redeemable participating shares	31,001,234	156,005,450
Redemption of redeemable participating shares	(15,885,773)	(84,841,496)
	<hr/>	<hr/>
Net increase/(decrease) in net assets from capital share transactions	15,115,461	71,163,954
Net assets attributable to holders of redeemable participating shares at end of financial period	300,379,354	767,124,412

The accompanying notes form an integral part of these financial statements.

First Trust Global Funds plc

STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO HOLDERS OF REDEEMABLE PARTICIPATING SHARES

For the financial period ended 30 June 2023 (Unaudited)

	First Trust US Equity Income UCITS ETF US\$	First Trust Nasdaq Cybersecurity UCITS ETF US\$
Net assets attributable to holders of redeemable participating shares at beginning of financial period	267,953,611	459,459,231
Net increase/(decrease) in net assets attributable to holders of redeemable participating shares from operations	(11,635,618)	77,350,042
Capital Transactions:		
Issuance of redeemable participating shares	54,476,547	10,321,350
Redemption of redeemable participating shares	(80,734,573)	(36,512,625)
Net increase/(decrease) in net assets from capital share transactions	(26,258,026)	(26,191,275)
Net assets attributable to holders of redeemable participating shares at end of financial period	230,059,967	510,617,998

The accompanying notes form an integral part of these financial statements.

First Trust Global Funds plc

NOTES TO THE FINANCIAL STATEMENTS

For the financial period ended 30 June 2024 (Unaudited)

1. Organisation

First Trust Global Funds plc (the “Company”) is constituted as an open-ended investment company with variable capital in Ireland under registration number 514357 at its registered office, Ten Earlsfort Terrace, Dublin 2 D02 T380, Ireland. The Company is structured as an umbrella fund and comprises separate sub-funds of the Company. It has segregated liability between the sub-funds and is organised under the laws of Ireland as a public limited company pursuant to the Companies Act 2014 (the “Companies Act”), the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011, as amended (the “UCITS Regulations”) and the Central Bank of Ireland (the “Central Bank”) (Supervision and Enforcement) Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2019, (the “Central Bank UCITS Regulations”).

As at 30 June 2024, the Board of Directors (the “Board” or the “Directors”) had approved 36 sub-funds (each a “Fund” and collectively the “Funds”), of which 2 are registered in Switzerland including First Trust US Equity Income UCITS ETF and First Trust Nasdaq Cybersecurity UCITS ETF.

Unless otherwise indicated, all share classes listed in the table below and overleaf are unhedged.

Sub-Fund Name	Share Class	Dividend Policy	Date of Launch	Exchanges
First Trust US Equity Income UCITS ETF	Class A Shares	Distributing – quarterly	14/04/2016	Euronext Dublin, London Stock Exchange
	Class B Shares	Accumulating	09/05/2017	Euronext Dublin, Euronext Milan, Deutsche Boerse, London Stock Exchange, SIX Swiss Exchange
	Class D Shares GBP (Hedged)	Accumulating	19/07/2023	Euronext Dublin, London Stock Exchange
First Trust Nasdaq Cybersecurity UCITS ETF	Class A Shares	Accumulating	27/05/2020	Euronext Dublin, London Stock Exchange, Euronext Milan, Deutsche Boerse, SIX Swiss Exchange
	Class C Shares EUR (Hedged)	Accumulating	19/07/2023	Euronext Dublin, Euronext Amsterdam

Fund name	Abbreviated name
First Trust US Equity Income UCITS ETF	US Equity ETF
First Trust Nasdaq Cybersecurity UCITS ETF	Cybersecurity ETF

First Trust Global Funds plc

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the financial period ended 30 June 2024 (Unaudited)

2. Significant Accounting Policies

A. Basis of Preparation and Accounting Convention

These condensed semi-annual report and unaudited financial statements for the financial period ended 30 June 2024 (the "Reporting Period") have been prepared in accordance with accounting standards generally accepted in Ireland ("Irish GAAP") comprising Financial Reporting Standard ("FRS") 104 - Interim Financial Reporting ("FRS 104"), "The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland" issued by the Financial Reporting Council and Irish statute comprising the Companies Act, the European Communities Undertaking for Collective Investment in Transferable Securities ("UCITS") Regulations, 2011, (as amended), (the "UCITS Regulations"), the Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) UCITS Regulations, 2019 (as amended) (the "Central Bank UCITS Regulations") and the listing rules of the Euronext Dublin, Amsterdam, Paris and London Stock Exchanges, the Deutsche Boerse and Euronext Milan. The condensed semi-annual report and unaudited financial statements should be read in conjunction with the audited financial statements for the financial year ended 31 December 2023.

The preparation of financial statements in conformity with FRS 102/FRS 104 requires the use of certain critical estimates and assumptions that may affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the Reporting Period. Although these estimates are based on management's best knowledge of the amount, event or actions, actual results ultimately may differ from these estimates. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant are disclosed under the fair value estimation note.

The financial statements have been prepared on a going concern basis under the historical cost convention, as modified by the revaluation of financial assets and financial liabilities at fair value through profit or loss.

The Company has availed of the exemption from preparation of a statement of cash flows as all of the following conditions set out under Section 7.1A "Statement of Cash Flows" of FRS 102 also referenced in Section 10(g) of FRS 104, have been satisfied:

- (i) substantially all of the entity's investments are highly liquid; i.e. substantially all investments are level 1 or level 2. Please see Note 4.
- (ii) substantially all of the entity's investments are carried at market value; and
- (iii) the entity provides a statement of changes in net assets.

The significant accounting policies adopted by the Company are set out below and overleaf. These policies have been consistently applied to the financial periods presented unless otherwise stated.

B. Financial Assets and Financial Liabilities at Fair Value through Profit or Loss

Valuation of Investments at Fair Value through Profit or Loss

(i) Initial Measurement

Financial assets and liabilities at fair value through profit or loss are initially recognised at fair value. Subsequent to initial recognition, all financial assets and financial liabilities at fair value through profit or loss are measured at fair value. The Company has elected to apply the recognition and measurement provisions of International Accounting Standards ("IAS") 39 Financial Instruments: Recognition and Measurement ("IAS 39"), the disclosure requirements of Section 11 "Basic Financial Instrument" and Section 12 "Other Financial Instruments Issues" of FRS 102.

(ii) Classification

The Company classifies its investments in debt and equity securities as financial assets or financial liabilities at fair value through profit or loss. All financial assets or financial liabilities at fair value through profit or loss are classified as held-for-trading. These include corporate bonds, treasury notes, equities, preference shares and rights. All derivatives in a receivable position are reported as financial assets held-for-trading. All derivatives in a payable position are reported as financial liabilities held-for-trading.

(iii) Recognition and Derecognition

Purchases and sales of investments are recognised at the trade date being the date on which the Company commits to purchase or sell the investment. Investments are derecognised when the rights to receive cash flows from the investments have expired or the Company has transferred substantially all risks and rewards of ownership. Realised gains and losses are based on the first in first out method and are reflected in net gain/(loss) on financial assets and liabilities at fair value through profit or loss in the Statement of Comprehensive Income.

First Trust Global Funds plc

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the financial period ended 30 June 2024 (Unaudited)

2. Significant Accounting Policies (continued)

B. Financial Assets and Financial Liabilities at Fair Value through Profit or Loss (continued)

Valuation of Investments at Fair Value through Profit or Loss (continued)

(iv) Fair Value Estimation

Each Fund's financial instruments are carried at fair value on the Statement of Financial Position. The fair value of instruments traded in active markets is based on last traded quoted market prices at the Statement of Financial Position date.

A financial instrument is regarded as quoted in an active market if quoted prices are readily and regularly available from an exchange, dealer, broker, industry group, pricing service, or regulatory agency, and those prices represent actual and regularly occurring market transactions on an arm's length basis.

As at 30 June 2024 and 31 December 2023, the financial instruments that have been valued at fair market value as determined in good faith by the Investment Manager are included in Note 4 Financial Assets and Liabilities at Fair Value through Profit or Loss.

C. Income Recognition

Interest and dividend income on financial instruments held at fair value through profit or loss for the financial period is presented as "Income from investments at fair value through profit or loss" in the Statement of Comprehensive Income on an accrual basis, gross of withholding tax which is shown separately on the Statement of Comprehensive Income. Dividends shall be recognised when the shareholder's right to receive payment is established.

D. Income from Investments at Fair Value Through Profit or Loss

The Company records its investment transactions on a trade date basis. Income from investments at fair value through profit or loss includes accretion of market discount, original issue discounts and amortisation of premiums and is recorded into income over the life of the underlying investment.

E. Expense Recognition

All expenses are recognised in the Statement of Comprehensive Income on an accrual basis.

F. Cash, Bank Overdraft, Margin Cash, Cash Collateral and Pledged Collateral

Cash and bank overdrafts are stated at cost, which approximates fair value. Bank overdrafts are classified as financial liabilities. Cash collateral provided by the Fund is identified in the Statement of Financial Position as Cash collateral and is not included as a component of cash and bank overdraft. For collateral other than cash, if the party to whom the collateral is provided has the right by contract or custom to sell or re-pledge the collateral, the Fund classifies that asset in its Statement of Financial Position separately from other assets and identifies the asset as securities pledged as collateral. Cash collateral receivable/payable in relation to the futures contracts is identified in the Statement of Financial Position as Margin cash and is not included as a component of cash and bank overdraft.

As at 30 June 2024, there was pledged collateral for forward currency contracts of US\$832,067 in the Cybersecurity ETF. As at 31 December 2023, there was no Cash collateral receivable/payable on the Funds.

G. Redeemable Participating Shares

For the US Equity ETF and Cybersecurity ETF shares can be redeemed on the primary or secondary market and are classified as financial liabilities. The primary market is the market on which shares of the Funds are issued by the Company to Authorised Participants ("APs") or redeemed by the Company from APs. Only APs are permitted to subscribe or redeem shares on the primary market.

Shares may be purchased or sold on the secondary market by all investors through a relevant recognised stock exchange on which the shares are admitted to trading or over the counter ("OTC"). The purpose of the listing of the shares on a stock exchange is to enable investors to buy and sell shares on the secondary market, normally via a broker/dealer or third party administrator, in smaller quantities than would be possible if they were to subscribe and/or redeem shares through the Company in the primary market.

The fair value of the financial liability for the redeemable participating shares is the redemption amount per share, calculated as the NAV per share less any associated duties and charges, and any redemption dividend which is payable on the shares redeemed.

First Trust Global Funds plc

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the financial period ended 30 June 2024 (Unaudited)

2. Significant Accounting Policies (continued)

H. Distributions to Holders of Redeemable Participating Shares

Distributions payable to holders of redeemable participating shares are recognised in the Statement of Comprehensive Income. Distributions payable to holders of redeemable participating shares at the financial period end are recognised in the Statement of Financial Position. The income, earnings and gains of the Funds will be accumulated and reinvested on behalf of the shareholders except for the US Equity ETF which has distributing classes. Refer to the Statement of Comprehensive Income for further details.

I. Foreign Currency

Items included in the Company's financial statements are measured and presented using the currency of the primary economic environment in which it operates (the "functional currency"). The functional currency reflects the transactions, events, and conditions under which each Fund operates and conducts its business. The presentation currency of the Company is Euro.

The functional currency of the US Equity ETF and Cybersecurity ETF is US Dollar.

For the purpose of combining the financial statements of the Funds to arrive at total Company figures (as required under Irish company law), the amounts in the Funds' Statement of Financial Position have been converted to Euro at the exchange rate ruling at 30 June 2024. The notional foreign exchange gain of €53,835,950 at 30 June 2024 (30 June 2023: loss of (€28,518,332)) set out in the Company Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares is due to the use of average exchange rates when translating the net increase/(decrease) in net assets attributable to holders of redeemable participating shares from operations, issuance of redeemable participating shares, and redemption of redeemable participating shares, in comparison to the use of closing exchange rates when translating the financial period end Statement of Financial Position. This notional foreign exchange adjustment has no impact on the NAV of the individual Funds.

The Company may invest in assets denominated in a currency other than the functional currency of each Fund. Accordingly, the value of a shareholder's investments may be affected favourably or unfavourably by fluctuations in the rates of different currencies. Transactions in foreign currencies are converted at the foreign exchange rate in effect at the date of the transaction. Assets and liabilities denominated in foreign currencies are converted into Euro at the foreign currency closing exchange rate in effect at the financial period end. Foreign currency exchange gains and losses relating to investments at fair value through profit or loss, derivative financial investments, and all other foreign currency exchange gains or losses relating to monetary items, including cash, are reflected in the net gain/(loss) on financial assets and liabilities at fair value through profit or loss in the Statement of Comprehensive Income.

J. Forward Currency Contracts

In a forward currency contract, the Fund agrees to receive or deliver a fixed quantity of one currency for another, at a predetermined price at a future date. The fair value of forward currency contracts is calculated as the difference between the contracted rate and the current forward rate that would close out the contract on the Statement of Financial Position date. Gains or losses on forward currency contracts are included in the financial assets at fair value through profit or loss or financial liabilities at fair value through profit or loss on the Statement of Financial Position and are shown in the Schedule of Investments. Any realised gains or losses are recognised in the Statement of Comprehensive Income on the trade date. The Funds may enter into these contracts to hedge against changes in currency exchange rates. The forward currency contracts are used to hedge the currency exposure on individual positions taken by the Funds and to hedge non-base currency investors.

K. Transaction Costs

A Fund pays transaction costs, such as commissions, when it buys and sells securities. Transaction costs means any costs and expenses incurred in respect of the buying and selling of portfolio securities and financial instruments as Investments, including but not limited to brokerage fees and commission, interest or taxes payable in respect of such purchase and sale transactions. Transaction costs are included in the purchase and sale of each security.

First Trust Global Funds plc

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the financial period ended 30 June 2024 (Unaudited)

3. Taxation

Under current law and practice the Company qualifies as an investment undertaking as defined in Section 739B of the Taxes Consolidation Act, 1997, as amended (the “TCA”). On that basis, it is not chargeable to Irish tax on its income or gains. However, Irish tax may arise on the happening of a “chargeable event”. A chargeable event includes any distribution payments to shareholders or any encashment, redemption, cancellation or transfer of shares. No Irish tax will arise on the Company in respect of chargeable events in respect of:

(a) a shareholder who is neither Irish resident nor ordinarily resident in Ireland for tax purposes, at the time of the chargeable event, provided appropriate valid declarations in accordance with the provisions of the TCA, are held by the Company; and

(b) certain exempted Irish tax resident shareholders who have provided the Company with the necessary signed statutory declarations.

A chargeable event does not include:

(i) any transaction (which might otherwise be a chargeable event) in relation to shares held in a recognised clearing system as designed by order of the Revenue Commissioners of Ireland; or

(ii) a transfer of shares between spouses/civil partners and any transfer of shares between spouses/civil partners or former spouses/civil partners on the occasion of judicial separation, decree of dissolution and/or divorce as appropriate; or

(iii) an exchange by a shareholder, effected by way of arm’s length bargain where no payment is made to the shareholder, of shares in a Fund for shares in another Fund; or

(iv) an exchange of shares arising on a qualifying amalgamation or reconstruction (within the meaning of Section 739H of the TCA) with another investment undertaking.

It is the intention of the Directors that the shares of the ETF Funds will at all times be held in a recognised clearing system. On that basis, it is not envisaged that a chargeable event will arise on which the Company will be liable to account for tax. However, if, for any reason, the shares cease to be held in a recognised clearing system and the Company becomes liable to account for tax on a chargeable event, the Company shall be entitled to deduct from the payment arising on that chargeable event an amount equal to the appropriate tax and/or, where applicable, to repurchase and cancel such number of shares held by the shareholder as is required to meet the amount of tax. The relevant shareholder shall indemnify and keep the Company indemnified against loss arising to the Company by reason of the Company becoming liable to account for tax on the happening of a chargeable event.

Other Countries:

Income and capital gains (if any) received on investments made by the Company may be subject to withholding taxes imposed by the country from which the investment income/gains are received and such taxes may not be recoverable by the Company or its shareholders.

First Trust Global Funds plc

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the financial period ended 30 June 2024 (Unaudited)

4. Financial Assets and Liabilities at Fair Value through Profit or Loss

The Company is required to classify fair value measurements using a fair value hierarchy that reflects the significance of the inputs used in making measurements. The fair value hierarchy has the following levels:

- Level 1 - The unadjusted quoted price in an active market for identical assets or liabilities that the entity can access at the measurement date.
- Level 2 - Inputs other than quoted prices included within Level 1 that are observable (i.e. developed using market data) for the asset or liability, either directly or indirectly.
- Level 3 - Inputs are unobservable (i.e. for which market data is unavailable) for the asset or liability.

During the financial period ended 30 June 2024 and during the financial year ended 31 December 2023, there were no transfers between levels of the fair value hierarchy for financial assets and financial liabilities which were recorded at fair value.

Transfers are deemed to have occurred at the beginning of the financial period/year.

The level in the fair value hierarchy within which the fair value measurement is categorised in its entirety is determined on the basis of the lowest level input that is significant to the fair value measurement in its entirety. For this purpose, the significance of an input is assessed against the fair value measurement in its entirety. If a fair value measurement uses observable inputs that require significant adjustment based on unobservable inputs, that measurement is a Level 3 measurement. Assessing the significance of a particular input to the fair value measurement in its entirety requires judgement, considering factors specific to the asset or liability.

The following tables provide an analysis of financial instruments as at 30 June 2024 and 31 December 2023 that are measured at fair value in accordance with FRS 102:

First Trust US Equity Income UCITS ETF

Financial Assets at Fair Value through Profit or Loss

As at 30 June 2024

	Level 1 US\$	Level 2 US\$	Level 3 US\$
Held for Trading			
Common Stock	300,037,306	–	–
Total	300,037,306	–	–

Financial Liabilities at Fair Value through Profit or Loss

As at 30 June 2024

	Level 1 US\$	Level 2 US\$	Level 3 US\$
Held for Trading			
Forward Currency Contracts	–	(68)	–
Total	–	(68)	–

First Trust Global Funds plc

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the financial period ended 30 June 2024 (Unaudited)

4. Financial Assets and Liabilities at Fair Value through Profit or Loss (continued)

First Trust US Equity Income UCITS ETF

Financial Assets at Fair Value through Profit or Loss

As at 31 December 2023

	Level 1 US\$	Level 2 US\$	Level 3 US\$
Held for Trading			
Common Stock	282,109,455	–	–
Forward Currency Contracts	–	2,766	–
Total	282,109,455	2,766	–

Financial Liabilities at Fair Value through Profit or Loss

As at 31 December 2023

	Level 1 US\$	Level 2 US\$	Level 3 US\$
Held for Trading			
Forward Currency Contracts	–	(26)	–
Total	–	(26)	–

First Trust Nasdaq Cybersecurity UCITS ETF

Financial Assets at Fair Value through Profit or Loss

As at 30 June 2024

	Level 1 US\$	Level 2 US\$	Level 3 US\$
Held for Trading			
Common Stock	764,993,373	–	–
Forward Currency Contracts	–	70,281	–
Total	764,993,373	70,281	–

First Trust Nasdaq Cybersecurity UCITS ETF

Financial Assets at Fair Value through Profit or Loss

As at 31 December 2023

	Level 1 US\$	Level 2 US\$	Level 3 US\$
Held for Trading			
Common Stock	669,467,544	–	–
Forward Currency Contracts	–	596,669	–
Total	669,467,544	596,669	–

Financial Liabilities at Fair Value through Profit or Loss

As at 31 December 2023

	Level 1 US\$	Level 2 US\$	Level 3 US\$
Held for Trading			
Forward Currency Contracts	–	(5,656)	–
Total	–	(5,656)	–

There were no financial liabilities at fair value through profit or loss for the Cybersecurity ETF as at 30 June 2024.

First Trust Global Funds plc

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the financial period ended 30 June 2024 (Unaudited)

5. Accrued Expenses

As at 30 June 2024

	First Trust US Equity Income UCITS ETF	First Trust Nasdaq Cybersecurity UCITS ETF
	US\$	US\$
Management fees	134,352	370,814
Total accrued expenses	134,352	370,814

As at 31 December 2023

	First Trust US Equity Income UCITS ETF	First Trust Nasdaq Cybersecurity UCITS ETF
	US\$	US\$
Management fees	130,836	345,366
Total accrued expenses	130,836	345,366

6. Efficient Portfolio Management

The Company may, on behalf of the Funds and subject to the conditions and within the limits laid down by the Central Bank, employ techniques and instruments relating to transferable securities for efficient portfolio management purposes as described in the prospectus.

Transactions for the purposes of efficient portfolio management may be undertaken with a view to achieving a reduction in risk, a reduction in costs or an increase in capital or income returns to a Fund and may not be speculative in nature. These techniques and instruments may include investments in currency related transactions such as forward currency contracts, options on currencies, futures and swap agreements in order to hedge against certain currency risks.

The Central Bank requires that all UCITS that use financial derivative instruments employ a risk management process which enables it to accurately manage, measure and monitor the various risks associated with financial derivative instruments. This is documented in the Company's risk management process which is a document filed with the Central Bank (the "Risk Management Process").

The revenue arising from the efficient portfolio management techniques consists of revenues from stock lending, repurchase and reverse repurchase arrangement interest income (disclosed in the Statement of Comprehensive Income) and realised gains/losses on forward foreign currency contracts, options on currencies, futures, contracts for differences and swap agreements (disclosed in the Statement of Comprehensive Income). These revenues are subject to transaction costs which are incremental costs that are directly attributable to the acquisition, issue or disposal of a financial asset or financial liability.

Such techniques and instruments will be utilised in accordance with the requirements of the Central Bank. New techniques and instruments may be developed which may be suitable for use by the Company and the Company (subject as aforesaid) may employ such techniques. Please refer to the Schedule of Investments for details of the open forward currency contracts held as at 30 June 2024.

7. Significant Agreements and Operating Expenses

A. The Administrator

The Manager (as defined below) of the US Equity ETF and Cybersecurity ETF discharges the fees of the Administrator in respect of the relevant Fund.

The Company shall pay fixed transaction fees to the Administrator in respect of all Funds which shall be charged at normal commercial rates. In addition, the Administrator shall be entitled to be reimbursed its reasonable vouched out-of-pocket expenses.

First Trust Global Funds plc

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the financial period ended 30 June 2024 (Unaudited)

7. Significant Agreements and Operating Expenses (continued)

B. The Manager

First Trust Global Portfolios Management Limited (the “Manager”) has been appointed as Manager of the Company pursuant to the Management Agreement. Under the terms of the Management Agreement, the Manager has responsibility for the management and administration of the Company affairs, subject to the overall supervision and control of the Directors. The Management Agreement between the Company and the Manager became effective on the 25 September 2019.

The Manager was incorporated as a private company limited by shares in Ireland under the Companies Act, under registration number 637071 on 6 November 2018 and is authorised by the Central Bank to act as a UCITS management company pursuant to the UCITS Regulations. The Manager’s main business is the provision of fund management services to UCITS. The Manager is a wholly owned subsidiary of First Trust Global Enterprises L.P. which is a limited partnership established under the laws of the State of Illinois in the United States of America.

The Manager is managed and supervised by its Board. The Board oversees the general management and conduct of all aspects of the Company’s business, including its compliance with its obligations under the UCITS Regulations, the Central Bank Regulations and the Central Bank’s Fund Management Company Guidance.

With the exceptions of Kathleen Brown, Don Swade and Bronwyn Wright, the Directors of the Manager are also the Directors of the Company.

Under the Management Agreement, the Company will pay to the Manager in respect of each Fund, a management fee in the amount specified in the following table, which shall be calculated and accrue daily and be payable monthly in arrears. For the ETF Funds, the Manager is responsible for discharging all operational expenses, including but not limited to, fees and expenses of the Investment Manager, Depositary, Administrator, Distributor, Registrar and Directors, the costs of maintaining the Funds and any registration of the Funds with any governmental or regulatory authority; preparation, printing and posting of prospectuses, sales literature and reports to shareholders, regulatory fees of the Central Bank or stock exchange and other governmental agencies; marketing expenses; insurance premiums; fees and expenses for legal, audit and other services; paying for sub-licensing fees related to each Fund’s Index (where relevant) and any distribution fees or expenses but excluding interest, taxes, brokerage commissions and other expenses connected with execution of portfolio transactions, and extraordinary expenses.

	Management Fee as a Percentage of NAV of each Class
First Trust US Equity Income UCITS ETF	
Class A	0.65%
Class B	0.65%
Class D GBP (Hedged)	0.65%
First Trust Nasdaq Cybersecurity UCITS ETF	
Class A	0.60%
Class C EUR (Hedged)	0.60%

The Manager will receive from US Equity ETF and Cybersecurity ETF an annual management fee as disclosed in the table above based on each Fund’s average daily net assets.

With respect to the US Equity ETF there is a further 0.10% fee waiver from the annual management fees which shall expire on 18 November 2024.

In the event that a Fund’s operational, establishment and/or registration expenses combined exceed the stated management fees, the Manager shall discharge any excess out of its own assets.

C. The Investment Manager

The Manager has appointed First Trust Advisors L.P. (the “Investment Manager”) to act as Investment Manager for the Funds. The Investment Manager is a limited partnership with one limited partner, Grace Partners of DuPage L.P., and one general partner, The Charger Corporation.

Under the investment management agreement, the Manager will pay to the Investment Manager an investment management fee, which shall be calculated and accrue daily and be payable monthly in arrears. For the financial period ended 30 June 2024 and 30 June 2023, no fees were paid by the Manager to the Investment Manager.

First Trust Global Funds plc

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the financial period ended 30 June 2024 (Unaudited)

7. Significant Agreements and Operating Expenses (continued)

C. The Investment Manager (continued)

In addition, the Investment Manager shall be entitled to be reimbursed for its reasonable vouched out-of-pocket expenses. For the financial periods ended 30 June 2024 and 30 June 2023, no out-of-pocket expenses were paid by the Manager to the Investment Manager.

Out of the investment management fee, the Investment Manager shall discharge the fees and reasonable out-of-pocket expenses of First Trust Global Portfolios Limited as distributor of the Company.

D. Performance Fees

No performance fees are payable in respect of the Funds.

E. The Depositary

The Manager has appointed The Bank of New York Mellon SA/NV, Dublin Branch (the "Depositary") to act as the Depositary to the Company.

The Depositary shall be entitled to receive transaction charges and sub-custodian fees which shall be charged at normal commercial rates. The Depositary is also entitled to reimbursement of its reasonable vouched out-of-pocket expenses.

The Manager will discharge the fees of the Depositary in respect of the US Equity ETF and Cybersecurity ETF.

F. Other Fees

The Manager will discharge the fees and expenses of the registrar of the Funds. In addition to the fees and expenses the Funds incur directly, fees will also be payable by any investment funds in which the Funds invest.

8. Related Party and Connected Persons Transactions

Director Relationships

Mr. James A. Bowen is the Chief Executive Officer of First Trust Portfolios L.P. and its affiliate, First Trust Advisors L.P., which is the Investment Manager of the Company.

Mr. Andy Roggensack is President of First Trust Portfolios L.P. and its affiliate, First Trust Advisors L.P., which is the Investment Manager of the Company.

Mr. David G. McGarel is Chief Investment Officer and Chief Operating Officer of First Trust Portfolios L.P. and its affiliate, First Trust Advisors L.P., which is the Investment Manager of the Company.

Ms. Bronwyn Wright, Mr. Michael Boyce and Mr. Tom Coghlan are independent non-executive Directors to the Company. Ms. Sarah Cunniff is a non-executive Director to the Company.

The independent non-executive Directors and Sarah Cunniff (non-executive Director) shall be entitled to be paid a fee from the assets of the Company by way of remuneration for their services at a rate to be determined from time to time by the Directors and notified to the shareholders from time to time by the Directors, provided that the aggregate amount of each Director's remuneration in any one year shall not exceed €40,000 or other such maximum amount as may be determined by the Directors, and disclosed in the prospectuses or the Company's annual or interim financial statements. The Directors will be entitled to be reimbursed by the Company for all reasonable disbursements and out-of-pocket expenses incurred by them. During the financial period ended 30 June 2024, total Directors' fees of €30,000 (30 June 2023: €30,000) were paid by the Investment Manager for the Company to the Independent Directors. The Directors who held office at 30 June 2024 and their connected persons and the Company Secretary had no interest in the shares of the Company or any of its Funds at that date or at 1 January 2024 or at any time during the Reporting Period. Additionally, the Directors had no transactions or interest in any transactions or any of the Funds of the Company. Mr. James Bowen, Mr. Andy Roggensack and Mr. David G. McGarel are employees of the Investment Manager and do not receive a fee for their services as Directors.

First Trust Global Funds plc

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the financial period ended 30 June 2024 (Unaudited)

8. Related Party and Connected Persons Transactions (continued)

Director Relationships (continued)

Fees paid to First Trust Global Portfolios Management Limited in respect of the financial period ended 30 June 2024 were €5,732,034 (30 June 2023: €4,423,549) of which €1,059,966 was outstanding as at 30 June 2024 (30 June 2023: €783,244).

The Directors are satisfied, having received confirmation from the Manager that:

(i) in accordance with the Central Bank UCITS Regulations, any transaction carried out between the Company, the Manager or The Bank of New York Mellon SA/NV, Dublin Branch (the "Depositary") and the delegates or sub-delegates of the Company, the Manager or the Depositary (excluding any non-group company sub-custodians appointed by the Depositary) and any associated or group company of the Company, the Manager, Depositary, delegate or sub-delegate ("connected persons") is conducted at arm's length and is in the best interests of the shareholders; and

(ii) there are arrangements, evidenced by written procedures, in place to ensure these obligations are applied to all connected persons transactions and that all transactions with connected persons entered into during the financial period complied with the obligations.

The Directors, having received confirmation from the Manager, have documented how the Company has complied with these obligations during the financial period and the rationale for being satisfied that the transactions conform to these requirements.

Although not deemed to be related parties under FRS 102 as they do not exercise significant influence over the activities of the Company, Regulation 43 of the Central Bank UCITS Regulations also deems a "Depositary" and its "associated or group companies" to be connected parties to the Company. As such, the Depositary and the Administrator are connected parties to the Company.

For the ETF Funds, the Manager is responsible for discharging all operational expenses out of its management fees.

9. Global Exposure

The Company employs a risk-management process which enables them to monitor and measure at any time the risk of the positions and their contribution to the overall risk profile of the Funds. The Investment Manager/Sub-Investment Managers and the Company will employ, if applicable, a process for accurate and independent assessment of the value of any over-the-counter derivative instrument. The Investment Manager/Sub-Investment Managers will apply the commitment approach with respect to the determination of the global exposure of the Funds.

A Fund using the commitment approach must ensure that its global exposure does not exceed its total NAV. The Fund may not therefore be leveraged in excess of 100% of its NAV. A Fund using the VaR approach must employ back testing and stress testing and comply with other regulatory requirements regarding the use of VaR. The VaR approach came into effect in December 2022.

10. Soft Commissions and Directed Brokerage Fees

There were no soft commission or directed brokerage agreements entered into by the Investment Manager on behalf of the Funds during the financial period ended 30 June 2024 and financial year ended 31 December 2023.

11. Exchange Rates

The market value of investments and other assets in currencies other than the functional currency of each Fund have been converted at the exchange rate as at the close of business on 30 June 2024 and on 31 December 2023.

As at 30 June 2024, US Equity ETF and Cybersecurity ETF, were as follows:

30 June 2024

USD 1 = CAD 1.368365

USD 1 = EUR 0.933035

USD 1 = GBP 0.791077

USD 1 = JPY 160.860019

USD 1 = KRW 1,376.500040

The average exchange rates for the Company for the financial period ended 30 June 2024 were as follows:

30 June 2024

EUR 1 = GBP 0.854584

EUR 1 = USD 1.080853

First Trust Global Funds plc

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the financial period ended 30 June 2024 (Unaudited)

11. Exchange Rates (continued)

As at 31 December 2023, the exchange rates for US Equity ETF and Cybersecurity ETF were as follows:

31 December 2023

USD 1 = CAD 1.318599
USD 1 = EUR 0.905279
USD 1 = GBP 0.784437
USD 1 = JPY 140.979997
USD 1 = KRW 1,287.900024

The average exchange rates for the Company for the financial period ended 30 June 2023 were as follows:

30 June 2023

EUR 1 = GBP 0.876038 EUR 1 = USD 1.080721

12. Segregated Liability

The Company was incorporated as an umbrella fund with segregated liability between sub-funds in accordance with the Companies Act and as such as a matter of Irish law the assets of a sub-fund will not be exposed to the liabilities of the Company's other sub-funds. Each Fund of the Company will be responsible for paying its fees and expenses regardless of the level of its profitability. Fees and expenses, that are not specific to a sub-fund/sub-funds, are allocated pro-rata based on net assets across the sub-funds. Notwithstanding the foregoing, there can be no assurance that, should an action be brought against the Company in the courts of another jurisdiction, the segregated nature of the Funds would necessarily be upheld.

13. Contingent Liabilities and Commitments

There were no significant contingent liabilities or commitments as at 30 June 2024 or 31 December 2023 other than those disclosed in the financial statements.

14. Significant Events during the Financial Period

The supplements for various Funds which include impacted securities (as defined below) were amended on 28 May 2024 to reflect the transition to a T+1 settlement cycle for impacted securities on that date when the settlement cycle changed in the U.S., Canada and Mexico.

Risks Associated with Settlement Regime Changes

In May 2024, the US, Canada and Mexico transitioned to a T+1 settlement cycle, meaning that the period of time between the trade date for US, Canadian and Mexican securities (the "impacted securities") in which a Fund invests and the settlement date for those securities was reduced to one business day. In Europe and most of Asia the settlement cycle continues to operate on a T+2 basis.

The Company, the Manager and the Investment Manager have tailored their processes to the new settlement cycle for Funds with exposure to impacted securities. However, the Funds often comprise securities of issuers that are listed and/or traded in various jurisdictions and that operate in different time zones and with different market holidays. These complexities of cross-border settlement of trades in securities have required adjustments to the timing of the settlement of the securities.

The transition to a T+1 settlement regime for the impacted securities may contribute to an increase in failed trades, may increase regulatory and settlement risk and may result in increased costs associated with the adjustment of settlement cycles. The transition to a T+1 settlement regime may also require more cash to be held for settlement purposes and increases in borrowing, subject to the limit on temporary borrowing.

As of the date of these financial statements, both the UK and the EU are consulting on the potential transition to a T+1 settlement model which, if implemented, may mitigate elements of the settlement regime mismatch between those countries which transitioned to a T+1 settlement model in May 2024 and the settlement cycle for securities traded in Europe.

There were no other significant events during the financial period.

First Trust Global Funds plc

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the financial period ended 30 June 2024 (Unaudited)

15. Significant Events after the Financial Period End Date

On 10 July 2024, the updated supplement for First Trust Nasdaq Cybersecurity UCITS ETF was noted by the Central Bank to reflect methodology changes to the Cybersecurity Exclusions Index.

Up to the date of approval of these financial statements there were no other significant events after 30 June 2024 affecting the Company which would require adjustment to or disclosure in these financial statements.

16. Reconciliation of net assets attributable to holders of redeemable participating shares

First Trust Nasdaq Cybersecurity UCITS ETF

	As at 30 June 2024 US\$
Net Assets attributable to holders of redeemable participating shares per financial statements	767,124,412
Adjustment to payable on capital shares ¹	5,398,800
Net Assets attributable to holders of redeemable participating shares per shareholder dealing	<u>772,523,212</u>

¹ Adjustment for T+1 redemption.

17. Valuation Point

A Friday forward process occurs every Friday, to capture the income/expenses and accruals that occur over the weekend between Friday and Sunday. As 30 June 2024 fell on a Sunday, the Friday forward process has been applied and the financial statements have been prepared based on the last Net Asset Value of the financial period which was calculated as at 28 June 2024.

18. Whistleblowing policy

The Company has adopted a whistleblowing policy pursuant to the Protected Disclosures Act 2014, as amended which gives legal protection to workers, which includes directors and shareholders, who make disclosures, including protections against dismissal or being penalised by the Company. Further details are available in the policy, which is available at:

<https://www.ftglobalportfolios.com/uk/professional/Document-Library/#other-documents>

19. Approval of the Semi-Annual Report and Unaudited Financial Statements

The Directors authorised the semi-annual report and unaudited financial statements for issue on 13 August 2024.

First Trust Global Funds plc

SCHEDULE OF INVESTMENTS

First Trust US Equity Income UCITS ETF

As at 30 June 2024

Nominal	Security Description	Fair Value US\$	% of Net Assets
Transferable Securities admitted to an official stock exchange listing			
Common Stock (31 December 2023: US\$282,109,455, 99.86%)			
Basic Materials (31 December 2023: US\$4,948,301, 1.75%)			
20,650	Eastman Chemical Co	2,023,080	0.67
39,533	FMC Corp	2,275,124	0.76
43,554	LyondellBasell Industries NV	4,166,376	1.39
Total Basic Materials		8,464,580	2.82
Communications (31 December 2023: US\$20,128,311, 7.13%)			
64,667	Cisco Systems Inc	3,072,329	1.02
138,210	Interpublic Group of Cos Inc/The	4,020,529	1.34
7,799	Nexstar Media Group Inc - Class A	1,294,712	0.43
3,239	Sinclair Inc	43,176	0.01
44,709	TEGNA Inc	623,244	0.21
106,085	Verizon Communications Inc	4,374,945	1.46
Total Communications		13,428,935	4.47
Consumer, Cyclical (31 December 2023: US\$19,281,204, 6.83%)			
44,913	Best Buy Co Inc	3,785,717	1.26
33,494	Bloomin' Brands Inc	644,090	0.21
11,300	Carter's Inc	700,261	0.23
10,917	Darden Restaurants Inc	1,651,960	0.55
6,615	Ethan Allen Interiors Inc	184,492	0.06
341,878	Ford Motor Co	4,287,150	1.43
27,334	Guess? Inc	557,614	0.19
19,381	Kohl's Corp	445,569	0.15
3,233	Kontoor Brands Inc	213,863	0.07
63,111	Macy's Inc	1,211,731	0.40
4,097	Marriott Vacations Worldwide Corp	357,750	0.12
7,903	MSC Industrial Direct Co Inc - Class A	626,787	0.21
12,146	Nordstrom Inc	257,738	0.09
6,256	Standard Motor Products Inc	173,479	0.06
Total Consumer, Cyclical		15,098,201	5.03
Consumer, Non-cyclical (31 December 2023: US\$27,862,758, 9.86%)			
27,833	Archer-Daniels-Midland Co	1,682,505	0.56
59,051	Bristol-Myers Squibb Co	2,452,388	0.82
20,333	Cal-Maine Foods Inc	1,242,550	0.41
38,166	Campbell Soup Co	1,724,721	0.57
85,303	Conagra Brands Inc	2,424,311	0.81
72,571	CVS Health Corp	4,286,043	1.43
129,684	General Mills Inc	8,203,810	2.73
71,257	Gilead Sciences Inc	4,888,943	1.63
13,810	Hormel Foods Corp	421,067	0.14
16,275	Kellanova	938,742	0.31
12,313	Kimberly-Clark Corp	1,701,657	0.57
1,343	ManpowerGroup Inc	93,741	0.03
1,900	Medifast Inc	41,458	0.01
17,969	Medtronic Plc	1,414,340	0.47
17,630	Molson Coors Beverage Co - Class B	896,133	0.30
46	Monro Inc	1,098	0.00
91,240	Organon & Co	1,888,668	0.63
103,913	Pfizer Inc	2,907,486	0.97
14,758	Premier Inc - Class A	275,532	0.09
2,423	SpartanNash Co	45,455	0.02

First Trust Global Funds plc

SCHEDULE OF INVESTMENTS (continued)

First Trust US Equity Income UCITS ETF (continued)

As at 30 June 2024

Nominal	Security Description	Fair Value US\$	% of Net Assets
Transferable Securities admitted to an official stock exchange listing (continued)			
Common Stock (31 December 2023: US\$282,109,455, 99.86%) (continued)			
Consumer, Non-cyclical (31 December 2023: US\$27,862,758, 9.86%) (continued)			
6,429	Universal Corp/VA	309,813	0.10
	Total Consumer, Non-cyclical	37,840,461	12.60
Energy (31 December 2023: US\$55,120,981, 19.51%)			
102,748	APA Corp	3,024,901	1.01
12,518	Arch Resources Inc	1,905,615	0.63
17,802	Chesapeake Energy Corp	1,463,146	0.49
58,030	Chevron Corp	9,077,053	3.02
23,438	Chord Energy Corp	3,930,084	1.31
12,381	Civitas Resources Inc	854,289	0.28
26,522	ConocoPhillips	3,033,586	1.01
91,294	Coterra Energy Inc	2,434,811	0.81
50,979	CVR Energy Inc	1,364,708	0.45
191,820	Devon Energy Corp	9,092,268	3.03
50,234	Diamondback Energy Inc	10,056,344	3.35
69,448	Exxon Mobil Corp	7,994,854	2.66
54,938	HF Sinclair Corp	2,930,393	0.98
37,245	ONEOK Inc	3,037,330	1.01
24,924	Permian Resources Corp - Class A	402,523	0.13
6,039	Ramaco Resources Inc	75,186	0.02
14,348	SunCoke Energy Inc	140,610	0.05
47,136	Williams Cos Inc/The	2,003,280	0.67
	Total Energy	62,820,981	20.91
Financial (31 December 2023: US\$134,657,389, 47.66%)			
13,800	Associated Banc-Corp	291,870	0.10
18,685	Atlantic Union Bankshares Corp	613,802	0.20
427	AvalonBay Communities Inc (REIT)	88,342	0.03
6,145	Bank of Hawaii Corp	351,555	0.12
60,742	Bank OZK	2,490,422	0.83
16,103	BankUnited Inc	471,335	0.16
19,030	Banner Corp	944,649	0.31
3,037	Brixmor Property Group Inc (REIT)	70,124	0.02
21,835	Brookline Bancorp Inc	182,322	0.06
68	Camden Property Trust (REIT)	7,420	0.00
42,704	Cathay General Bancorp	1,610,795	0.54
147,600	Citizens Financial Group Inc	5,318,028	1.77
48,981	Columbia Banking System Inc	974,232	0.32
71,735	Comerica Inc	3,661,354	1.22
9,595	Community Financial System Inc	452,980	0.15
15,694	Cullen/Frost Bankers Inc	1,594,981	0.53
49,603	CVB Financial Corp	855,156	0.28
6,484	Dime Community Baneshares Inc	132,274	0.04
14,506	Eagle Bancorp Inc	274,163	0.09
15,045	Federated Hermes Inc	494,680	0.16
24,570	Fidelity National Financial Inc	1,214,249	0.40
247,408	Fifth Third Bancorp	9,027,918	3.01
403	First American Financial Corp	21,742	0.01
79,592	First BanCorp/Puerto Rico	1,455,738	0.48
3,242	First Busey Corp	78,489	0.03
52,284	First Commonwealth Financial Corp	722,042	0.24
20,490	First Interstate BancSystem Inc	569,007	0.19
32,629	First Merchants Corp	1,086,219	0.36

First Trust Global Funds plc

SCHEDULE OF INVESTMENTS (continued)

First Trust US Equity Income UCITS ETF (continued)

As at 30 June 2024

Nominal	Security Description	Fair Value US\$	% of Net Assets
Transferable Securities admitted to an official stock exchange listing (continued)			
Common Stock (31 December 2023: US\$282,109,455, 99.86%) (continued)			
Financial (31 December 2023: US\$134,657,389, 47.66%) (continued)			
81,379	Franklin Resources Inc	1,818,821	0.61
78,106	Fulton Financial Corp	1,326,240	0.44
11,681	Glacier Bancorp Inc	435,935	0.15
9,561	Golub Capital BDC Inc	150,203	0.05
4,688	Heartland Financial USA Inc	208,382	0.07
25,330	Host Hotels & Resorts Inc (REIT)	455,433	0.15
495,067	Huntington Bancshares Inc/OH	6,524,983	2.17
21,263	Independent Bank Corp	1,078,459	0.36
1,274	Independent Bank Group Inc	57,993	0.02
870	Invesco Ltd	13,015	0.00
64,258	M&T Bank Corp	9,726,091	3.24
98,792	Morgan Stanley	9,601,594	3.20
11,572	NBT Bancorp Inc	446,679	0.15
21,322	Northern Trust Corp	1,790,622	0.60
22,296	Northwest Bancshares Inc	257,519	0.09
20,015	OceanFirst Financial Corp	318,038	0.11
76,031	Old Republic International Corp	2,349,358	0.78
9,992	Pacific Premier Bancorp Inc	229,516	0.08
58,954	PNC Financial Services Group Inc/The	9,166,168	3.05
6,110	Preferred Bank/Los Angeles CA	461,244	0.15
22,444	Prosperity Bancshares Inc	1,372,226	0.46
30,368	Provident Financial Services Inc	435,781	0.15
419,770	Regions Financial Corp	8,412,191	2.80
4,873	Ryman Hospitality Properties Inc (REIT)	486,618	0.16
15,746	S&T Bancorp Inc	525,759	0.18
11,576	Sandy Spring Bancorp Inc	281,991	0.09
38,189	Simmons First National Corp - Class A	671,363	0.22
32,068	SITE Centers Corp (REIT)	464,986	0.16
2,116	Southside Bancshares Inc	58,423	0.02
77,141	State Street Corp	5,708,434	1.90
46,425	Synovus Financial Corp	1,865,821	0.62
42,310	T Rowe Price Group Inc	4,878,766	1.62
19,865	Towne Bank/Portsmouth VA	541,719	0.18
4,600	TriCo Bancshares	182,022	0.06
81,867	Truist Financial Corp	3,180,533	1.06
32,993	United Bankshares Inc/WV	1,070,293	0.36
19,640	United Community Banks Inc/GA	500,034	0.17
56,899	Urban Edge Properties (REIT)	1,050,925	0.35
180,867	US Bancorp	7,180,420	2.39
26,820	Veritex Holdings Inc	565,634	0.19
238,489	VICI Properties Inc (REIT) - Class A	6,830,325	2.27
8,832	Victory Capital Holdings Inc - Class A	421,551	0.14
397	Virtus Investment Partners Inc	89,662	0.03
28,072	WaFd Inc	802,298	0.27
16,151	WesBanco Inc	450,774	0.15
15,569	Westamerica BanCorp	755,564	0.25
179,499	Western Union Co/The	2,193,478	0.73
72,076	Zions Bancorp NA	3,125,936	1.04
	Total Financial	135,575,708	45.14
Industrial (31 December 2023: US\$10,734,412, 3.80%)			
669	CH Robinson Worldwide Inc	58,952	0.02
7,503	Greif Inc	431,197	0.14

First Trust Global Funds plc

SCHEDULE OF INVESTMENTS (continued)

First Trust US Equity Income UCITS ETF (continued)

As at 30 June 2024

Nominal	Security Description	Fair Value US\$	% of Net Assets			
Transferable Securities admitted to an official stock exchange listing (continued)						
Common Stock (31 December 2023: US\$282,109,455, 99.86%) (continued)						
Industrial (31 December 2023: US\$10,734,412, 3.80%) (continued)						
24,222	International Seaways Inc	1,432,247	0.48			
3,860	Ryerson Holding Corp	75,270	0.02			
33,477	Sonoco Products Co	1,697,954	0.57			
47,511	United Parcel Service Inc - Class B	6,501,880	2.16			
Total Industrial		10,197,500	3.39			
Technology (31 December 2023: US\$5,339,126, 1.89%)						
252,371	HP Inc	8,838,032	2.94			
Total Technology		8,838,032	2.94			
Utilities (31 December 2023: US\$4,036,973, 1.43%)						
8,120	ALLETE Inc	506,282	0.17			
3,068	Avista Corp	106,183	0.04			
13,893	Black Hills Corp	755,501	0.25			
40,778	National Fuel Gas Co	2,209,760	0.74			
7,497	New Jersey Resources Corp	320,422	0.11			
11,280	OGE Energy Corp	402,696	0.13			
6,551	ONE Gas Inc	418,281	0.14			
2,113	Spire Inc	128,323	0.04			
37,286	WEC Energy Group Inc	2,925,460	0.97			
Total Utilities		7,772,908	2.59			
Total Common Stock		300,037,306	99.89			
Total Transferable Securities admitted to an official stock exchange listing		300,037,306	99.89			
Forward Currency Contracts* (30 June 2024: Nil; 31 December 2023: US\$2,766, 0.00%)						
Forward Currency Contracts* (31 December 2023: (US\$26), (0.00%))						
Currency	Purchased	Currency	Sold	Maturity Date	Unrealised Loss US\$	% of Net Assets
GBP	22,300	USD	28,263	31/07/2024	(68)	(0.00)
Total unrealised loss on forward currency contracts					(68)	(0.00)
Total underlying exposure on forward currency contracts: (30 June 2024: US\$28,189; 31 December 2023: US\$273,457)						
Total financial liabilities at fair value through profit or loss					(68)	(0.00)
Total financial assets and liabilities at fair value through profit or loss					300,037,238	99.89
Cash at bank and at broker					1,937,861	0.65
Other Net Liabilities					(1,595,745)	(0.54)
Net Assets Attributable to Holders of Redeemable Participating Shares					300,379,354	100.00

First Trust Global Funds plc

SCHEDULE OF INVESTMENTS (continued)

First Trust US Equity Income UCITS ETF (continued)

As at 30 June 2024

Country Allocation	% of Net Assets
Bermuda	0.00
Ireland	0.47
Marshall Islands	0.48
Netherlands	1.39
Puerto Rico	0.48
United States	97.07
Total Investments	99.89
Net Other Assets and Liabilities	0.11
Total	100.00

Analysis of Total Assets	% of Total Assets
Transferable securities admitted to an official stock exchange listing	99.11
Cash	0.64
Other Assets	0.25
Total Assets	100.00

*The counterparty for the Forward Currency Contracts is The Bank of New York Mellon.

First Trust Global Funds plc

SCHEDULE OF INVESTMENTS (continued)

First Trust Nasdaq Cybersecurity UCITS ETF

As at 30 June 2024

Nominal	Security Description	Fair Value US\$	% of Net Assets			
Transferable Securities admitted to an official stock exchange listing						
Common Stock (31 December 2023: US\$669,467,544, 99.25%)						
Communications (31 December 2023: US\$190,061,728, 28.18%)						
170,043	A10 Networks Inc	2,355,097	0.31			
1,200,535	Cisco Systems Inc	57,037,449	7.43			
159,798	F5 Inc	27,522,025	3.59			
1,124,141	Gen Digital Inc	28,081,058	3.66			
314,756	Okta Inc	29,464,325	3.84			
189,293	Palo Alto Networks Inc	64,172,255	8.37			
418,283	Trend Micro Inc/Japan	16,982,512	2.21			
Total Communications		225,614,721	29.41			
Consumer, Non-cyclical (31 December 2023: US\$18,913,028, 2.80%)						
183,380	Booz Allen Hamilton Holding Corp - Class A	28,222,197	3.68			
Total Consumer, Non-cyclical		28,222,197	3.68			
Technology (31 December 2023: US\$460,492,788, 68.27%)						
302,607	Akamai Technologies Inc	27,258,853	3.55			
1,386,357	BlackBerry Ltd	3,438,167	0.45			
42,021	Broadcom Inc	67,466,013	8.80			
185,463	Check Point Software Technologies Ltd	30,601,412	3.99			
412,357	Cloudflare Inc	34,155,549	4.45			
177,973	CrowdStrike Holdings Inc	68,197,511	8.89			
121,756	CyberArk Software Ltd	33,290,544	4.34			
563,162	Darktrace Plc	4,104,776	0.54			
470,542	Fortinet Inc	28,359,582	3.70			
3,332,828	Infosys Ltd ADR	62,057,291	8.09			
177,079	NetScout Systems Inc	3,238,777	0.42			
841,369	Open Text Corp	25,258,944	3.29			
106,056	Qualys Inc	15,123,594	1.97			
96,798	Radware Ltd	1,765,596	0.23			
174,874	Rapid7 Inc	7,559,807	0.99			
152,103	Science Applications International Corp	17,879,717	2.33			
930,409	SentinelOne Inc	19,585,120	2.55			
325,769	Tenable Holdings Inc	14,197,021	1.85			
334,688	Varonis Systems Inc - Class B	16,054,992	2.09			
164,229	Zscaler Inc	31,563,189	4.11			
Total Technology		511,156,455	66.63			
Total Common Stock		764,993,373	99.72			
Total Transferable Securities admitted to an official stock exchange listing		764,993,373	99.72			
Forward Currency Contracts* (31 December 2023: US\$596,669, 0.09%)						
		Unrealised Gain US\$	% of Net Assets			
Currency	Purchased	Currency	Sold	Maturity Date		
EUR	49,059,000	USD	52,588,010	31/07/2024	70,281	0.01
Total unrealised gain on forward currency contracts					70,281	0.01
Total underlying exposure on forward currency contracts: (30 June 2024: US\$52,581,994; 31 December 2023: US\$58,225,395)						
Total financial assets at fair value through profit or loss					765,063,654	99.73

First Trust Global Funds plc

SCHEDULE OF INVESTMENTS (continued)

First Trust Nasdaq Cybersecurity UCITS ETF (continued)

As at 30 June 2024

Total unrealised loss on forward currency contracts*
(30 June 2024: Nil; 31 December 2023: (US\$5,656), (0.00%))

Total financial assets and liabilities at fair value through profit or loss	<u>765,063,654</u>	<u>99.73</u>
Cash at bank and at broker	1,538,314	0.20
Other Net Assets	522,444	0.07
Net Assets Attributable to Holders of Redeemable Participating Shares	<u>767,124,412</u>	<u>100.00</u>

Country Allocation	% of Net Assets
Canada	3.29
India	8.09
Israel	8.56
Japan	2.21
United Kingdom	0.54
United States	77.03
Total Investments	99.72
Financial Derivative Instruments	0.01
Net Other Assets and Liabilities	0.27
Total	100.00

Analysis of Total Assets	% of Total Assets
Transferable securities admitted to an official stock exchange listing	98.85
OTC financial derivative instruments	0.01
Cash	0.20
Other Assets	0.94
Total Assets	<u>100.00</u>

*The counterparty for the Forward Currency Contracts is The Bank of New York Mellon.

First Trust Global Funds plc

First Trust US Equity Income UCITS ETF

For the financial period ended 30 June 2024

Statement of Significant Purchases

Nominal	Security Description	Cost US\$
112,278	General Mills Inc	7,567,210
71,340	Morgan Stanley	6,440,128
45,548	Exxon Mobil Corp	5,031,564
118,523	US Bancorp	5,029,813
72,571	CVS Health Corp	4,361,963
133,791	HP Inc	3,943,297
53,240	State Street Corp	3,935,575
20,419	Chord Energy Corp	3,503,264
116,981	VICI Properties Inc (REIT) - Class A	3,419,564
59,453	Bristol-Myers Squibb Co	3,016,415
64,667	Cisco Systems Inc	3,005,767
37,417	ONEOK Inc	3,002,342
55,546	HF Sinclair Corp	2,972,359
102,748	APA Corp	2,970,892
17,620	Chevron Corp	2,788,526
18,030	United Parcel Service Inc - Class B	2,745,451
32,494	WEC Energy Group Inc	2,603,728
34,480	Gilead Sciences Inc	2,597,528
39,533	FMC Corp	2,315,012
19,528	T Rowe Price Group Inc	2,233,525
66,017	Apartment Income REIT Corp	2,150,005
63,213	Interpublic Group of Cos Inc/The	1,982,844
58,609	Citizens Financial Group Inc	1,962,757
47,136	Williams Cos Inc/The	1,940,392
91,240	Organon & Co	1,880,383
21,400	Northern Trust Corp	1,808,001
39,075	Campbell Soup Co	1,738,344
150,515	Ford Motor Co	1,696,598
36,868	Devon Energy Corp	1,672,198
18,105	Chesapeake Energy Corp	1,588,215
28,778	Archer-Daniels-Midland Co	1,562,539
36,589	Bank OZK	1,519,012
50,092	Old Republic International Corp	1,491,582

The significant portfolio changes reflect the aggregate purchases of a security exceeding one percent of the total value of purchases for the financial period.

First Trust Global Funds plc

First Trust US Equity Income UCITS ETF

For the financial period ended 30 June 2024 (continued)

Statement of Significant Sales

Nominal	Security Description	Proceeds US\$
184,823	Truist Financial Corp	6,995,132
139,218	Verizon Communications Inc	5,625,288
188,109	Coterra Energy Inc	5,185,904
117,832	Tapestry Inc	5,119,359
182,611	Pfizer Inc	4,988,918
48,043	Omnicom Group Inc	4,453,689
36,490	ConocoPhillips	4,319,161
117,286	Citizens Financial Group Inc	4,054,407
23,392	Target Corp	3,662,914
51,559	Cogent Communications Holdings Inc	3,558,655
24,594	Phillips 66	3,405,033
233,400	Huntington Bancshares Inc/OH	3,115,616
45,889	Gilead Sciences Inc	3,070,874
54,521	Comerica Inc	2,787,835
45,372	Cal-Maine Foods Inc	2,644,217
66,017	Apartment Income REIT Corp	2,572,941
36,893	MDC Holdings Inc	2,317,210
13,245	Arch Resources Inc	2,191,626
128,334	Old National Bancorp/IN	2,159,642
57,670	Fifth Third Bancorp	2,059,945
57,429	HP Inc	1,954,028
123,114	First Horizon Corp	1,864,377
5,587	Amgen Inc	1,706,723
18,493	CONSOL Energy Inc	1,632,795
77,246	Associated Banc-Corp	1,608,807
11,431	United Parcel Service Inc - Class B	1,581,629
162,413	Comstock Resources Inc	1,561,949
27,493	HF Sinclair Corp	1,462,071
11,196	Valero Energy Corp	1,457,006
34,072	Zions Bancorp NA	1,428,642
75,078	Regions Financial Corp	1,413,263

The significant portfolio changes reflect the aggregate disposals of a security exceeding one percent of the total value of sales for the financial period.

First Trust Global Funds plc

First Trust Nasdaq Cybersecurity UCITS ETF

For the financial period ended 30 June 2024

Statement of Significant Purchases

Nominal	Security Description	Cost US\$
12,905,448	BlackBerry Ltd	44,836,927
1,441,900	Infosys Ltd ADR	26,472,733
520,701	Cisco Systems Inc	25,164,818
77,368	Palo Alto Networks Inc	24,128,556
62,071	CrowdStrike Holdings Inc	21,511,516
13,235	Broadcom Inc	19,094,422
220,367	Cloudflare Inc	17,573,452
898,473	Radware Ltd	17,408,517
85,511	Zscaler Inc	15,947,372
161,063	Akamai Technologies Inc	15,747,612
432,714	Open Text Corp	14,528,786
978,708	A10 Networks Inc	13,463,731
145,182	Okta Inc	12,956,340
50,228	CyberArk Software Ltd	12,737,039
197,262	Fortinet Inc	12,019,185
71,969	Check Point Software Technologies Ltd	11,442,085
63,046	F5 Inc	11,082,337
1,482,903	Darktrace Plc	8,569,998
379,510	Gen Digital Inc	8,331,820
49,171	Qualys Inc	8,252,774
53,085	Booz Allen Hamilton Holding Corp - Class A	7,916,831
152,203	Trend Micro Inc/Japan	7,789,384
272,042	SentinelOne Inc	6,204,212
267,788	NetScout Systems Inc	5,768,562
97,859	Rapid7 Inc	4,962,863
90,713	Tenable Holdings Inc	4,223,992
31,709	Science Applications International Corp	4,200,923
88,310	Varonis Systems Inc - Class B	4,128,517

The significant portfolio changes reflect the aggregate purchases of a security exceeding one percent of the total value of purchases for the financial period.

First Trust Global Funds plc

First Trust Nasdaq Cybersecurity UCITS ETF

For the financial period ended 30 June 2024 (continued)

Statement of Significant Sales

Nominal	Security Description	Proceeds US\$
16,560,485	BlackBerry Ltd	51,016,573
5,132,785	Darktrace Plc	37,038,550
734,382	Juniper Networks Inc	26,571,821
1,745,459	A10 Networks Inc	24,127,250
1,333,023	Radware Ltd	24,040,818
1,012,119	NetScout Systems Inc	19,333,582
11,187	Broadcom Inc	14,475,205
40,239	CrowdStrike Holdings Inc	12,944,613
106,368	Okta Inc	10,940,239
264,664	Rapid7 Inc	10,325,468
195,301	Varonis Systems Inc - Class B	8,789,939
211,958	Tenable Holdings Inc	8,712,769
310,827	SentinelOne Inc	6,853,699
43,212	Qualys Inc	6,195,210
547,798	OneSpan Inc	5,638,585
21,320	CyberArk Software Ltd	5,429,843
78,735	Fortinet Inc	5,136,394
37,190	Science Applications International Corp	4,604,754
47,827	Cloudflare Inc	4,214,782
97,905	Trend Micro Inc/Japan	4,179,282
13,473	Palo Alto Networks Inc	4,064,952
85,024	Cisco Systems Inc	4,053,031
217,552	Infosys Ltd ADR	4,000,107

The significant portfolio changes reflect the aggregate disposals of a security exceeding one percent of the total value of sales for the financial period.

First Trust Global Funds plc

Total Expense Ratio

Total Expense Ratio (“TER”) is calculated as the total of all expenses (excluding bank interest), divided by the average net assets of the sub-fund, expressed as a percentage. The ratios are annualised.

For the twelve-month period ended 30 June 2024, the TERs are as follows for the First Trust US Equity Income UCITS ETF and First Trust Nasdaq Cybersecurity UCITS ETF:

Fund	Annualised TER*
First Trust US Equity Income UCITS ETF	Class A: 0.55%
First Trust US Equity Income UCITS ETF	Class B: 0.55%
First Trust US Equity Income UCITS ETF	Class D: 0.55%
First Trust Nasdaq Cybersecurity UCITS ETF	Class A: 0.60%
First Trust Nasdaq Cybersecurity UCITS ETF	Class C: 0.60%

*No Performance fees were paid for financial period ended 30 June 2024.

First Trust Global Funds plc

Securities Financing Transactions Regulation

For the financial period ended 30 June 2024

There are no securities financing transactions that require disclosure as at 30 June 2024 in accordance with the Securities Financing Regulation (Regulation (EU) 2015/2365).