

Brookfield Investment Funds (UCITS) Plc

Interim Report and Unaudited Financial Statements
for the six month period ended June 30, 2023

Brookfield Global Listed Core Infrastructure UCITS Fund

Brookfield Global Listed Real Estate UCITS Fund

Brookfield Global Renewables & Sustainable Infrastructure UCITS Fund

Brookfield Real Assets Securities UCITS Fund

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BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

DIRECTORS AND OTHER INFORMATION

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Jonathan Crile Tyras (American)**
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David Levi (American)*
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* Non-Executive Director

** Non-Executive and Independent Director

¹ See note 15 for further details.

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

STATEMENT OF FINANCIAL POSITION

As at 30 June 2023

		Brookfield Global Listed Real Estate UCITS Fund 30 Jun 2023	Brookfield Real Assets Securities UCITS Fund 30 Jun 2023	Brookfield Renewables and Sustainable Infrastructure UCITS Fund 30 Jun 2023	Brookfield Global Listed Core Infrastructure UCITS Fund 30 Jun 2023
	Notes	USD	USD	USD	USD
Assets					
Financial assets at fair value through profit or loss:					
Investment in transferable securities	8	125,704,944	31,983,722	39,299,654	16,535,838
Investment in financial derivative instruments	8,9	2,440	-	-	-
Cash at bank	5	1,490,715	1,446,335	324,139	667,776
Interest and dividends receivable	2	299,679	162,426	93,383	52,973
Receivable for investment manager subsidy	3	26,256	61,332	27,556	37,611
Other Receivables		124,023	18,826	350,084	100,090
Total assets		127,648,057	33,672,641	40,094,816	17,394,288
Liabilities					
Financial liabilities at fair value through profit or loss:					
Investment in financial derivative instruments liabilities	8,9	29,168	-	-	-
Amount payable on purchase of securities		-	6,773	-	96,888
Amount payable on redemptions	2	135,537	-	61,662	-
Investment management fees payable	3	91,350	23,287	32,198	11,094
Administration fees payable	3	9,184	8,402	8,689	8,439
Transfer agency fees payable	3	16,480	1,355	5,683	1,636
Management company fees payable	3	17,555	386	1,834	89
Depository fees payable	3	17,203	21,052	15,985	5,028
Audit fees payable	3	6,581	6,581	6,565	6,581
Other accrued expenses and liabilities		139,565	28,635	45,539	107,231
Total liabilities (excluding amounts attributable to holders of redeemable participating shares)		462,623	96,471	178,155	236,986
Net assets attributable to holders of redeemable participating shares	13	127,185,434	33,576,170	39,916,661	17,157,302

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

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

STATEMENT OF FINANCIAL POSITION (continued)

As at 30 June 2023

	Brookfield Global Listed Real Estate UCITS Fund 30 Jun 2023	Brookfield Real Assets Securities UCITS Fund 30 Jun 2023	Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund 30 Jun 2023	Brookfield Global Listed Core Infrastructure UCITS Fund 30 Jun 2023
Number of shares in issue				
Shares In Issue B Class	43,371.18	-	104,845.82	274,525.45
Net Asset Value Per Share B Class	EUR 43.70	-	EUR 21.03	EUR 22.47
Shares In Issue E Class	2,480,895.63	1,257,706.84	1,019,050.81	504,493.56
Net Asset Value Per Share E Class	USD 35.43	USD 26.70	USD 21.88	USD 20.70
Shares In Issue F Class	135,759.46	-	850,000.000	-
Net Asset Value Per Share F Class	USD 16.64	-	USD 16.22	-
Shares In Issue I Class	111,699.00	-	-	-
Net Asset Value Per Share I Class	EUR 17.63	-	-	-
Shares In Issue V Class	135,117.82	-	81,807.07	-
Net Asset Value Per Share V Class	USD 18.65	-	USD 17.72	-
Shares In Issue W Class	184,719.08	-	-	-
Net Asset Value Per Share W Class	USD 14.79	-	-	-
Shares In Issue Z Class	1,270,982.45	-	-	-
Net Asset Value Per Share Z Class	GBP 17.07	-	-	-

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

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

STATEMENT OF FINANCIAL POSITION (continued)

As at 31 December 2022

		Brookfield Global Listed Real Estate UCITS Fund 31 Dec 2022 USD	Brookfield Real Assets Securities UCITS Fund 31 Dec 2022 USD	Brookfield Renewables and Sustainable Infrastructure UCITS Fund 31 Dec 2022 USD	Brookfield Global Listed Core Infrastructure UCITS Fund 31 Dec 2022 USD
Assets	Notes				
Financial assets at fair value through profit or loss:					
Investment in transferable securities	8	198,973,546	28,112,828	203,441,632	16,002,944
Investment in financial derivative instruments	8,9	114,228	-	-	-
Cash at bank	5	1,084,009	837,383	11,591,106	553,742
Amount receivable on sale of securities	2	1,922,201	13,294	313,494	10,548
Interest and dividends receivable	2	421,371	141,081	240,189	32,848
Receivable for investment manager subsidy	3	41,345	72,761	23,640	41,603
Other Receivables		121,666	9,814	321,900	661
Total assets		202,678,366	29,187,161	215,931,961	16,642,346
Liabilities					
Financial liabilities at fair value through profit or loss:					
Investment in financial derivative instruments liabilities	8,9	2	-	-	-
Bank overdraft	5	3,303	6	5,192	154
Amount payable on purchase of securities		183,933	17,892	-	-
Amount payable on redemptions	2	3,853,454	-	-	-
Investment management fees payable	3	312,602	42,656	342,233	22,846
Administration fees payable	3	13,560	12,488	12,761	12,492
Transfer agency fees payable	3	19,201	1,789	7,743	2,296
Management company fees payable	3	19,860	2,042	15,118	667
Depository fees payable	3	26,748	24,346	24,661	8,425
Audit fees payable	3	13,164	13,164	13,164	13,164
Other accrued expenses and liabilities		118,374	19,280	112,344	11,407
Total liabilities (excluding amounts attributable to holders of redeemable participating shares)		4,564,201	133,663	533,216	71,451
Net assets attributable to holders of redeemable participating shares	13	198,114,165	29,053,498	215,398,745	16,570,895

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

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

STATEMENT OF FINANCIAL POSITION (continued)

As at 31 December 2022

	Brookfield Global Listed Real Estate UCITS Fund 31 Dec 2022	Brookfield Real Assets Securities UCITS Fund 31 Dec 2022	Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund 31 Dec 2022	Brookfield Global Listed Core Infrastructure UCITS Fund 31 Dec 2022
Number of shares in issue				
Shares In Issue A Class*	114,791.00	-	-	-
Net Asset Value Per Share A Class	EUR 15.14	-	-	-
Shares In Issue AA Class**	161,190.17	-	-	-
Net Asset Value Per Share AA Class	GBP 13.86	-	-	-
Shares In Issue B Class	51,691.18	-	104,845.82	256,818.50
Net Asset Value Per Share B Class	EUR 44.14	-	EUR 21.44	EUR 22.54
Shares In Issue E Class	4,497,104.37	1,107,014.44	9,032,992.09	509,999.81
Net Asset Value Per Share E Class	USD 35.10	USD 26.24	USD 21.88	USD 20.37
Shares In Issue F Class	124,259.46	-	850,000.00	-
Net Asset Value Per Share F Class	USD 16.82	-	USD 16.46	-
Shares In Issue I Class	110,699.00	-	-	-
Net Asset Value Per Share I Class	EUR 17.68	-	-	-
Shares In Issue V Class	153,992.82	-	79,409.25	-
Net Asset Value Per Share V Class	USD 18.56	-	USD 17.81	-
Shares In Issue W Class	206,482.70	-	-	-
Net Asset Value Per Share W Class	USD 15.02	-	-	-
Shares In Issue Z Class	1,124,886.71	-	-	-
Net Asset Value Per Share Z Class	GBP 16.99	-	-	-

* Class A share class terminated on 26 January 2023.

** Class AA share class terminated on 20 April 2023.

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

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

STATEMENT OF FINANCIAL POSITION (continued)

As at 30 June 2023 and 31 December 2022

	Notes	Total 30 Jun 2023 USD	Total 31 Dec 2022 USD
Assets			
Financial assets at fair value through profit or loss:			
Investment in transferable securities	8	213,524,158	446,530,950
Investment in financial derivative instruments	8,9	2,440	114,228
Cash at bank	5	3,928,965	14,066,240
Amount receivable on sale of securities	2	-	2,259,537
Interest and dividends receivable	2	608,461	835,489
Receivable for investment manager subsidy	3	152,755	179,349
Other Receivables		593,023	454,041
Total assets		218,809,802	464,439,834
Liabilities			
Financial liabilities at fair value through profit or loss:			
Investment in financial derivative instruments liabilities	8,9	29,168	2
Bank overdraft	5	-	8,655
Amount payable on purchase of securities	2	103,661	201,825
Amount payable on redemptions	2	197,199	3,853,454
Investment management fees payable	3	157,929	720,337
Administration fees payable	3	34,714	51,301
Transfer agency fees payable	3	25,154	31,029
Management company fees payable	3	19,864	37,687
Depository fees payable	3	59,268	84,180
Audit fees payable	3	26,308	52,656
Other accrued expenses and liabilities		320,970	261,405
Total liabilities (excluding amounts attributable to holders of redeemable participating shares)		974,235	5,302,531
Net assets attributable to holders of redeemable participating shares	13	217,835,567	459,137,303

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

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

STATEMENT OF COMPREHENSIVE INCOME

For the financial period ended 30 June 2023

	Notes	Brookfield Global Listed Real Estate UCITS Fund 30 Jun 2023 USD	Brookfield Real Assets Securities UCITS Fund 30 Jun 2023 USD	Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund 30 Jun 2023 USD	Brookfield Global Listed Core Infrastructure UCITS Fund 30 Jun 2023 USD
Income					
Dividend income	2	2,995,629	461,266	703,875	255,154
Bank interest	2	26,831	26,982	61,369	15,093
Interest Income		-	177,243	-	-
Net realised and unrealised gain on financial assets and liabilities at fair value through profit or loss	6	1,977,915	130,333	311,128	133,530
Other Income		754	48	-	33
Total income		5,001,129	795,872	1,076,372	403,810
Expenses					
Investment management fees	3	688,953	133,272	227,224	66,955
Administration fees	3	27,627	25,303	25,901	25,325
Directors' fees	3	28,997	4,507	16,168	2,567
Depositary fees	3	56,514	66,115	32,980	21,158
Audit fees	3	5,944	5,944	5,928	5,944
Management company fees	3	34,219	4,958	6,656	2,796
Transfer agency fees	3	38,168	5,325	16,791	5,394
Transaction costs	2	250,842	24,994	200,027	10,528
Other expenses		218,532	50,583	59,544	26,083
Total expenses		1,349,796	321,001	591,219	166,750
Investment manager subsidy	3	(248,387)	(131,313)	(120,211)	(74,714)
Net Expenses		1,101,409	189,688	471,008	92,036
Profit before taxation		3,899,720	606,184	605,364	311,774
Taxation					
Withholding taxes	2	679,613	107,498	78,116	50,273
Increase in net assets attributable to holders redeemable of participating shares from operations after tax		3,220,107	498,686	527,248	261,501
Dividends to holders of redeemable participating shares	4	131,900	-	207,060	-
Increase in net assets attributable to holders redeemable of participating shares from operations		3,088,207	498,686	320,188	261,501

The accompanying notes form an integral part of these financial statements.
There were no gains and losses other than those reflected above. All results above relate to continuing operations.

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

STATEMENT OF COMPREHENSIVE INCOME (continued)

For the financial period ended 30 June 2022

	Notes	Brookfield Global Listed Real Estate UCITS Fund 30 Jun 2022 USD	Brookfield Real Assets Securities UCITS Fund 30 Jun 2022 USD	Brookfield Renewables and Sustainable Infrastructure UCITS Fund 30 Jun 2022 USD	Brookfield Global Listed Core Infrastructure UCITS Fund 30 Jun 2022 USD
Income					
Dividend income	2	5,423,307	732,682	3,397,448	203,846
Bank interest		-	759	2,607	222
Interest income	2	991	109,692	-	-
Net realised and unrealised loss on financial assets and liabilities at fair value through profit or loss	6	(77,294,187)	(5,123,140)	(41,095,286)	(697,420)
Other Income		176	2	-	1
Total loss		(71,869,713)	(4,280,005)	(37,695,231)	(493,351)
Expenses					
Investment management fees	3	1,566,403	230,195	1,221,577	56,095
Administration fees	3	26,020	25,164	25,932	25,185
Directors' fees	3	27,991	4,029	17,878	990
Depositary fees	3	53,654	38,973	49,136	8,758
Audit fees	3	6,614	6,614	6,614	6,614
Management company fees	3	34,335	5,169	23,711	1,104
Transfer agency fees	3	45,825	3,488	17,267	4,703
Transaction costs	2	378,500	62,218	251,585	16,645
Other expenses		168,434	38,057	128,202	15,780
Total expenses		2,307,776	413,907	1,741,902	135,874
Investment manager subsidy	3	(3,865)	(65,913)	(13,389)	(49,189)
Net Expenses		2,303,911	347,994	1,728,513	86,685
Loss before taxation		(74,173,624)	(4,627,999)	(39,423,744)	(580,036)
Taxation					
Withholding taxes	2	1,108,745	158,077	512,979	42,972
Decrease in net assets attributable to holders of participating shares from operations after tax		(75,282,369)	(4,786,076)	(39,936,723)	(623,008)
Dividends to holders of redeemable participating shares	4	221,475	-	154,530	-
Decrease in net assets attributable to holders of participating shares from operations		(75,503,844)	(4,786,076)	(40,091,253)	(623,008)

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

There were no gains and losses other than those reflected above. All results above relate to continuing operations.

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

STATEMENT OF COMPREHENSIVE INCOME (continued)

For the financial period ended 30 June 2023 and 30 June 2022

	Notes	Total 30 Jun 2023 USD	Total 30 Jun 2022 USD
Income			
Dividend income	2	4,415,924	9,757,283
Bank interest	2	130,275	4,579
Interest income	2	177,243	109,692
Net realised and unrealised income/(loss) on financial assets and liabilities at fair value through profit or loss	6	2,552,906	(124,210,033)
Other Income		835	179
Total income/(loss)		7,277,183	(114,338,300)
Expenses			
Investment management fees	3	1,116,404	3,074,270
Administration fees	3	104,156	102,301
Directors' fees	3	52,239	50,888
Depositary fees	3	176,767	150,521
Audit fees	3	23,760	26,456
Management company fees	3	48,629	64,319
Transfer agency fees	3	65,678	71,283
Transaction costs	2	486,391	708,948
Other expenses		354,742	350,473
Total expenses		2,428,766	4,599,459
Investment manager subsidy	3	(574,625)	(132,356)
Net Expenses		1,854,141	4,467,103
Profit/(loss) before taxation		5,423,042	(118,805,403)
Taxation			
Withholding taxes	2	915,500	1,822,773
Increase/(decrease) in net assets attributable to holders of participating shares from operations after tax		4,507,542	(120,628,176)
Dividends to holders of redeemable participating shares	4	338,960	376,005
Increase/(decrease) in net assets attributable to holders of participating shares from operations		4,168,582	(121,004,181)

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

There were no gains and losses other than those reflected above. All results above relate to continuing operations.

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

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

For the financial period ended 30 June 2023

	Brookfield Global Listed Real Estate UCITS Fund 30 Jun 2023 USD	Brookfield Real Assets Securities UCITS Fund 30 Jun 2023 USD	Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund 30 Jun 2023 USD	Brookfield Global Listed Core Infrastructure UCITS Fund 30 Jun 2023 USD
Net assets attributable to holders of redeemable participating shares at the beginning of the financial period	198,114,165	29,053,498	215,398,745	16,570,895
Profit attributable to holders of redeemable participating shares from operations	3,088,207	498,686	320,188	261,501
<u>Capital Transactions</u>				
Issue of redeemable participating shares during the financial period				
EUR A* class	690	-	-	-
GBP AA** class	41	-	-	-
EUR B class	-	-	-	437,940
USD E class	5,017,469	4,027,153	2,546,250	-
USD F class	237,740	-	-	-
EUR I class	45,615	-	-	-
USD V class	-	-	44,000	-
GBP Z class	3,984,427	-	-	-
Redemption of redeemable participating shares during the financial period				
EUR A* class	(2,043,581)	-	-	-
GBP AA** class	(2,772,579)	-	-	-
EUR B class	(388,965)	-	-	-
USD E class	(76,507,361)	(3,167)	(178,392,522)	(113,034)
USD F class	(44,400)	-	-	-
EUR I class	(22,747)	-	-	-
USD V class	(352,698)	-	-	-
USD W class	(320,770)	-	-	-
GBP Z class	(849,819)	-	-	-
Net assets attributable to holders of redeemable participating shares at the end of the financial period	127,185,434	33,576,170	39,916,661	17,157,302

* Class A share class terminated on 26 January 2023.

** Class AA share class terminated on 20 April 2023.

The accompanying notes form an integral part of these financial statements.
There were no gains and losses other than those reflected above.

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

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

For the financial period ended 30 June 2023

	Brookfield Global Listed Real Estate UCITS Fund 30 Jun 2023 USD	Brookfield Real Assets Securities UCITS Fund 30 Jun 2023 USD	Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund 30 Jun 2023 USD	Brookfield Global Listed Core Infrastructure UCITS Fund 30 Jun 2023 USD
Redeemable participating shares in issue at beginning of the financial period	6,545,097	1,107,014	10,067,247	766,818
Shares issued during the financial period				
EUR B class	-	-	-	17,707
USD E class	141,182	150,812	115,000	-
USD F class	14,000	-	-	-
EUR I class	2,201	-	-	-
USD V class	-	-	2,398	-
GBP Z class	185,536	-	-	-
Shares redeemed during the financial period				
EUR A* class	(114,791)	-	-	-
GBP AA** class	(161,190)	-	-	-
EUR B class	(8,320)	-	-	-
USD E class	(2,157,391)	(119)	(8,128,941)	(5,506)
USD F class	(2,500)	-	-	-
EUR I class	(1,200)	-	-	-
USD V class	(18,875)	-	-	-
USD W class	(21,764)	-	-	-
GBP Z class	(39,440)	-	-	-
Redeemable participating shares in issue at the end of the financial period	4,362,545	1,257,707	2,055,704	779,019

* Class A share class terminated on 26 January 2023.

** Class AA share class terminated on 20 April 2023.

The accompanying notes form an integral part of these financial statements.
There were no gains and losses other than those reflected above.

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

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

For the financial period ended 30 June 2022

	Brookfield Global Listed Real Estate UCITS Fund 30 Jun 2022 USD	Brookfield Real Assets Securities UCITS Fund 30 Jun 2022 USD	Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund 30 Jun 2022 USD	Brookfield Global Listed Core Infrastructure UCITS Fund 30 Jun 2022 USD
Net assets attributable to holders of redeemable participating shares at the beginning of the financial period	408,117,203	60,697,983	310,647,403	14,338,144
Loss attributable to holders of redeemable participating shares from operations	(75,503,844)	(4,786,076)	(40,091,253)	(623,008)
<u>Capital Transactions</u>				
Issue of redeemable participating shares during the financial period				
GBP AA class	120,753	-	-	-
EUR B class	291,495	-	-	-
USD E class	3,578,910	57,094	155,000	-
USD F class	527,287	-	-	-
EUR I class	925,278	-	-	-
USD V class	-	-	1,331,000	-
GBP Z class	439,932	-	-	-
Redemption of redeemable participating shares during the financial period				
EUR A class	(871,551)	-	-	-
GBP AA class	(481,897)	-	-	-
EUR B class	-	-	-	(183,338)
USD E class	(23,078,664)	(11,693,595)	(51,510,000)	-
USD F class	(108,286)	-	-	-
EUR I class	(22,009)	-	-	-
USD V class	(428,972)	-	(96,225)	-
USD W class	(3,125,957)	-	-	-
GBP Z class	(6,966,340)	-	-	-
Net assets attributable to holders of redeemable participating shares at the end of the financial period	303,413,338	44,275,406	220,435,925	13,531,798

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

There were no gains and losses other than those reflected above. All results above relate to continuing operations.

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

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

For the financial period ended 30 June 2022

	Brookfield Global Listed Real Estate UCITS Fund 30 Jun 2022 USD	Brookfield Real Assets Securities UCITS Fund 30 Jun 2022 USD	Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund 30 Jun 2022 USD	Brookfield Global Listed Core Infrastructure UCITS Fund 30 Jun 2022 USD
Redeemable participating shares in issue at beginning of the financial period	10,067,014	2,071,003	12,429,687	639,205
Shares issued during the financial period				
GBP AA class	6,580	-	-	-
EUR B class	5,035	-	-	-
USD E class	84,353	1,976	6,448	-
USD F class	24,100	-	-	-
EUR I class	35,382	-	-	-
USD V class	-	-	67,633	-
GBP Z class	15,348	-	-	-
Shares redeemed during the financial period				
EUR A class	(41,045)	-	-	-
GBP AA class	(19,835)	-	-	-
EUR B class	-	-	-	(7,162)
USD E class	(558,084)	(415,872)	(2,249,468)	-
USD F class	(5,332)	-	-	-
EUR I class	(915)	-	-	-
USD V class	(18,521)	-	(5,000)	-
USD W class	(159,413)	-	-	-
GBP Z class	(246,540)	-	-	-
Redeemable participating shares in issue at the end of the financial period	9,188,127	1,657,107	10,249,300	632,043

The accompanying notes form an integral part of these financial statements.
There were no gains and losses other than those reflected above. All results above relate to continuing operations.

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

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

For the financial period ended 30 June 2023 and 30 June 2022

	Total 30 Jun 2023 USD	Total 30 Jun 2022 USD
Net assets attributable to holders of redeemable participating shares at the beginning of the financial period	459,137,303	793,800,733
Profit/(loss) attributable to holders of redeemable participating shares from operations	4,168,582	(121,004,181)
<u>Capital Transactions</u>		
Issue of redeemable participating shares during the financial period		
EUR A class	690	-
GBP AA class	41	120,753
EUR B class	437,940	291,495
USD E class	11,590,872	3,791,004
USD F class	237,740	527,287
EUR I class	45,615	925,278
USD V class	44,000	1,331,000
GBP Z class	3,984,427	439,932
Redemption of redeemable participating shares during the financial period		
EUR A class	(2,043,581)	(871,551)
GBP AA class	(2,772,579)	(481,897)
EUR B class	(388,965)	(183,338)
USD E class	(255,016,084)	(86,282,259)
USD F class	(44,400)	(108,286)
EUR I class	(22,747)	(22,009)
USD V class	(352,698)	(525,197)
USD W class	(320,770)	(3,125,957)
GBP Z class	(849,819)	(6,966,340)
Net assets attributable to holders of redeemable participating shares at the end of the financial period	217,835,567	581,656,467

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

There were no gains and losses other than those reflected above. All results above relate to continuing operations.

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

STATEMENT OF CASH FLOWS

For the financial period ended 30 June 2023

	Brookfield Global Listed Real Estate UCITS Fund 30 Jun 2023 USD	Brookfield Real Assets Securities UCITS Fund 30 Jun 2023 USD	Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund 30 Jun 2023 USD	Brookfield Global Listed Core Infrastructure UCITS Fund 30 Jun 2023 USD
Cash flows from operating activities				
Increase in net assets attributable to holders of redeemable participating shares from operations	3,220,107	498,686	527,248	261,501
Adjustment to reconcile increase in net assets attributable to holders of redeemable participating shares from operations to cash provided by/(used in) operating activities				
Interest income	(26,831)	(204,225)	(61,369)	(15,093)
Dividend income	(2,995,629)	(461,266)	(703,875)	(255,154)
Withholding tax	679,613	107,498	78,116	50,273
Operating profit/(loss) before working capital changes	877,260	(59,307)	(159,880)	41,527
Changes in operating assets and liabilities				
Net decrease/(increase) in investments in securities	73,409,556	(3,870,894)	164,141,978	(532,894)
Decrease in receivable from sale of securities	1,922,201	13,294	313,494	10,548
Decrease/(increase) in receivable for investment manager subsidy	15,089	11,429	(3,916)	3,992
Increase in other receivable and prepaid expenses	(2,357)	(9,012)	(28,184)	(99,429)
(Decrease)/increase in amount payable on purchase of securities	(183,933)	(11,119)	-	96,888
Decrease in investment manager fees payable	(221,252)	(19,369)	(310,035)	(11,752)
Decrease in administration fees payable	(4,376)	(4,086)	(4,072)	(4,053)
Decrease in transfer agency fees payable	(2,721)	(434)	(2,060)	(660)
Decrease in management company fees payable	(2,305)	(1,656)	(13,284)	(578)
Decrease in depositary fees payable	(9,545)	(3,294)	(8,676)	(3,397)
Decrease in audit fees payable	(6,583)	(6,583)	(6,599)	(6,583)
Increase/(decrease) in other accrued expenses and liabilities	21,191	9,355	(66,805)	95,824
Cash provided by/(used in) operating activities	75,812,225	(3,951,676)	163,851,961	(410,567)

The accompanying notes form an integral part of these financial statements.
All results above relate to continuing operations.

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

STATEMENT OF CASH FLOWS (continued)

For the financial period ended 30 June 2023

	Brookfield Global Listed Real Estate UCITS Fund 30 Jun 2023 USD	Brookfield Real Assets Securities UCITS Fund 30 Jun 2023 USD	Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund 30 Jun 2023 USD	Brookfield Global Listed Core Infrastructure UCITS Fund 30 Jun 2023 USD
Cash provided by/(used in) operating activities (continued)				
Interest received	26,831	136,521	61,369	(37,880)
Dividend received	3,117,321	507,625	850,681	288,002
Withholding tax	(679,613)	(107,498)	(78,116)	(50,273)
Net cash provided by/(used in) operating activities	78,276,764	(3,415,028)	164,685,895	(210,718)
Cash flows from financing activities				
Proceeds from issue of redeemable participating shares	9,285,982	4,027,153	2,590,250	437,940
Payment on redemptions of redeemable participating shares	(87,020,837)	(3,167)	(178,330,860)	(113,034)
Distribution to holders of redeemable participating shares	(131,900)	-	(207,060)	-
Net cash (used in)/provided by financing activities	(77,866,755)	4,023,986	(175,947,670)	324,906
Net increase/(decrease) in cash	410,009	608,958	(11,261,775)	114,188
Cash at the start of the financial period	1,080,706	837,377	11,585,914	553,588
Cash at the end of the financial period	1,490,715	1,446,335	324,139	667,776

The accompanying notes form an integral part of these financial statements.
All results above relate to continuing operations.

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

STATEMENT OF CASH FLOWS (continued)

For the financial period ended 30 June 2022

	Brookfield Global Listed Real Estate UCITS Fund 30 Jun 2022 USD	Brookfield Real Assets Securities UCITS Fund 30 Jun 2022 USD	Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund 30 Jun 2022 USD	Brookfield Global Listed Core Infrastructure UCITS Fund 30 Jun 2022 USD
Cash flows from operating activities				
Decrease in net assets attributable to holders of redeemable participating shares from operations	(75,282,369)	(4,786,076)	(39,936,723)	(623,008)
Adjustment to reconcile decrease net assets attributable to holders of redeemable participating shares from operations to cash provided by operating activities				
Interest income	(991)	(110,451)	(2,607)	(222)
Dividend income	(5,423,307)	(732,682)	(3,397,448)	(203,846)
Withholding tax	1,108,745	158,077	512,979	42,972
Operating loss before working capital changes	(79,597,922)	(5,471,132)	(42,823,799)	(784,104)
Changes in operating assets and liabilities				
Net decrease in investments in securities	103,946,372	15,776,137	82,009,626	955,938
Decrease/(increase) in receivable from sale of securities	3,520,432	(73,099)	293,128	-
(Increase)/decrease in receivable for investment manager subsidy	(3,865)	(4,836)	-	9,413
Increase in other receivable and prepaid expenses	(786)	(2,580)	(145,301)	(919)
Increase amount payable on purchase of securities	-	181,518	5,011,273	-
Decrease in investment manager fees payable	(70,699)	(32,197)	(75,887)	(2,507)
Decrease in administration fees payable	(8,822)	(60)	(2,805)	(66)
Increase/(decrease) in transfer agency fees payable	3,597	(413)	2,580	(201)
Increase in management company fees payable	5,322	853	2,739	22
Decrease in directors' fees payable	(14,530)	(2,388)	(13,074)	(540)
Decrease in depositary fees payable	(6,788)	(16,064)	(790)	(7,764)
Increase in audit fees payable	6,466	6,466	6,466	6,466
Decrease in other accrued expenses and liabilities	(28,565)	(9,035)	(54,696)	(3,841)
Cash provided by operating activities	27,750,212	10,353,170	44,209,460	171,897

The accompanying notes form an integral part of these financial statements. All results above relate to continuing operations.

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

STATEMENT OF CASH FLOWS (continued)

For the financial period ended 30 June 2022

	Brookfield Global Listed Real Estate UCITS Fund 30 Jun 2022 USD	Brookfield Real Assets Securities UCITS Fund 30 Jun 2022 USD	Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund 30 Jun 2022 USD	Brookfield Global Listed Core Infrastructure UCITS Fund 30 Jun 2022 USD
Cash provided by operating activities (continued)				
Interest received	991	83,977	2,607	222
Dividend received	5,722,375	732,478	3,252,726	186,513
Withholding tax	(1,108,745)	(158,077)	(512,979)	(42,972)
Net cash provided by operating activities	32,364,833	11,011,548	46,951,814	315,660
Cash flows from financing activities				
Proceeds from issue of redeemable participating shares	6,531,327	57,094	1,297,200	-
Payment on redemptions of redeemable participating shares	(39,385,549)	(11,693,595)	(51,606,225)	(183,338)
Distribution to holders of redeemable participating shares	(221,475)	-	(154,530)	-
Net cash used in financing activities	(33,075,697)	(11,636,501)	(50,463,555)	(183,338)
Net decrease in cash	(710,864)	(624,953)	(3,511,741)	132,322
Cash at the start of the financial period	1,812,191	2,162,076	3,609,215	214,241
Cash at the end of the financial period	1,101,327	1,537,123	97,474	346,563

The accompanying notes form an integral part of these financial statements. All results above relate to continuing operations.

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

STATEMENT OF CASH FLOWS (continued)

For the financial period ended 30 June 2022

	Brookfield Global Listed Infrastructure UCITS Fund* 30 Jun 2022 USD	Brookfield US Listed Real Estate UCITS Fund** 30 Jun 2022 USD
Cash flows from operating activities		
Increase in net assets attributable to holders of redeemable participating shares from operations	-	-
Changes in operating assets and liabilities		
Decrease in receivable for investment manager subsidy	7,634	8,969
Decrease in investment manager fees payable	(13,525)	(4,575)
Decrease in administration fees payable	-	(3,095)
Decrease in transfer agency fees payable	-	(2,654)
Decrease in directors' fees payable	(590)	(1,129)
Decrease in depositary fees payable	-	(1,588)
Decrease in audit fees payable	(12,498)	(12,498)
Decrease other accrued expenses and liabilities	(211,970)	(5,244)
Cash used in operating activities	(230,949)	(21,814)
Cash flows from financing activities		
Payment on redemptions of redeemable participating shares	(898,541)	-
Net cash used in financing activities	(898,541)	-
Net decrease in cash	(1,129,490)	(21,814)
Cash at the start of the financial period	1,129,490	21,814
Cash at the end of the financial period	-	-

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

* Brookfield Global Listed Infrastructure UCITS terminated on 26 October 2021.

** Brookfield US Listed Real Estate UCITS Fund terminated on 23 November 2021.

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

STATEMENT OF CASH FLOWS (continued)

For the financial period ended 30 June 2023 and 30 June 2022

	Total 30 Jun 2023 USD	Total 30 Jun 2022* USD
Cash flows from operating activities		
Increase/(decrease) in net assets attributable to holders of redeemable participating shares from operations	4,507,542	(120,628,176)
Adjustment to reconcile increase/(decrease) in net assets attributable to holders of redeemable participating shares from operations to cash provided by operating activities		
Interest income	(307,518)	(114,271)
Dividend income	(4,415,924)	(9,757,283)
Withholding tax	915,500	1,822,773
Operating profit/(loss) before working capital changes	699,600	(128,676,957)
Changes in operating assets and liabilities		
Net decrease in investments in securities	233,147,746	202,688,073
Decrease in receivable from sale of securities	2,259,537	3,740,461
Decrease in receivable for investment manager subsidy	26,594	17,315
Increase in other receivable and prepaid expenses	(138,982)	(149,586)
(Decrease)/increase in amount payable on purchase of securities	(98,164)	5,192,791
Decrease in investment manager fees payable	(562,408)	(199,390)
Decrease in administration fees payable	(16,587)	(14,848)
(Decrease)/increase transfer agency fees payable	(5,875)	2,909
(Decrease)/increase in management company fees payable	(17,823)	8,936
Decrease in directors' fees payable	-	(32,251)
Decrease in depositary fees payable	(24,912)	(32,994)
(Decrease)/increase in audit fees payable	(26,348)	868
Increase/(decrease) other accrued expenses and liabilities	59,565	(313,351)
Cash provided by operating activities	235,301,943	82,231,976

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

All results above relate to continuing operations except for *Brookfield Global Listed Infrastructure UCITS terminated on 26 October 2021 and Brookfield US Listed Real Estate UCITS Fund terminated on 23 November 2021.

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

STATEMENT OF CASH FLOWS (continued)

For the financial period ended 30 June 2023 and 30 June 2022

	Total 30 Jun 2023 USD	Total 30 Jun 2022* USD
Cash provided by operating activities (continued)		
Interest received	186,841	87,797
Dividend received	4,763,629	9,894,092
Withholding tax	(915,500)	(1,822,773)
Net cash provided by operating activities	239,336,913	90,391,092
Cash flows from financing activities		
Proceeds from issue of redeemable participating shares	16,341,325	7,885,621
Payment on redemptions of redeemable participating shares	(265,467,898)	(103,767,248)
Distribution to holders of redeemable participating shares	(338,960)	(376,005)
Net cash used in financing activities	(249,465,533)	(96,257,632)
Net decrease in cash	(10,128,620)	(5,866,540)
Cash at the start of the financial period	14,057,585	8,949,027
Cash at the end of the financial period	3,928,965	3,082,487

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

All results above relate to continuing operations except for *Brookfield Global Listed Infrastructure UCITS terminated on 26 October 2021 and Brookfield US Listed Real Estate UCITS Fund terminated on 23 November 2021.

Notes to the financial statements for the financial period ended 30 June 2023

1. The Company

Brookfield Investment Funds (UCITS) plc (the “Company”) is an open-ended investment company with variable capital organised under the laws of Ireland as a public limited company authorised in Ireland by the Central Bank as a UCITS pursuant to the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011 (as amended) and Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2019 (the “Regulations”). It was incorporated on 1 September 2011 with registration number 503109.

The Company is structured as an umbrella fund with segregated liability between sub-funds.

The Company is an umbrella type collective investment vehicle comprising distinct sub-funds. The assets of a sub-fund are invested separately in accordance with the investment objectives and policies of that sub-fund which are set out in a supplement to the Prospectus. As at 30 June 2023 the Company had four active sub-funds, all denominated in USD:

- Brookfield Global Listed Real Estate UCITS Fund (launched 30 November 2011)
- Brookfield Real Assets Securities UCITS Fund (launched 1 September 2015)
- Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund (launched 19 August 2020)
- Brookfield Global Listed Core Infrastructure UCITS Fund (launched 24 Jun 2021)
- Brookfield US Listed Real Estate UCITS Fund (terminated on 23 November 2021)
- Brookfield Global Listed Infrastructure UCITS Fund (terminated on 26 October 2021)
- Brookfield Global Listed Infrastructure Long Short UCITS Fund (terminated on 28 December 2017)
- Brookfield Real Assets Debt UCITS Fund (not currently available for purchase)

With the prior approval of the Central Bank, the Company may from time to time create such additional sub-funds as the Directors deem appropriate. Details of any such sub-fund or sub-funds created in the future shall be as set out in the applicable Supplement in accordance with the requirements of the Central Bank.

Business Day is defined as any day (except Saturdays, Sundays and public holidays in Dublin and on the New York Stock Exchange) on which retail banks in Dublin and the New York Stock Exchange are open for business or such other day or days as may be determined by the Directors. As 30 June 2023 was the last Business Day this was the date used to strike the Net Asset Value (“NAV”) upon which the financial statements are based.

The objective of each sub-fund is as follows:

Brookfield Global Listed Real Estate UCITS Fund

The sub-fund seeks total return through growth of capital and current income. The sub-fund seeks to achieve its investment objective by investing primarily in real estate investment trusts (REITs) and other related securities issued by U.S. and non-U.S. real estate companies. The sub-fund launched 30 November 2011.

Brookfield Real Assets Securities UCITS Fund

The sub-fund seeks total return, which is targeted to be in excess of inflation, through growth of capital and current income. The sub-fund seeks to achieve its investment objective by investing at least 80% of its net assets in both equity and fixed income securities of “real assets” asset classes, in the following categories, all of which will be listed or traded on a recognised market: real estate securities, infrastructure securities; and natural resources securities. The sub-fund launched 1 September 2015.

Brookfield Global Renewable and Sustainable Infrastructure UCITS Fund

The sub-fund seeks total return through growth of capital and current income. The sub-fund seeks to achieve its investment objective by investing primarily in equity securities of global renewables and sustainable infrastructure companies listed or traded on a Recognised Market. This sub-fund launched on 19 August 2020.

Notes to the financial statements for the financial period ended 30 June 2023 (continued)

1. The Company (continued)

Brookfield Global Listed Core Infrastructure UCITS Fund

The sub-fund seeks total return through growth of capital and current income. The sub-fund seeks to achieve its investment objective by investing primarily in securities of infrastructure companies listed or traded on a Recognised Market. The sub-fund launched 24 June 2021.

Brookfield US Listed Real Estate UCITS Fund

The sub-fund sought total return through growth of capital and current income. The sub-fund sought to achieve its investment objective by investing primarily in real estate investment trusts (REITs) and other related securities issued by U.S. real estate companies. The sub-fund was terminated on 23 November 2021.

Brookfield Global Listed Infrastructure UCITS Fund

The sub-fund sought total return through growth of capital and current income. The sub-fund sought to achieve its investment objective by investing primarily in securities of infrastructure companies listed or traded on a Recognised Market. The sub-fund was terminated on 26 October 2021.

Brookfield Global Listed Infrastructure Long Short UCITS Fund

The sub-fund sought to generate high risk-adjusted absolute returns with low correlation to the broad equity and fixed income markets. The sub-fund sought to achieve its investment objective by taking long and short positions primarily in equity securities of publicly traded infrastructure companies throughout the world. These included publicly traded securities of infrastructure companies whose primary operations or principal trading market are in non-U.S. markets. The sub-fund was terminated on 28 December 2017.

Brookfield Real Assets Debt UCITS Fund

The sub-fund seeks total return, which is targeted to be in excess of inflation, through current income and growth of capital. The sub-fund seeks to achieve its investment objective by investing at least 80% of its net assets in fixed income securities of "real assets" asset classes in the following categories, all of which will be listed or traded on a recognised market: real estate securities; infrastructure securities; and natural resources securities. The sub-fund is not currently available for purchase.

2. Significant Accounting Policies

Basis of Preparation

The financial statements are prepared in accordance with International Financial Reporting Standards (IFRS) as adopted by the European Union, the requirements of the Companies Act 2014, as amended, the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011 (as amended) and Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations, 2019 (the "UCITS Regulations"). The accounting policies applied in the preparation of the interim financial statements are consistent with the accounting policies applied in the preparation of the audited annual financial statements. The financial statements are prepared on the going concern basis.

Financial instruments

Classification of financial instruments

Under IFRS 9, a financial asset is classified as measured at: amortised cost; Fair value through other comprehensive income ("FVOCI") or fair value through profit or loss ("FVTPL"). The classification of financial assets under IFRS 9 is based on the business model in which a financial asset is managed and on its contractual cash flow characteristics.

In evaluating the classification of financial assets the Company has determined the following:

- Based on how performance is evaluated, how risks are managed and how compensation is paid, the business model for financial assets is to manage on a fair value basis.

Notes to the financial statements for the financial period ended 30 June 2023 (continued)

2. Significant Accounting Policies (continued)

Financial instruments (continued)

Classification of financial instruments (continued)

- The contractual cash flows of the financial assets are not solely payments of principal and interest.

Based on the above evaluation, the Company's financial assets are classified at FVTPL.

The Company's financial liabilities are classified at FVTPL in line with the principles of IFRS 9.

Recognition/derecognition of financial instruments

Purchases and sales of investments are accounted for on the day the trade transaction takes place. Investments are derecognised when the rights to receive cash flows from the investments have expired or the risks and rewards of ownership have all been substantially transferred. Realised gains and losses on disposals are calculated using the weighted average basis and are reflected as net realised gain/(loss) on financial assets at fair value through profit or loss in the Statement of Comprehensive Income.

Initial measurement of financial instruments

Financial assets and financial liabilities at fair value through profit or loss are initially recognised at fair value. Gains and losses arising from changes in the fair value of the financial assets and liabilities are presented in the Statement of Comprehensive Income, in the year in which they arise.

Financial assets and liabilities at fair value through profit or loss

Valuation Principles

The value of any investment which is quoted, listed or normally dealt in on a regulated market shall be calculated at the last trade price. Investments quoted, listed or normally dealt in on more than one market shall be calculated at the last traded price on the market, that in the opinion of the Directors provides the principal market for such investment. When prices are not available for any reason, or such prices are deemed to not represent fair value, the value thereof shall be the probable realisation value which must be estimated in good faith by such competent person as may be appointed by the Directors and approved for the purpose by the Depositary.

The fair value of financial instruments traded in active markets (for example bonds, debt securities, equities and similar assets) were recorded based on quoted market prices as at 31 December 2022.

For all other financial instruments not traded in an active market, the fair value is determined by using appropriate valuation techniques. Valuation techniques include: using recent arm's length market transactions; reference to the current market value of another instrument that is substantially the same; discounted cash flow analysis and option pricing models making as much use of available and supportable market data as possible.

Forward Currency Contracts

The fair value of open foreign currency contracts is calculated as the difference between the contracted rate and the current forward rate that would close out the contract on the valuation date. For each relevant sub-fund, gains or losses on open forward currency contracts are included in investments in financial derivative instruments in the Statement of Financial Position.

Contracts for Difference (the "CFD")

Off-exchange derivative contracts are valued by the counterparty at least daily. The valuation must be approved or verified weekly by a third party who is independent of the counterparty and who is approved for the purpose by the Depositary. For each relevant sub-fund, gains or losses on contracts for difference are included in investments in financial derivative instruments in the Statements of Financial Position.

Income

Dividends are recognised as income on the dates that the related investment is first quoted 'ex-dividend' to the extent information thereon is reasonably available. Interest income and interest expense are recognised on an accruals basis in line with the contractual terms. Interest is accrued on a daily basis.

Notes to the financial statements for the financial period ended 30 June 2023 (continued)

2. Significant Accounting Policies (continued)

Financial assets and liabilities at fair value through profit or loss (continued)

Realised and Unrealised Gains/(Losses) on Investments

Realised gains and losses and unrealised gains and losses arising on the valuation of investments are recognised in the Statement of Comprehensive Income, where relevant. The cost of investments sold is recognised on a weighted average basis.

Fees and Charges

All expenses are recognised in the Statements of Comprehensive Income on an accruals basis.

Foreign Currency

Items included in the Company's financial statements are measured using the currency of the primary economic environment in which it operates (the functional currency). As at 30 June 2023 this was the United States Dollar ("USD").

Transactions in foreign currencies were translated at the foreign currency exchange rate at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies were translated to USD at the foreign currency closing exchange rate at the dates that the values were determined. Income and expenses were translated at the daily average exchange rates. Foreign currency exchange differences relating to investments at fair value through profit or loss were included in the net realised and unrealised gain on financial assets and liabilities at fair value through profit or loss in the Statement of Comprehensive Income. All other foreign currency exchange differences relating to monetary items, including cash, are presented in the Statement of Comprehensive Income.

Taxation

Under current law and practice, the Company qualifies as an investment undertaking as defined in Section 739B of the Taxes Consolidation Act of 1997, as amended. 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'. Generally a chargeable event arises on any distribution, redemption, repurchase, cancellation, transfer of shares or on the ending of a "Relevant Period". A "Relevant Period" being an eight year period beginning with the acquisition of the shares by the Shareholder and each subsequent period of eight years beginning immediately after the preceding Relevant Period.

No Irish tax will arise on the Company in respect of chargeable events in respect of:

- (a) a shareholder who is neither an 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 Taxes Consolidation Act of 1997, as amended, are held by the Company; and
- (b) certain exempted Irish tax resident shareholders who have provided the Company with the necessary signed statutory declarations.

Dividends, interest 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.

Redeemable participating shares

Redeemable participating shares are redeemable at the shareholder's option and are classified as financial liabilities.

The redeemable participating shares can be put back to the Company on any dealing day for cash equal to a proportionate share of the Company's Net Asset Value.

Transaction costs

Transaction costs include fees and commissions paid to agents, advisers, brokers and dealers, levies by regulatory agencies and security exchanges, and transfer taxes and duties. Transaction costs do not include debt premiums or discounts, financing costs or internal administrative or holding costs. These are expensed through the Statement of Comprehensive Income as incurred.

Notes to the financial statements for the financial period ended 30 June 2023 (continued)

2. Significant Accounting Policies (continued)

Financial assets and liabilities at fair value through profit or loss (continued)

Receivables and payables

Receivables and payables represent amounts receivable and payable for transactions contracted but not yet delivered.

Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Receivables are recognised initially at fair value plus transaction costs that are directly attributable to their acquisition/origination. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment.

Payables are recognised initially at fair value and subsequently stated at amortised cost using the effective interest method. The difference between the proceeds and the amounts payable are recognised over the period of the payable using the effective interest method.

Dividends

Dividends may be paid at the Directors' discretion. Shareholders will be notified in advance of any dividend being declared and details of any change in dividend policy will be provided by amending the Prospectus or the applicable Supplement. For further details of dividends paid during the financial period please refer to note 4.

3. Fees

Management Company Fee

Under the provisions of the Management Agreement, the Company will pay KBA Consulting Management Limited (the Manager) a fee not exceeding 0.02% per annum of the Net Asset Value of a sub-fund as of the relevant Valuation Date subject to the minimum fee of EUR 50,000 per annum for the initial sub-fund and EUR 12,500 per annum for each incremental sub-fund. The management company fee will accrue daily and will be payable monthly in arrears (and pro rata for lesser periods).

The Manager will also be entitled to reimbursement of all reasonable properly-vouched out-of-pocket expenses (including VAT thereon) incurred in the performance of its duties hereunder.

The management company fees charged for the financial period amounted to USD 48,629 (30 June 2022: USD 64,319). Fees of USD 19,864 (31 December 2022: USD 37,687) were outstanding at financial period end.

Investment Management Fees

Under the provisions of the Investment Management Agreement, the Company will pay Brookfield Public Securities Group LLC (the Investment Manager) a fee in respect of its duties at an agreed upon percentage of the closing Net Asset Value of the relevant sub-fund (plus VAT, if any) prior to the accrual of the investment management fee as of each Valuation Date. The Investment Management fee will accrue on and will be reflected in the Net Asset Value calculated on each Valuation Date and will be paid monthly in arrears.

The Investment Manager shall also be entitled to be repaid all of its reasonable out of pocket expenses incurred in the performance of its duties under the investment management agreement.

The Investment Management fees charged for the financial period amounted to USD 1,116,404 (30 June 2022: USD 3,074,270). Fees of USD 157,929 (31 December 2022: USD 720,337) were outstanding at financial period end.

Notes to the financial statements for the financial period ended 30 June 2023 (continued)

3. Fees (continued)

Investment Management Fees (continued)

The Investment Manager has voluntarily agreed to waive all or a portion of its management fees and/or reimburse certain expenses of each sub-fund to the extent necessary to maintain the sub-funds' total expense ratios (excluding brokerage commissions and other transactional expenses, interest, taxes and extraordinary expenses, such as litigation; and other expenses not incurred in the ordinary course of each sub-fund's business) at no more than the expense caps listed in the table below. This fee waiver and expense reimbursement arrangement is voluntary which the Investment Manager may terminate in its sole discretion at any time. Any decision to terminate the fee waiver will be notified to the Board of Directors. Please refer to the Company's Prospectus, Supplements and Key Investor Information Document (KIID) available at www.brookfield.com for further details of any charges that may be applied to an investment in each sub-fund.

Fund Name	Investment Management Fees	Total Expense Cap
Brookfield Global Listed Real Estate UCITS Fund		
- Share A Class*, AA Class**, B Class, E Class, F Class, I Class and Z Class	0.85%	1.05%
- Share V Class, W Class	1.70%	1.90%
Brookfield Real Assets Securities UCITS Fund		
- Share E Class	0.85%	1.05%
Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund		
- Share B Class	0.95%	1.15%
- Share E Class	0.95%	1.15%
- Share F Class	0.95%	1.15%
- Share V Class	1.90%	2.10%
Brookfield Global Listed Core Infrastructure UCITS Fund		
- Share B Class	0.80%	1.00%
- Share E Class	0.80%	1.00%

* Class A share class terminated on 26 January 2023.

** Class AA share class terminated on 20 April 2023.

The total expense ratios for the periods ended 30 June 2023 and 31 December 2022 are shown on pages 82.

The Investment Manager subsidy for the financial period amounted to USD 574,625 (30 June 2022: USD 132,356). Fees reimbursements of USD 152,755 (31 December 2022: USD 179,349) were receivable from the Investment Manager at financial period end.

Administration and Transfer Agency Fee

Under the provisions of the Administration Agreement, the Administrator is entitled to a fee for the provision of fund accounting and administrative services at a rate which will be set out in the Supplement for each sub-fund. The administration fee will accrue daily and will be paid monthly in arrears out of the assets of the sub-fund.

The Administrator shall also be entitled to be repaid out of the assets of the sub-fund all of its reasonable out-of-pocket expenses incurred on behalf of the sub-fund which shall include legal fees, couriers' fees and telecommunication costs and expenses.

Notes to the financial statements for the financial period ended 30 June 2023 (continued)

3. Fees (continued)

Administration and Transfer Agency Fee (continued)

The Administrator is also entitled to receive an annual fee for the production of annual and semi-annual accounts, and the KIID, together with reasonable registrar and transfer agency transaction charges, at normal commercial rates, as may be agreed in writing between the Company and the Administrator from time to time.

The Administration and Transfer Agency fees charged for the financial period amounted to USD 104,156 (30 June 2022: USD 102,301) and USD 65,678 (30 June 2022: USD 71,283), respectively. Fees of USD 34,714 (31 December 2022: 51,301) and USD 25,154 (31 December 2022: USD 31,029), respectively were outstanding at financial period end.

Depositary Fees

Under the provisions of the Depositary Agreement, the Depositary is entitled to a fee for trustee and custody services at a rate which will be set out in the Supplement for each sub-fund. The Depositary Fees will accrue daily and will be payable monthly in arrears out of the assets of the relevant sub-fund.

The Depositary shall be reimbursed all reasonable out-of-pocket expenses incurred by it on behalf of the sub-fund (such as telephone and fax expenses) including stamp duties and registration fees, banking maintenance fees and interbank transfer fees, and the fees and expenses of sub-custodians, at normal commercial rates.

Where the Depositary is required to carry out additional duties to those originally agreed, including the provision of additional reports, amending the structure of a sub-fund or its documentation or terminating a sub-fund or winding up the Company, and this requires additional work to be performed by or review of the documents by the Depositary, the Depositary will be entitled to charge additional fees at a rate as may be agreed in advance with the Directors. Shareholders will be notified of any increase in depositary fees due to such additional work before such increase takes effect.

The Depositary fees charged for the financial period amounted to USD 176,767 (30 June 2022: USD 150,521). The Depositary fees outstanding at financial period end were USD 59,268 (31 December 2022: USD 84,180).

Directors' fees

The Directors' fees charged during the financial period were USD 52,239 (30 June 2022: 50,888) of which USD Nil (31 December 2022: USD Nil) was payable at financial period end.

Audit fees

The below table discloses audit remuneration fees for the financial period.

	30 June 2023 EUR	30 June 2022 EUR
Audit (ex-VAT and applicable out-of-pocket expenses)	21,774	17,850
	<u>21,774</u>	<u>17,850</u>

Non audit services performed by Deloitte Ireland LLP for the period in relation to tax services amounted to EUR ~~xx~~2,960 (30 June 2022: EUR 2,975) (excluding VAT and applicable out of pocket expenses). There were no other non audit services during the current or prior period.

Notes to the financial statements for the financial period ended 30 June 2023 (continued)

4. Dividends

The Articles permit the Directors to declare on the Shares or on any class of Shares such dividends, including interim dividends, as appear to the Directors to be justified. The Directors have reviewed and approved a dividend policy, which they in their sole authority, have the ability to amend as seen as justified. The Directors may, with the sanction of the Company in a general meeting, satisfy any dividend due to holders of the Shares, in whole or in part, by distributing to them in specie any of the assets of the Company and, in particular, any investments to which the Company is entitled provided that, where the share capital is divided into different classes of Shares, any such distributions to the holders of one class of Shares shall not materially prejudice the interests of the holders of the other classes of Shares. Alternatively, if a holder does not wish to receive a dividend by way of in specie distribution, it may require the Directors to realise such investments necessary in order to effect the relevant distribution.

Any dividend unclaimed after a period of six years from the date of declaration of such dividend shall be forfeited and shall revert to the relevant sub-fund.

Dividends were declared with ex-dates shown below in respect of the following sub-funds:

Brookfield Global Listed Real Estate UCITS Fund - Class F

30 June 2023		30 June 2022	
Ex-date	Rate	Ex-date	Rate
20 March 2023	USD 0.1689	21 March 2022	USD 0.2106
16 June 2023	USD 0.1677	16 June 2022	USD 0.1806

Brookfield Global Listed Real Estate UCITS Fund - Class AA*

30 June 2023		30 June 2022	
Ex-date	Rate	Ex-date	Rate
20 March 2023	USD 0.1693	21 March 2022	USD 0.2309
		16 June 2022	USD 0.1840

*Class AA share class terminated on 20 April 2023.

Brookfield Global Listed Real Estate UCITS Fund - Class W

30 June 2023		30 June 2022	
Ex-date	Rate	Ex-date	Rate
20 March 2023	USD 0.1506	21 March 2022	USD 0.1893
16 June 2023	USD 0.1492	16 June 2022	USD 0.1620

Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund - Class F

30 June 2023		30 June 2022	
Ex-date	Rate	Ex-date	Rate
20 March 2023	USD 0.1007	21 March 2022	USD 0.0578
16 June 2023	USD 0.1429	16 June 2022	USD 0.1240

Dividends were paid for the financial period ended 30 June 2023 and 30 June 2022 shown below in respect of the following sub-funds:

Brookfield Global Listed Real Estate UCITS Fund

	30 June 2023	30 June 2022
Class F	USD 44,853	USD 71,065
Class AA	USD 27,289	USD 63,963
Class W	USD 59,758	USD 86,447

Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund

	30 June 2023	30 June 2022
Class F	USD 207,060	USD 154,530

There were no dividends payable as at 30 June 2023 (30 June 2022: USD Nil).

Notes to the financial statements for the financial period ended 30 June 2023 (continued)

5. Cash and cash equivalents

Cash and cash equivalents balances were held with RBC Investor Services Bank S.A.

As at 30 June 2023, the following were the cash balances:

	Brookfield Global Listed Real Estate UCITS Fund 30 June 2023 USD	Brookfield Real Assets Securities UCITS Fund 30 June 2023 USD	Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund 30 June 2023 USD
Cash	1,490,715	1,446,335	324,139
Total	1,490,715	1,446,335	324,139

	Brookfield Global Listed Core Infrastructure UCITS Fund 30 June 2023 USD
Cash	667,776
Total	667,776

As at 31 December 2022, the following were the cash balances:

	Brookfield Global Listed Real Estate UCITS Fund 31 December 2022 USD	Brookfield Real Assets Securities UCITS Fund 31 December 2022 USD	Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund 31 December 2022 USD
Cash	1,084,009	837,383	11,591,106
Bank overdraft	(3,303)	(6)	(5,192)
Total	1,080,706	837,377	11,585,914

	Brookfield Global Listed Core Infrastructure UCITS Fund 31 December 2022 USD
Cash	553,742
Bank overdraft	(154)
Total	553,588

Notes to the financial statements for the financial period ended 30 June 2023 (continued)

6. Net gains/(losses) on financial instruments at fair value through profit or loss

For the financial period ended 30 June 2023	Realised gains/(losses) USD	Unrealised gains/(losses) USD	Total USD
Brookfield Global Listed Real Estate UCITS Fund			
Common stocks	(13,713,186)	14,589,211	876,025
Forward currency contracts	1,308,591	(140,807)	1,167,784
Foreign exchange	-	(65,894)	(65,894)
	<u>(12,404,595)</u>	<u>14,382,510</u>	<u>1,977,915</u>
Brookfield Real Assets Securities UCITS Fund			
Common and preferred stocks	(557,565)	663,503	105,938
Corporate bonds	(38,872)	65,346	26,474
Foreign exchange	-	(2,079)	(2,079)
	<u>(596,437)</u>	<u>726,770</u>	<u>130,333</u>
Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund			
Common stocks	(19,534,896)	19,830,450	295,554
Foreign exchange	-	15,574	15,574
	<u>(19,534,896)</u>	<u>19,846,024</u>	<u>311,128</u>
Brookfield Global Listed Core Infrastructure UCITS Fund			
Common stocks	(120,230)	255,212	134,982
Foreign exchange	-	(1,452)	(1,452)
	<u>(120,230)</u>	<u>253,760</u>	<u>133,530</u>
For the financial period ended 30 June 2022			
Brookfield Global Listed Real Estate UCITS Fund			
Common stocks	(6,481,447)	(65,636,053)	(72,117,500)
Forward currency contracts	(4,327,596)	(701,838)	(5,029,434)
Foreign exchange	-	(147,253)	(147,253)
	<u>(10,809,043)</u>	<u>(66,485,144)</u>	<u>(77,294,187)</u>
Brookfield Real Assets Securities UCITS Fund			
Common and preferred stocks	1,300,542	(6,129,528)	(4,828,986)
Corporate bonds	(122,730)	(697,312)	(820,042)
Investment Fund	516,509	25,477	541,986
Foreign exchange	-	(16,098)	(16,098)
	<u>1,694,321</u>	<u>(6,817,461)</u>	<u>(5,123,140)</u>
Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund			
Common stocks	(11,817,205)	(29,212,251)	(41,029,456)
Foreign exchange	-	(65,830)	(65,830)
	<u>(11,817,205)</u>	<u>(29,278,081)</u>	<u>(41,095,286)</u>
Brookfield Global Listed Core Infrastructure UCITS Fund			
Common stocks	219,333	(913,530)	(694,197)
Foreign exchange	-	(3,223)	(3,223)
	<u>219,333</u>	<u>(916,753)</u>	<u>(697,420)</u>

Notes to the financial statements for the financial period ended 30 June 2023 (continued)

7. Related Party Transactions

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial or operational decisions, or if the party is a member of the key management personnel of the entity or its parent.

Brookfield Public Securities Group LLC, as the Investment Manager, earned a fee of USD 1,116,404 for the financial period (30 June 2022: USD 3,074,270) of which USD 157,929 (31 December 2022: USD 720,337) was payable at financial period end.

The Investment Manager Subsidy (capped fees) for the financial period amounted to USD 574,625 (30 June 2022: USD 132,356). Fees of USD 152,755 (31 December 2022: USD 179,349) were receivable from the Investment Manager at financial period end.

David Levi, Chief Executive Officer of the Investment Manager, is a Non-Executive Director.

Brookfield Asset Management Inc., and Brookfield Public Securities Group (UK) Limited are affiliates of the Investment Manager and are deemed to be related parties. As at 30 June 2023 and 31 December 2022, these entities held the following redeemable participating shares in each of the sub-funds:

Fund name	Related Party	Share Class	Quantity of Shares Held 30 June 2023	Quantity of Shares Held 31 December 2022
Brookfield Global Listed Core Infrastructure UCITS Fund	Brookfield Investment Management US Holdings LP	USD E	500,000	500,000

Transactions with Connected Persons

The Central Bank UCITS Regulations states that any transaction carried out with a UCITS by a management company or Depositary to a UCITS; and the delegates or sub-delegates of such a management company or Depositary (excluding any non-group company sub-custodians appointed by a Depositary); and any associated or group company of such a management company, Depositary, delegate or sub-delegate ("connected person") must be carried out as if conducted at arm's length. Transactions must be in the best interests of the shareholders.

The Board of Directors are satisfied that there are arrangements (evidenced by written procedures) in place, to ensure that the obligations set out in the Central Bank UCITS Regulations are applied to all transactions, with connected persons; and the Board is satisfied that transactions with connected persons entered into during the financial year were carried out as if negotiated at arm's length and in the best interests of the Shareholders.

8. Risk Associated with Financial Instruments

The sub-funds utilise various methods to value investments measured at fair value on a recurring and non recurring basis. The fair value hierarchy is categorised into three levels based on the inputs as follows:

Level 1 – Valuations based on quoted prices in active markets for identical assets or liabilities;

Level 2 – Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly (as prices) or indirectly (derived from prices); and

Level 3 – Valuations based on inputs that are unobservable and significant to the overall fair value measurement.

Inputs are used in applying the various valuation techniques and broadly refer to the assumptions that market participants use to make valuation decisions, including assumptions about risk. Inputs may include price information, volatility statistics, specific and broad credit data, liquidity statistics, and other factors.

Notes to the financial statements for the financial period ended 30 June 2023 (continued)

8. Risk Associated with Financial Instruments (continued)

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. However, the determination of what constitutes 'observable' requires significant judgment by Company management. Company management considers observable data to be that market data which is readily available, regularly distributed or updated, reliable and verifiable, not proprietary, and provided by independent sources that are actively involved in the relevant market.

The categorisation of a financial instrument within the hierarchy is based upon the pricing transparency of the instrument and does not necessarily correspond to Company management's perceived risk of that instrument.

Fair value is a market-based measure considered from the perspective of a market participant rather than an entity-specific measure. Therefore, even when market assumptions are not readily available, Company management's own assumptions are set to reflect those that market participants would use in pricing the asset or liability at the measurement date. Company management uses prices and inputs that are current as of the measurement date, including periods of market dislocation. In periods of market dislocation, the observability of prices and inputs may be reduced for many securities. This condition could cause a security to be reclassified to a lower level within the fair value hierarchy.

The following tables summarise the inputs used to value the sub-funds' financial instruments measured at fair value on a recurring and non-recurring basis as at 30 June 2023 and 31 December 2022:

Brookfield Global Listed Real Estate UCITS Fund

30 June 2023

	(Level 1) USD	(Level 2) USD	(Level 3) USD	Total USD
Financial assets at fair value through profit or loss				
Investments in transferable securities, at fair value				
- Common stocks	125,704,944	-	-	125,704,944
Investments in financial derivative instruments				
- Forwards Exchange Contracts	-	2,440	-	2,440
	125,704,944	2,440	-	125,707,384
Financial liabilities at fair value through profit or loss				
Investments in financial derivative instruments				
- Forward Exchange Contracts	-	(29,168)	-	(29,168)
	-	(29,168)	-	(29,168)

Brookfield Real Assets Securities UCITS Fund

30 June 2023

	(Level 1) USD	(Level 2) USD	(Level 3) USD	Total USD
Financial assets at fair value through profit or loss				
Investments in transferable securities, at fair value				
- Common stocks	24,606,180	-	-	24,606,180
- Preferred stocks	1,259,822	-	-	1,259,822
- Corporate bonds	-	6,117,720	-	6,117,720
	25,866,002	6,117,720	-	31,983,722

Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund

30 June 2023

	(Level 1) USD	(Level 2) USD	(Level 3) USD	Total USD
Financial assets at fair value through profit or loss				
Investments in transferable securities, at fair value				
- Common stocks	39,299,654	-	-	39,299,654
	39,299,654	-	-	39,299,654

Notes to the financial statements for the financial period ended 30 June 2023 (continued)

8. Risk Associated with Financial Instruments (continued)

Brookfield Global Listed Core Infrastructure UCITS Fund

30 June 2023	(Level 1) USD	(Level 2) USD	(Level 3) USD	Total USD
Financial assets at fair value through profit or loss				
Investments in transferable securities, at fair value				
- Common stocks	16,535,838	-	-	16,535,838
	16,535,838	-	-	16,535,838

Brookfield Global Listed Real Estate UCITS Fund

31 December 2022	(Level 1) USD	(Level 2) USD	(Level 3) USD	Total USD
Financial assets at fair value through profit or loss				
Investments in transferable securities, at fair value				
- Common stocks	198,973,546	-	-	198,973,546
Investments in financial derivative instruments				
- Forwards Exchange Contracts	-	114,228	-	114,228
	198,973,546	114,228	-	199,087,774

Financial liabilities at fair value through profit or loss

Investments in financial derivative instruments				
- Forward Exchange Contracts	-	(2)	-	(2)
	-	(2)	-	(2)

Brookfield Real Assets Securities UCITS Fund

31 December 2022	(Level 1) USD	(Level 2) USD	(Level 3) USD	Total USD
Financial assets at fair value through profit or loss				
Investments in transferable securities, at fair value				
- Common stocks	21,135,498	-	-	21,135,498
- Preferred stocks	1,034,711	-	-	1,034,711
- Corporate bonds	-	5,942,619	-	5,942,619
	22,170,209	5,942,619	-	28,112,828

Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund

31 December 2022	(Level 1) USD	(Level 2) USD	(Level 3) USD	Total USD
Financial assets at fair value through profit or loss				
Investments in transferable securities, at fair value				
- Common stocks	203,441,632	-	-	203,441,632
	203,441,632	-	-	203,441,632

Brookfield Global Listed Core Infrastructure UCITS Fund

31 December 2022	(Level 1) USD	(Level 2) USD	(Level 3) USD	Total USD
Financial assets at fair value through profit or loss				
Investments in transferable securities, at fair value				
- Common stocks	16,002,944	-	-	16,002,944
	16,002,944	-	-	16,002,944

Notes to the financial statements for the financial period ended 30 June 2023 (continued)

8. Risk Associated with Financial Instruments (continued)

The sub-funds did not invest in any Level 3 securities during the financial periods ended 30 June 2023 and 31 December 2022 and there were no transfers in or out of Level 1, Level 2, and Level 3.

Valuation Techniques

When fair values of listed equities and publicly traded derivatives at the reporting date are based on quoted market prices or binding dealer price quotations, without any deduction for transaction costs, the instruments are included within Level 1 of the hierarchy. Debt Securities valued at the bid price provided by recognized investment dealers are included in Level 2 of the hierarchy.

The Company uses widely recognised valuation models for determining fair values of over-the-counter derivatives. For these financial instruments, inputs into models are market observable and are therefore included within Level 2.

The fair values of currency exchange contracts (forward currency contracts) are calculated by reference to current exchange rates for contracts with similar maturity and risk profiles.

Market Price Risk

Set out below is a description of risks and an outline of the processes the Investment Manager has implemented to assess, monitor and control these specific risks:

Market price risk is the risk that the fair value of financial instruments (i.e., bonds, equities and other investments) or its future cash flows will fluctuate because of changes in market prices and includes currency risk and interest rate risk. The Company's market risk management strategy is driven by the investment objectives of each of the sub-funds. The sub-funds are actively managed.

The following specific processes are in place to control market risk:

- Market risk for all sub-funds is assessed by the Investment Manager in the context of the total portfolio being managed, where financial derivative instruments are included on a fully paid up exposure basis;
- Consideration is given to basis risk (the risk that the financial derivative instrument will not move in line with the physical position) where appropriate;
- Restrictions on gearing of portfolios are in place (as defined in the Company's Prospectus). Financial derivative instruments cannot be used to circumvent these restrictions;
- Net exposures of a sub-fund to an asset class, including the delta weighted exposure of derivative instruments are restricted by the Company's investment guidelines;
- In the case of use of financial derivative instrument positions to achieve exposure, the sub-funds hold sufficient cash or appropriate equivalent to meet potential obligations arising from the net derivative position. In the case of derivative positions to remove exposure, the sub-funds hold assets, which are considered a reasonable hedge.

The Company is exposed to market risk, (which includes the risk of market fluctuations, currency risk, interest rate risk and portfolio management risk), liquidity risk and credit risk arising from the financial instruments it holds. The Company may use derivatives and other instruments in connection with its risk management activities.

Notes to the financial statements for the financial period ended 30 June 2023 (continued)

8. Risk Associated with Financial Instruments (continued)

Market Price Risk (continued)

The Company has investment guidelines that set out its overall business strategies, its tolerance for risk and its general risk management philosophy and has established processes to monitor and control economic hedging transactions in a timely and accurate manner. The Company's accounting policies in relation to derivatives are set out in note 2 to the financial statements and the Company has a Risk Management Process in place for the use of financial derivative investments which has been approved by the Board and the Central Bank of Ireland.

As at 30 June 2023, a 5% increase or decrease in the market prices of the underlying instruments would have increased or decreased the net assets attributable to holders of redeemable shares by the amounts shown below, on the basis that all other variables remained constant. The Investment Manager considers this movement to be a reasonable size of movement to use as an indicator of the size of market price move a sub-fund might experience.

	30 June 2023
	USD
Brookfield Global Listed Real Estate UCITS Fund	6,285,247
Brookfield Real Assets Securities UCITS Fund	1,599,186
Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund	1,964,983
Brookfield Global Listed Core Infrastructure UCITS Fund	826,792
	31 December 2022
	USD
Brookfield Global Listed Real Estate UCITS Fund	9,948,677
Brookfield Real Assets Securities UCITS Fund	1,405,641
Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund	10,172,082
Brookfield Global Listed Core Infrastructure UCITS Fund	800,147

Interest Rate Risk

Interest rate risk is the risk that the value of a financial instrument will fluctuate because of changes in market interest rates.

The majority of the Company's financial assets and liabilities and financial derivatives are non-interest bearing and therefore are not exposed to interest rate risk. Brookfield Real Assets Securities UCITS Fund has investments in corporate bonds which are subject to interest rate risk.

The table below summarises the maturity periods for interest-bearing securities held by Brookfield Real Assets Securities UCITS Fund as at 30 June 2023.

	Up to 1 year USD	1 - 5 years USD	Over 5 years USD	Non- interest bearing USD	Total USD
Corporate bonds	-	1,597,339	4,520,381	-	6,117,720
Common stocks	-	-	-	24,606,180	24,606,180
Preferred stock	-	-	-	1,259,822	1,259,822
Other assets	-	-	-	1,688,919	1,688,919
Total assets	-	1,597,339	4,520,381	27,554,921	33,672,641
Other liabilities	-	-	-	96,471	96,471
Total liabilities	-	-	-	96,471	96,471
Total Net Assets					<u><u>33,576,170</u></u>

Notes to the financial statements for the financial period ended 30 June 2023 (continued)

8. Risk Associated with Financial Instruments (continued)

Interest Rate Risk (continued)

The table below summarises the maturity periods for interest-bearing securities held by Brookfield Real Assets Securities UCITS Fund as at 31 December 2022.

	Up to 1 year USD	1 - 5 years USD	Over 5 years USD	Non- interest bearing USD	Total USD
Corporate bonds	-	1,101,770	4,840,849	-	5,942,619
Common stocks	-	-	-	21,135,498	21,135,498
Preferred stock	-	-	-	1,034,711	1,034,711
Other assets	-	-	-	1,074,333	1,074,333
Total assets	-	1,101,770	4,840,849	23,244,542	29,187,161
Other liabilities	-	-	-	133,663	133,663
Total liabilities	-	-	-	133,663	133,663
Total Net Assets					29,053,498

As at 30 June 2023, a 100 basis points change in interest rates would have an impact on net assets attributable to holders of redeemable shares and cause an increase/decrease in net assets attributable to holders of redeemable shares of USD 61,177 (31 December 2022: USD 59,426) for Brookfield Real Assets Securities UCITS Fund.

The interest rate sensitivity provided above represents a hypothetical outcome and is not intended to be predictive. Market conditions, and therefore future interest rates, could vary significantly from that suggested.

In accordance with the Company's policy, the Investment Manager monitors the Company's overall interest rate sensitivity on a continuous basis, and the Board reviews it on a quarterly basis.

Foreign Currency Risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The income and capital value of the Company's investments can be significantly affected by currency translation movements as the majority of the Company's assets could be denominated in currencies other than base currency. The fluctuations in the rate of exchange between the currency in which the asset or liability is denominated and the functional currency could result in an appreciation or depreciation in the fair value of that asset.

The tables that follows analyse the net amount of monetary assets and liabilities held by each sub-fund at the balance sheet date denominated in currencies other than USD, the functional currency as at 30 June 2023 and 31 December 2022.

Notes to the financial statements for the financial period ended 30 June 2023 (continued)

8. Risk Associated with Financial Instruments (continued)

Foreign Currency Risk (continued)

Brookfield Global Listed Real Estate UCITS Fund

30 June 2023

	Total Investments USD	Net Monetary Assets/(Liabilities) USD	Other Net Assets/(Liabilities) USD	Net Foreign Currency Derivatives USD	Net Exposure USD
AUD	7,074,475	-	93,469	-	7,167,944
CAD	5,213,762	-	10,748	-	5,224,510
EUR	4,713,062	-	124,024	(22)	4,837,064
GBP	7,716,888	2	11,502	366	7,728,758
HKD	8,244,964	43,419	-	-	8,288,383
JPY	10,175,357	1	-	-	10,175,358
SGD	2,155,315	-	-	-	2,155,315

A strengthening of the USD against the currencies in the previous table would have resulted in losses to the amounts shown below. A weakening of the USD against these currencies would have resulted in an equal but opposite effect.

Sensitivity analysis of Net Exposure
USD

5% 2,278,867

31 December 2022

	Total Investments USD	Net Monetary Assets/(Liabilities) USD	Other Net Assets/(Liabilities) USD	Net Foreign Currency Derivatives USD	Net Exposure USD
AUD	4,651,475	-	38,364	-	4,689,839
CAD	4,980,993	-	12,279	-	4,993,272
EUR	11,665,741	(3,303)	216,866	3,959,501	15,838,805
GBP	11,818,782	2	(31,303)	25,776,299	37,563,780
HKD	11,523,314	-	-	-	11,523,314
JPY	16,207,847	1	12,651	-	16,220,499
SGD	9,825,251	-	-	-	9,825,251

A strengthening of the USD against the currencies in the previous table would have resulted in losses to the amounts shown below. A weakening of the USD against these currencies would have resulted in an equal but opposite effect.

Sensitivity analysis of Net Exposure
USD

5% 5,032,739

Notes to the financial statements for the financial period ended 30 June 2023 (continued)

8. Risk Associated with Financial Instruments (continued)

Foreign Currency Risk (continued)

Brookfield Real Assets Securities UCITS Fund

30 June 2023

	Total Investments USD	Net Monetary Assets/(Liabilities) USD	Other Net Assets/(Liabilities) USD	Net Foreign Currency Derivatives USD	Net Exposure USD
AUD	1,165,145	-	7,083	-	1,172,228
BRL	530,580	-	-	-	530,580
CAD	1,416,906	-	5,306	-	1,422,212
CLP	94,256	-	-	-	94,256
DKK	46,964	1	322	-	47,287
EUR	1,736,238	4,558	11,731	-	1,752,527
GBP	1,353,196	6	17,971	-	1,371,173
HKD	1,359,755	3,330	12,774	-	1,375,859
JPY	1,111,620	1	-	-	1,111,621
NZD	280,138	-	-	-	280,138
SGD	160,688	-	-	-	160,688

A strengthening of the USD against the currencies in the previous table would have resulted in losses to the amounts shown below. A weakening of the USD against these currencies would have resulted in an equal but opposite effect.

Sensitivity analysis of Net Exposure

	USD
5%	465,928

31 December 2022

	Total Investments USD	Net Monetary Assets/(Liabilities) USD	Other Net Assets/(Liabilities) USD	Net Foreign Currency Derivatives USD	Net Exposure USD
AUD	753,798	-	11,091	-	764,889
BRL	215,697	(6)	-	-	215,691
CAD	1,330,429	-	869	-	1,331,298
CLP	90,393	-	-	-	90,393
DKK	78,891	1	227	-	79,119
EUR	1,974,607	3,883	22,875	-	2,001,365
GBP	1,344,135	6	6,267	-	1,350,408
HKD	1,081,623	-	-	-	1,081,623
JPY	1,002,409	1	539	-	1,002,949
NZD	229,264	-	-	-	229,264
SGD	417,651	-	-	-	417,651

A strengthening of the USD against the currencies in the previous table would have resulted in losses to the amounts shown below. A weakening of the USD against these currencies would have resulted in an equal but opposite effect.

Sensitivity analysis of Net Exposure

	USD
5%	428,232

Notes to the financial statements for the financial period ended 30 June 2023 (continued)

8. Risk Associated with Financial Instruments (continued)

Foreign Currency Risk (continued)

Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund

30 June 2023

	Total Investments USD	Net Monetary Assets/(Liabilities) USD	Other Net Assets/(Liabilities) USD	Net Foreign Currency Derivatives USD	Net Exposure USD
BRL	1,476,143	-	-	-	1,476,143
CAD	3,808,427	-	-	-	3,808,427
DKK	1,950,215	-	24,418	-	1,974,633
EUR	7,684,685	456	325,666	-	8,010,807
GBP	5,576,200	13	74,142	-	5,650,355
HKD	787,365	-	11,292	-	798,657
NZD	1,075,169	-	-	-	1,075,169

A strengthening of the USD against the currencies in the previous table would have resulted in losses to the amounts shown below. A weakening of the USD against these currencies would have resulted in an equal but opposite effect.

Sensitivity analysis of Net Exposure
USD

5% 1,139,709

31 December 2022

	Total Investments USD	Net Monetary Assets/(Liabilities) USD	Other Net Assets/(Liabilities) USD	Net Foreign Currency Derivatives USD	Net Exposure USD
BRL	638,661	(3,060)	-	-	635,601
CAD	14,334,079	-	-	-	14,334,079
CLP	401,828	-	-	-	401,828
DKK	11,315,844	-	21,295	-	11,337,139
EUR	44,900,735	(2,133)	614,098	-	45,512,700
GBP	31,802,973	9	213,379	-	32,016,361
HKD	4,887,727	-	-	-	4,887,727
NZD	780,846	-	-	-	780,846

A strengthening of the USD against the currencies in the previous table would have resulted in losses to the amounts shown below. A weakening of the USD against these currencies would have resulted in an equal but opposite effect.

Sensitivity analysis of Net Exposure
USD

5% 5,495,313

Notes to the financial statements for the financial period ended 30 June 2023 (continued)

8. Risk Associated with Financial Instruments (continued)

Foreign Currency Risk (continued)

Brookfield Global Listed Core Infrastructure UCITS Fund

30 June 2023

	Total Investments USD	Net Monetary Assets/(Liabilities) USD	Other Net Assets/(Liabilities) USD	Net Foreign Currency Derivatives USD	Net Exposure USD
AUD	976,280	-	-	-	976,280
BRL	768,049	-	-	-	768,049
CAD	1,326,271	-	5,978	-	1,332,249
CLP	175,560	-	-	-	175,560
EUR	1,782,954	2,027	3,201	-	1,788,182
GBP	979,952	-	24,152	-	1,004,104
HKD	1,047,808	-	17,071	-	1,064,879
JPY	558,589	-	-	-	558,589
NZD	386,189	-	-	-	386,189

A strengthening of the USD against the currencies in the previous table would have resulted in losses to the amounts shown below. A weakening of the USD against these currencies would have resulted in an equal but opposite effect.

Sensitivity analysis of Net Exposure

	USD
5%	402,702

31 December 2022

	Total Investments USD	Net Monetary Assets/(Liabilities) USD	Other Net Assets/(Liabilities) USD	Net Foreign Currency Derivatives USD	Net Exposure USD
AUD	971,994	-	16,868	-	988,862
BRL	394,992	-	-	-	394,992
CAD	1,252,570	-	487	-	1,253,057
CLP	140,155	-	-	-	140,155
EUR	1,900,661	(154)	11,209	-	1,911,716
GBP	965,824	-	10,454	-	976,278
HKD	879,882	-	-	-	879,882
JPY	525,787	-	-	-	525,787
NZD	340,654	-	-	-	340,654

A strengthening of the USD against the currencies in the previous table would have resulted in losses to the amounts shown below. A weakening of the USD against these currencies would have resulted in an equal but opposite effect.

Sensitivity analysis of Net Exposure

	USD
5%	370,570

Liquidity Risk

Liquidity risk is the risk that an entity will encounter difficulty in realising assets or in meeting obligations associated with financial liabilities as they fall due, including meeting daily redemptions of participating shares. The Investment Manager seeks to mitigate this liquidity risk by ensuring that a reasonable portion of the sub-fund's investments trade in active markets and can be sold readily.

Notes to the financial statements for the financial period ended 30 June 2023 (continued)

8. Risk Associated with Financial Instruments (continued)

Liquidity Risk (continued)

There can be no assurance that an adequate market for the investments will exist at all times, or that the prices at which the investments trade accurately reflect their fair value. Low trading volumes of the investments could also make it difficult to liquidate holdings quickly.

As required by IFRS 7, the sub-funds' financial liabilities should be categorised into relevant maturity groupings based on the remaining period as at 30 June 2023 and 31 December 2022 to the contractual maturity date. However, as all liabilities mature in less than one year from the balance sheet date for both 30 June 2023 and 31 December 2022, this analysis is not required in this instance. In accordance with the Company's policy, the Investment Manager monitors the Company's overall liquidity risk on a continuous basis.

Credit risk

Credit risk is the risk that one party to a financial instrument will cause financial loss to another party by failing to discharge an obligation. It is the Company's policy to enter into financial transactions with a range of reputable counterparties thus diversifying the credit risk. Therefore, the Company does not expect to incur material credit losses on its financial instruments.

With respect to Financial Derivative Instruments (FDIs), credit risk arises from the potential failure of counterparties to meet their obligations under the contract or arrangement.

The table below contains the debt securities' percentage of NAV breakdown by rating held by:

Brookfield Real Assets Securities UCITS Fund

Rating	30 June 2023
A	2%
BBB	7%
BB	11%
B	1%

Brookfield Real Assets Securities UCITS Fund

Rating	31 December 2022
A	1%
BBB	8%
BB	14%
B	1%

The Company is exposed to credit risk on cash held with the Depositary. Bankruptcy or insolvency of the Depositary may cause the Company's rights with respect to securities held by RBC Investor Services Bank S.A., Dublin Branch to be delayed or limited. The Company monitors its risk by monitoring the credit quality and financial position of RBC Investor Services Bank S.A., Dublin Branch.

As at 30 June 2023 RBC Investor Services Bank S.A. has a credit rating of AA- with Standard and Poor's ("S&P") (as at 31 December 2022: AA- for S&P). The Investment Manager regularly reviews concentrations of credit risk.

Financial Derivative Instruments

The Investment Manager has assessed the risk profile of the Company and the related sub-funds on the basis of the investment policy, strategy and the use of financial derivative instruments. Based on the risk profile, the Investment Manager has determined that the method for the calculation of the global exposure to financial derivative instruments for all sub-funds will be the commitment approach, where the sub-fund holds financial derivative instruments.

Notes to the financial statements for the financial period ended 30 June 2023 (continued)

8. Risk Associated with Financial Instruments (continued)

Efficient Portfolio Management

The Company may, within the conditions and limits laid down by the Central Bank of Ireland, for the purpose of efficient portfolio management specifically for currency hedging, enter into a variety of derivative instruments including, but not limited to, CFD - Equities, options, index futures and financial futures. The Company may also purchase or sell spot or forward currency contracts predominantly for the purpose of providing protection against exchange rate risk.

Furthermore, the Company may, for efficient portfolio management, enter into CFD - Equities with one or more counterparties subject to the conditions and limits set out in the Regulations.

Each sub-fund may also utilise derivative instruments for investment purposes and details of such instruments used and the specific strategies for which such instruments are employed in this context will be set out in the applicable Supplement 'Efficient Portfolio Management', for these purposes, means an investment decision involving transactions that are entered into for one or more of the following specific aims:

- a reduction of risk;
- a reduction of cost; and
- the generation of additional capital or income for the Fund with an appropriate level of risk, taking into account the risk profile of the Fund and the general provisions of the Regulations.

The Company will employ a risk management process which will enable it to accurately manage, monitor and measure the risks attached to derivative positions and details of this process have been provided to the Central Bank. The Company will not utilise derivative positions which have not been included in the risk management process until such time as a revised risk management process has been submitted and cleared by the Central Bank. The Company will provide on request to shareholders supplementary information relating to the risk management methods employed by the Company including the quantitative limits that are applied and any recent developments in the risk and yield characteristics of the main categories of investments of the relevant sub-fund.

The realised and unrealised gains/(losses) arising from the derivative transactions were presented in the Statements of Comprehensive Income under the position 'Net realised and unrealised gain/(loss) on financial assets and liabilities at fair value through profit or loss' and in the corresponding note 6.

As further detailed in note 9, in seeking to hedge part of the currency risk exposure in the core portfolio for Brookfield Global Listed Real Estate UCITS Fund forward currency contracts were utilised as at the financial period end. The realised and unrealised gains/(losses) arising from the derivative transactions were presented in the Statements of Comprehensive Income under the position 'Net realised and unrealised gain/(loss) on financial assets and liabilities at fair value through profit or loss' and in the corresponding note 6.

The exposure obtained through efficient portfolio management is equivalent to the value of the forward currency contracts held as at the financial period end. The counterparty in relation to the forward currency contracts as at 30 June 2023 is RBC IS Bank Luxembourg (31 December 2022: RBC IS Bank Luxembourg).

There were no netting agreements in place for financial period ended 30 June 2023 (none for 31 December 2022). As result revised requirements of IFRS 7 to disclose offsetting requirements for financial assets and liabilities have no impact on current disclosures in the Company's financials.

Notes to the financial statements for the financial period ended 30 June 2023 (continued)

9. Forward Currency Contracts

Brookfield Global Listed Real Estate UCITS Fund

30 June 2023

Settlement/ Maturity Date	Counterparty	Bought	Amount	Sold	Amount	Unrealised Gain/(Loss)
31 July 2023	RBC IS Bank Luxembourg	USD	38,993	EUR	(35,695)	(22)
31 July 2023	RBC IS Bank Luxembourg	USD	493,534	GBP	(388,237)	366
31 July 2023	RBC IS Bank Luxembourg	GBP	21,257,648	USD	(27,030,171)	(27,155)
31 July 2023	RBC IS Bank Luxembourg	EUR	1,931,206	USD	(2,110,063)	755
31 July 2023	RBC IS Bank Luxembourg	EUR	29,110	USD	(31,968)	(150)
31 July 2023	RBC IS Bank Luxembourg	GBP	321,667	USD	(410,417)	(1,812)
31 July 2023	RBC IS Bank Luxembourg	EUR	21,042	USD	(23,007)	(8)
31 July 2023	RBC IS Bank Luxembourg	GBP	231,501	USD	(292,750)	1,319
31 July 2023	RBC IS Bank Luxembourg	USD	42,132	EUR	(38,566)	(21)
						(26,728)

31 December 2022

Settlement/ Maturity Date	Counterparty	Bought	Amount	Sold	Amount	Unrealised Gain/(Loss)
31 January 2023	RBC IS Bank Luxembourg	EUR	1,711,161	USD	(1,822,027)	13,836
31 January 2023	RBC IS Bank Luxembourg	GBP	18,789,828	USD	(22,660,683)	75,178
31 January 2023	RBC IS Bank Luxembourg	EUR	1,926,897	USD	(2,051,740)	15,581
31 January 2023	RBC IS Bank Luxembourg	GBP	2,215,835	USD	(2,672,315)	8,866
31 January 2023	RBC IS Bank Luxembourg	GBP	272,346	USD	(328,971)	570
31 January 2023	RBC IS Bank Luxembourg	EUR	27,802	USD	(29,724)	104
31 January 2023	RBC IS Bank Luxembourg	EUR	24,689	USD	(26,396)	93
31 January 2023	RBC IS Bank Luxembourg	GBP	24,559	USD	(29,718)	(2)
						114,226

10. Exchange Rates

The exchange rate to United States Dollar used in the preparation of these financial statements was:

Currency	30 June 2023	Currency	30 June 2023
AUD - Australian Dollar	0.666150	HKD - Hong Kong Dollar	0.127616
BRL - Brazilian Real	0.208847	JPY - Japanese Yen	0.006930
CAD - Canadian Dollar	0.754859	NZD - New Zealand Dollar	0.613700
CLP - Chilean Peso	0.001247	SEK - Swedish Krone	0.092718
DKK - Danish Krone	0.146552	SGD - Singapore Dollar	0.739426
EUR - Euro	1.091200		
GBP - Great British Pound	1.270000		

Currency	31 December 2022	Currency	31 December 2022
AUD - Australian Dollar	0.680850	HKD - Hong Kong Dollar	0.128116
BRL - Brazilian Real	0.189403	JPY - Japanese Yen	0.007620
CAD - Canadian Dollar	0.738552	NOK - Norwegian Krone	0.102074
CLP - Chilean Peso	0.001179	NZD - New Zealand Dollar	0.634900
DKK - Danish Krone	0.143951	SGD - Singapore Dollar	0.746603
EUR - Euro	1.070450		
GBP - Great British Pound	1.208950		

Notes to the financial statements for the financial period ended 30 June 2023 (continued)

11. Share Capital and Redeemable Participating Shares

The authorised share capital of the Company is 100,000,000,000 Shares of no par value and 500,000 Subscriber Shares of USD 1 each. The Subscriber Shares do not entitle the holders to any dividend and on a winding up entitle the holder to receive the amount paid up thereon but not otherwise to participate in the assets of the Company.

The Company may by ordinary resolution of all shareholders increase its authorised share capital, consolidate and divide all or any of its share capital into shares of larger amount or sub-divide its shares or any of them into shares of smaller amount. The Company may, by special resolution of all shareholders, reduce its issued share capital.

As the Subscriber Shares are not Participating Shares (and as such do not represent any interest in a sub-fund) they do not entitle the holders thereof to participate in the dividends of any sub-fund.

Each holder of Subscriber Shares is entitled to attend and vote at any general meeting provided that any holder of Subscriber Shares shall not be entitled to vote at any such general meeting at any time that Shares in issue are held by two or more shareholders.

The rights attached to any class of Share may, whether or not the Company is being wound up, be varied or abrogated with the consent in writing of the holders of 75% of the issued Shares of that class or with the sanction of a special resolution passed at a separate general meeting of the holders of the shares of that class. The provisions of the Articles relating to general meetings shall apply to every such separate general meeting but the necessary quorum at any such meeting shall be two persons holding or representing by proxy at least one third of the issued Shares of the class in question. Any holder of Shares of the class in question present in person or by proxy may demand a poll.

12. Soft Commission Arrangements

For the financial periods ended 30 June 2023 and 31 December 2022, the Investment Manager received soft commissions from brokers/dealers in consideration for directing dealings in the investments of the sub-funds. These soft commissions were in the form of goods and services such as subscriptions to research services which are of demonstrable benefits to shareholders.

13. Net Asset Value

Brookfield Global Listed Real Estate UCITS Fund			
	30 June 2023	31 December 2022	31 December 2021
Net Assets for Shareholder dealing/prospectus	USD 127,185,434	USD 198,114,165	USD 408,117,203
Net Asset Value per Share:			
Net Asset Value Per Share A* Class	-	EUR 15.14	EUR 20.18
Net Asset Value Per Share AA** Class	-	GBP 13.86	GBP 19.03
Net Asset Value Per Share B Class	EUR 43.70	EUR 44.14	EUR 53.42
Net Asset Value Per Share E Class	USD 35.43	USD 35.10	USD 45.19
Net Asset Value Per Share F Class	USD 16.64	USD 16.82	USD 22.55
Net Asset Value Per Share I Class ¹	EUR 17.63	EUR 17.68	EUR 23.57
Net Asset Value Per Share V Class	USD 18.65	USD 18.56	USD 24.09
Net Asset Value Per Share W Class	USD 14.79	USD 15.02	USD 20.31
Net Asset Value Per Share Z Class ¹	GBP 17.07	GBP 16.99	GBP 22.39

* Class A share class terminated on 26 January 2023.

** Class AA share class terminated on 20 April 2023.

¹ Hedged Share Class.

Notes to the financial statements for the financial period ended 30 June 2023 (continued)

13. Net Asset Value (continued)

Brookfield Real Assets Securities UCITS Fund			
	30 June 2023	31 December 2022	31 December 2021
Net Assets for Shareholder dealing/prospectus	USD 33,576,170	USD 29,053,498	USD 60,697,983
Net Asset Value per Share:			
Net Asset Value Per Share E Class	USD 26.70	USD 26.24	USD 29.31

Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund			
	30 June 2023	31 December 2022	31 December 2021
Net Assets for Shareholder dealing/prospectus	USD 39,934,734	USD 215,420,402	USD 310,674,949
Net Asset Value per Share:			
Net Asset Value Per Share B Class	EUR 21.03	EUR 21.44	EUR 23.40
Net Asset Value Per Share E Class	USD 21.88	USD 21.88	USD 25.39
Net Asset Value Per Share F Class	USD 16.22	USD 16.46	USD 19.59
Net Asset Value Per Share V Class	USD 17.72	USD 17.81	USD 20.86

Brookfield Global Listed Core Infrastructure UCITS Fund			
	30 June 2023	31 December 2022	31 December 2021
Net Assets for Shareholder dealing/prospectus	USD 17,171,037	USD 16,586,923	USD 14,356,735
Net Asset Value per Share:			
Net Asset Value Per Share B Class	EUR 22.47	EUR 22.54	EUR 22.49
Net Asset Value Per Share E Class	USD 20.70	USD 20.37	USD 21.62

The net assets value in the financial statements as at 30 June 2023 differs from that included in the published valuations as at 30 June 2023. The difference is due to the change in methodology in accounting for organisation costs as prescribed by IFRS and the methodology indicated in the sub-fund Supplement to Prospectus 6 December 2021.

Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund		
	30 June 2023	31 December 2022
Total Net Assets for financial statement purposes	USD 39,916,661	USD 215,398,745
Adjustment for unamortised organisation costs	USD 18,073	USD 21,657
Total Net Assets for Shareholder dealing/prospectus	USD 39,934,734	USD 215,420,402

Brookfield Global Listed Core Infrastructure UCITS Fund		
	30 June 2023	31 December 2022
Total Net Assets for financial statement purposes	USD 17,157,302	USD 16,570,895
Adjustment for unamortised organisation costs	USD 13,735	USD 16,028
Total Net Assets for Shareholder dealing/prospectus	USD 17,171,037	USD 16,586,923

Notes to the financial statements for the financial period ended 30 June 2023 (continued)

14. Significant Events during the Financial Period

Brookfield Global Listed Real Estate UCITS Fund Class A share class closed on 26 January 2023.

Brookfield Global Listed Real Estate UCITS Fund Class AA share class closed on 20 April 2023.

In January 2023, an investor that held 80% of the shares in Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund at financial year end 31 December 2022 redeemed these shares.

There were no other significant events during the financial period.

15. Significant Events after the Financial Period

In October 2022, CACEIS and Royal Bank of Canada (RBC) announced they had signed a memorandum of understanding for the intended acquisition by CACEIS of the European asset servicing business of RBC. As part of this acquisition, CACEIS would acquire the entire issued share capital of RBC Investor Services Bank S.A. (IS Bank). Completion of the sale of IS Bank occurred 03 July 2023, following regulatory approval. As a result RBC Investor Services Ireland Limited has become CACEIS Investor Services Ireland Limited and RBC Investor Services Bank S.A., Dublin Branch has become CACEIS Investor Services Bank S.A., Dublin Branch.

There were no other significant events after the financial period.

16. Changes to the Prospectus

There were no material changes to the Prospectus during the financial period ended 30 June 2023.

17. Approval of Financial Statements

The Board approved the financial statements on 25 August 2023.

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

BROOKFIELD GLOBAL LISTED REAL ESTATE UCITS FUND SCHEDULE OF INVESTMENTS AS AT 30 June 2023

	Shares	Value USD	% net assets
1) INVESTMENTS			
A) TRANSFERABLE SECURITIES ADMITTED TO AN OFFICIAL STOCK EXCHANGE LISTING			
1) LISTED SECURITIES : COMMON STOCKS			
AUSTRALIA (2022: 2.4%)			
Diversified Real Estate			
Mirvac Group	1,220,495	1,837,454	1.4
Total Diversified Real Estate		1,837,454	1.4
Industrial			
Goodman Group	261,500	3,496,158	2.7
Total Industrial		3,496,158	2.7
Self Storage			
National Storage Real Estate Investment Trust	1,112,051	1,740,863	1.4
Total Self Storage		1,740,863	1.4
TOTAL AUSTRALIA		7,074,475	5.5
CANADA (2022: 2.5%)			
Office			
Allied Properties Real Estate Investment Trust	48,328	792,364	0.6
Total Office		792,364	0.6
Residential			
Boardwalk Real Estate Investment Trust	41,045	1,926,844	1.5
InterRent Real Estate Investment Trust	257,774	2,494,554	2.0
Total Residential		4,421,398	3.5
TOTAL CANADA		5,213,762	4.1
FRANCE (2022: 2.0%)			
Office			
Gecina SA	29,131	3,100,895	2.4
Total Office		3,100,895	2.4
Retail			
Unibail-Rodamco-Westfield	11,572	608,008	0.5
Total Retail		608,008	0.5
TOTAL FRANCE		3,708,903	2.9
GERMANY (2022: 1.9%)			
Residential			
Vonovia SE	51,496	1,004,159	0.8
Total Residential		1,004,159	0.8
TOTAL GERMANY		1,004,159	0.8

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

BROOKFIELD GLOBAL LISTED REAL ESTATE UCITS FUND SCHEDULE OF INVESTMENTS AS AT 30 June 2023 (continued)

	Shares	Value USD	% net assets
HONG KONG (2022: 5.8%)			
Diversified Real Estate			
Kerry Properties Ltd	583,993	1,210,316	1.0
Sun Hung Kai Properties Ltd.	236,783	2,982,447	2.3
Total Diversified Real Estate		4,192,763	3.3
Retail			
Wharf Real Estate Investment Co. Ltd.	811,062	4,052,201	3.2
Total Retail		4,052,201	3.2
TOTAL HONG KONG		8,244,964	6.5
JAPAN (2022: 8.0%)			
Hotel			
Japan Hotel Real Estate Investment Corp.	2,177	1,108,906	0.9
Total Hotel		1,108,906	0.9
Industrial			
GLP J-Reit	550	541,634	0.4
Mitsui Fudosan Logistics Park Inc.	423	1,465,748	1.2
Total Industrial		2,007,382	1.6
Office			
Mitsui Fudosan Co. Ltd.	202,764	4,019,590	3.2
Orix JREIT Inc.	1,461	1,796,192	1.4
Total Office		5,815,782	4.6
Residential			
Comforia Residential Real Estate Investment Trust Inc.	520	1,243,287	1.0
Total Residential		1,243,287	1.0
TOTAL JAPAN		10,175,357	8.1
SINGAPORE (2022: 5.0%)			
Diversified Rental			
Mapletree Pan Asia Commercial Trust	1,799,289	2,155,315	1.7
Total Diversified Rental		2,155,315	1.7
TOTAL SINGAPORE		2,155,315	1.7
UNITED KINGDOM (2022: 6.0%)			
Office			
Derwent London Plc	99,800	2,598,293	2.0
Total Office		2,598,293	2.0
Residential			
Grainger Plc	397,207	1,146,117	0.9
UNITE Group Plc	183,983	2,032,828	1.5
Total Residential		3,178,945	2.4
Retail			
Shaftesbury Capital Plc	1,326,919	1,939,650	1.5
Total Retail		1,939,650	1.5
TOTAL UNITED KINGDOM		7,716,888	5.9

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

BROOKFIELD GLOBAL LISTED REAL ESTATE UCITS FUND SCHEDULE OF INVESTMENTS AS AT 30 June 2023 (continued)

	Shares	Value USD	% net assets
UNITED STATES (2022: 64.8%)			
Data Centers			
Digital Realty Trust Inc.	40,900	4,657,283	3.7
Equinix Inc.	7,470	5,856,032	4.6
Total Data Centers		10,513,315	8.3
Health Care Real Estate			
CareTrust Real Estate Investment Trust Inc.	127,102	2,524,246	2.0
Healthcare Realty Trust Inc.	132,030	2,490,086	2.0
Healthpeak Properties Inc.	121,852	2,449,225	1.9
Ventas Inc.	111,160	5,254,533	4.1
Total Health Care Real Estate		12,718,090	10.0
Industrial			
Prologis Inc.	101,154	12,404,515	9.7
Rexford Industrial Realty Inc.	79,861	4,170,341	3.3
Total Industrial		16,574,856	13.0
Net Lease			
Agree Realty Corp.	41,593	2,719,766	2.1
Essential Properties Realty Trust Inc.	87,626	2,062,716	1.6
VICI Properties Inc.	163,338	5,133,713	4.0
Total Net Lease		9,916,195	7.7
Office			
Cousins Properties Inc.	97,900	2,232,120	1.8
Total Office		2,232,120	1.8
Residential			
American Homes 4 Rent	53,770	1,906,147	1.5
Equity Residential	47,597	3,139,974	2.5
Mid-America Apartment Communities Inc.	23,422	3,556,865	2.8
Sun Communities Inc.	18,242	2,379,851	1.9
UDR Inc.	119,948	5,152,965	4.1
Total Residential		16,135,802	12.8
Retail			
Kimco Realty Corp.	214,447	4,228,895	3.3
Kite Realty Group Trust	134,487	3,004,440	2.4
Simon Property Group Inc.	13,494	1,558,287	1.2
Total Retail		8,791,622	6.9
Self Storage			
Public Storage	12,091	3,529,121	2.8
Total Self Storage		3,529,121	2.8
TOTAL UNITED STATES		80,411,121	63.3
TOTAL LISTED SECURITIES : COMMON STOCKS (Cost \$134,375,320)		125,704,944	98.8
TOTAL TRANSFERABLE SECURITIES ADMITTED TO AN OFFICIAL STOCK EXCHANGE LISTING		125,704,944	98.8
NON-TRANSFERABLE SECURITIES			
Forward currency contracts (see note 9 for other details)		(26,728)	-
TOTAL NON-TRANSFERABLE SECURITIES		(26,728)	-

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**BROOKFIELD GLOBAL LISTED REAL ESTATE UCITS FUND
SCHEDULE OF INVESTMENTS AS AT 30 June 2023 (continued)**

	Shares	Value USD	% net assets
TOTAL INVESTMENTS (Cost \$134,375,320)		125,678,216	98.8
Other Assets of Excess of Other Liabilities		1,507,218	1.2
TOTAL NET ASSETS		127,185,434	100.0

ANALYSIS OF TOTAL ASSETS

Description	% Total Assets
TRANSFERABLE SECURITIES ADMITTED TO AN OFFICIAL STOCK EXCHANGE LISTING	98.5
OTC FINANCIAL DERIVATIVE INSTRUMENTS	-
OTHER ASSETS	1.5
TOTAL	100.0

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

BROOKFIELD GLOBAL LISTED REAL ESTATE UCITS FUND SCHEDULE OF SIGNIFICANT PORTFOLIO CHANGES AS AT 30 June 2023

Significant Purchases		Cost
Security Name	Quantity	(USD)
Prologis Inc.	35,725	4,233,170
Life Storage Inc.	30,320	3,838,007
Healthcare Realty Trust Inc.	195,130	3,725,338
Equinix Inc.	4,910	3,688,527
Ventas Inc.	77,770	3,488,181
Goodman Group	261,500	3,388,113
Cousins Properties Inc.	139,900	3,005,474
Equity Residential	47,597	3,004,300
Mirvac Group	1,830,395	2,953,885
VICI Properties Inc.	88,600	2,921,310
Boardwalk Real Estate Investment Trust	67,545	2,908,426
Wharf Real Estate Investment Co. Ltd.	414,000	2,457,631
Mapletree Pan Asia Commercial Trust	1,762,603	2,332,325
Mid-America Apartment Communities Inc.	13,500	2,279,170
Kimco Realty Corp.	112,742	2,136,005
Castellum AB	150,600	2,124,542
Kerry Properties Ltd	842,493	2,113,587
Public Storage	6,900	2,032,867
Accor SA	64,400	1,971,584
Unibail-Rodamco-Westfield	31,610	1,950,295
Charter Hall Group	202,451	1,876,240
Rexford Industrial Realty Inc.	31,651	1,754,335
Healthpeak Properties Inc.	79,210	1,668,594
CareTrust Real Estate Investment Trust Inc.	84,331	1,620,264
Kite Realty Group Trust	75,400	1,587,133
Sun Hung Kai Properties Ltd.	105,482	1,505,176
Mitsui Fudosan Logistics Park Inc.	423	1,485,936
Shaftesbury Capital Plc	953,307	1,449,272
Derwent London Plc	43,900	1,296,511
Mitsui Fudosan Co. Ltd.	62,384	1,218,783
Boston Properties Inc.	15,900	1,073,975
UDR Inc.	26,940	1,059,192
Essential Properties Realty Trust Inc.	39,900	997,498

The tables above show a breakdown of material purchases of the Portfolios in accordance with Regulations. All purchases of investments exceeding 1% of the total value of each purchases, a minimum of 20 of each such purchases, are disclosed.

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

BROOKFIELD GLOBAL LISTED REAL ESTATE UCITS FUND SCHEDULE OF SIGNIFICANT PORTFOLIO CHANGES AS AT 30 June 2023 (continued)

Significant Sales Security Name	Quantity	Proceeds (USD)
Prologis Inc.	86,220	10,555,885
Public Storage	29,790	8,940,857
Welltower Inc.	103,658	7,139,643
Healthpeak Properties Inc.	212,400	4,655,503
Americold Realty Trust Inc.	155,418	4,627,567
Mid-America Apartment Communities Inc.	29,120	4,334,251
Spirit Realty Capital Inc.	99,293	4,204,423
UDR Inc.	98,460	4,073,438
Life Storage Inc.	30,320	3,884,412
American Homes 4 Rent	108,590	3,537,408
CapitaLand Integrated Commercial Trust	2,243,768	3,389,206
Cellnex Telecom SA	87,800	3,321,948
Mapletree Pan Asia Commercial Trust	2,441,800	3,270,873
Ventas Inc.	72,300	3,204,930
Crown Castle Inc.	21,450	3,146,510
Sun Hung Kai Properties Ltd.	220,900	3,037,372
Derwent London Plc	102,200	2,963,571
City Developments Ltd.	539,925	2,961,346
Wharf Real Estate Investment Co. Ltd.	486,500	2,837,715
Kite Realty Group Trust	130,900	2,767,622
VICI Properties Inc.	84,200	2,738,115
Simon Property Group Inc.	24,300	2,677,872
Vonovia SE	109,892	2,601,937
Kimco Realty Corp.	132,300	2,596,301
Boston Properties Inc.	35,776	2,539,581
Mitsui Fudosan Co. Ltd.	130,900	2,436,702
Ingenia Communities Group	902,826	2,434,590
Mitsui Fudosan Logistics Park Inc.	670	2,288,004
Sun Communities Inc.	16,000	2,237,874
Rexford Industrial Realty Inc.	37,600	2,170,105
Japan Hotel Real Estate Investment Corp.	3,689	2,167,005
Highwoods Properties Inc.	89,999	2,114,172
Host Hotels & Resorts Inc.	124,214	2,070,955
Shaftesbury Capital Plc	1,433,199	2,065,250
Accor SA	64,400	1,976,327
Agree Realty Corp.	28,000	1,951,662
Castellum AB	150,600	1,917,127
Equinix Inc.	2,700	1,903,487
Ryman Hospitality Properties Inc.	22,230	1,896,362
Gecina SA	17,600	1,866,014
CubeSmart	44,225	1,848,612
Digital Realty Trust Inc.	18,900	1,821,941
InterRent Real Estate Investment Trust	174,266	1,728,658
UNITE Group Plc	138,668	1,623,346
Swire Properties Ltd.	611,252	1,563,778

The tables above show a breakdown of material sales of the Portfolios in accordance with Regulations. All sales of investments exceeding 1% of the total value of each sales, a minimum of 20 of each such sales, are disclosed.

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

BROOKFIELD REAL ASSETS SECURITIES UCITS FUND SCHEDULE OF INVESTMENTS AS AT 30 June 2023

	Shares	Value USD	% net assets
1) INVESTMENTS			
A) TRANSFERABLE SECURITIES ADMITTED TO AN OFFICIAL STOCK EXCHANGE LISTING			
1) LISTED SECURITIES : COMMON STOCKS			
AUSTRALIA (2022: 2.6%)			
Diversified Real Estate			
Mirvac Group	93,925	141,404	0.4
Total Diversified Real Estate		141,404	0.4
Industrial			
Goodman Group	19,900	266,056	0.8
Total Industrial		266,056	0.8
Self Storage			
National Storage Real Estate Investment Trust	82,663	129,405	0.4
Total Self Storage		129,405	0.4
Toll Roads			
Transurban Group	66,186	628,280	1.9
Total Toll Roads		628,280	1.9
TOTAL AUSTRALIA		1,165,145	3.5
BRAZIL (2022: 0.8%)			
Electricity Transmission & Distribution			
Equatorial Energia SA	45,470	305,282	0.9
Total Electricity Transmission & Distribution		305,282	0.9
Rail			
Rumo SA	45,830	212,486	0.6
Total Rail		212,486	0.6
Renewables & Electric Generation			
Omega Energia SA	5,429	12,812	-
Total Renewables & Electric Generation		12,812	-
TOTAL BRAZIL		530,580	1.5
CANADA (2022: 5.1%)			
Electricity Transmission & Distribution			
Fortis Inc.	340	14,652	-
Total Electricity Transmission & Distribution		14,652	-
Midstream			
AltaGas Ltd.	12,101	217,402	0.6
Keyera Corp.	4,522	104,282	0.3
Total Midstream		321,684	0.9
Office			
Allied Properties Real Estate Investment Trust	3,338	54,728	0.2
Total Office		54,728	0.2

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

BROOKFIELD REAL ASSETS SECURITIES UCITS FUND SCHEDULE OF INVESTMENTS AS AT 30 June 2023 (continued)

	Shares	Value USD	% net assets
Pipelines			
Enbridge Inc.	10,549	392,015	1.2
Pembina Pipeline Corp.	1,535	48,260	0.1
TC Energy Corp.	10,243	413,955	1.2
Total Pipelines		854,230	2.5
Rail			
Canadian Pacific KansasCity Ltd	2,715	219,290	0.7
Total Rail		219,290	0.7
Renewables & Electric Generation			
Boralex Inc.	1,330	36,213	0.1
Total Renewables & Electric Generation		36,213	0.1
Residential			
BoardwalkReal Estate Investment Trust	3,086	144,871	0.4
InterRent Real Estate Investment Trust	19,841	192,007	0.6
Total Residential		336,878	1.0
TOTAL CANADA		1,837,675	5.4
CHILE (2022: 0.3%)			
Water			
AguasAndinas SA	271,892	94,256	0.3
Total Water		94,256	0.3
TOTAL CHILE		94,256	0.3
CHINA (2022: 1.9%)			
Communications Infrastructure			
China Tower Corp. Ltd.	1,316,850	146,204	0.4
Total Communications Infrastructure		146,204	0.4
Gas Utilities			
China Resources Gas Group Ltd.	70,805	242,161	0.7
ENN Energy Holdings Ltd.	15,083	187,864	0.6
Total Gas Utilities		430,025	1.3
Renewables & Electric Generation			
China Longyuan Power Group Corp. Ltd.	18,415	18,965	0.1
Total Renewables & Electric Generation		18,965	0.1
TOTAL CHINA		595,194	1.8
DENMARK (2022: 0.3%)			
Renewables & Electric Generation			
Orsted AS	300	28,349	0.1
Vestas Wind Systems AS	700	18,615	0.1
Total Renewables & Electric Generation		46,964	0.2
TOTAL DENMARK		46,964	0.2

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC
**BROOKFIELD REAL ASSETS SECURITIES UCITS FUND
SCHEDULE OF INVESTMENTS AS AT 30 June 2023 (continued)**

	Shares	Value USD	% net assets
FRANCE (2022: 1.8%)			
Office			
Gecina SA	2,379	253,236	0.8
Total Office		<u>253,236</u>	<u>0.8</u>
Renewables & Electric Generation			
Nexans SA	400	34,635	0.1
Veolia Environnement SA	1,210	38,224	0.1
Total Renewables & Electric Generation		<u>72,859</u>	<u>0.2</u>
Retail			
Unibail-Rodamco-Westfield	808	42,453	0.1
Total Retail		<u>42,453</u>	<u>0.1</u>
TOTAL FRANCE		<u>368,548</u>	<u>1.1</u>
GERMANY (2022: 1.1%)			
Renewables & Electric Generation			
RWE AG	6,030	262,342	0.8
Total Renewables & Electric Generation		<u>262,342</u>	<u>0.8</u>
Residential			
Vonovia SE	3,958	77,180	0.2
Total Residential		<u>77,180</u>	<u>0.2</u>
TOTAL GERMANY		<u>339,522</u>	<u>1.0</u>
HONG KONG (2022: 1.7%)			
Diversified Real Estate			
Kerry Properties Ltd	36,981	76,643	0.2
Sun Hung Kai Properties Ltd.	18,065	227,541	0.7
Total Diversified Real Estate		<u>304,184</u>	<u>0.9</u>
Renewables & Electric Generation			
CLP Holdings Ltd	19,467	151,294	0.5
Total Renewables & Electric Generation		<u>151,294</u>	<u>0.5</u>
Retail			
Wharf Real Estate Investment Co. Ltd.	61,864	309,083	0.9
Total Retail		<u>309,083</u>	<u>0.9</u>
TOTAL HONG KONG		<u>764,561</u>	<u>2.3</u>
ITALY (2022: 0.3%)			
Renewables & Electric Generation			
Enel SpA	3,610	24,297	0.1
Total Renewables & Electric Generation		<u>24,297</u>	<u>0.1</u>
TOTAL ITALY		<u>24,297</u>	<u>0.1</u>
JAPAN (2022: 3.5%)			
Hotel			
Japan Hotel Real Estate Investment Corp.	163	83,028	0.2
Total Hotel		<u>83,028</u>	<u>0.2</u>

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

BROOKFIELD REAL ASSETS SECURITIES UCITS FUND SCHEDULE OF INVESTMENTS AS AT 30 June 2023 (continued)

	Shares	Value USD	% net assets
Industrial			
GLP J-Reit	40	39,392	0.1
Mitsui Fudosan Logistics Park Inc.	33	114,349	0.3
Total Industrial		153,741	0.4
Office			
Mitsui Fudosan Co. Ltd.	15,422	305,725	0.9
Orix JREIT Inc.	100	122,943	0.4
Total Office		428,668	1.3
Rail			
East Japan Railway Co.	4,219	233,530	0.7
West Japan Railway Co.	3,222	133,752	0.4
Total Rail		367,282	1.1
Residential			
Comforia Residential Real Estate Investment Trust Inc.	33	78,901	0.2
Total Residential		78,901	0.2
TOTAL JAPAN		1,111,620	3.2
NETHERLANDS (2022: 0.0%)			
Toll Roads			
Ferrovial SE	10,574	334,266	1.0
Total Toll Roads		334,266	1.0
TOTAL NETHERLANDS		334,266	1.0
NEW ZEALAND (2022: 0.8%)			
Airports			
Auckland International Airport Ltd.	48,470	254,329	0.8
Total Airports		254,329	0.8
Renewables & Electric Generation			
Mercury NZ Ltd.	6,470	25,809	0.1
Total Renewables & Electric Generation		25,809	0.1
TOTAL NEW ZEALAND		280,138	0.9
SINGAPORE (2022: 1.5%)			
Diversified Rental			
Mapletree Pan Asia Commercial Trust	134,145	160,688	0.5
Total Diversified Rental		160,688	0.5
TOTAL SINGAPORE		160,688	0.5
SPAIN (2022: 3.9%)			
Airports			
Aena SME SA	1,929	311,529	0.9
Total Airports		311,529	0.9
Communications Infrastructure			
Cellnex Telecom SA	6,751	272,494	0.8
Total Communications Infrastructure		272,494	0.8

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

BROOKFIELD REAL ASSETS SECURITIES UCITS FUND SCHEDULE OF INVESTMENTS AS AT 30 June 2023 (continued)

	Shares	Value USD	% net assets
Renewables & Electric Generation			
EDP Renovaveis SA	1,660	33,139	0.1
Grenergy Renovables SA	758	23,325	0.1
Iberdrola SA	2,233	29,118	0.1
Total Renewables & Electric Generation		85,582	0.3
TOTAL SPAIN		669,605	2.0
UNITED KINGDOM (2022: 4.5%)			
Electricity Transmission & Distribution			
National Grid Plc	27,717	366,262	1.1
Total Electricity Transmission & Distribution		366,262	1.1
Office			
Derwent London Plc	7,481	194,768	0.6
Total Office		194,768	0.6
Renewables & Electric Generation			
Atlantica Sustainable Infrastructure Plc	1,530	35,863	0.1
Drax Group Plc	23,182	170,759	0.5
SSE Plc	2,127	49,731	0.1
Total Renewables & Electric Generation		256,353	0.7
Residential			
Grainger Plc	28,629	82,607	0.2
UNITE Group Plc	13,520	149,382	0.4
Total Residential		231,989	0.6
Retail			
Shaftesbury Capital Plc	98,529	144,027	0.4
Total Retail		144,027	0.4
Water			
Severn Trent Plc	6,004	195,660	0.6
Total Water		195,660	0.6
TOTAL UNITED KINGDOM		1,389,059	4.0
UNITED STATES (2022: 42.9%)			
Communications			
American Tower Corp.	256	49,649	0.1
Crown Castle Inc.	3,375	384,548	1.1
SBA Communications Corp.	803	186,103	0.6
Total Communications		620,300	1.8
Data Centers			
Digital Realty Trust Inc.	2,929	333,525	1.0
Equinix Inc.	556	435,871	1.3
Total Data Centers		769,396	2.3
Electricity Transmission & Distribution			
CenterPoint Energy Inc.	15,585	454,303	1.3
PG&E Corp.	35,618	615,479	1.8
Sempra Energy	3,444	501,412	1.5
Total Electricity Transmission & Distribution		1,571,194	4.6

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

BROOKFIELD REAL ASSETS SECURITIES UCITS FUND SCHEDULE OF INVESTMENTS AS AT 30 June 2023 (continued)

	Shares	Value USD	% net assets
Gas Utilities			
NiSource Inc.	15,381	420,670	1.3
Total Gas Utilities		420,670	1.3
Health Care Real Estate			
CareTrust Real Estate Investment Trust Inc.	9,651	191,669	0.6
Healthcare Realty Trust Inc.	10,050	189,543	0.6
Healthpeak Properties Inc.	9,058	182,066	0.5
Ventas Inc.	8,470	400,377	1.1
Total Health Care Real Estate		963,655	2.8
Industrial			
Prologis Inc.	7,154	877,295	2.6
Rexford Industrial Realty Inc.	5,591	291,962	0.9
Total Industrial		1,169,257	3.5
Midstream			
Antero Midstream Corp.	4,820	55,912	0.2
Cheniere Energy Inc.	3,077	468,812	1.3
DTE Midstream LLC	1,802	89,325	0.3
Equitrans Midstream Corp.	36,804	351,846	1.0
ONEOK Inc.	851	52,524	0.2
Targa Resources Corp.	5,687	432,781	1.3
Williams Cos Inc.	6,951	226,811	0.7
Total Midstream		1,678,011	5.0
Net Lease			
Agree Realty Corp.	3,008	196,693	0.6
Essential Properties Realty Trust Inc.	6,608	155,552	0.5
VICI Properties Inc.	12,455	391,461	1.2
Total Net Lease		743,706	2.3
Office			
Cousins Properties Inc.	7,549	172,117	0.5
Total Office		172,117	0.5
Other			
Bloom Energy Corp.	831	13,587	-
SolarEdge Technologies Inc.	40	10,762	-
Waste Connections Inc.	290	41,446	0.1
Waste Management Inc.	280	48,558	0.1
Xylem Inc.	145	16,330	-
Total Other		130,683	0.2
Pipeline (Master Limited Partnership)			
Hess Midstream LP	2,410	73,939	0.2
Total Pipeline (Master Limited Partnership)		73,939	0.2
Pipelines			
Kinder Morgan Inc.	3,013	51,884	0.2
Plains GP Holdings LP	7,600	112,708	0.3
Total Pipelines		164,592	0.5

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC
**BROOKFIELD REAL ASSETS SECURITIES UCITS FUND
SCHEDULE OF INVESTMENTS AS AT 30 June 2023 (continued)**

	Shares	Value USD	% net assets
Rail			
CSX Corp.	8,196	279,484	0.8
Total Rail		<u>279,484</u>	<u>0.8</u>
Renewables & Electric Generation			
Ameren Corp.	4,798	391,853	1.2
American Electric Power Co. Inc.	3,394	285,775	0.9
Clearway Energy Inc.	1,360	38,842	0.1
CMS Energy Corp.	7,340	431,225	1.3
Enphase Energy Inc.	100	16,748	-
Exelon Corp.	13,525	551,009	1.5
NextEra Energy Inc.	8,020	595,083	1.7
NextEra Energy Partners LP	330	19,351	0.1
PPL Corp.	14,540	384,728	1.1
Public Service Enterprise Group Inc.	6,916	433,011	1.3
WEC Energy Group Inc.	3,410	300,898	0.9
Xcel Energy Inc.	7,057	438,734	1.3
Total Renewables & Electric Generation		<u>3,887,257</u>	<u>11.4</u>
Residential			
American Homes4 Rent	4,123	146,160	0.4
Equity Residential	3,556	234,589	0.7
Mid-America Apartment Communities Inc.	1,734	263,325	0.8
Sun Communities Inc.	1,295	168,946	0.5
UDR Inc.	9,190	394,802	1.2
Total Residential		<u>1,207,822</u>	<u>3.6</u>
Retail			
Kimco Realty Corp.	16,329	322,008	1.0
Kite Realty Group Trust	10,268	229,387	0.7
Simon Property Group Inc.	1,032	119,175	0.4
Total Retail		<u>670,570</u>	<u>2.1</u>
Self Storage			
Public Storage	868	253,352	0.8
Total Self Storage		<u>253,352</u>	<u>0.8</u>
Water			
American Water Works Co. Inc.	170	24,268	0.1
Essential Utilities Inc.	2,350	93,789	0.3
Total Water		<u>118,057</u>	<u>0.4</u>
TOTAL UNITED STATES		<u>14,894,062</u>	<u>44.1</u>
TOTAL LISTED SECURITIES : COMMON STOCKS (Cost \$24,775,674)		24,606,180	72.9

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

BROOKFIELD REAL ASSETS SECURITIES UCITS FUND SCHEDULE OF INVESTMENTS AS AT 30 June 2023 (continued)

	Interest Rate	Maturity	Shares	Value USD	% net assets
2) LISTED SECURITIES : BONDS					
BRAZIL (2022: 0.2%)					
Metals & Mining					
Vale OverseasLtd.	3.75	08/07/2030	73,000	64,275	0.2
Total Metals & Mining				64,275	0.2
TOTAL BRAZIL				64,275	0.2
CANADA (2022: 0.4%)					
Basic Industrial					
Methanex Corp.	5.25	15/12/2029	24,000	21,912	0.1
NOVA Chemicals Corp.	4.25	15/05/2029	24,000	19,585	0.1
Total Basic Industrial				41,497	0.2
Oil Gas Transmission & Distribution					
TransCanada PipeLinesLtd.	7.53	15/05/2067	77,000	59,669	0.2
Total Oil Gas Transmission & Distribution				59,669	0.2
Transportation					
Canadian National Railway Co.	3.85	05/08/2032	65,000	60,476	0.2
Total Transportation				60,476	0.2
TOTAL CANADA				161,642	0.6
FRANCE (2022: 0.1%)					
Telecommunication Services					
Altice France SA	5.50	15/01/2028	97,000	73,262	0.2
Total Telecommunication Services				73,262	0.2
TOTAL FRANCE				73,262	0.2
NETHERLANDS (2022: 0.0%)					
Media					
Ziggo Bond Co. BV	5.13	28/02/2030	15,000	11,360	-
Total Media				11,360	-
TOTAL NETHERLANDS				11,360	-
UNITED STATES (2022: 6.3%)					
Energy					
Devon Energy Corp.	7.95	15/04/2032	46,000	52,814	0.2
DiamondbackEnergy Inc.	4.25	15/03/2052	42,000	32,165	0.1
DiamondbackEnergy Inc.	6.25	15/03/2033	30,000	31,023	0.1
EQT Corp.	7.00	01/02/2030	34,000	35,599	0.1
Exxon Mobil Corp.	4.23	19/03/2040	34,000	31,283	0.1
Occidental Petroleum Corp.	4.40	15/04/2046	46,000	35,499	0.1
Occidental Petroleum Corp.	8.88	15/07/2030	55,000	63,216	0.2
Total Energy				281,599	0.9
Health Facilities					
HCA Inc.	3.50	01/09/2030	109,000	95,491	0.3
Total Health Facilities				95,491	0.3

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

BROOKFIELD REAL ASSETS SECURITIES UCITS FUND SCHEDULE OF INVESTMENTS AS AT 30 June 2023 (continued)

	Interest Rate	Maturity	Shares	Value USD	% net assets
Infrastructure Services					
Parker-Hannifin Corp.	4.50	15/09/2029	63,000	61,152	0.2
Western Connections Inc.	4.20	15/01/2033	85,000	79,844	0.2
Total Infrastructure Services				140,996	0.4
Media					
NBCUniversal Media LLC	4.45	15/01/2043	69,000	61,532	0.2
Total Media				61,532	0.2
Metals & Mining					
Freeport-McMoRan Inc.	4.25	01/03/2030	68,000	62,650	0.2
Total Metals & Mining				62,650	0.2
Oil Gas Transmission & Distribution					
Buckeye Partners LP	4.13	01/12/2027	35,000	31,911	0.1
Cheniere Corpus Christi Holdings LLC	2.74	31/12/2039	55,000	43,301	0.1
DCP Midstream Operating LP	5.60	01/04/2044	24,000	22,721	0.1
Energy Transfer LP	8.32	01/11/2066	25,000	19,188	0.1
EnLink Midstream LLC	5.38	01/06/2029	65,000	61,913	0.2
Global Partners LP	7.00	01/08/2027	24,000	23,288	0.1
Western Midstream Operating LP	4.75	15/08/2028	33,000	31,323	0.1
Total Oil Gas Transmission & Distribution				233,645	0.8
Real Estate					
Boston Properties LP	6.50	15/01/2034	15,000	15,088	-
EPR Properties	3.75	15/08/2029	52,000	42,148	0.1
Kilroy Realty LP	4.75	15/12/2028	35,000	30,793	0.1
Total Real Estate				88,029	0.2
Telecommunication Services					
American Tower Corp.	3.10	15/06/2050	95,000	61,910	0.2
AT&T Inc.	1.65	01/02/2028	51,000	43,836	0.1
Crown Castle Inc.	5.20	15/02/2049	64,000	59,272	0.2
T-Mobile USA Inc.	3.50	15/04/2031	63,000	55,577	0.2
T-Mobile USA Inc.	4.75	01/02/2028	134,000	130,374	0.4
Verizon Communications Inc.	4.33	21/09/2028	63,000	60,730	0.2
Total Telecommunication Services				411,699	1.3
Transportation					
Union Pacific Corp.	4.50	20/01/2033	65,000	63,890	0.2
Total Transportation				63,890	0.2
Utility					
American Electric Power Co. Inc.	3.25	01/03/2050	91,000	62,064	0.2
Dominion Energy Inc.	3.90	01/10/2025	66,000	63,614	0.2
DTE Electric Co.	2.63	01/03/2031	73,000	62,369	0.2
Duke Energy Carolinas LLC	2.45	15/08/2029	74,000	63,808	0.2
FirstEnergy Corp.	3.40	01/03/2050	90,000	62,024	0.2
NSTAR Electric Co.	3.25	15/05/2029	66,000	60,403	0.2
Pacific Gas and Electric Co.	6.40	15/06/2033	35,000	34,779	0.1
PPL Capital Funding Inc.	8.20	30/03/2067	39,000	34,418	0.1
Public Service Co. of Colorado	1.88	15/06/2031	76,000	60,577	0.2
Total Utility				504,056	1.6
TOTAL UNITED STATES				1,943,587	6.1

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

BROOKFIELD REAL ASSETS SECURITIES UCITS FUND SCHEDULE OF INVESTMENTS AS AT 30 June 2023 (continued)

	Shares	Value USD	% net assets
TOTAL LISTED SECURITIES : BONDS (Cost \$2,372,385)		2,254,126	7.1
3) LISTED SECURITIES: PREFERRED STOCKS			
UNITED STATES (2022: 3.5%)			
Data Centers			
Digital Realty Trust Inc. 5.2%	535	11,535	-
Total Data Centers		<u>11,535</u>	<u>-</u>
Diversified Rental			
Armada Hoffler Properties Inc. 6.75%	1,767	41,471	0.1
Centerspace 6.625%	1,540	37,884	0.1
Total Diversified Rental		<u>79,355</u>	<u>0.2</u>
Hotel			
Sunstone Hotel Investors Inc. 5.7%	1,260	23,650	0.1
Total Hotel		<u>23,650</u>	<u>0.1</u>
Industrial			
Rexford Industrial Realty Inc. 5.625%	4,638	101,248	0.3
Total Industrial		<u>101,248</u>	<u>0.3</u>
Net Lease			
Agree Realty Corp. 4.25%	2,145	39,854	0.1
EPR Properties 5.75%	4,194	88,493	0.3
EPR Properties 9%	1,400	39,704	0.1
Global Net Lease Inc. 6.875%	1,626	30,943	0.1
LXP Industrial Trust 6.5%	1,330	66,008	0.2
Total Net Lease		<u>265,002</u>	<u>0.8</u>
Office			
Equity Commonwealth 6.5%	3,509	89,129	0.3
Vornado Realty Trust 5.25%	3,799	56,909	0.2
Total Office		<u>146,038</u>	<u>0.5</u>
Real Estate			
Hudson Pacific Properties Inc. 4.75%	2,662	24,916	0.1
Total Real Estate		<u>24,916</u>	<u>0.1</u>
Residential			
American Homes 4 Rent 5.875%	1,632	39,429	0.1
American Homes 4 Rent 6.25%	2,610	65,198	0.2
UMH Properties Inc. 6.375%	4,056	88,989	0.3
Total Residential		<u>193,616</u>	<u>0.6</u>
Retail			
Kimco Realty Corp. 5.125%	2,840	66,740	0.2
RPT Realty 7.25%	1,627	79,723	0.2
Saul Centers Inc. 6%	1,653	35,622	0.1
Urstadt Biddle Properties Inc. 5.875%	1,748	39,068	0.1
Total Retail		<u>221,153</u>	<u>0.6</u>

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

BROOKFIELD REAL ASSETS SECURITIES UCITS FUND SCHEDULE OF INVESTMENTS AS AT 30 June 2023 (continued)

	Interest Rate	Maturity	Shares	Value USD	% net assets
Self Storage					
Public Storage 4%			9,851	193,309	0.6
Total Self Storage				193,309	0.6
TOTAL UNITED STATES				1,259,822	3.8
TOTAL LISTED SECURITIES: PREFERRED STOCKS (Cost: \$1,409,549)				1,259,822	3.8
TOTAL TRANSFERABLE SECURITIES ADMITTED TO AN OFFICIAL STOCK EXCHANGE LISTING				28,120,128	83.8
B) OTHER TRANSFERABLE SECURITIES DEALT ON ANOTHER REGULATED MARKET					
1) OTHER ORGANISED MARKET : BONDS					
CANADA (2022: 0.8%)					
Basic Industrial					
Cascades Inc.	5.38	15/01/2028	34,000	31,777	0.1
Total Basic Industrial				31,777	0.1
Energy					
Baytex Energy Corp.	8.75	01/04/2027	29,000	29,372	0.1
MEG Energy Corp.	5.88	01/02/2029	10,000	9,400	-
MEG Energy Corp.	7.13	01/02/2027	27,000	27,435	0.1
Total Energy				66,207	0.2
Media					
Videotron Ltd.	3.63	15/06/2029	73,000	62,888	0.2
Total Media				62,888	0.2
Oil Gas Transmission & Distribution					
Parkland Corp.	4.50	01/10/2029	37,000	32,046	0.1
Total Oil Gas Transmission & Distribution				32,046	0.1
Utility					
Emera Inc.	6.75	15/06/2076	66,000	63,821	0.2
Total Utility				63,821	0.2
TOTAL CANADA				256,739	0.8
NETHERLANDS (2022: 0.3%)					
Media					
UPC Broadband Finco BV	4.88	15/07/2031	27,000	22,223	0.1
VZ Secured Financing BV	5.00	15/01/2032	58,000	46,711	0.1
Total Media				68,934	0.2
TOTAL NETHERLANDS				68,934	0.2
SPAIN (2022: 0.2%)					
Utility					
Atlantica Sustainable Infrastructure Plc	4.13	15/06/2028	69,000	61,453	0.2
Total Utility				61,453	0.2
TOTAL SPAIN				61,453	0.2

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

BROOKFIELD REAL ASSETS SECURITIES UCITS FUND SCHEDULE OF INVESTMENTS AS AT 30 June 2023 (continued)

	Interest Rate	Maturity	Shares	Value USD	% net assets
UNITED KINGDOM (2022: 0.2%)					
Media					
Virgin Media Secured Finance Plc	4.50	15/08/2030	76,000	63,712	0.2
Total Media				63,712	0.2
TOTAL UNITED KINGDOM				63,712	0.2
UNITED STATES (2022: 11.8%)					
Basic Industrial					
Clearwater Paper Corp.	4.75	15/08/2028	35,000	30,807	0.1
Tronox Inc.	4.63	15/03/2029	20,000	16,621	-
Total Basic Industrial				47,428	0.1
Construction & Building Materials					
Beazer HomesUSA Inc.	5.88	15/10/2027	23,000	21,448	0.1
KB Home	4.00	15/06/2031	35,000	30,176	0.1
M/I Homes Inc.	4.95	01/02/2028	35,000	32,627	0.1
Shea Homes LP	4.75	01/04/2029	33,000	28,610	0.1
Taylor Morrison Communities Inc.	5.13	01/08/2030	20,000	18,470	0.1
Taylor Morrison Communities Inc.	5.88	15/06/2027	15,000	14,733	-
Total Construction & Building Materials				146,064	0.5
Diversified Real Estate					
Forestar Group Inc.	5.00	01/03/2028	73,000	66,922	0.2
Howard Hughes Corp.	5.38	01/08/2028	70,000	62,300	0.2
Total Diversified Real Estate				129,222	0.4
Energy					
Antero Resources Corp.	5.38	01/03/2030	35,000	32,061	0.1
California Resources Corp.	7.13	01/02/2026	32,000	32,160	0.1
Callon Petroleum Co.	6.38	01/07/2026	21,000	20,441	0.1
Callon Petroleum Co.	8.25	15/07/2025	11,000	10,918	-
Civitas Resources Inc.	8.38	01/07/2028	35,000	35,360	0.1
CNX Resources Corp.	7.38	15/01/2031	15,000	14,594	-
Comstock Resources Inc.	6.75	01/03/2029	53,000	48,503	0.1
Continental Resources Inc.	5.75	15/01/2031	40,000	38,017	0.1
Crescent Energy Finance LLC	7.25	01/05/2026	20,000	18,770	0.1
Ovintiv Inc.	6.25	15/07/2033	30,000	29,581	0.1
Range Resources Corp.	8.25	15/01/2029	13,000	13,486	-
Southwestern Energy Co.	5.38	01/02/2029	69,000	64,974	0.2
Total Energy				358,865	1.0
Health Facilities					
CHS/Community Health Systems Inc.	4.75	15/02/2031	16,000	12,091	-
CHS/Community Health Systems Inc.	8.00	15/03/2026	12,000	11,669	-
Tenet Healthcare Corp.	6.13	01/10/2028	100,000	96,270	0.3
Total Health Facilities				120,030	0.3
Infrastructure Services					
Terex Corp.	5.00	15/05/2029	30,000	27,891	0.1
Total Infrastructure Services				27,891	0.1

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

BROOKFIELD REAL ASSETS SECURITIES UCITS FUND SCHEDULE OF INVESTMENTS AS AT 30 June 2023 (continued)

	Interest Rate	Maturity	Shares	Value USD	% net assets
Leisure					
Boyd Gaming Corp.	4.75	01/12/2027	18,000	17,055	0.1
Boyd Gaming Corp.	4.75	15/06/2031	54,000	48,242	0.1
Caesars Resort Collection LLC	5.75	01/07/2025	66,000	66,779	0.2
GLP Capital LP	4.00	15/01/2030	72,000	62,395	0.2
Park Intermediate Holdings LLC	5.88	01/10/2028	61,000	55,968	0.2
RHP Hotel Properties LP	4.50	15/02/2029	55,000	48,675	0.1
Station Casinos LLC	4.50	15/02/2028	49,000	43,981	0.1
Station Casinos LLC	4.63	01/12/2031	8,000	6,740	-
VICI Properties LP	4.50	01/09/2026	30,000	28,342	0.1
VICI Properties LP	4.63	01/12/2029	71,000	64,459	0.2
Wynn Las Vegas LLC	5.50	01/03/2025	28,000	27,548	0.1
Total Leisure				470,184	1.4
Media					
Cable One Inc.	4.00	15/11/2030	38,000	29,688	0.1
CCO Holdings LLC	4.75	01/03/2030	218,000	186,445	0.5
CCO Holdings LLC	6.38	01/09/2029	40,000	37,685	0.1
CSC Holdings LLC	4.50	15/11/2031	73,000	50,885	0.2
CSC Holdings LLC	4.63	01/12/2030	53,000	23,583	0.1
Directv Financing LLC	5.88	15/08/2027	29,000	26,258	0.1
DISH DBS Corp.	5.25	01/12/2026	20,000	16,044	-
GCI LLC	4.75	15/10/2028	18,000	15,347	-
Warnermedia Holdings Inc.	4.28	15/03/2032	35,000	31,046	0.1
Total Media				416,981	1.2
Oil Gas Transmission & Distribution					
Antero Midstream Partners LP	5.38	15/06/2029	50,000	46,461	0.1
Cheniere Energy Inc.	4.63	15/10/2028	49,000	45,757	0.1
Crestwood Midstream Partners LP	5.63	01/05/2027	33,000	31,284	0.1
DT Midstream Inc.	4.13	15/06/2029	35,000	30,715	0.1
Energy Transfer LP	6.75	31/12/2099	72,000	64,099	0.2
Energy Transfer LP	7.13	31/12/2099	23,000	19,502	0.1
EQM Midstream Partners LP	4.50	15/01/2029	101,000	90,071	0.3
Hess Midstream Operations LP	5.50	15/10/2030	35,000	32,375	0.1
Holly Energy Partners LP	5.00	01/02/2028	100,000	92,247	0.3
Kinetik Holdings	5.88	15/06/2030	32,000	30,440	0.1
NuStar Logistics LP	5.75	01/10/2025	32,000	31,198	0.1
Suburban Propane Partners LP	5.00	01/06/2031	36,000	30,137	0.1
Tallgrass Energy Partners LP	6.00	31/12/2030	44,000	38,764	0.1
Targa Resources Partners LP	4.88	01/02/2031	68,000	62,842	0.2
Total Oil Gas Transmission & Distribution				645,892	2.0
Real Estate					
American Homes 4 Rent	3.38	15/07/2051	72,000	47,020	0.1
Global Net Lease Inc.	3.75	15/12/2027	50,000	36,683	0.1
Highwoods Realty LP	4.20	15/04/2029	40,000	33,664	0.1
LXP Industrial Trust	2.70	15/09/2030	77,000	61,468	0.2
Mid-America Apartments LP	2.88	15/09/2051	98,000	62,913	0.2
RLJ Lodging Trust LP	3.75	01/07/2026	52,000	47,710	0.1
Starwood Property Trust Inc.	3.63	15/07/2026	42,000	36,132	0.1
Starwood Property Trust Inc.	4.75	15/03/2025	67,000	63,348	0.2
Total Real Estate				388,938	1.1

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC
**BROOKFIELD REAL ASSETS SECURITIES UCITS FUND
SCHEDULE OF INVESTMENTS AS AT 30 June 2023 (continued)**

	Interest Rate	Maturity	Shares	Value USD	% net assets
Telecommunication Services					
Cablevision Lightpath LLC	3.88	15/09/2027	40,000	33,500	0.1
Cogent Communications Group Inc.	3.50	01/05/2026	34,000	31,535	0.1
Consolidated Communications Inc.	6.50	01/10/2028	28,000	22,050	0.1
Frontier Communications Corp.	5.00	01/05/2028	75,000	64,707	0.2
Level 3 Financing Inc.	4.63	15/09/2027	61,000	42,441	0.1
SBA Communications Corp.	3.13	01/02/2029	28,000	23,734	0.1
SBA Communications Corp.	3.88	15/02/2027	25,000	22,964	0.1
Zayo Group Holdings Inc.	4.00	01/03/2027	21,000	14,830	-
Total Telecommunication Services				255,761	0.8
Utility					
Calpine Corp.	5.13	15/03/2028	86,000	76,743	0.2
Cleanway Energy Operating LLC	3.75	15/02/2031	110,000	91,292	0.3
CMS Energy Corp.	4.75	01/06/2050	57,000	49,145	0.1
NRG Energy Inc.	3.63	15/02/2031	78,000	60,794	0.2
Sempra Global	3.25	15/01/2032	75,000	60,204	0.2
WEC Energy Group Inc.	7.43	15/05/2067	80,000	67,322	0.2
Total Utility				405,500	1.2
TOTAL UNITED STATES				3,412,756	10.1
TOTAL OTHER ORGANISED MARKET : BONDS (Cost \$4,100,932)				3,863,594	11.5
TOTAL OTHER TRANSFERABLE SECURITIES DEALT ON ANOTHER REGULATED MARKET				3,863,594	11.5
TOTAL INVESTMENTS (Cost \$32,654,540)				31,983,722	95.3
Other Assets of Excess of Other Liabilities				1,592,448	4.7
TOTAL NET ASSETS				33,576,170	100.0
ANALYSIS OF TOTAL ASSETS					
Description					% Total Assets
TRANSFERABLE SECURITIES ADMITTED TO AN OFFICIAL STOCK EXCHANGE LISTING					83.5
OTHER TRANSFERABLE SECURITIES DEALT ON ANOTHER REGULATED MARKET					11.5
OTHER ASSETS					5.0
TOTAL					100.0

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

BROOKFIELD REAL ASSETS SECURITIES UCITS FUND SCHEDULE OF SIGNIFICANT PORTFOLIO CHANGES AS AT 30 June 2023

Significant Purchases Security Name	Quantity	Cost (USD)
Exelon Corp.	12,695	541,988
CMS Energy Corp.	7,340	448,631
PPL Corp.	14,940	426,836
TC Energy Corp.	8,463	355,165
Sempra Energy	2,260	344,151
NextEra Energy Inc.	4,140	313,899
WEC Energy Group Inc.	3,410	302,012
Equinix Inc.	378	282,603
Prologis Inc.	2,336	277,510
Goodman Group	19,900	257,849
Ventas Inc.	5,334	235,410
CenterPoint Energy Inc.	7,710	228,469
Equity Residential	3,556	224,333
VICI Properties Inc.	6,697	219,710
American Electric Power Co. Inc.	2,410	219,433
PG&E Corp.	13,620	219,316
Healthcare Realty Trust Inc.	11,450	218,726
Public Service Enterprise Group Inc.	3,480	213,233
NiSource Inc.	7,430	207,988
Life Storage Inc.	1,560	197,556
Cousins Properties Inc.	8,549	182,739
Eversource Energy	2,260	179,790
RWE AG	3,930	179,228
Mid-America Apartment Communities Inc.	1,097	178,604
FirstEnergy Corp.	4,380	177,347
Kimco Realty Corp.	8,941	171,402
Xcel Energy Inc.	2,530	171,320
Ameren Corp.	1,950	169,940
Wharf Real Estate Investment Co. Ltd.	29,073	169,821
Rumo SA	45,830	169,591
Boardwalk Real Estate Investment Trust	3,886	166,549
Public Storage	537	159,778
CLP Holdings Ltd	19,467	152,000
Mirvac Group	93,925	151,536

The tables above show a breakdown of material purchases of the Portfolios in accordance with Regulations. All purchases of investments exceeding 1% of the total value of each purchases, a minimum of 20 of each such purchases, are disclosed.

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**BROOKFIELD REAL ASSETS SECURITIES UCITS FUND
SCHEDULE OF SIGNIFICANT PORTFOLIO CHANGES AS AT 30 June 2023 (continued)**

Significant Sales		Proceeds
Security Name	Quantity	(USD)
Eversource Energy	5,986	474,793
FirstEnergy Corp.	9,923	384,158
Public Storage	1,210	357,076
Entergy Corp.	3,131	340,057
Welltower Inc.	4,668	320,973
American Electric Power Co. Inc.	3,490	287,386
NextEra Energy Inc.	3,360	252,054
Prologis Inc.	2,047	248,057
Enbridge Inc.	6,200	244,286
Americold Realty Trust Inc.	7,716	231,611
Cellnex Telecom SA	5,800	219,667
Life Storage Inc.	1,560	200,325
Healthpeak Properties Inc.	9,200	192,433
Spirit Realty Capital Inc.	4,392	186,888
Engie SA	9,784	163,783
Mid-America Apartment Communities Inc.	1,100	162,426
SSE Plc	7,720	158,671
Algonquin Power & Utilities Corp.	17,650	151,465
CapitaLand Integrated Commercial Trust	95,317	143,759
Crown Castle Inc.	970	142,728
Boston Properties Inc.	1,756	124,651
City Developments Ltd.	22,972	124,149
Vinci SA	1,117	123,112
American Homes 4 Rent	3,550	117,635

The tables above show a breakdown of material sales of the Portfolios in accordance with Regulations. All sales of investments exceeding 1% of the total value of each sales, a minimum of 20 of each such sales, are disclosed.

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

BROOKFIELD GLOBAL RENEWABLES AND SUSTAINABLE INFRASTRUCTURE UCITS FUND SCHEDULE OF INVESTMENTS AS AT 30 June 2023

	Shares	Value USD	% net assets
1) INVESTMENTS			
A) TRANSFERABLE SECURITIES ADMITTED TO AN OFFICIAL STOCK EXCHANGE LISTING			
1) LISTED SECURITIES : COMMON STOCKS			
BRAZIL (2022: 0.3%)			
Electricity Transmission & Distribution			
Equatorial Energia SA	141,637	950,939	2.4
Total Electricity Transmission & Distribution		950,939	2.4
Renewables & Electric Generation			
Omega Energia SA	222,547	525,204	1.3
Total Renewables & Electric Generation		525,204	1.3
TOTAL BRAZIL		1,476,143	3.7
CANADA (2022: 4.2%)			
Electricity Transmission & Distribution			
Fortis Inc.	13,900	599,019	1.5
Total Electricity Transmission & Distribution		599,019	1.5
Renewables & Electric Generation			
Boralex Inc.	52,838	1,438,661	3.6
Total Renewables & Electric Generation		1,438,661	3.6
TOTAL CANADA		2,037,680	5.1
CHINA (2022: 2.3%)			
Renewables & Electric Generation			
China Longyuan Power Group Corp. Ltd.	764,535	787,365	2.0
Total Renewables & Electric Generation		787,365	2.0
TOTAL CHINA		787,365	2.0
DENMARK (2022: 5.3%)			
Renewables & Electric Generation			
Orsted AS	12,730	1,202,943	3.0
Vestas Wind Systems AS	28,100	747,272	1.9
Total Renewables & Electric Generation		1,950,215	4.9
TOTAL DENMARK		1,950,215	4.9
FRANCE (2022: 7.3%)			
Renewables & Electric Generation			
Nexans SA	16,483	1,427,209	3.6
Veolia Environnement SA	50,792	1,604,531	4.0
Total Renewables & Electric Generation		3,031,740	7.6
TOTAL FRANCE		3,031,740	7.6
ITALY (2022: 1.4%)			
Renewables & Electric Generation			
Enel SpA	150,860	1,015,366	2.5
Total Renewables & Electric Generation		1,015,366	2.5
TOTAL ITALY		1,015,366	2.5

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

BROOKFIELD GLOBAL RENEWABLES AND SUSTAINABLE INFRASTRUCTURE UCITS FUND SCHEDULE OF INVESTMENTS AS AT 30 June 2023 (continued)

	Shares	Value USD	% net assets
NEW ZEALAND (2022: 0.4%)			
Renewables & Electric Generation			
Mercury NZ Ltd.	269,530	1,075,169	2.7
Total Renewables & Electric Generation		1,075,169	2.7
TOTAL NEW ZEALAND		1,075,169	2.7
SPAIN (2022: 16.2%)			
Renewables & Electric Generation			
Atlantica Sustainable Infrastructure Plc	60,748	1,423,933	3.6
EDP Renovaveis SA	65,782	1,313,239	3.3
Grenergy Renovables SA	34,936	1,075,045	2.7
Iberdrola SA	95,806	1,249,295	3.1
Total Renewables & Electric Generation		5,061,512	12.7
TOTAL SPAIN		5,061,512	12.7
UNITED KINGDOM (2022: 14.8%)			
Electricity Transmission & Distribution			
National Grid Plc	113,481	1,499,578	3.8
Total Electricity Transmission & Distribution		1,499,578	3.8
Renewables & Electric Generation			
Drax Group Plc	166,000	1,222,756	3.1
SSE Plc	85,543	2,000,055	5.0
Total Renewables & Electric Generation		3,222,811	8.1
Water			
Severn Trent Plc	26,200	853,811	2.1
Total Water		853,811	2.1
TOTAL UNITED KINGDOM		5,576,200	14.0
UNITED STATES (2022: 42.0%)			
Communications			
Crown Castle Inc.	6,000	683,640	1.7
Total Communications		683,640	1.7
Other			
Bloom Energy Corp.	33,503	547,774	1.4
SolarEdge Technologies Inc.	1,720	462,767	1.2
Waste Connections Inc.	12,390	1,770,747	4.4
Waste Management Inc.	11,590	2,009,938	5.0
Xylem Inc.	6,110	688,108	1.7
Total Other		5,479,334	13.7
Renewables & Electric Generation			
Cleanway Energy Inc.	53,042	1,514,880	3.8
Enphase Energy Inc.	4,130	691,693	1.7
Exelon Corp.	39,550	1,611,267	4.1
NextEra Energy Inc.	37,130	2,755,046	6.9
NextEra Energy Partners LP	12,900	756,456	1.9
Public Service Enterprise Group Inc.	23,670	1,481,979	3.7
Xcel Energy Inc.	21,836	1,357,544	3.4
Total Renewables & Electric Generation		10,168,865	25.5

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

**BROOKFIELD GLOBAL RENEWABLES AND SUSTAINABLE INFRASTRUCTURE UCITS FUND
SCHEDULE OF INVESTMENTS AS AT 30 June 2023 (continued)**

	Shares	Value USD	% net assets
Water			
American Water Works Co. Inc.	6,700	956,425	2.4
Total Water		956,425	2.4
TOTAL UNITED STATES		17,288,264	43.3
TOTAL LISTED SECURITIES : COMMON STOCKS (Cost \$42,405,372)		39,299,654	98.5
TOTAL TRANSFERABLE SECURITIES ADMITTED TO AN OFFICIAL STOCK EXCHANGE LISTING		39,299,654	98.5
TOTAL INVESTMENTS (Cost \$42,405,372)		39,299,654	98.5
Other Assets of Excess of Other Liabilities		617,007	1.5
TOTAL NET ASSETS		39,916,661	100.0

ANALYSIS OF TOTAL ASSETS

Description	% Total Assets
TRANSFERABLE SECURITIES ADMITTED TO AN OFFICIAL STOCK EXCHANGE LISTING	98.0
OTHER ASSETS	2.0
TOTAL	100.0

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

BROOKFIELD GLOBAL RENEWABLES AND SUSTAINABLE INFRASTRUCTURE UCITS FUND SCHEDULE OF SIGNIFICANT PORTFOLIO CHANGES AS AT 30 June 2023

Significant Purchases		Cost
Security Name	Quantity	(USD)
Enel SpA	156,760	1,047,271
American Water Works Co. Inc.	6,900	979,540
SolarEdge Technologies Inc.	2,700	815,951
Crown Castle Inc.	6,000	793,873
Equatorial Energia SA	139,590	776,135
Waste Connections Inc.	5,670	750,272
NextEra Energy Inc.	9,800	713,177
Xcel Energy Inc.	10,170	652,405
EDP Renovaveis SA	29,500	622,777
Waste Management Inc.	3,900	598,720
Enphase Energy Inc.	2,500	513,548
Nexans SA	4,400	420,746
Sunrun Inc.	13,800	352,493
Veolia Environnement SA	9,100	270,204
China Longyuan Power Group Corp. Ltd.	192,900	231,896
Iberdrola SA	19,300	229,350
Exelon Corp.	5,600	227,849
Public Service Enterprise Group Inc.	3,620	215,189
National Grid Plc	16,200	211,283
Drax Group Plc	26,500	203,989
SSE Plc	9,150	198,892
Mercury NZ Ltd.	50,630	196,079
Atlantica Sustainable Infrastructure Plc	6,800	181,861
Bloom Energy Corp.	8,200	165,521
Vestas Wind Systems A/S	5,700	162,303
Boralex Inc.	5,200	145,525
Clearway Energy Inc.	4,300	138,008
Greenergy Renovables SA	4,200	135,989

The tables above show a breakdown of material purchases of the Portfolios in accordance with Regulations. All purchases of investments exceeding 1% of the total value of each purchases, a minimum of 20 of each such purchases, are disclosed.

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

BROOKFIELD GLOBAL RENEWABLES AND SUSTAINABLE INFRASTRUCTURE UCITS FUND SCHEDULE OF SIGNIFICANT PORTFOLIO CHANGES AS AT 30 June 2023 (continued)

Significant Sales		Proceeds
Security Name	Quantity	(USD)
NextEra Energy Inc.	146,900	12,293,315
Iberdrola SA	1,037,800	12,186,071
SSE Plc	478,700	9,569,109
Veolia Environnement SA	309,300	8,619,410
Clearway Energy Inc.	264,200	8,483,610
National Grid Plc	613,860	7,689,512
Exelon Corp.	177,100	7,687,745
Atlantica Sustainable Infrastructure Plc	288,900	7,467,676
Orsted AS	71,500	6,532,654
Drax Group Plc	743,600	5,717,419
Waste Management Inc.	35,900	5,618,589
Public Service Enterprise Group Inc.	88,500	5,509,301
Nexans SA	60,717	5,458,614
Itron Inc.	101,514	5,406,127
Sunrun Inc.	233,900	5,337,157
Essential Utilities Inc.	112,272	5,318,834
Boralex Inc.	171,500	5,177,021
China Longyuan Power Group Corp. Ltd.	3,427,400	4,882,357
Xcel Energy Inc.	66,900	4,716,953
Bloom Energy Corp.	236,090	4,639,143
NextEra Energy Partners LP	60,000	4,299,731
Waste Connections Inc.	32,600	4,287,341
Greenergy Renovables SA	142,709	4,124,325
Corp ACCIONA Energias Renovables SA	98,553	3,661,506
Severn Trent Plc	108,300	3,596,773
EDP Renovaveis SA	155,300	3,344,586
Hera SpA	1,144,173	3,219,351
Vestas Wind Systems A/S	107,200	3,014,302
Enphase Energy Inc.	12,790	2,975,512
Xylem Inc.	22,900	2,522,970
Fortis Inc.	54,100	2,202,922

The tables above show a breakdown of material sales of the Portfolios in accordance with Regulations. All sales of investments exceeding 1% of the total value of each sales, a minimum of 20 of each such sales, are disclosed.

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

BROOKFIELD GLOBAL LISTED CORE INFRASTRUCTURE UCITS FUND SCHEDULE OF INVESTMENTS AS AT 30 June 2023

	Shares	Value USD	% net assets
1) INVESTMENTS			
A) TRANSFERABLE SECURITIES ADMITTED TO AN OFFICIAL STOCK EXCHANGE LISTING			
1) LISTED SECURITIES : COMMON STOCKS			
AUSTRALIA (2022: 5.9%)			
Toll Roads			
Transurban Group	102,846	976,280	5.7
Total Toll Roads		976,280	5.7
TOTAL AUSTRALIA		976,280	5.7
BRAZIL (2022: 2.4%)			
Electricity Transmission & Distribution			
Equatorial Energia SA	65,021	436,546	2.5
Total Electricity Transmission & Distribution		436,546	2.5
Rail			
Rumo SA	71,500	331,503	1.9
Total Rail		331,503	1.9
TOTAL BRAZIL		768,049	4.4
CANADA (2022: 7.5%)			
Midstream			
AltaGas Ltd.	11,948	214,654	1.3
Total Midstream		214,654	1.3
Pipelines			
Enbridge Inc.	9,700	360,542	2.1
TC Energy Corp.	10,530	425,572	2.5
Total Pipelines		786,114	4.6
Rail			
Canadian Pacific KansasCity Ltd	4,030	325,503	1.9
Total Rail		325,503	1.9
TOTAL CANADA		1,326,271	7.8
CHILE (2022: 0.8%)			
Water			
Aguas Andinas SA	506,425	175,560	1.0
Total Water		175,560	1.0
TOTAL CHILE		175,560	1.0
CHINA (2022: 5.4%)			
Gas Utilities			
China Resources Gas Group Ltd.	97,780	334,418	1.9
ENN Energy Holdings Ltd.	22,143	275,798	1.6
Total Gas Utilities		610,216	3.5

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

BROOKFIELD GLOBAL LISTED CORE INFRASTRUCTURE UCITS FUND SCHEDULE OF INVESTMENTS AS AT 30 June 2023 (continued)

	Shares	Value USD	% net assets
Communications Infrastructure			
China Tower Corp. Ltd.	1,873,132	207,966	1.2
Total Communications Infrastructure		207,966	1.2
TOTAL CHINA		818,182	4.7
GERMANY (2022: 1.4%)			
Renewables & Electric Generation			
RWE AG	8,960	389,815	2.3
Total Renewables & Electric Generation		389,815	2.3
TOTAL GERMANY		389,815	2.3
HONG KONG (2022: 0.0%)			
Renewables & Electric Generation			
CLP Holdings Ltd	29,546	229,626	1.3
Total Renewables & Electric Generation		229,626	1.3
TOTAL HONG KONG		229,626	1.3
JAPAN (2022: 3.2%)			
Rail			
East Japan Railway Co.	6,500	359,787	2.1
West Japan Railway Co.	4,789	198,802	1.2
Total Rail		558,589	3.3
TOTAL JAPAN		558,589	3.3
NETHERLANDS (2022: 0.0%)			
Toll Roads			
Ferrovial SE	16,052	507,437	3.0
Total Toll Roads		507,437	3.0
TOTAL NETHERLANDS		507,437	3.0
NEW ZEALAND (2022: 2.1%)			
Airports			
Auckland International Airport Ltd.	73,600	386,189	2.3
Total Airports		386,189	2.3
TOTAL NEW ZEALAND		386,189	2.3
SPAIN (2022: 7.2%)			
Airports			
Aena SME SA	2,910	469,958	2.7
Total Airports		469,958	2.7
Communications Infrastructure			
Cellnex Telecom SA	10,300	415,744	2.4
Total Communications Infrastructure		415,744	2.4
TOTAL SPAIN		885,702	5.1

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

BROOKFIELD GLOBAL LISTED CORE INFRASTRUCTURE UCITS FUND SCHEDULE OF INVESTMENTS AS AT 30 June 2023 (continued)

	Shares	Value USD	% net assets
UNITED KINGDOM (2022: 5.9%)			
Electricity Transmission & Distribution			
National Grid Plc	37,900	500,824	2.9
Total Electricity Transmission & Distribution		500,824	2.9
Renewables & Electric Generation			
Drax Group Plc	28,768	211,905	1.2
Total Renewables & Electric Generation		211,905	1.2
Water			
Severn Trent Plc	8,200	267,223	1.6
Total Water		267,223	1.6
TOTAL UNITED KINGDOM		979,952	5.7
UNITED STATES (2022: 52.0%)			
Communications			
American Tower Corp.	413	80,097	0.5
Crown Castle Inc.	4,780	544,633	3.2
SBA Communications Corp.	1,100	254,936	1.5
Total Communications		879,666	5.2
Electricity Transmission & Distribution			
CenterPoint Energy Inc.	14,950	435,793	2.5
PG&E Corp.	38,746	669,531	3.9
Sempra Energy	3,850	560,522	3.3
Total Electricity Transmission & Distribution		1,665,846	9.7
Gas Utilities			
NiSource Inc.	15,700	429,395	2.5
Total Gas Utilities		429,395	2.5
Midstream			
Cheniere Energy Inc.	2,559	389,889	2.3
Equitrans Midstream Corp.	29,659	283,540	1.7
Targa Resources Corp.	3,620	275,482	1.6
Total Midstream		948,911	5.6
Rail			
CSX Corp.	12,150	414,315	2.4
Total Rail		414,315	2.4
Renewables & Electric Generation			
Ameren Corp.	4,800	392,016	2.3
American Electric Power Co. Inc.	2,928	246,538	1.4
CMS Energy Corp.	8,000	470,000	2.7
Exelon Corp.	14,810	603,359	3.5
NextEra Energy Inc.	8,970	665,574	3.9
PPL Corp.	14,790	391,343	2.3
Public Service Enterprise Group Inc.	7,510	470,201	2.7
WEC Energy Group Inc.	5,360	472,966	2.8
Xcel Energy Inc.	7,786	484,056	2.8
Total Renewables & Electric Generation		4,196,053	24.4
TOTAL UNITED STATES		8,534,186	49.8

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**BROOKFIELD GLOBAL LISTED CORE INFRASTRUCTURE UCITS FUND
SCHEDULE OF INVESTMENTS AS AT 30 June 2023 (continued)**

	Shares	Value USD	% net assets
TOTAL LISTED SECURITIES : COMMON STOCKS (Cost \$16,618,098)		16,535,838	96.4
TOTAL TRANSFERABLE SECURITIES ADMITTED TO AN OFFICIAL STOCK EXCHANGE LISTING		16,535,838	96.4
TOTAL INVESTMENTS (Cost \$16,618,098)		16,535,838	96.4
Other Assets of Excess of Other Liabilities		621,464	3.6
TOTAL NET ASSETS		17,157,302	100.0

ANALYSIS OF TOTAL ASSETS

Description	% Total Assets
TRANSFERABLE SECURITIES ADMITTED TO AN OFFICIAL STOCK EXCHANGE LISTING	95.1
OTHER ASSETS	4.9
TOTAL	100.0

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**BROOKFIELD GLOBAL LISTED CORE INFRASTRUCTURE UCITS FUND
SCHEDULE OF SIGNIFICANT PORTFOLIO CHANGES AS AT 30 June 2023**

Significant Purchases		Cost
Security Name	Quantity	(USD)
Exelon Corp.	14,810	631,874
TC Energy Corp.	11,800	497,794
CMS Energy Corp.	8,000	486,871
WEC Energy Group Inc.	5,360	473,980
PPL Corp.	14,790	429,144
Rumo SA	71,500	268,842
Sempra Energy	1,750	264,627
RWE AG	5,350	243,987
CLP Holdings Ltd	29,546	230,709
Algonquin Power & Utilities Corp.	23,700	169,384
NextEra Energy Inc.	1,570	117,754
Public Service Enterprise Group Inc.	1,820	108,415
Severn Trent Plc	2,200	73,819
AltaGas Ltd.	3,990	70,786
China Resources Gas Group Ltd.	18,970	69,401
Drax Group Plc	7,800	60,448
National Grid Plc	3,800	49,148
Equitrans Midstream Corp.	8,490	48,906
Crown Castle Inc.	380	48,319
Cellnex Telecom SA	1,200	47,450

The tables above show a breakdown of material purchases of the Portfolios in accordance with Regulations. All purchases of investments exceeding 1% of the total value of each purchases, a minimum of 20 of each such purchases, are disclosed.

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**BROOKFIELD GLOBAL LISTED CORE INFRASTRUCTURE UCITS FUND
SCHEDULE OF SIGNIFICANT PORTFOLIO CHANGES AS AT 30 June 2023 (continued)**

Significant Sales		Proceeds
Security Name	Quantity	(USD)
Entergy Corp.	4,800	521,170
Eversource Energy	6,500	515,859
Enbridge Inc.	10,500	413,711
American Electric Power Co. Inc.	4,850	396,807
FirstEnergy Corp.	9,200	356,560
NextEra Energy Inc.	3,500	261,241
Engie SA	13,227	222,995
Algonquin Power & Utilities Corp.	23,700	204,512
Vinci SA	1,800	198,390
SSE Plc	8,897	180,278
Cellnex Telecom SA	3,500	129,620
China Tower Corp. Ltd.	1,000,100	123,377
Transurban Group	11,540	112,011
Hera SpA	38,495	110,979
CenterPoint Energy Inc.	3,000	93,043
Equitrans Midstream Corp.	15,440	83,960
RWE AG	1,600	66,342
Equatorial Energia SA	13,100	65,051
Cheniere Energy Inc.	340	52,247
TC Energy Corp.	1,270	49,516
Canadian Pacific Kansas City Ltd	600	47,377
American Tower Corp.	227	44,354

The tables above show a breakdown of material sales of the Portfolios in accordance with Regulations. All sales of investments exceeding 1% of the total value of each sales, a minimum of 20 of each such sales, are disclosed.

BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

APPENDIX

Total Expense Ratios

The total expense ratio was calculated based on the version currently applicable of the “Guidelines on the calculation and disclosure of the Total Expense Ratio of collective investment schemes” of the Asset Management Association (AMAS).

Sub-Fund	Total Expense Ratio Financial period 30 June 2023	Total Expense Ratio Financial Year 31 December 2022
		%
Brookfield Global Listed Real Estate UCITS Fund		
Class A*	-	1.05
Class AA**	-	1.05
Class B	1.05	1.05
Class E	1.05	1.05
Class F	1.05	1.05
Class I	1.05	1.05
Class V	1.90	1.90
Class W	1.90	1.90
Class Z	1.05	1.05
Brookfield Real Assets Securities UCITS Fund		
Class E	1.05	1.05
Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund		
Class B	1.15	1.15
Class E	1.15	1.15
Class F	1.15	1.15
Class V	2.10	2.10
Brookfield Global Listed Core Infrastructure UCITS Fund		
Class B	1.00	1.00
Class E	1.00	1.00

* Class A share class terminated on 26 January 2023.

** Class AA share class terminated on 20 April 2023.

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