SUPPLEMENT 66
18 SEPTEMBER 2026

L&G NEW ENERGY COMMODITIES UCITS ETF

SUPPLEMENT

A sub-fund of Legal & General UCITS ETF Plc, an umbrella investment company with variable capital and segregated liability between its Funds.

This Supplement contains information relating to the L&G New Energy Commodities UCITS ETF (the "Fund") which is a separate Fund of Legal & General UCITS ETF Plc (the "Company"). This Supplement forms part of and should be read in the context of, and together with, the Prospectus dated 18 September 2026. If you are in any doubt about the action to be taken or the contents of this Supplement, please consult your stockbroker or other financial adviser. Investors should note that this Fund will pursue its investment policy principally through investment in FDIs. Potential investors should consider the risk factors set out in the Prospectus and in this Supplement before investing in this Fund. An investment in the Fund involves certain risks and may only be suitable for persons who are able to assume the risk of losing their entire investment.

FUND DETAILS

Base Currency	USD.
Investment Approach	Index Tracking – Synthetic Replication (Unfunded OTC Swap Model).
Eligible Assets	Total Return Swaps; Equity Securities; Bond Securities (namely government bonds or supranational bond); forward currency contracts (including non-deliverable forwards), cash; Money Market Funds.
Securities Financing Transactions	Reverse Repurchase Transactions: Maximum 100%, Expected 0-100%. TRS Transactions: Maximum 200%, Expected 100-200%.
SFDR	Article 8.
Summary of Environmental and Social Characteristics Promoted	Environmental: Climate change through supporting the reduction of greenhouse gas emissions by providing exposure to commodities which enable the transition to lower carbon emitting energy sources. Further information on the characteristics of the Fund can be found in the Annex.
Index	Solactive Energy Transition Commodity TR Index.
Index Rebalancing	Quarterly.
Index Characteristics	The Index reflects the returns on a fully collateralised investment in the underlying basket of futures contracts.
Additional Index Details	Further information on the Index methodology, constituents and weightings can be found here.
TER	Unhedged Classes: 0.65%, Hedged Classes: 0.70%.
Minimum Subscription / Redemption Amount	1,000,000, expressed in the class currency of the relevant class.
Initial Offer Price	Approximately USD 10, expressed in the class currency of the relevant class.
Initial Offer Period	Unlaunched Shares in each class will be available at the Initial Offer Price from 9 am UK time on 21 September 2026 to 4:00 pm on 19 March 2027 or such earlier or later date as the Directors may determine and notify to the Central Bank.
Transaction Charges	In respect of each subscription or redemption of Shares, the Manager (or its delegate) may apply Duties and Charges or an Anti-Dilution Levy either as a fixed amount or on an actual cost basis. Any fixed charge shall not exceed 5% of the Net Asset Value of the Shares subscribed for or redeemed.

Capitalised expressions used and not defined in this Supplement shall bear the meanings as set out in the Prospectus.

INVESTMENT OBJECTIVE

The investment objective of the Fund is to provide exposure to futures contracts associated with energy transition.

INVESTMENT POLICY

In order to achieve this investment objective, the Fund will seek to track the performance of the Index, before the deduction of the TER and other Fund expenses, as further described under "*Fees and Expenses*" in the Prospectus. It will do so by seeking to be fully exposed to the performance of the Index using "unfunded" total return OTC swaps with one or more counterparties (each, a "Long Index Swap"), as described under "*Unfunded OTC Swap Model*" and in Schedule II of the Prospectus.

In tracking the performance of the Index, the Fund may have an indirect exposure to the individual commodities comprised within the Index of up to 20% of its Net Asset Value, which limit may be raised to 35% for a single commodity in exceptional market conditions, including (but not limited to) circumstances in which such commodity occupies a dominant market position.

The Index provides exposure to new energy sources and the global energy transition across the following segments: (1) transition metals (2) transition energy and (3) carbon. Subject to the liquidity considerations included within the Index Methodology, the transition metals segment is comprised of futures on aluminium, copper, lead, nickel, tin, zinc, gold, silver, platinum, iron ore, cobalt and lithium. These metals are used in the production of lithium-ion batteries, solar panels and wind turbines. The transition energy segment is comprised of futures on natural gas (European and US natural gas futures contracts), ethanol and uranium. Natural gas emits less carbon than most other fossil fuels. Ethanol is an alternative liquid fuel to petroleum based fuels. Uranium is used in nuclear energy which does not produce greenhouse gas emissions. The carbon allocation in the Index is achieved via an allocation to an exchange listed debt certificate which provides exposure to an index of global carbon futures, including European Union Allowances (EUA), California Carbon Allowances (CCA) and Regional Greenhouse Gas Initiative (RGGI). Further information is set out in the methodology used for calculating the Index ("Index Guideline - Solactive Energy Transition Commodity TR Index") (the "**Index Methodology**").

In addition to returns generated by the commodity strategy, the Index includes the returns on cash collateral invested in the Secured Overnight Financing Rate ("**SOFR**") in order to represent a fully collateralised investment. Daily SOFR levels are published by the New York Federal Reserve: https://www.newyorkfed.org/markets/reference-rates/sofr

RISK MANAGEMENT

The Investment Manager uses relative value-at-risk to assess the global exposure of the Fund on a daily basis.

The Fund may utilise the *"Reverse Repurchase Agreement"* model and the *"Short Basket Swap"* model, each as described in the "*Unfunded OTC Swap Model*" section in the Prospectus, or a combination of the two models.

The actual level of leverage at any given time will vary according to the degree to which the Fund is invested in each of the respective models at such time, as well as the incremental leverage arising within the Index. Accordingly, the Fund is expected to be leveraged between 100% and a maximum of 210% of its Net Asset Value at any given time.

PROFILE OF A TYPICAL INVESTOR

It is expected that investors in the Fund will be sophisticated investors (and/or informed investors who have taken professional advice) who: (i) are familiar with commodity futures contracts and understand the concepts "rolling", "backwardation" and "contango" and the impact that these concepts may have on the performance of the Index; (ii) understand the risks associated with an investment in the Fund; (iii) accept the levels of volatility associated with the relevant commodity futures markets (or sectors thereof) to which the Fund has exposure; and (iv) are able to bear the risk of losing their entire investment over the medium to long term.

RISK FACTORS

Investors are referred to "*Risk Factors*" and Schedule II of the Prospectus and should consider all relevant risk factors prior to investing in the Fund. Investors should consider, in particular those relating to Shares, Index Tracking-Related Risks, Investing in FDI's, Commodities and Commodities Future Risk, and Sustainability Risk.

INDEX DISCLAIMER

The Fund is not sponsored, promoted, sold or supported by the Solactive AG. Nor does Solactive AG offer any express or implicit guarantee or assurance either with regard to the results of using the Index and/or Index trademark or the Index price, at any time or in any other respect.

The Index is calculated and published by Solactive AG. Solactive AG uses its best efforts to ensure that the Index is calculated correctly. Irrespective of its obligations towards the Company, Solactive AG has no obligation to point out errors in the Index to third parties including, but not limited to, investors and/or financial intermediaries of the Fund. Solactive AG does not guarantee the accuracy and/or the completeness of the Index or any related data, and shall not have any liability for any errors, omissions or interruptions therein.

Neither publication of the Index by Solactive AG, nor the licensing of the Index or Index trademark, for the purpose of use in connection with the Fund, constitutes a recommendation by Solactive AG to invest capital in said Fund nor does it, in any way, represent an assurance or opinion of Solactive AG with regard to any investment in this Fund. In no event shall Solactive AG have any liability for any lost profits or indirect, punitive, special or consequential damages or losses, even if notified of the possibility thereof.

Template pre-contractual disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities.** That Regulation does not include a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

Product name:
L&G New Energy Commodities UCITS ETF

Legal entity identifier:
213800BQQ4HWWNR91931

Environmental and/or social characteristics

Does this financial product have a sustainable investment objective?

●● ☐ **Yes**

●○ ☒ **No**

☐ It will make a minimum of **sustainable investments with an environmental objective:** __%

- ☐ in economic activities that qualify as environmentally sustainable under the EU Taxonomy
- ☐ in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy

☐ It will make a minimum of **sustainable investments with a social objective:** __%

☐ It **promotes Environmental/Social (E/S) characteristics** and while it does not have as its objective a sustainable investment, it will have a minimum proportion of __% of sustainable investments

- ☐ with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy
- ☐ with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy
- ☐ with a social objective

☒ It promotes E/S characteristics, but **will not make any sustainable investments**



Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

What environmental and/or social characteristics are promoted by this financial product?

The Fund promotes the following environmental characteristic related to climate change:

• Support of the reduction of greenhouse gas emissions by providing exposure to commodities which enable the transition to lower carbon emitting energy sources, namely (i) commodity futures on metals used in the production of lithium-ion batteries, solar panels, wind turbines; (ii) commodity futures on natural gas, ethanol and uranium, being alternative energy sources to fossil fuels; and (iii) exchange listed debt certificate which provides exposure to an index of carbon futures (on the basis that higher carbon prices incentivise switching to lower carbon-emitting activities).

The Fund promotes the above-mentioned characteristic by tracking the Solactive Energy Transition Commodity TR Index (the "Index"), which is a designated reference benchmark for the purpose of attaining the environmental characteristic promoted by the Fund. Whilst the environmental characteristic is promoted through the application of the investment strategy of the

Fund, investors are reminded that this environmental characteristic is not a sustainable investment objective.

- ***What sustainability indicators are used to measure the attainment of each of the environmental or social characteristics promoted by this financial product?***

  The percentage of the Index exposed to energy transition commodities as set out below under the heading "What is the minimum share of investments in transitional and enabling activities?".

- ***What are the objectives of the sustainable investments that the financial product partially intends to make and how does the sustainable investment contribute to such objectives?***

  The Fund does not commit to making any sustainable investments.

Principal adverse impacts are the most significant negative impact of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anticorruption and anti-bribery matters.

- ***How do the sustainable investments that the financial product partially intends to make, not cause significant harm to any environmental or social sustainable investment objective?***

  Not applicable.

  - How have the indicators for adverse impacts on sustainability factors been taken into account?

  Not applicable.

  - How are the sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

  Not applicable.

The EU Taxonomy sets out a "do not significantly harm" principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific EU criteria.

The "do not significantly harm" principle applies only to those investments underlying the financial product that take into account the EU criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the EU criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.



Does this financial product consider principal adverse impacts on sustainability factors?

- [ ] Yes, _____
- [x] No

What investment strategy does this financial product follow?

The Fund aims to track the Index in accordance with its investment policy. The Index incorporates ESG criteria which are summarised in the section immediately below.

The investment strategy guides investment decisions based on factors such as investment objectives and risk tolerance.

What are the binding elements of the investment strategy used to select the investments to attain each of the environmental or social characteristics promoted by this financial product?

The Fund gains exposure to the Index through unfunded swaps, and as such the Fund promotes the same environmental characteristic as that of the Index. The Fund promotes the environmental characteristic through the following investment strategy.

Providing indirect exposure to the global energy transition across the following segments:
(1) transition metals: commodity futures on aluminium, copper, lead, nickel, tin, zinc, gold, silver, platinum, iron ore, cobalt and lithium
(2) transition energy: commodity futures on natural gas (European and US natural gas futures contracts), ethanol and uranium
(3) carbon: exchange listed debt certificate which provides exposure to an index of global carbon futures, including European Union Allowances (EUA), California Carbon Allowances (CCA) and Regional Greenhouse Gas Initiative (RGGI)

What is the committed minimum rate to reduce the scope of the investments considered prior to the application of that investment strategy?

The Fund does not target a specific minimum rate of reduction from its investment universe.

Good governance practices include sound management structures, employee relations, remuneration of staff and tax compliance.

What is the policy to assess good governance practices of the investee companies?

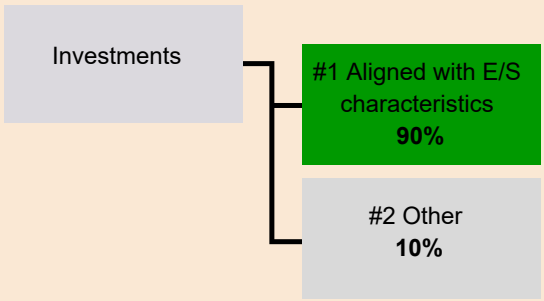
The Fund's net economic exposure consists of commodity futures. The Fund has no direct exposure to investee companies and therefore an assessment of good governance practices and exclusions are not applicable to the investments of the Fund.

What is the asset allocation planned for this financial product?

The Fund invests at least 90% of its portfolio in investments to meet the environmental characteristic that it promotes (#1), all of which provide indirect exposure to the Index. The remaining portion of investments are not used to attain the environmental characteristic and will fall under #2 Other. The Fund does not commit to making any sustainable investments.

Asset allocation describes the share of investments in specific assets.

Taxonomy-aligned activities are expressed as a share of:
- **turnover** reflecting the share of revenue from green activities of investee companies
- **capital expenditure** (CapEx) showing the green investments made by investee companies, e.g. for a transition to a green economy.
- **operational expenditure** (OpEx) reflecting green operational activities of investee companies.



#1 Aligned with E/S characteristics includes the investments of the financial product used to attain the environmental or social characteristics promoted by the financial product.

#2 Other includes the remaining investments of the financial product which are neither aligned with the environmental or social characteristics, nor are qualified as sustainable investments

How does the use of derivatives attain the environmental or social characteristics promoted by the financial product?

The Fund uses derivatives to attain the environmental characteristic it promotes by gaining exposure to the Index through unfunded swaps. As such, the Fund promotes the same environmental characteristic as that of the Index by providing indirect exposure to commodities associated with energy transition.

To what minimum extent are sustainable investments with an environmental objective aligned with the EU Taxonomy?

While the Fund promotes an environmental characteristic within the meaning of Article 8 of the SFDR, it does not currently commit to investing in any “sustainable investments” within the meaning of the SFDR. Accordingly, it should be noted that the investments underlying the Fund do not take into account the EU criteria for environmentally sustainable economic activities within the meaning of the Taxonomy Regulation.

To comply with the EU Taxonomy, the criteria for **fossil gas** include limitations on emissions and switching to renewable power or low-carbon fuels by the end of 2035. For **nuclear energy**, the criteria include comprehensive safety and waste management rules.

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

Does the financial product invest in fossil gas and/or nuclear energy related activities that comply with the EU Taxonomy[1]?

- [ ] Yes:
  - [ ] In fossil gas
  - [ ] In nuclear energy
- [X] No

The two graphs below show in green the minimum percentage of investments that are aligned with the EU Taxonomy. As there is no appropriate methodology to determine the Taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.

1. Taxonomy-alignment of investments **including sovereign bonds***

- Taxonomy-aligned: Fossil gas
- Taxonomy-aligned: Nuclear
- Taxonomy-aligned (no fossil gas & nuclear)
- Non Taxonomy-aligned

2. Taxonomy-alignment of investments **excluding sovereign bonds***

- Taxonomy-aligned: Fossil gas
- Taxonomy-aligned: Nuclear
- Taxonomy-aligned (no fossil gas & nuclear)
- Non Taxonomy-aligned

This graph represents up to 100.00% of the total Investments.

** For the purpose of these graphs, 'sovereigns bonds' consist of all sovereign exposures.*

What is the minimum share of investments in transitional and enabling activities?

The Fund will indirectly invest in at least 90% of the Fund in commodities which are used to enable energy transition.

1 Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective -see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under the EU Taxonomy.

What is the minimum share of sustainable investments with an environmental objective that are not aligned with the EU Taxonomy?

The Fund does not commit to a minimum share of sustainable investments with an environmental objective.

What is the minimum share of socially sustainable investments?

The Fund does not commit to a minimum share of socially sustainable investments.

What investments are included under "#2 Other", what is their purpose and are there any minimum environmental or social safeguards?

Other holdings include cash and money market funds. When using unfunded swaps, the Fund may, as further described in the "Unfunded OTC Swap Model" section of the Prospectus, enter into reverse repurchase agreements, invest in a Basket Portfolio, enter into Short Basket Swaps to offset the market exposure of the Basket Portfolio and hold collateral ("Basket Portfolio" and "Short Basket Swaps" are defined in the "Unfunded OTC Swap Model" section of the Prospectus).

Derivatives may also be used for currency hedging for any currency hedged share classes.

Environmental safeguards are not applied to the above instruments and are only applied to instruments that are used to attain exposure to an Index constituent.

The Investment Manager considers ESG factors, including analysis from the relevant responsible investing methodologies as part of assessing the credit risk profile of its most significant counterparties. The Investment Manager has an internal control framework in place to consider and take appropriate action in the event that a significant counterparty fails to meet any minimum standards in respect of such ESG factors as defined by the Investment Manager.

Reference benchmarks are indexes to measure whether the financial products attain the environmental or social characteristics that they promote.

Is a specific index designated as a reference benchmark to determine whether this financial product is aligned with the environmental and/or social characteristics that it promotes?

Yes, the Index is designated as a reference benchmark.

How is the reference benchmark continuously aligned with each of the environmental or social characteristics promoted by the financial product?

The Index is aligned to the environmental characteristic of the Fund by providing exposure to futures contracts in accordance with the investment strategy of the Fund. At each index rebalance, the selection criteria of the Index are applied to its constituents.

How is the alignment of the investment strategy with the methodology of the index ensured on a continuous basis?

The Fund gains exposure to the Index through unfunded swaps. As such, the Fund promotes the same environmental characteristic as that of the Index by providing indirect exposure to commodities associated with energy transition.

How does the designated index differ from a relevant broad market index?

The Index differs from a relevant broad market index as a result of the investment strategy of the Fund as it results in a specific investment universe related to energy transition.

Where can the methodology used for the calculation of the designated index be found?

For further information in relation to the Index methodology please see:
Solactive|Indices

Where can I find more product specific information online?

More product-specific information can be found on the website: L&G New Energy Commodities UCITS ETF - L&G Fund Centre