

# Brookfield Investment Funds (UCITS) Plc

Interim Report and Unaudited Financial Statements  
for the six month period ended June 30, 2024

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

## **BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

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**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**DIRECTORS AND OTHER INFORMATION**

**Directors**

Heather Goldman (American)\*\*  
Jonathan Crile Tyras (American)\*\*  
Des Quigley (Irish)\*\*  
Lesley Williams (Irish)\*\*

**Registered Office**

4<sup>th</sup> Floor  
One George's Quay Plaza  
George's Quay  
Dublin 2  
Ireland

**Manager**

Waystone Management Company (IE) Limited  
35 Shelbourne Road, 4th Floor  
Ballsbridge  
Dublin  
D04 A4E0  
Ireland

**Depositary**

CACEIS Bank, Ireland Branch (previously  
CACEIS Investor Services Bank S.A., Dublin  
Branch)\*\*\*  
Bloodstone Building  
Sir John Rogerson's Quay  
Dublin 2  
Ireland

**Investment Manager**

Brookfield Public Securities Group LLC  
Brookfield Place  
250 Vesey Street, 15<sup>th</sup> Floor  
New York, NY 10281-1023  
U.S.A.

**Administrator and Transfer Agent**

CACEIS Ireland Limited (previously CACEIS  
Investor Services Ireland Limited)\*\*\*  
Bloodstone Building  
Sir John Rogerson's Quay  
Dublin 2  
Ireland

**Company Secretary**

HMP Secretarial Limited  
Riverside One  
Sir John Rogerson's Quay  
Dublin 2  
Ireland

**Legal Advisers**

McCann FitzGerald  
Riverside One  
Sir John Rogerson's Quay  
Dublin 2  
Ireland

**Independent Auditor**

Deloitte Ireland LLP  
Chartered Accountants and Statutory Audit Firm  
Deloitte & Touche House  
Earlsfort Terrace  
Dublin 2  
Ireland

\* Non-Executive Director

\*\* Non-Executive and Independent Director

\*\*\*See Note 14 for further details.

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**STATEMENT OF FINANCIAL POSITION**

*As at 30 June 2024*

		<b>Brookfield Global Listed Real Estate UCITS Fund 30 Jun 2024 USD</b>	<b>Brookfield Real Assets Securities UCITS Fund 30 Jun 2024 USD</b>	<b>Brookfield Renewables and Sustainable Infrastructure UCITS Fund 30 Jun 2024 USD</b>	<b>Brookfield Global Listed Core Infrastructure UCITS Fund 30 Jun 2024 USD</b>
<b>Assets</b>					
Financial assets at fair value through profit or loss:					
Investment in transferable securities	8	30,863,834	8,299,034	36,288,767	21,010,405
Cash at bank	5	266,031	550,103	233,338	164,432
Amount receivable on sale of securities	2	14,514	1,438	-	-
Interest and dividends receivable	2	94,009	40,862	129,623	106,136
Receivable for investment manager subsidy	3	115,548	173,904	188,441	168,407
Other Receivables		128,576	14,084	371,850	10,665
<b>Total assets</b>		<b>31,482,512</b>	<b>9,079,425</b>	<b>37,212,019</b>	<b>21,460,045</b>
<b>Liabilities</b>					
Financial liabilities at fair value through profit or loss:					
Investment in financial derivative instruments liabilities	8,9	1,324	-	-	-
Bank Overdraft	5	15	17	-	-
Amount payable on redemptions	2	77,861	-	-	-
Investment management fees payable	3	48,683	13,284	60,439	28,636
Administration fees payable	3	16,684	15,710	16,042	15,656
Transfer agency fees payable	3	15,954	1,993	6,096	2,190
Management company fees payable	3	25,998	7,644	12,035	6,651
Directors fees payable	3	7,083	3,243	6,409	3,042
Depositary fees payable	3	20,634	24,831	23,266	10,033
Audit fees payable		2,864	2,864	2,848	2,864
Other accrued expenses and liabilities		186,076	59,297	111,285	48,227
<b>Total liabilities (excluding amounts attributable to holders of redeemable participating shares)</b>		<b>403,176</b>	<b>128,883</b>	<b>238,420</b>	<b>117,299</b>
<b>Net assets attributable to holders of redeemable participating shares</b>	13	<b>31,079,336</b>	<b>8,950,542</b>	<b>36,973,599</b>	<b>21,342,746</b>

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 2024*

	<b>Brookfield Global Listed Real Estate UCITS Fund 30 Jun 2024</b>	<b>Brookfield Real Assets Securities UCITS Fund 30 Jun 2024</b>	<b>Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund 30 Jun 2024</b>	<b>Brookfield Global Listed Core Infrastructure UCITS Fund 30 Jun 2024</b>
<b>Number of shares in issue</b>				
Shares In Issue B Class	105,986.18	-	179,940.26	217,486.82
Net Asset Value Per Share B Class	EUR 44.62	-	EUR 20.60	EUR 23.05
Shares In Issue E Class	561,122.23	326,977.71	899,999.81	766,767.46
Net Asset Value Per Share E Class	USD 35.49	USD 27.37	USD 21.03	USD 20.84
Shares In Issue F Class	103,848.46	-	850,000.00	-
Net Asset Value Per Share F Class	USD 16.01	-	USD 14.92	-
Shares In Issue I Class	15,300.00	-	-	-
Net Asset Value Per Share I Class	EUR 17.30	-	-	-
Shares In Issue O Class*	-	-	50.00	50.00
Net Asset Value Per Share O Class	-	-	GBP 20.88	GBP 20.54
Shares In Issue V Class	114,000.00	-	83,504.58	-
Net Asset Value Per Share V Class	USD 18.53	-	USD 16.87	-
Shares In Issue W Class	133,474.00	-	-	-
Net Asset Value Per Share W Class	USD 14.11	-	-	-
Shares In Issue Z Class	7,372.80	-	-	-
Net Asset Value Per Share Z Class	GBP 17.19	-	-	-

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

\* Class O share class was launched on 14 March 2024.

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**STATEMENT OF FINANCIAL POSITION (continued)**

As at 31 December 2023

	Notes	Brookfield Global Listed Real Estate UCITS Fund 31 Dec 2023 USD	Brookfield Real Assets Securities UCITS Fund 31 Dec 2023 USD	Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund 31 Dec 2023 USD	Brookfield Global Listed Core Infrastructure UCITS Fund 31 Dec 2023 USD
<b>Assets</b>					
Financial assets at fair value through profit or loss:					
Investment in transferable securities	8	108,779,481	22,625,689	39,123,219	22,369,938
Investment in financial derivative instruments	8,9	1,679	-	-	-
Cash at bank	5	1,167,185	432,356	1,169,559	481,046
Amount receivable on sale of securities	2	-	-	901,907	-
Amount receivable on subscriptions	2	109,652	-	-	5,475,000
Interest and dividends receivable	2	289,212	98,631	63,433	41,538
Receivable for investment manager subsidy	3	31,280	62,348	15,081	53,366
Other Receivables		132,540	13,407	367,221	3,846
<b>Total assets</b>		<b>110,511,029</b>	<b>23,232,431</b>	<b>41,640,420</b>	<b>28,424,734</b>
<b>Liabilities</b>					
Financial liabilities at fair value through profit or loss:					
Investment in financial derivative instruments liabilities	8,9	1	-	-	-
Bank overdraft	5	-	5	-	-
Amount payable on purchase of securities	2	56,356	4,696	1,465,248	5,590,017
Investment management fees payable	3	75,182	16,575	30,554	11,681
Administration fees payable	3	17,926	11,789	12,749	12,497
Transfer agency fees payable	3	29,292	1,952	8,302	2,453
Management company fees payable	3	9,962	-	-	-
Depository fees payable	3	32,122	16,532	17,319	3,774
Audit fees payable		12,509	12,509	12,493	12,509
Other accrued expenses and liabilities		139,305	13,835	16,230	835
<b>Total liabilities (excluding amounts attributable to holders of redeemable participating shares)</b>		<b>372,655</b>	<b>77,893</b>	<b>1,562,895</b>	<b>5,633,766</b>
<b>Net assets attributable to holders of redeemable participating shares</b>	13	<b>110,138,374</b>	<b>23,154,538</b>	<b>40,077,525</b>	<b>22,790,968</b>

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 2023*

	<b>Brookfield Global Listed Real Estate UCITS Fund 31 Dec 2023</b>	<b>Brookfield Real Assets Securities UCITS Fund 31 Dec 2023</b>	<b>Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund 31 Dec 2023</b>	<b>Brookfield Global Listed Core Infrastructure UCITS Fund 31 Dec 2023</b>
<b>Number of shares in issue</b>				
Shares In Issue B Class	110,561.18	-	129,023.77	274,525.45
Net Asset Value Per Share B Class	EUR 45.49	-	EUR 20.18	EUR 22.40
Shares In Issue E Class	2,598,588.45	840,765.71	1,060,250.81	767,263.98
Net Asset Value Per Share E Class	USD 37.31	USD 27.54	USD 21.25	USD 20.87
Shares In Issue F Class	120,473.46	-	850,000.00	-
Net Asset Value Per Share F Class	USD 17.16	-	USD 15.54	-
Shares In Issue I Class	15,300.00	-	-	-
Net Asset Value Per Share I Class	EUR 18.35	-	-	-
Shares In Issue V Class	128,810.00	-	86,625.67	-
Net Asset Value Per Share V Class	USD 19.55	-	USD 17.13	-
Shares In Issue W Class	168,639.00	-	-	-
Net Asset Value Per Share W Class	USD 15.20	-	-	-
Shares In Issue Z Class	7,372.80	-	-	-
Net Asset Value Per Share Z Class	GBP 18.10	-	-	-

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 2024 and 31 December 2023*

	Notes	Total 30 Jun 2024 USD	Total 31 Dec 2023 USD
<b>Assets</b>			
Financial assets at fair value through profit or loss:			
Investment in transferable securities	8	96,462,040	192,898,327
Investment in financial derivative instruments	8,9	-	1,679
Cash at bank	5	1,213,904	3,250,146
Amount receivable on sale of securities	2	15,952	901,907
Amount receivable on subscriptions	2	-	5,584,652
Interest and dividends receivable	2	370,630	492,814
Receivable for investment manager subsidy	3	646,300	162,075
Other Receivables		525,175	517,014
<b>Total assets</b>		<b>99,234,001</b>	<b>203,808,614</b>
<b>Liabilities</b>			
Financial liabilities at fair value through profit or loss:			
Investment in financial derivative instruments liabilities	8,9	1,324	1
Bank overdraft	5	32	5
Amount payable on purchase of securities	2	-	7,116,317
Amount payable on redemptions	2	77,861	-
Investment management fees payable	3	151,042	133,992
Administration fees payable	3	64,092	54,961
Transfer agency fees payable	3	26,233	41,999
Management company fees payable	3	52,328	9,962
Directors fees payable	3	19,777	-
Depositary fees payable	3	78,764	69,747
Audit fees payable		11,440	50,020
Other accrued expenses and liabilities		404,885	170,205
<b>Total liabilities (excluding amounts attributable to holders of redeemable participating shares)</b>		<b>887,778</b>	<b>7,647,209</b>
<b>Net assets attributable to holders of redeemable participating shares</b>	13	<b>98,346,223</b>	<b>196,161,405</b>

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 2024*

		<b>Brookfield Global Listed Real Estate UCITS Fund 30 Jun 2024 USD</b>	<b>Brookfield Real Assets Securities UCITS Fund 30 Jun 2024 USD</b>	<b>Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund 30 Jun 2024 USD</b>	<b>Brookfield Global Listed Core Infrastructure UCITS Fund 30 Jun 2024 USD</b>
<b>Income</b>	<b>Notes</b>				
Dividend income	2	736,271	239,680	680,023	427,487
Bank interest	2	9,739	10,119	14,853	6,266
Interest Income	2	-	92,887	-	-
Net realised and unrealised loss on financial assets and liabilities at fair value through profit or loss and foreign exchange	6	(4,690,072)	(561,276)	(1,106,342)	(256,556)
Other Income		1,400	56	196,987	17
<b>Total (loss)/income</b>		<b>(3,942,662)</b>	<b>(218,534)</b>	<b>(214,479)</b>	<b>177,214</b>
<b>Expenses</b>					
Investment management fees	3	203,387	74,409	186,529	87,450
Administration fees	3	20,603	24,921	24,400	24,259
Directors' fees	3	35,301	12,972	23,200	12,297
Depositary fees	3	32,960	51,881	24,715	26,342
Audit fees		5,911	5,911	5,911	5,911
Management company fees	3	28,269	17,834	26,563	15,142
Transfer agency fees	3	10,996	3,132	9,903	4,412
Transaction costs	2	118,179	22,605	30,955	12,077
Other expenses		180,977	86,206	182,649	102,728
<b>Total expenses</b>		<b>636,583</b>	<b>299,871</b>	<b>514,825</b>	<b>290,618</b>
Investment manager subsidy	3	(270,252)	(189,255)	(266,544)	(171,488)
<b>Net Expenses</b>		<b>366,331</b>	<b>110,616</b>	<b>248,281</b>	<b>119,130</b>
<b>(Loss)/Profit before taxation</b>		<b>(4,308,993)</b>	<b>(329,150)</b>	<b>(462,760)</b>	<b>58,084</b>
<b>Taxation</b>					
Withholding taxes	2	86,355	51,882	84,364	78,258
<b>Decrease in net assets attributable to holders of redeemable participating shares from operations after tax</b>		<b>(4,395,348)</b>	<b>(381,032)</b>	<b>(547,124)</b>	<b>(20,174)</b>
Dividends to holders of redeemable participating shares	4	80,650	-	389,895	-
<b>Decrease in net assets attributable to holders of redeemable participating shares from operations</b>		<b>(4,475,998)</b>	<b>(381,032)</b>	<b>(937,019)</b>	<b>(20,174)</b>

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*

	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
<b>Income</b>					
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	2	-	177,243	-	-
Net realised and unrealised gain on financial assets and liabilities at fair value through profit or loss and foreign exchange	6	1,977,915	130,333	311,128	133,530
Other Income		754	48	-	33
<b>Total income</b>		<b>5,001,129</b>	<b>795,872</b>	<b>1,076,372</b>	<b>403,810</b>
<b>Expenses</b>					
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		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
<b>Total expenses</b>		<b>1,349,796</b>	<b>321,001</b>	<b>591,219</b>	<b>166,750</b>
Investment manager subsidy	3	(248,387)	(131,313)	(120,211)	(74,714)
<b>Net Expenses</b>		<b>1,101,409</b>	<b>189,688</b>	<b>471,008</b>	<b>92,036</b>
<b>Profit before taxation</b>		<b>3,899,720</b>	<b>606,184</b>	<b>605,364</b>	<b>311,774</b>
<b>Taxation</b>					
Withholding taxes	2	679,613	107,498	78,116	50,273
<b>Increase in net assets attributable to holders of redeemable participating shares from operations after tax</b>		<b>3,220,107</b>	<b>498,686</b>	<b>527,248</b>	<b>261,501</b>
Dividends to holders of redeemable participating shares	4	131,900	-	207,060	-
<b>Increase in net assets attributable to holders of redeemable participating shares from operations</b>		<b>3,088,207</b>	<b>498,686</b>	<b>320,188</b>	<b>261,501</b>

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 2024 and 30 June 2023*

	Notes	Total 30 Jun 2024 USD	Total 30 Jun 2023 USD
<b>Income</b>			
Dividend income	2	2,083,461	4,415,924
Bank interest	2	40,977	130,275
Interest income	2	92,887	177,243
Net realised and unrealised (loss)/gain on financial assets and liabilities at fair value through profit or loss and foreign exchange	6	(6,614,246)	2,552,906
Other Income		198,460	835
<b>Total (loss)/income</b>		<b>(4,198,461)</b>	<b>7,277,183</b>
<b>Expenses</b>			
Investment management fees	3	551,775	1,116,404
Administration fees	3	94,183	104,156
Directors' fees	3	83,770	52,239
Depository fees	3	135,898	176,767
Audit fees		23,644	23,760
Management company fees	3	87,808	48,629
Transfer agency fees	3	28,443	65,678
Transaction costs	2	183,816	486,391
Other expenses		552,560	354,742
<b>Total expenses</b>		<b>1,741,897</b>	<b>2,428,766</b>
Investment manager subsidy	3	(897,539)	(574,625)
<b>Net Expenses</b>		<b>844,358</b>	<b>1,854,141</b>
<b>(Loss)/Profit before taxation</b>		<b>(5,042,819)</b>	<b>5,423,042</b>
<b>Taxation</b>			
Withholding taxes	2	300,859	915,500
<b>(Decrease)/Increase in net assets attributable to holders of redeemable participating shares from operations after tax</b>		<b>(5,343,678)</b>	<b>4,507,542</b>
Dividends to holders of redeemable participating shares	4	470,545	338,960
<b>(Decrease)/Increase in net assets attributable to holders of redeemable participating shares from operations</b>		<b>(5,814,223)</b>	<b>4,168,582</b>

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 2024*

	<b>Brookfield Global Listed Real Estate UCITS Fund 30 Jun 2024 USD</b>	<b>Brookfield Real Assets Securities UCITS Fund 30 Jun 2024 USD</b>	<b>Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund 30 Jun 2024 USD</b>	<b>Brookfield Global Listed Core Infrastructure UCITS Fund 30 Jun 2024 USD</b>
<b>Net assets attributable to holders of redeemable participating shares at the beginning of the financial period</b>	<b>110,138,374</b>	<b>23,154,538</b>	<b>40,077,525</b>	<b>22,790,968</b>
Loss attributable to holders of redeemable participating shares from operations	(4,475,998)	(381,032)	(937,019)	(20,174)
<u>Capital Transactions</u>				
Issue of redeemable participating shares during the financial period				
EUR B class	-	-	1,082,950	-
USD E class	3,183,191	7,020,407	82,702	-
GBP O* class	-	-	1,276	1,276
Redemption of redeemable participating shares during the financial period				
EUR B class	(217,146)	-	-	(1,418,877)
USD E class	(76,499,590)	(20,843,371)	(3,278,935)	(10,447)
USD F class	(266,153)	-	-	-
USD V class	(272,457)	-	(54,900)	-
USD W class	(510,885)	-	-	-
<b>Net assets attributable to holders of redeemable participating shares at the end of the financial period</b>	<b>31,079,336</b>	<b>8,950,542</b>	<b>36,973,599</b>	<b>21,342,746</b>

\* Class O share class was launched on 14 March 2024.

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 2024*

	<b>Brookfield Global Listed Real Estate UCITS Fund 30 Jun 2024 USD</b>	<b>Brookfield Real Assets Securities UCITS Fund 30 Jun 2024 USD</b>	<b>Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund 30 Jun 2024 USD</b>	<b>Brookfield Global Listed Core Infrastructure UCITS Fund 30 Jun 2024 USD</b>
<b>Redeemable participating shares in issue at beginning of the financial period</b>	<b>3,149,745</b>	<b>840,766</b>	<b>2,125,900</b>	<b>1,041,789</b>
Shares issued during the financial period				
EUR B class	-	-	50,916	-
USD E class	90,460	256,889	4,055	-
GBP O* Class	-	-	50	50
Shares redeemed during the financial period				
EUR B class	(4,575)	-	-	(57,038)
USD E class	(2,127,926)	(770,677)	(164,305)	(497)
USD F class	(16,625)	-	-	-
USD V class	(14,810)	-	(3,121)	-
USD W class	(35,165)	-	-	-
<b>Redeemable participating shares in issue at the end of the financial period</b>	<b>1,041,104</b>	<b>326,978</b>	<b>2,013,495</b>	<b>984,304</b>

\* Class O share class was launched on 14 March 2024.

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
<b>Net assets attributable to holders of redeemable participating shares at the beginning of the financial period</b>	<b>198,114,165</b>	<b>29,053,498</b>	<b>215,398,745</b>	<b>16,570,895</b>
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)	-	-	-
<b>Net assets attributable to holders of redeemable participating shares at the end of the financial period</b>	<b>127,185,434</b>	<b>33,576,170</b>	<b>39,916,661</b>	<b>17,157,302</b>

\* 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*

	<b>Brookfield Global Listed Real Estate UCITS Fund 30 Jun 2023 USD</b>	<b>Brookfield Real Assets Securities UCITS Fund 30 Jun 2023 USD</b>	<b>Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund 30 Jun 2023 USD</b>	<b>Brookfield Global Listed Core Infrastructure UCITS Fund 30 Jun 2023 USD</b>
<b>Redeemable participating shares in issue at beginning of the financial period</b>	<b>6,545,097</b>	<b>1,107,014</b>	<b>10,067,247</b>	<b>766,818</b>
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)	-	-	-
<b>Redeemable participating shares in issue at the end of the financial period</b>	<b>4,362,545</b>	<b>1,257,707</b>	<b>2,055,704</b>	<b>779,019</b>

\* 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 2024 and 30 June 2023*

	<b>Total 30 Jun 2024 USD</b>	<b>Total 30 Jun 2023 USD</b>
<b>Net assets attributable to holders of redeemable participating shares at the beginning of the financial period</b>	<b>196,161,405</b>	<b>459,137,303</b>
(Loss)/Profit attributable to holders of redeemable participating shares from operations	(5,814,223)	4,168,582
<u>Capital Transactions</u>		
Issue of redeemable participating shares during the financial period		
EUR A class	-	690
GBP AA class	-	41
EUR B class	1,082,950	437,940
USD E class	10,286,300	11,590,872
USD F class	-	237,740
EUR I class	-	45,615
GBP O* Class	2,552	-
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	(1,636,023)	(388,965)
USD E class	(100,632,343)	(255,016,084)
USD F class	(266,153)	(44,400)
EUR I class	-	(22,747)
USD V class	(327,357)	(352,698)
USD W class	(510,885)	(320,770)
GBP Z class	-	(849,819)
<b>Net assets attributable to holders of redeemable participating shares at the end of the financial period</b>	<b>98,346,223</b>	<b>217,835,567</b>

\* Class O share class was launched on 14 March 2024.

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 2024*

	<b>Brookfield Global Listed Real Estate UCITS Fund 30 Jun 2024 USD</b>	<b>Brookfield Real Assets Securities UCITS Fund 30 Jun 2024 USD</b>	<b>Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund 30 Jun 2024 USD</b>	<b>Brookfield Global Listed Core Infrastructure UCITS Fund 30 Jun 2024 USD</b>
<b>Cash flows from operating activities</b>				
<b>Decrease in net assets attributable to holders of redeemable participating shares from operations</b>	<b>(4,395,348)</b>	<b>(381,032)</b>	<b>(547,124)</b>	<b>(20,174)</b>
Adjustment to reconcile decrease in net assets attributable to holders of redeemable participating shares from operations to cash provided by/(used in) operating activities				
Interest income	(9,739)	(103,006)	(14,853)	(6,266)
Dividend income	(736,271)	(239,680)	(680,023)	(427,487)
Withholding tax	86,355	51,882	84,364	78,258
<b>Operating loss before working capital changes</b>	<b>(5,055,003)</b>	<b>(671,836)</b>	<b>(1,157,636)</b>	<b>(375,669)</b>
<b>Changes in operating assets and liabilities</b>				
Net decrease in investments in securities	77,918,649	14,326,655	2,834,452	1,359,533
(Increase)/decrease in receivable from sale of securities	(14,514)	(1,438)	901,907	-
Increase in receivable for investment manager subsidy	(84,268)	(111,556)	(173,360)	(115,041)
Decrease/(increase) in other receivable and prepaid expenses	3,964	(677)	(4,629)	(6,819)
Decrease in amount payable on purchase of securities	(56,356)	(4,696)	(1,465,248)	(5,590,017)
(Decrease)/increase in investment manager fees payable	(26,499)	(3,291)	29,885	16,955
(Decrease)/increase in administration fees payable	(1,242)	3,921	3,293	3,159
(Decrease)/increase in transfer agency fees payable	(13,338)	41	(2,206)	(263)
Increase in management company fees payable	16,036	7,644	12,035	6,651
Increase in directors' fees payable	7,083	3,243	6,409	3,042
(Decrease)/increase in depositary fees payable	(11,488)	8,299	5,947	6,259
Decrease in audit fees payable	(9,645)	(9,645)	(9,645)	(9,645)
Increase/(decrease) in other accrued expenses and liabilities	46,771	45,462	95,055	47,392
<b>Cash provided by/(used in) operating activities</b>	<b>72,720,150</b>	<b>13,592,126</b>	<b>1,076,259</b>	<b>(4,654,463)</b>

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 2024*

	<b>Brookfield Global Listed Real Estate UCITS Fund 30 Jun 2024 USD</b>	<b>Brookfield Real Assets Securities UCITS Fund 30 Jun 2024 USD</b>	<b>Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund 30 Jun 2024 USD</b>	<b>Brookfield Global Listed Core Infrastructure UCITS Fund 30 Jun 2024 USD</b>
<b>Cash provided by/(used in) operating activities (continued)</b>				
Interest received	9,739	158,922	14,853	6,266
Dividend received	931,474	241,533	613,833	362,889
Withholding tax	(86,355)	(51,882)	(84,364)	(78,258)
<b>Net cash provided by/(used in) operating activities</b>	<b>73,575,008</b>	<b>13,940,699</b>	<b>1,620,581</b>	<b>(4,363,566)</b>
<b>Cash flows from financing activities</b>				
Proceeds from issue of redeemable participating shares	3,292,843	7,020,407	1,166,928	5,476,276
Payment on redemptions of redeemable participating shares	(77,688,370)	(20,843,371)	(3,333,835)	(1,429,324)
Dividends to holders of redeemable participating shares	(80,650)	-	(389,895)	-
<b>Net cash (used in)/provided by financing activities</b>	<b>(74,476,177)</b>	<b>(13,822,964)</b>	<b>(2,556,802)</b>	<b>4,046,952</b>
<b>Net (decrease)/increase in cash</b>	<b>(901,169)</b>	<b>117,735</b>	<b>(936,221)</b>	<b>(316,614)</b>
<b>Cash at the start of the financial period</b>	<b>1,167,185</b>	<b>432,351</b>	<b>1,169,559</b>	<b>481,046</b>
<b>Cash at the end of the financial period</b>	<b>266,016</b>	<b>550,086</b>	<b>233,338</b>	<b>164,432</b>

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
<b>Cash flows from operating activities</b>				
<b>Increase in net assets attributable to holders of redeemable participating shares from operations</b>	<b>3,220,107</b>	<b>498,686</b>	<b>527,248</b>	<b>261,501</b>
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
<b>Operating profit/(loss) before working capital changes</b>	<b>877,260</b>	<b>(59,307)</b>	<b>(159,880)</b>	<b>41,527</b>
<b>Changes in operating assets and liabilities</b>				
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
<b>Cash provided by/(used in) operating activities</b>	<b>75,812,225</b>	<b>(3,951,676)</b>	<b>163,851,961</b>	<b>(410,567)</b>

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*

	<b>Brookfield Global Listed Real Estate UCITS Fund 30 Jun 2023 USD</b>	<b>Brookfield Real Assets Securities UCITS Fund 30 Jun 2023 USD</b>	<b>Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund 30 Jun 2023 USD</b>	<b>Brookfield Global Listed Core Infrastructure UCITS Fund 30 Jun 2023 USD</b>
<b>Cash provided by/(used in) operating activities (continued)</b>				
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)
<b>Net cash provided by/(used in) operating activities</b>	<b>78,276,764</b>	<b>(3,415,028)</b>	<b>164,685,895</b>	<b>(210,718)</b>
<b>Cash flows from financing activities</b>				
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)
Dividends to holders of redeemable participating shares	(131,900)	-	(207,060)	-
<b>Net cash (used in)/provided by financing activities</b>	<b>(77,866,755)</b>	<b>4,023,986</b>	<b>(175,947,670)</b>	<b>324,906</b>
<b>Net increase/(decrease) in cash</b>	<b>410,009</b>	<b>608,958</b>	<b>(11,261,775)</b>	<b>114,188</b>
<b>Cash at the start of the financial period</b>	<b>1,080,706</b>	<b>837,377</b>	<b>11,585,914</b>	<b>553,588</b>
<b>Cash at the end of the financial period</b>	<b>1,490,715</b>	<b>1,446,335</b>	<b>324,139</b>	<b>667,776</b>

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 2024 and 30 June 2023*

	<b>Total 30 Jun 2024 USD</b>	<b>Total 30 Jun 2023 USD</b>
<b>Cash flows from operating activities</b>		
<b>(Decrease)/increase in net assets attributable to holders of redeemable participating shares from operations</b>	<b>(5,343,678)</b>	<b>4,507,542</b>
Adjustment to reconcile decrease)/increase in net assets attributable to holders of redeemable participating shares from operations to cash provided by operating activities		
Interest income	(133,864)	(307,518)
Dividend income	(2,083,461)	(4,415,924)
Withholding tax	300,859	915,500
<b>Operating (loss)/profit before working capital changes</b>	<b>(7,260,144)</b>	<b>699,600</b>
<b>Changes in operating assets and liabilities</b>		
Net decrease in investments in securities	96,439,289	233,147,746
Decrease in receivable from sale of securities	885,955	2,259,537
(Increase)/decrease in receivable for investment manager subsidy	(484,225)	26,594
Increase in other receivable and prepaid expenses	(8,161)	(138,982)
Decrease in amount payable on purchase of securities	(7,116,317)	(98,164)
Increase/(decrease) in investment manager fees payable	17,050	(562,408)
Increase/(decrease) in administration fees payable	9,131	(16,587)
Decrease in transfer agency fees payable	(15,766)	(5,875)
Increase/(decrease) in management company fees payable	42,366	(17,823)
Increase in directors' fees payable	19,777	-
Increase/(decrease) in depositary fees payable	9,017	(24,912)
Decrease in audit fees payable	(38,580)	(26,348)
Increase in other accrued expenses and liabilities	234,680	59,565
<b>Cash provided by operating activities</b>	<b>82,734,072</b>	<b>235,301,943</b>

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 2024 and 30 June 2023*

	<b>Total 30 Jun 2024 USD</b>	<b>Total 30 Jun 2023 USD</b>
<b>Cash provided by operating activities (continued)</b>		
Interest received	189,780	186,841
Dividend received	2,149,729	4,763,629
Withholding tax	(300,859)	(915,500)
<b>Net cash provided by operating activities</b>	<b>84,772,722</b>	<b>239,336,913</b>
<b>Cash flows from financing activities</b>		
Proceeds from issue of redeemable participating shares	16,956,454	16,341,325
Payment on redemptions of redeemable participating shares	(103,294,900)	(265,467,898)
Dividends to holders of redeemable participating shares	(470,545)	(338,960)
<b>Net cash used in financing activities</b>	<b>(86,808,991)</b>	<b>(249,465,533)</b>
<b>Net decrease in cash</b>	<b>(2,036,269)</b>	<b>(10,128,620)</b>
<b>Cash at the start of the financial period</b>	<b>3,250,141</b>	<b>14,057,585</b>
<b>Cash at the end of the financial period</b>	<b>1,213,872</b>	<b>3,928,965</b>

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

All results above relate to continuing operations.

**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 2024 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 28 June 2024 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 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 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 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.

**1. The Company (continued)**

**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.

**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 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 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 European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011 (as amended) (the “UCITS Regulations”) and Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations, 2019 (the “Central Bank 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.

**2. Significant Accounting Policies (continued)**

**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.
- 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 28 June 2024.

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.

**2. Significant Accounting Policies (continued)**

**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.

**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 2024 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 and non-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 or 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.

**2. Significant Accounting Policies (continued)**

**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.

**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 Waystone Management Company (IE) 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 87,808 (30 June 2023: USD 48,629). Fees of USD 52,328 (31 December 2023: USD 9,962) 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 551,775 (30 June 2023: USD 1,116,404). Fees of USD 151,042 (31 December 2023: USD 133,992) were outstanding at financial period end.

**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](http://www.brookfield.com) for further details of any charges that may be applied to an investment in each sub-fund.

<b>Fund Name</b>	<b>Investment Management Fees</b>	<b>Total Expense Cap</b>
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 O Class	0.70%	0.90%
- 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%
- Share O Class	0.70%	0.90%

The total expense ratios for the periods ended 30 June 2024 and 31 December 2023 are shown on pages 91.

The Investment Manager subsidy for the financial period amounted to USD 897,539 (30 June 2023: USD 574,625). Fees reimbursements of USD 646,300 (31 December 2023: USD 1,186,671) 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.

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.

**Notes to the financial statements for the financial period ended 30 June 2024 (continued)**

**3. Fees (continued)**

**Administration and Transfer Agency Fee (continued)**

The Administration and Transfer Agency fees charged for the financial period amounted to USD 94,183 (30 June 2023: USD 104,156) and USD 28,443 (31 December 2023: USD 126,432), respectively. Fees of USD 64,092 (30 June 2023: USD 34,714) and USD 26,233 (31 December 2023: USD 41,999), respectively were outstanding at financial period end.

**Depository Fees**

Under the provisions of the Depository Agreement, the Depository 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 Depository Fees will accrue daily and will be payable monthly in arrears out of the assets of the relevant sub-fund.

The Depository 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 Depository 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 Depository, the Depository 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 depository fees due to such additional work before such increase takes effect.

The Depository fees charged for the financial period amounted to USD 135,898 (30 June 2023: USD 176,767). The Depository fees outstanding at financial period end were USD 78,764 (31 December 2023: USD 69,747).

**Directors' fees**

The Directors' fees charged during the financial period were USD 83,770 (30 June 2023: USD 52,239) of which USD 19,777 (31 December 2023: USD Nil) was payable at financial period end.

**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.

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC****Notes to the financial statements for the financial period ended 30 June 2024 (continued)****4. Dividends**

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**

<b>30 June 2024</b>		<b>30 June 2023</b>	
<b>Ex-date</b>	<b>Rate</b>	<b>Ex-date</b>	<b>Rate</b>
15 March 2024	USD 0.1660	20 March 2023	USD 0.1689
14 June 2024	USD 0.1616	16 June 2023	USD 0.1677

**Brookfield Global Listed Real Estate UCITS Fund - Class AA**

<b>30 June 2024</b>		<b>30 June 2023</b>	
<b>Ex-date</b>	<b>Rate</b>	<b>Ex-date</b>	<b>Rate</b>
-	-	20 March 2023	USD 0.1693

**Brookfield Global Listed Real Estate UCITS Fund - Class W**

<b>30 June 2024</b>		<b>30 June 2023</b>	
<b>Ex-date</b>	<b>Rate</b>	<b>Ex-date</b>	<b>Rate</b>
15 March 2024	USD 0.1467	20 March 2023	USD 0.1506
14 June 2024	USD 0.1425	16 June 2023	USD 0.1492

**Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund - Class F**

<b>30 June 2024</b>		<b>30 June 2023</b>	
<b>Ex-date</b>	<b>Rate</b>	<b>Ex-date</b>	<b>Rate</b>
15 March 2024	USD 0.1666	20 March 2023	USD 0.1007
14 June 2024	USD 0.2921	16 June 2023	USD 0.1429

Dividends were paid for the financial period ended 30 June 2024 and 30 June 2023 shown below in respect of the following sub-funds:

**Brookfield Global Listed Real Estate UCITS Fund**

	<b>30 June 2024</b>	<b>30 June 2023</b>
Class F	USD 37,591	USD 44,853
Class AA	-	USD 27,289
Class W	USD 43,059	USD 59,758

**Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund**

	<b>30 June 2024</b>	<b>30 June 2023</b>
Class F	USD 389,895	USD 207,060

There were no dividends payable as at 30 June 2024 (30 June 2023: USD Nil).

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**Notes to the financial statements for the financial period ended 30 June 2024 (continued)**

**5. Cash and cash equivalents**

Cash and cash equivalents balances were held with CACEIS Bank, Ireland Branch (31 December 2023: CACEIS Investor Services Bank S.A., Dublin Branch)

As at 30 June 2024, the following were the cash balances:

	<b>Brookfield Global Listed Real Estate UCITS Fund 30 June 2024 USD</b>	<b>Brookfield Real Assets Securities UCITS Fund 30 June 2024 USD</b>	<b>Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund 30 June 2024 USD</b>
Cash	266,031	550,103	233,338
Bank overdraft	(15)	(17)	-
<b>Total</b>	<b>266,016</b>	<b>550,086</b>	<b>233,338</b>

	<b>Brookfield Global Listed Core Infrastructure UCITS Fund 30 June 2024 USD</b>
Cash	164,432
<b>Total</b>	<b>164,432</b>

As at 31 December 2023, the following were the cash balances:

	<b>Brookfield Global Listed Real Estate UCITS Fund 31 December 2023 USD</b>	<b>Brookfield Real Assets Securities UCITS Fund 31 December 2023 USD</b>	<b>Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund 31 December 2023 USD</b>
Cash	1,167,185	432,356	1,169,559
Bank overdraft	-	(5)	-
<b>Total</b>	<b>1,167,185</b>	<b>432,351</b>	<b>1,169,559</b>

	<b>Brookfield Global Listed Core Infrastructure UCITS Fund 31 December 2023 USD</b>
Cash	481,046
<b>Total</b>	<b>481,046</b>

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**Notes to the financial statements for the financial period ended 30 June 2024 (continued)**

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

<b>For the financial period ended 30 June 2024</b>	<b>Realised gains/(losses) USD</b>	<b>Unrealised gains/(losses) USD</b>	<b>Total USD</b>
<b>Brookfield Global Listed Real Estate UCITS Fund</b>			
Common stocks	(838,673)	(3,812,055)	(4,650,728)
Forward currency contracts	(14,336)	(3,247)	(17,583)
Foreign exchange	-	(21,761)	(21,761)
	<b>(853,009)</b>	<b>(3,837,063)</b>	<b>(4,690,072)</b>
<b>Brookfield Real Assets Securities UCITS Fund</b>			
Common and preferred stocks	51,635	(536,889)	(485,254)
Corporate bonds	61,361	(179,909)	(118,548)
Investment fund	25,414	22,220	47,634
Foreign exchange	-	(5,108)	(5,108)
	<b>138,410</b>	<b>(699,686)</b>	<b>(561,276)</b>
<b>Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund</b>			
Common stocks	(750,438)	(333,167)	(1,083,605)
Foreign exchange	-	(22,737)	(22,737)
	<b>(750,438)</b>	<b>(355,904)</b>	<b>(1,106,342)</b>
<b>Brookfield Global Listed Core Infrastructure UCITS Fund</b>			
Common stocks	68,785	(317,538)	(248,753)
Foreign exchange	-	(7,803)	(7,803)
	<b>68,785</b>	<b>(325,341)</b>	<b>(256,556)</b>
<b>For the financial period ended 30 June 2023</b>			
<b>Brookfield Global Listed Real Estate UCITS Fund</b>			
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)
	<b>(12,404,595)</b>	<b>14,382,510</b>	<b>1,977,915</b>
<b>Brookfield Real Assets Securities UCITS Fund</b>			
Common and preferred stocks	(557,565)	663,503	105,938
Corporate bonds	(38,872)	65,346	26,474
Foreign exchange	-	(2,079)	(2,079)
	<b>(596,437)</b>	<b>726,770</b>	<b>130,333</b>
<b>Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund</b>			
Common stocks	(19,534,896)	19,830,450	295,554
Foreign exchange	-	15,574	15,574
	<b>(19,534,896)</b>	<b>19,846,024</b>	<b>311,128</b>
<b>Brookfield Global Listed Core Infrastructure UCITS Fund</b>			
Common stocks	(120,230)	255,212	134,982
Foreign exchange	-	(1,452)	(1,452)
	<b>(120,230)</b>	<b>253,760</b>	<b>133,530</b>

## BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

### Notes to the financial statements for the financial period ended 30 June 2024 (continued)

#### 7. Related party and connected persons 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 551,775 for the financial period (30 June 2023: USD 1,116,404) of which USD 151,042 (31 December 2023: USD 133,992) was payable at financial period end.

The Investment Manager Subsidy (capped fees) for the financial period amounted to USD 897,539 (30 June 2023: USD 574,625). Fees reimbursements of USD 646,300 (31 December 2023: USD 162,075) were receivable from the Investment Manager at financial period end.

Brookfield Asset Management Inc. and Brookfield Investment Management US Holdings LP are affiliates of the Investment Manager and are deemed to be related parties. As at 30 June 2024 and 31 December 2023, these entities held the following redeemable participating shares in each of the sub-funds:

<b>Fund name</b>	<b>Related Party</b>	<b>Share Class</b>	<b>Quantity of Shares Held 30 June 2024</b>	<b>Quantity of Shares Held 31 December 2023</b>
Brookfield Global Listed Core Infrastructure UCITS Fund	Brookfield Investment Management US Holdings LP	USD E	763,855	763,855
Brookfield Global Listed Core Infrastructure UCITS Fund	Brookfield Investment Management US Holdings LP	GBP O	50	-
Brookfield Renewables and Sustainable Infrastructure UCITS Fund	Brookfield Investment Management US Holdings LP	GBP O	50	-
Brookfield Real Assets Securities UCITS Fund	Brookfield Asset Management Inc.	USD E	256,166	-

On 14 March 2024 Brookfield Investment Management US Holdings LP purchased 50 shares of the Brookfield Global Listed Core Infrastructure UCITS Fund and Brookfield Renewables and Sustainable Infrastructure UCITS Fund. On 28 May 2024, Brookfield Investment Management US Holdings LP purchased 256,129 shares of the Brookfield Real Assets Securities UCITS Fund.

#### *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 Manager is 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 Manager is satisfied that transactions with connected persons entered into during the financial period were carried out as if negotiated at arm's length and in the best interests of the Shareholders.

Notes to the financial statements for the financial period ended 30 June 2024 (continued)

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.

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 2024 and 31 December 2023:

<b>Brookfield Global Listed Real Estate UCITS Fund</b>				
<b>30 June 2024</b>	<b>(Level 1)</b>	<b>(Level 2)</b>	<b>(Level 3)</b>	<b>Total</b>
	<b>USD</b>	<b>USD</b>	<b>USD</b>	<b>USD</b>
<b>Financial assets at fair value through profit or loss</b>				
Investments in transferable securities, at fair value				
- Common stocks	30,863,834	-	-	30,863,834
	<b>30,863,834</b>	<b>-</b>	<b>-</b>	<b>30,863,834</b>
<b>Financial liabilities at fair value through profit or loss</b>				
Investments in financial derivative instruments				
- Forward exchange contracts	-	(1,324)	-	(1,324)
	<b>-</b>	<b>(1,324)</b>	<b>-</b>	<b>(1,324)</b>

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**Notes to the financial statements for the financial period ended 30 June 2024 (continued)**

**8. Risk Associated with Financial Instruments (continued)**

**Brookfield Real Assets Securities UCITS Fund  
30 June 2024**

	(Level 1) USD	(Level 2) USD	(Level 3) USD	Total USD
<b>Financial assets at fair value through profit or loss</b>				
Investments in transferable securities, at fair value				
- Common stocks	6,555,154	-	-	6,555,154
- Preferred stocks	321,676	-	-	321,676
- Corporate bonds	-	1,014,123	-	1,014,123
- Investment funds	408,081	-	-	408,081
	<b>7,284,911</b>	<b>1,014,123</b>	<b>-</b>	<b>8,299,034</b>

**Brookfield Global Renewables and Sustainable  
Infrastructure UCITS Fund  
30 June 2024**

	(Level 1) USD	(Level 2) USD	(Level 3) USD	Total USD
<b>Financial assets at fair value through profit or loss</b>				
Investments in transferable securities, at fair value				
- Common stocks	36,288,767	-	-	36,288,767
	<b>36,288,767</b>	<b>-</b>	<b>-</b>	<b>36,288,767</b>

**Brookfield Global Listed Core Infrastructure  
UCITS Fund  
30 June 2024**

	(Level 1) USD	(Level 2) USD	(Level 3) USD	Total USD
<b>Financial assets at fair value through profit or loss</b>				
Investments in transferable securities, at fair value				
- Common stocks	21,010,405	-	-	21,010,405
	<b>21,010,405</b>	<b>-</b>	<b>-</b>	<b>21,010,405</b>

**Brookfield Global Listed Real Estate UCITS Fund  
31 December 2023**

	(Level 1) USD	(Level 2) USD	(Level 3) USD	Total USD
<b>Financial assets at fair value through profit or loss</b>				
Investments in transferable securities, at fair value				
- Common stocks	108,779,481	-	-	108,779,481
Investments in financial derivative instruments				
- Forwards exchange contracts	-	1,679	-	1,679
	<b>108,779,481</b>	<b>1,679</b>	<b>-</b>	<b>108,781,160</b>
<b>Financial liabilities at fair value through profit or loss</b>				
Investments in financial derivative instruments				
- Forward exchange contracts	-	(1)	-	(1)
	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>(1)</b>

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**Notes to the financial statements for the financial period ended 30 June 2024 (continued)**

**8. Risk Associated with Financial Instruments (continued)**

<b>Brookfield Real Assets Securities UCITS Fund</b>				
<b>31 December 2023</b>	<b>(Level 1)</b>	<b>(Level 2)</b>	<b>(Level 3)</b>	<b>Total</b>
	<b>USD</b>	<b>USD</b>	<b>USD</b>	<b>USD</b>
<b>Financial assets at fair value through profit or loss</b>				
Investments in transferable securities, at fair value				
- Common stocks	16,666,057	-	-	16,666,057
- Preferred stocks	871,380	-	-	871,380
- Corporate bonds	-	4,439,869	-	4,439,869
- Investment funds	648,383	-	-	648,383
	<b>18,185,820</b>	<b>4,439,869</b>	<b>-</b>	<b>22,625,689</b>

<b>Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund</b>				
<b>31 December 2023</b>	<b>(Level 1)</b>	<b>(Level 2)</b>	<b>(Level 3)</b>	<b>Total</b>
	<b>USD</b>	<b>USD</b>	<b>USD</b>	<b>USD</b>
<b>Financial assets at fair value through profit or loss</b>				
Investments in transferable securities, at fair value				
- Common stocks	39,123,219	-	-	39,123,219
	<b>39,123,219</b>	<b>-</b>	<b>-</b>	<b>39,123,219</b>

<b>Brookfield Global Listed Core Infrastructure UCITS Fund</b>				
<b>31 December 2023</b>	<b>(Level 1)</b>	<b>(Level 2)</b>	<b>(Level 3)</b>	<b>Total</b>
	<b>USD</b>	<b>USD</b>	<b>USD</b>	<b>USD</b>
<b>Financial assets at fair value through profit or loss</b>				
Investments in transferable securities, at fair value				
- Common stocks	22,369,938	-	-	22,369,938
	<b>22,369,938</b>	<b>-</b>	<b>-</b>	<b>22,369,938</b>

The sub-funds did not invest in any Level 3 securities during the financial periods ended 30 June 2024 and 31 December 2023 and there were no transfers in or out of Level 1, Level 2, and Level 3.

For each class of assets and liabilities not measured at fair value in the Statement of Financial Position but for which fair value is disclosed, IFRS 13 requires the Company to disclose the level within the fair value hierarchy which the fair value measurement would be categorised and a description of the valuation technique and inputs used in the technique. Cash at bank is classified as Level 1. All other assets and liabilities are short term financial assets and liabilities, carried at cost but for which fair value is disclosed and are classified as Level 2, as this reflects a reasonable approximation of their fair value on the Statement of Financial Position.

**8. Risk Associated with Financial Instruments (continued)**

**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 recognised 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 their 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.

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 2024 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.

	<b>30 June 2024</b>
	<b>USD</b>
Brookfield Global Listed Real Estate UCITS Fund	1,543,192
Brookfield Real Assets Securities UCITS Fund	414,952
Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund	1,814,438
Brookfield Global Listed Core Infrastructure UCITS Fund	1,050,520
	<b>31 December 2023</b>
	<b>USD</b>
Brookfield Global Listed Real Estate UCITS Fund	5,438,974
Brookfield Real Assets Securities UCITS Fund	1,131,284
Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund	1,956,161
Brookfield Global Listed Core Infrastructure UCITS Fund	1,118,497

**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 2024.

	<b>Up to 1</b>	<b>1 - 5</b>	<b>Over</b>	<b>Non-</b>	<b>Total</b>
	<b>year</b>	<b>years</b>	<b>5 years</b>	<b>interest</b>	<b>USD</b>
	<b>USD</b>	<b>USD</b>	<b>USD</b>	<b>bearing</b>	<b>USD</b>
				<b>USD</b>	
Corporate bonds	-	361,631	652,492	-	1,014,123
Common stocks	-	-	-	6,555,154	6,555,154
Preferred stock	-	-	-	321,676	321,676
Investment funds	-	-	-	408,081	408,081
Other assets	-	-	-	780,391	780,391
<b>Total assets</b>	<b>-</b>	<b>361,631</b>	<b>652,492</b>	<b>8,065,302</b>	<b>9,079,425</b>
Other liabilities	-	-	-	128,883	128,883
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>128,883</b>	<b>128,883</b>
<b>Total Net Assets</b>					<b>8,950,542</b>

Notes to the financial statements for the financial period ended 30 June 2024 (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 2023.

	Up to 1 year USD	1 - 5 years USD	Over 5 years USD	Non- interest bearing USD	Total USD
Corporate bonds	-	2,139,306	2,300,563	-	4,439,869
Common stocks	-	-	-	16,666,057	16,666,057
Preferred stock	-	-	-	871,380	871,380
Investment funds	-	-	-	648,383	648,383
Other assets	-	-	-	606,742	606,742
<b>Total assets</b>	<b>-</b>	<b>2,139,306</b>	<b>2,300,563</b>	<b>18,792,562</b>	<b>23,232,431</b>
Other liabilities	-	-	-	77,893	77,893
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77,893</b>	<b>77,893</b>
<b>Total Net Assets</b>					<b>23,154,538</b>

As at 30 June 2024, 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 10,141 (31 December 2023: USD 44,399) 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.

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**Notes to the financial statements for the financial period ended 30 June 2024 (continued)**

**8. Risk Associated with Financial Instruments (continued)**

**Foreign Currency Risk**

The tables that follows analyse the net amount of monetary and non-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 2024 and 31 December 2023.

**Brookfield Global Listed Real Estate UCITS Fund**

**30 June 2024**

	<b>Total Investments USD</b>	<b>Other Net Assets/(Liabilities) USD</b>	<b>Net Foreign Currency Derivatives USD</b>	<b>Net Exposure USD</b>
AUD	1,607,740	34,169	-	1,641,909
CAD	372,106	612	-	372,718
CHF	-	3,956	-	3,956
EUR	2,254,617	133,873	(3)	2,388,487
GBP	1,627,809	-	(1)	1,627,808
HKD	531,601	14,514	-	546,115
JPY	2,686,690	17,327	-	2,704,017
SEK	326,960	-	-	326,960
SGD	968,321	-	-	968,321

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% 529,014

**31 December 2023**

	<b>Total Investments USD</b>	<b>Other Net Assets/(Liabilities) USD</b>	<b>Net Foreign Currency Derivatives USD</b>	<b>Net Exposure USD</b>
AUD	5,305,746	60,193	-	5,365,939
CAD	4,103,627	5,741	-	4,109,368
EUR	10,740,605	132,540	-	10,873,145
GBP	5,000,062	-	-	5,000,062
HKD	4,362,363	-	-	4,362,363
JPY	8,696,625	(37,764)	-	8,658,861
SGD	1,967,260	-	-	1,967,260

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% 2,016,849

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**Notes to the financial statements for the financial period ended 30 June 2024 (continued)**

**8. Risk Associated with Financial Instruments (continued)**

**Foreign Currency Risk (continued)**

**Brookfield Real Assets Securities UCITS Fund**

**30 June 2024**

	<b>Total Investments USD</b>	<b>Other Net Assets/(Liabilities) USD</b>	<b>Net Foreign Currency Derivatives USD</b>	<b>Net Exposure USD</b>
AUD	284,502	6,199	-	290,701
BRL	99,829	-	-	99,829
CAD	334,203	1,828	-	336,031
CHF	-	1,134	-	1,134
DKK	29,855	313	-	30,168
EUR	536,750	17,355	-	554,105
GBP	322,959	5,208	-	328,167
HKD	197,289	5,477	-	202,766
JPY	327,142	2,130	-	329,272
MXN	65,433	-	-	65,433
NZD	66,644	-	-	66,644
SEK	26,358	-	-	26,358
SGD	76,479	-	-	76,479

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**

	<b>USD</b>
5%	120,354

**31 December 2023**

	<b>Total Investments USD</b>	<b>Other Net Assets/(Liabilities) USD</b>	<b>Net Foreign Currency Derivatives USD</b>	<b>Net Exposure USD</b>
AUD	679,942	10,323	-	690,265
BRL	265,431	-	-	265,431
CAD	653,590	2,385	-	655,975
DKK	-	326	-	326
EUR	1,356,211	13,077	-	1,369,288
GBP	719,446	5,633	-	725,079
HKD	609,068	-	-	609,068
JPY	767,456	(3,514)	-	763,942
MXN	184,655	-	-	184,655
NZD	147,584	-	-	147,584
SGD	128,369	-	-	128,369

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**

	<b>USD</b>
5%	276,998

8. Risk Associated with Financial Instruments (continued)

Foreign Currency Risk (continued)

Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund

30 June 2024

	Total Investments USD	Other Net Assets/(Liabilities) USD	Net Foreign Currency Derivatives USD	Net Exposure USD
BRL	1,629,004	-	-	1,629,004
CAD	3,608,620	-	-	3,608,620
CHF	-	4,886	-	4,886
DKK	1,066,022	23,925	-	1,089,947
EUR	9,688,310	399,978	-	10,088,288
GBP	3,090,853	81,575	-	3,172,428
NZD	1,008,039	-	-	1,008,039

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% 1,030,059

31 December 2023

	Total Investments USD	Other Net Assets/(Liabilities) USD	Net Foreign Currency Derivatives USD	Net Exposure USD
BRL	1,902,242	5,561	-	1,907,803
CAD	3,696,761	-	-	3,696,761
DKK	923,502	24,674	-	948,176
EUR	9,659,901	341,981	-	10,001,882
GBP	5,222,392	51,409	-	5,273,801
NZD	1,156,106	-	-	1,156,106

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% 1,149,226

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**Notes to the financial statements for the financial period ended 30 June 2024 (continued)**

**8. Risk Associated with Financial Instruments (continued)**

**Foreign Currency Risk (continued)**

**Brookfield Global Listed Core Infrastructure UCITS Fund**

**30 June 2024**

	<b>Total Investments USD</b>	<b>Other Net Assets/(Liabilities) USD</b>	<b>Net Foreign Currency Derivatives USD</b>	<b>Net Exposure USD</b>
AUD	1,020,414	22,331	-	1,042,745
BRL	637,425	-	-	637,425
CAD	1,302,858	7,566	-	1,310,424
CHF	-	2,824	-	2,824
DKK	191,051	-	-	191,051
EUR	2,338,802	24,500	-	2,363,302
GBP	1,230,436	32,045	-	1,262,481
HKD	1,041,721	25,488	-	1,067,209
JPY	715,318	1,200	-	716,518
MXN	428,529	-	-	428,529
NZD	435,929	-	-	435,929

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**

**31 December 2023**

5% 472,920

	<b>Total Investments USD</b>	<b>Other Net Assets/(Liabilities) USD</b>	<b>Net Foreign Currency Derivatives USD</b>	<b>Net Exposure USD</b>
AUD	1,207,504	(231,313)	-	976,191
BRL	864,610	(210,606)	-	654,004
CAD	1,401,083	(373,138)	-	1,027,945
EUR	2,295,110	(563,500)	-	1,731,610
GBP	1,353,979	(321,892)	-	1,032,087
HKD	1,096,743	(258,919)	-	837,824
JPY	680,124	(173,663)	-	506,461
MXN	738,601	(181,069)	-	557,532
NZD	521,802	(110,400)	-	411,402

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% 386,753

**8. Risk Associated with Financial Instruments (continued)**

**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-funds' investments trade in active markets and can be sold readily.

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 2024 and 31 December 2023 to the contractual maturity date. However, as all liabilities mature in less than one year from the balance sheet date for both 30 June 2024 and 31 December 2023, 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**

<b>Rating</b>	<b>30 June 2024 (%)</b>
A	2
BBB	5
BB	5
Not Rated	0*

\*Not Rated actual percentage is 0.12%

**Brookfield Real Assets Securities UCITS Fund**

<b>Rating</b>	<b>31 December 2023 (%)</b>
A	4
AA	0*
BBB	10
BB	6
B	1

\*AA actual percentage is 0.19%.

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 CACEIS Bank, Ireland Branch to be delayed or limited. The Company monitors its risk by monitoring the credit quality and financial position of CACEIS Bank, Ireland Branch.

**8. Risk Associated with Financial Instruments (continued)**

**Credit risk (continued)**

As at 30 June 2024, CACEIS Bank, Ireland Branch has a credit rating of A+ with Standard and Poor's ("S&P") (CACEIS Investor Services Bank S.A as at 31 December 2023: A+). 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.

**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, 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 sub-fund with an appropriate level of risk, taking into account the risk profile of the sub-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.

Notes to the financial statements for the financial period ended 30 June 2024 (continued)

8. Risk Associated with Financial Instruments (continued)

Efficient Portfolio Management (continued)

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 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 2024 is CACEIS Bank, Ireland Branch (31 December 2023: CACEIS IS Bank Luxembourg).

There were no netting agreements in place for financial period ended 30 June 2024 (none for 31 December 2023). As a result requirements of IFRS 7 to disclose offsetting requirements for financial assets and liabilities have no impact on current disclosures in the Company's financials.

9. Forward Currency Contracts

Brookfield Global Listed Real Estate UCITS Fund

30 June 2024

Settlement/ Maturity Date	Counterparty	Bought	Amount	Sold	Amount	Unrealised Gain/(Loss)
31 July 2024	CACEIS Bank	GBP	126,810	USD	(160,910)	(578)
31 July 2024	CACEIS Bank	EUR	265,196	USD	(285,203)	(742)
31 July 2024	CACEIS Bank	USD	3,566	EUR	(3,328)	(3)
31 July 2024	CACEIS Bank	USD	1,893	GBP	(1,498)	(1)
						<b>(1,324)</b>

31 December 2023

Settlement/ Maturity Date	Counterparty	Bought	Amount	Sold	Amount	Unrealised Gain/(Loss)
31 January 2024	CACEIS IS Bank Luxembourg	EUR	276,751	USD	(305,009)	928
31 January 2024	CACEIS IS Bank Luxembourg	GBP	129,980	USD	(164,955)	750
31 January 2024	CACEIS IS Bank Luxembourg	GBP	3,020	USD	(3,851)	(1)
31 January 2024	CACEIS IS Bank Luxembourg	EUR	6,288	USD	(6,950)	1
						<b>1,678</b>

**Notes to the financial statements for the financial period ended 30 June 2024 (continued)**

**10. Exchange Rates**

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

<b>Currency</b>	<b>30 June 2024</b>	<b>Currency</b>	<b>30 June 2024</b>
AUD - Australian Dollar	0.667100	HKD - Hong Kong Dollar	0.128057
BRL - Brazilian Real	0.178888	JPY - Japanese Yen	0.006215
CAD - Canadian Dollar	0.730967	MXN - New Mexican Peso	0.054660
CHF - Swiss Franc	1.113028	NZD - New Zealand Dollar	0.609100
DKK – Danish Krone	0.143598	SEK – Swedish Krone	0.094349
EUR – Euro	1.070950	SGD - Singapore Dollar	0.737463
GBP - Great British Pound	1.264100		

<b>Currency</b>	<b>31 December 2023</b>	<b>Currency</b>	<b>31 December 2023</b>
AUD - Australian Dollar	0.681450	HKD - Hong Kong Dollar	0.128066
BRL - Brazilian Real	0.205863	JPY - Japanese Yen	0.007092
CAD - Canadian Dollar	0.754689	MXN - New Mexican Peso	0.058889
CLP - Chilean Peso	0.001135	NZD - New Zealand Dollar	0.632150
DKK – Danish Krone	0.148089	SEK – Swedish Krone	0.099147
EUR – Euro	1.103950	SGD - Singapore Dollar	0.757719
GBP - Great British Pound	1.274650		

**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.

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 2024 and 31 December 2023, 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**

<b>Brookfield Global Listed Real Estate UCITS Fund</b>			
	<b>30 June 2024</b>	<b>31 December 2023</b>	<b>31 December 2022</b>
Net Assets for Shareholder dealing/prospectus	USD 31,079,336	USD 110,138,374	USD 198,114,165
Net Asset Value per Share:			
Net Asset Value Per Share A* Class	-	-	EUR 15.14
Net Asset Value Per Share AA** Class	-	-	GBP 13.86
Net Asset Value Per Share B Class	EUR 44.62	EUR 45.49	EUR 44.14
Net Asset Value Per Share E Class	USD 35.49	USD 37.31	USD 35.10
Net Asset Value Per Share F Class	USD 16.01	USD 17.16	USD 16.82
Net Asset Value Per Share I Class <sup>1</sup>	EUR 17.30	EUR 18.35	EUR 17.68
Net Asset Value Per Share V Class	USD 18.53	USD 19.55	USD 18.56
Net Asset Value Per Share W Class	USD 14.11	USD 15.20	USD 15.02
Net Asset Value Per Share Z Class <sup>1</sup>	GBP 17.19	GBP 18.10	GBP 16.99

\* Class A share class terminated on 26 January 2023.

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

<sup>1</sup> Hedged Share Class.

<b>Brookfield Real Assets Securities UCITS Fund</b>			
	<b>30 June 2024</b>	<b>31 December 2023</b>	<b>31 December 2022</b>
Net Assets for Shareholder dealing/prospectus	USD 8,950,542	USD 23,154,538	USD 29,053,498
Net Asset Value per Share:			
Net Asset Value Per Share E Class	USD 27.37	USD 27.54	USD 26.24

<b>Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund</b>			
	<b>30 June 2024</b>	<b>31 December 2023</b>	<b>31 December 2022</b>
Net Assets for Shareholder dealing/prospectus	USD 36,985,568	USD 40,092,051	USD 215,420,402
Net Asset Value per Share:			
Net Asset Value Per Share B Class	EUR 20.60	EUR 20.18	EUR 21.44
Net Asset Value Per Share E Class	USD 21.03	USD 21.25	USD 21.88
Net Asset Value Per Share F Class	USD 14.92	USD 15.54	USD 16.46
Net Asset Value Per Share O Class*	GBP 20.88	-	-
Net Asset Value Per Share V Class	USD 16.87	USD 17.13	USD 17.81

\* Class O share class was launched on 14 March 2024.

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC****Notes to the financial statements for the financial period ended 30 June 2024 (continued)****13. Net Asset Value (continued)**

<b>Brookfield Global Listed Core Infrastructure UCITS Fund</b>			
	<b>30 June 2024</b>	<b>31 December 2023</b>	<b>31 December 2022</b>
Net Assets for Shareholder dealing/prospectus	USD 21,351,894	USD 22,802,410	USD 16,586,923
Net Asset Value per Share:			
Net Asset Value Per Share B Class	EUR 23.05	EUR 22.40	EUR 22.54
Net Asset Value Per Share E Class	USD 20.84	USD 20.87	USD 20.37
Net Asset Value Per Share O Class*	GBP 20.54	-	-

\* Class O share class was launched on 14 March 2024.

The net assets value in the financial statements as at 30 June 2024 differs from that included in the published valuations as at 30 June 2024. This is due to the difference in methodology in accounting for organisation costs as prescribed by IFRS and the methodology indicated in the sub-fund Supplement to Prospectus.

<b>Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund</b>		
	<b>30 June 2024</b>	<b>31 December 2023</b>
Total Net Assets for financial statement purposes	USD 36,973,599	USD 40,077,525
Adjustment for unamortised organisation costs	USD 11,969	USD 14,526
Total Net Assets for Shareholder dealing/prospectus	USD 36,985,568	USD 40,092,051

<b>Brookfield Global Listed Core Infrastructure UCITS Fund</b>		
	<b>30 June 2024</b>	<b>31 December 2023</b>
Total Net Assets for financial statement purposes	USD 21,342,746	USD 22,790,968
Adjustment for unamortised organisation costs	USD 9,148	USD 11,442
Total Net Assets for Shareholder dealing/prospectus	USD 21,351,894	USD 22,802,410

**14. Significant Events during the Financial Period**

Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund and Brookfield Global Listed Core Infrastructure UCITS Fund Class O share class launched on 14 March 2024.

David Levi resigned on the 31 March 2024 as a director of the company.

On 31 May 2024, CACEIS Investor Services Bank S.A., Dublin Branch - the Depository of the Company - legally merged into CACEIS Bank, Ireland Branch; and CACEIS Investor Services Ireland Limited - the Administrator of the Company - legally merged into CACEIS Ireland Limited. As such, from this date, the Company's Depository and Administrator is CACEIS Bank, Ireland Branch and CACEIS Ireland Limited respectively.

There were no other significant events during the financial period.

**15. Significant Events after the Financial Period**

There were no 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 2024.

**17. Approval of Financial Statements**

The Board approved the financial statements on 27 August 2024.

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**BROOKFIELD GLOBAL LISTED REAL ESTATE UCITS FUND  
SCHEDULE OF INVESTMENTS AS AT 30 June 2024**

Security	Shares	Value USD	% net assets
<b>1) INVESTMENTS</b>			
<b>A) TRANSFERABLE SECURITIES ADMITTED TO AN OFFICIAL STOCK EXCHANGE LISTING</b>			
<b>1) LISTED SECURITIES : COMMON STOCKS</b>			
<b>AUSTRALIA (31 December 2023: 4.9%)</b>			
<b>Diversified</b>			
Charter Hall Group	37,482	279,547	0.9
GPT Group	229,350	611,998	1.9
Stockland	131,640	366,197	1.2
<b>Total Diversified</b>		<u>1,257,742</u>	<u>4.0</u>
<b>Industrial</b>			
Goodman Group	15,098	349,998	1.1
<b>Total Industrial</b>		<u>349,998</u>	<u>1.1</u>
<b>TOTAL AUSTRALIA</b>	-	<u>1,607,740</u>	<u>5.1</u>
<b>CANADA (31 December 2023: 3.7%)</b>			
<b>Residential</b>			
Boardwalk Real Estate Investment Trust	3,071	158,213	0.5
InterRent Real Estate Investment Trust	24,569	213,893	0.7
<b>Total Residential</b>		<u>372,106</u>	<u>1.2</u>
<b>TOTAL CANADA</b>	-	<u>372,106</u>	<u>1.2</u>
<b>FRANCE (31 December 2023: 2.5%)</b>			
<b>Office</b>			
Gecina SA	4,402	405,196	1.3
<b>Total Office</b>		<u>405,196</u>	<u>1.3</u>
<b>Retail</b>			
Unibail-Rodamco-Westfield	8,472	667,053	2.1
<b>Total Retail</b>		<u>667,053</u>	<u>2.1</u>
<b>TOTAL FRANCE</b>		<u>1,072,249</u>	<u>3.4</u>
<b>GERMANY (31 December 2023: 3.8%)</b>			
<b>Residential</b>			
TAG Immobilien AG	15,570	224,275	0.7
Vonovia SE	17,720	506,502	1.6
<b>Total Residential</b>		<u>730,777</u>	<u>2.3</u>
<b>TOTAL GERMANY</b>		<u>730,777</u>	<u>2.3</u>
<b>HONG KONG (31 December 2023: 4.0%)</b>			
<b>Diversified</b>			
Sun Hung Kai Properties Ltd.	61,455	531,601	1.7
<b>Total Diversified</b>		<u>531,601</u>	<u>1.7</u>

## BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

### BROOKFIELD GLOBAL LISTED REAL ESTATE UCITS FUND SCHEDULE OF INVESTMENTS AS AT 30 June 2024 (continued)

Security	Shares	Value USD	% net assets
<b>Office</b>			
Hongkong Land Holdings Ltd.	93,100	300,713	1.0
<b>Total Office</b>		300,713	1.0
<b>TOTAL HONG KONG</b>		832,314	2.7
<b>JAPAN (31 December 2023: 7.9%)</b>			
<b>Diversified</b>			
Activia Properties Inc.	144	326,683	1.1
Star Asia Investment Corp.	206	76,439	0.2
Tokyu Fudosan Holdings Corp.	33,968	226,643	0.7
<b>Total Diversified</b>		629,765	2.0
<b>Hotel</b>			
Invincible Investment Corp.	969	392,683	1.3
<b>Total Hotel</b>		392,683	1.3
<b>Industrial</b>			
Mitsubishi Estate Logistics REIT Investment Corp.	92	217,863	0.7
<b>Total Industrial</b>		217,863	0.7
<b>Office</b>			
Mitsubishi Estate Co. Ltd.	21,756	340,762	1.1
Mitsui Fudosan Co. Ltd.	90,166	822,977	2.6
<b>Total Office</b>		1,163,739	3.7
<b>Residential</b>			
Comforia Residential Real Estate Investment Trust Inc.	143	282,640	0.9
<b>Total Residential</b>		282,640	0.9
<b>TOTAL JAPAN</b>		2,686,690	8.6
<b>NETHERLANDS (31 December 2023: 1.0%)</b>			
<b>Industrial</b>			
CTP NV	26,487	451,591	1.5
<b>Total Industrial</b>		451,591	1.5
<b>TOTAL NETHERLANDS</b>		451,591	1.5
<b>SINGAPORE (31 December 2023: 1.8%)</b>			
<b>Data Centers</b>			
Keppel DC REIT	222,291	295,077	0.9
<b>Total Data Centers</b>		295,077	0.9
<b>Diversified</b>			
CapitaLand Integrated Commercial Trust	461,070	673,244	2.2
<b>Total Diversified</b>		673,244	2.2
<b>TOTAL SINGAPORE</b>		968,321	3.1

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**BROOKFIELD GLOBAL LISTED REAL ESTATE UCITS FUND  
SCHEDULE OF INVESTMENTS AS AT 30 June 2024 (continued)**

Security	Shares	Value USD	% net assets
<b>SWEDEN (31 December 2023: 0.0%)</b>			
<b>Residential</b>			
Fastighets AB Balder	47,720	326,960	1.1
<b>Total Residential</b>		<u>326,960</u>	<u>1.1</u>
<b>TOTAL SWEDEN</b>		<u>326,960</u>	<u>1.1</u>
<b>UNITED KINGDOM (31 December 2023: 4.5%)</b>			
<b>Industrial</b>			
Segro Plc	47,948	544,409	1.8
Tritax Big Box REIT Plc	185,488	363,671	1.2
<b>Total Industrial</b>		<u>908,080</u>	<u>3.0</u>
<b>Residential</b>			
UNITE Group Plc	33,123	373,487	1.2
<b>Total Residential</b>		<u>373,487</u>	<u>1.2</u>
<b>Retail</b>			
Shaftesbury Capital Plc	196,770	346,242	1.1
<b>Total Retail</b>		<u>346,242</u>	<u>1.1</u>
<b>TOTAL UNITED KINGDOM</b>		<u>1,627,809</u>	<u>5.3</u>
<b>UNITED STATES (31 December 2023: 62.2%)</b>			
<b>Data Centers</b>			
Digital Realty Trust Inc.	7,530	1,144,937	3.7
Equinix Inc.	1,517	1,147,762	3.7
<b>Total Data Centers</b>		<u>2,292,699</u>	<u>7.4</u>
<b>Health Care</b>			
Omega Healthcare Investors Inc.	18,012	616,911	2.0
<b>Total Health Care</b>		<u>616,911</u>	<u>2.0</u>
<b>Health Care Real Estate</b>			
CareTrust Real Estate Investment Trust Inc.	20,446	513,195	1.6
Ventas Inc.	11,421	585,440	1.9
Welltower Inc.	11,548	1,203,879	3.9
<b>Total Health Care Real Estate</b>		<u>2,302,514</u>	<u>7.4</u>
<b>Hotel</b>			
DiamondRock Hospitality Co.	20,840	176,098	0.6
<b>Total Hotel</b>		<u>176,098</u>	<u>0.6</u>
<b>Industrial</b>			
Prologis Inc.	20,962	2,354,242	7.6
<b>Total Industrial</b>		<u>2,354,242</u>	<u>7.6</u>
<b>Net Lease</b>			
Agree Realty Corp.	12,802	792,956	2.6
Essential Properties Realty Trust Inc.	30,544	846,374	2.7
NETSTREIT Corp.	27,539	443,378	1.4
VICI Properties Inc.	27,925	799,772	2.6
<b>Total Net Lease</b>		<u>2,882,480</u>	<u>9.3</u>

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**BROOKFIELD GLOBAL LISTED REAL ESTATE UCITS FUND  
SCHEDULE OF INVESTMENTS AS AT 30 June 2024 (continued)**

Security	Shares	Value USD	% net assets
<b>Office</b>			
BXP Inc.	7,150	440,154	1.4
Cousins Properties Inc.	13,607	315,002	1.0
<b>Total Office</b>		<u>755,156</u>	<u>2.4</u>
<b>Real Estate</b>			
Iron Mountain Inc.	3,740	335,179	1.1
<b>Total Real Estate</b>		<u>335,179</u>	<u>1.1</u>
<b>Residential</b>			
American Homes 4 Rent	19,722	732,870	2.3
Equity LifeStyle Properties Inc.	13,430	874,696	2.8
Essex Property Trust Inc.	3,624	986,453	3.2
Mid-America Apartment Communities Inc.	2,810	400,734	1.3
UDR Inc.	22,340	919,291	3.0
<b>Total Residential</b>		<u>3,914,044</u>	<u>12.6</u>
<b>Retail</b>			
Kite Realty Group Trust	26,917	602,402	1.9
Regency Centers Corp.	11,989	745,716	2.4
Simon Property Group Inc.	6,786	1,030,115	3.3
Tanger Inc.	12,880	349,177	1.1
<b>Total Retail</b>		<u>2,727,410</u>	<u>8.7</u>
<b>Self Storage</b>			
Extra Space Storage Inc.	7,903	1,228,205	4.0
Public Storage	2,094	602,339	1.9
<b>Total Self Storage</b>		<u>1,830,544</u>	<u>5.9</u>
<b>TOTAL UNITED STATES</b>		<u>20,187,277</u>	<u>65.0</u>
<b>TOTAL LISTED SECURITIES : COMMON STOCKS</b> (Cost \$30,494,390)		<b>30,863,834</b>	<b>99.3</b>
<b>TOTAL TRANSFERABLE SECURITIES ADMITTED TO AN OFFICIAL STOCK EXCHANGE LISTING</b>		<b>30,863,834</b>	<b>99.3</b>
<b>FINANCIAL DERIVATIVE INSTRUMENTS</b>			
Forward currency contracts (see note 9 for other details)		(1,324)	-
<b>TOTAL FINANCIAL DERIVATIVE INSTRUMENTS</b>		<b>(1,324)</b>	<b>-</b>
<b>TOTAL INVESTMENTS</b> (Cost \$30,494,390)		<b>30,862,510</b>	<b>99.3</b>
<b>Other Assets in Excess of Other Liabilities</b>		<b>216,826</b>	<b>0.7</b>
<b>TOTAL NET ASSETS</b>		<b>31,079,336</b>	<b>100.0</b>

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**BROOKFIELD GLOBAL LISTED REAL ESTATE UCITS FUND  
SCHEDULE OF INVESTMENTS AS AT 30 June 2024 (continued)**

**ANALYSIS OF TOTAL ASSETS**

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

## BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

### BROOKFIELD GLOBAL LISTED REAL ESTATE UCITS FUND SCHEDULE OF SIGNIFICANT PORTFOLIO CHANGES FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2024

Significant Purchases Security Name	Quantity	Cost (USD)
Realty Income Corp.	35,211	2,039,178
Mitsubishi Estate Co. Ltd.	101,116	1,461,185
Simon Property Group Inc.	9,534	1,419,117
Extra Space Storage Inc.	7,345	1,133,974
Essex Property Trust Inc.	4,124	1,048,242
Prologis Inc.	8,880	980,291
Welltower Inc.	10,490	968,479
Equity LifeStyle Properties Inc.	15,230	955,055
Digital Realty Trust Inc.	6,326	915,490
Charter Hall Group	109,800	859,004
Segro Plc	78,170	856,800
First Industrial Realty Trust Inc.	15,759	855,528
Unibail-Rodamco-Westfield	11,100	817,981
Capitaland Integrated Commercial Trust	507,970	745,910
Stockland	235,500	736,714
Omega Healthcare Investors Inc.	22,882	717,173
GPT Group	245,050	699,326
UDR Inc.	17,000	673,232
Kilroy Realty Corp.	16,563	665,182
Tanger Inc.	22,100	635,719
Tritax Big Box REIT Plc	300,188	624,666
Daiwa House REIT Investment Corp.	318	565,677
Equinix Inc.	670	558,441
Fastighets AB Balder	80,800	542,007
Invincible Investment Corp.	1,169	522,434
NETSTREIT Corp.	27,539	484,528
Agree Realty Corp.	8,020	466,886
BXP Inc.	7,150	439,449
RLJ Lodging Trust	37,500	436,041
Public Storage	1,660	430,074
Activia Properties Inc.	168	429,795
Mid-America Apartment Communities Inc.	2,810	387,866
Shaftesbury Capital Plc	223,986	386,838
Keppel DC REIT	282,591	368,947
Comforia Residential Real Estate Investment Trust Inc.	143	320,815
Iron Mountain Inc.	3,740	318,736
Hongkong Land Holdings Ltd.	93,100	317,044

The table above shows a breakdown of material purchases of the sub-fund in accordance with the Regulations. All purchases of investments exceeding 1% of the total value of purchases, or a minimum of the 20 largest purchases, are disclosed.

## BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

### BROOKFIELD GLOBAL LISTED REAL ESTATE UCITS FUND SCHEDULE OF SIGNIFICANT PORTFOLIO CHANGES FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2024 (continued)

Significant Sales Security Name	Quantity	Proceeds (USD)
Prologis Inc.	62,962	8,114,361
Equinix Inc.	6,509	5,186,850
Equity Residential	69,297	4,327,620
Realty Income Corp.	67,321	3,719,512
Ventas Inc.	68,589	3,210,397
Mitsui Fudosan Co. Ltd.	122,759	2,889,609
VICI Properties Inc.	88,561	2,733,023
Vonovia SE	91,060	2,667,748
Kite Realty Group Trust	118,890	2,582,670
Essential Properties Realty Trust Inc.	95,392	2,441,580
Sun Communities Inc.	19,142	2,437,896
American Homes 4 Rent	64,903	2,300,367
Goodman Group	136,502	2,294,785
UDR Inc.	59,308	2,227,825
Extra Space Storage Inc.	14,742	2,160,336
Public Storage	6,747	1,941,423
UNITE Group Plc	151,683	1,922,501
SBA Communications Corp.	8,400	1,909,789
NNN REIT Inc.	44,800	1,894,420
Boardwalk Real Estate Investment Trust	36,374	1,889,803
Mirvac Group	1,307,195	1,835,725
Mapletree Pan Asia Commercial Trust	1,653,689	1,780,628
InterRent Real Estate Investment Trust	177,505	1,714,306
Iron Mountain Inc.	23,650	1,658,910
Regency Centers Corp.	24,311	1,517,066
Agree Realty Corp.	23,834	1,473,615
Welltower Inc.	15,662	1,438,622
Wharf Real Estate Investment Co. Ltd.	463,762	1,403,046
Sun Hung Kai Properties Ltd.	144,058	1,402,336
Derwent London Plc	52,090	1,391,645
Charter Hall Group	173,518	1,347,810
Unibail-Rodamco-Westfield	17,688	1,319,428
Americold Realty Trust Inc.	46,700	1,302,104
CareTrust Real Estate Investment Trust Inc.	57,156	1,298,577
Mitsubishi Estate Co. Ltd.	79,360	1,246,187
Comforia Residential Real Estate Investment Trust Inc.	584	1,225,529
GLP J-Reit	1,366	1,218,486
Cousins Properties Inc.	51,310	1,210,114
Japan Real Estate Investment Corp.	313	1,104,834

The table above shows a breakdown of material sales of the sub-fund in accordance with the Regulations. All sales of investments exceeding 1% of the total value of sales, or a minimum of the 20 largest sales, are disclosed.

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**BROOKFIELD REAL ASSETS SECURITIES UCITS FUND  
SCHEDULE OF INVESTMENTS AS AT 30 June 2024**

Security	Shares	Value USD	% net assets
<b>1) INVESTMENTS</b>			
<b>A) TRANSFERABLE SECURITIES ADMITTED TO AN OFFICIAL STOCK EXCHANGE LISTING</b>			
<b>1) LISTED SECURITIES : COMMON STOCKS</b>			
<b>AUSTRALIA (31 December 2023: 2.9%)</b>			
<b>Diversified</b>			
Charter Hall Group	3,042	22,688	0.3
GPT Group	18,604	49,643	0.6
Stockland	10,679	29,707	0.3
<b>Total Diversified</b>		<u>102,038</u>	<u>1.2</u>
<b>Industrial</b>			
Goodman Group	1,094	25,361	0.3
<b>Total Industrial</b>		<u>25,361</u>	<u>0.3</u>
<b>Toll Roads</b>			
Transurban Group	18,992	157,103	1.8
<b>Total Toll Roads</b>		<u>157,103</u>	<u>1.8</u>
<b>TOTAL AUSTRALIA</b>		<u>284,502</u>	<u>3.3</u>
<b>BRAZIL (31 December 2023: 1.1%)</b>			
<b>Rail</b>			
Rumo SA	13,105	48,574	0.6
<b>Total Rail</b>		<u>48,574</u>	<u>0.6</u>
<b>Utility</b>			
Equatorial Energia SA	9,334	51,255	0.6
<b>Total Utility</b>		<u>51,255</u>	<u>0.6</u>
<b>TOTAL BRAZIL</b>		<u>99,829</u>	<u>1.2</u>
<b>CANADA (31 December 2023: 4.4%)</b>			
<b>Midstream</b>			
AltaGas Ltd.	3,789	85,609	1.0
Keyera Corp.	1,056	29,247	0.3
<b>Total Midstream</b>		<u>114,856</u>	<u>1.3</u>
<b>Oil Gas Transmission &amp; Distribution</b>			
Enbridge Inc.	549	19,539	0.2
Pembina Pipeline Corp.	1,062	39,379	0.5
TC Energy Corp.	3,234	122,585	1.4
<b>Total Oil Gas Transmission &amp; Distribution</b>		<u>181,503</u>	<u>2.1</u>
<b>Rail</b>			
Canadian Pacific Kansas City Ltd.	820	64,579	0.7
<b>Total Rail</b>		<u>64,579</u>	<u>0.7</u>

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**BROOKFIELD REAL ASSETS SECURITIES UCITS FUND  
SCHEDULE OF INVESTMENTS AS AT 30 June 2024 (continued)**

Security	Shares	Value USD	% net assets
<b>Residential</b>			
Boardwalk Real Estate Investment Trust	247	12,725	0.1
InterRent Real Estate Investment Trust	2,235	19,458	0.2
<b>Total Residential</b>		32,183	0.3
<b>TOTAL CANADA</b>		393,121	4.4
<b>CHINA (31 December 2023: 0.8%)</b>			
<b>Utility</b>			
China Resources Gas Group Ltd.	16,448	57,607	0.6
ENN Energy Holdings Ltd.	4,815	39,678	0.4
<b>Total Utility</b>		97,285	1.0
<b>TOTAL CHINA</b>		97,285	1.0
<b>DENMARK (31 December 2023: 0.0%)</b>			
<b>Renewable Power &amp; Infrastructure</b>			
Orsted AS	561	29,855	0.3
<b>Total Renewable Power &amp; Infrastructure</b>		29,855	0.3
<b>TOTAL DENMARK</b>		29,855	0.3
<b>FRANCE (31 December 2023: 0.7%)</b>			
<b>Office</b>			
Gecina SA	350	32,217	0.4
<b>Total Office</b>		32,217	0.4
<b>Retail</b>			
Unibail-Rodamco-Westfield	666	52,438	0.6
<b>Total Retail</b>		52,438	0.6
<b>TOTAL FRANCE</b>		84,655	1.0
<b>GERMANY (31 December 2023: 1.8%)</b>			
<b>Renewables/Electric Generation</b>			
RWE AG	1,745	59,802	0.7
<b>Total Renewables/Electric Generation</b>		59,802	0.7
<b>Residential</b>			
TAG Immobilien AG	1,261	18,164	0.2
Vonovia SE	1,426	40,760	0.5
<b>Total Residential</b>		58,924	0.7
<b>TOTAL GERMANY</b>		118,726	1.4
<b>HONG KONG (31 December 2023: 1.9%)</b>			
<b>Diversified</b>			
Sun Hung Kai Properties Ltd.	4,978	43,061	0.5
<b>Total Diversified</b>		43,061	0.5

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**BROOKFIELD REAL ASSETS SECURITIES UCITS FUND  
SCHEDULE OF INVESTMENTS AS AT 30 June 2024 (continued)**

Security	Shares	Value USD	% net assets
<b>Office</b>			
Hongkong Land Holdings Ltd.	7,500	24,225	0.3
<b>Total Office</b>		<u>24,225</u>	<u>0.3</u>
<b>Renewables/Electric Generation</b>			
CLP Holdings Ltd.	7,047	56,943	0.7
<b>Total Renewables/Electric Generation</b>		<u>56,943</u>	<u>0.7</u>
<b>TOTAL HONG KONG</b>		<u>124,229</u>	<u>1.5</u>
<b>JAPAN (31 December 2023: 3.2%)</b>			
<b>Airports</b>			
Japan Airport Terminal Co. Ltd.	1,491	50,849	0.6
<b>Total Airports</b>		<u>50,849</u>	<u>0.6</u>
<b>Diversified</b>			
Activia Properties Inc.	10	22,686	0.3
Star Asia Investment Corp.	17	6,308	0.1
Tokyu Fudosan Holdings Corp.	2,844	18,976	0.2
<b>Total Diversified</b>		<u>47,970</u>	<u>0.6</u>
<b>Hotel</b>			
Invincible Investment Corp.	82	33,230	0.4
<b>Total Hotel</b>		<u>33,230</u>	<u>0.4</u>
<b>Industrial</b>			
Mitsubishi Estate Logistics REIT Investment Corp.	8	18,945	0.2
<b>Total Industrial</b>		<u>18,945</u>	<u>0.2</u>
<b>Office</b>			
Mitsubishi Estate Co. Ltd.	1,827	28,616	0.3
Mitsui Fudosan Co. Ltd.	7,269	66,347	0.8
<b>Total Office</b>		<u>94,963</u>	<u>1.1</u>
<b>Rail</b>			
East Japan Railway Co.	3,470	57,467	0.6
<b>Total Rail</b>		<u>57,467</u>	<u>0.6</u>
<b>Residential</b>			
Comforia Residential Real Estate Investment Trust Inc.	12	23,718	0.3
<b>Total Residential</b>		<u>23,718</u>	<u>0.3</u>
<b>TOTAL JAPAN</b>		<u>327,142</u>	<u>3.8</u>
<b>MEXICO (31 December 2023: 0.8%)</b>			
<b>Airports</b>			
Grupo Aeroportuario del Pacifico SAB de CV	4,183	65,433	0.7
<b>Total Airports</b>		<u>65,433</u>	<u>0.7</u>
<b>TOTAL MEXICO</b>		<u>65,433</u>	<u>0.7</u>

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**BROOKFIELD REAL ASSETS SECURITIES UCITS FUND  
SCHEDULE OF INVESTMENTS AS AT 30 June 2024 (continued)**

Security	Shares	Value USD	% net assets
<b>NETHERLANDS (31 December 2023: 1.0%)</b>			
<b>Industrial</b>			
CTP NV	2,105	35,889	0.4
<b>Total Industrial</b>		<u>35,889</u>	<u>0.4</u>
<b>Midstream</b>			
Koninklijke Vopak NV	811	33,665	0.4
<b>Total Midstream</b>		<u>33,665</u>	<u>0.4</u>
<b>Toll Roads</b>			
Ferrovial SE	827	32,115	0.4
<b>Total Toll Roads</b>		<u>32,115</u>	<u>0.4</u>
<b>TOTAL NETHERLANDS</b>		<u>101,669</u>	<u>1.2</u>
<b>NEW ZEALAND (31 December 2023: 0.6%)</b>			
<b>Airports</b>			
Auckland International Airport Ltd.	14,340	66,644	0.7
<b>Total Airports</b>		<u>66,644</u>	<u>0.7</u>
<b>TOTAL NEW ZEALAND</b>		<u>66,644</u>	<u>0.7</u>
<b>SINGAPORE (31 December 2023: 0.6%)</b>			
<b>Data Centers</b>			
Keppel DC REIT	16,672	22,131	0.3
<b>Total Data Centers</b>		<u>22,131</u>	<u>0.3</u>
<b>Diversified</b>			
CapitaLand Integrated Commercial Trust	37,220	54,348	0.6
<b>Total Diversified</b>		<u>54,348</u>	<u>0.6</u>
<b>TOTAL SINGAPORE</b>		<u>76,479</u>	<u>0.9</u>
<b>SPAIN (31 December 2023: 1.9%)</b>			
<b>Airports</b>			
Aena SME SA	456	91,810	1.0
<b>Total Airports</b>		<u>91,810</u>	<u>1.0</u>
<b>Electricity Transmission &amp; Distribution</b>			
Redeia Corp. SA	2,395	41,860	0.5
<b>Total Electricity Transmission &amp; Distribution</b>		<u>41,860</u>	<u>0.5</u>
<b>Telecommunication Services</b>			
Cellnex Telecom SA	2,073	67,424	0.8
<b>Total Telecommunication Services</b>		<u>67,424</u>	<u>0.8</u>
<b>Toll Roads</b>			
Sacyr SA	8,676	30,606	0.3
<b>Total Toll Roads</b>		<u>30,606</u>	<u>0.3</u>
<b>TOTAL SPAIN</b>		<u>231,700</u>	<u>2.6</u>

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**BROOKFIELD REAL ASSETS SECURITIES UCITS FUND  
SCHEDULE OF INVESTMENTS AS AT 30 June 2024 (continued)**

Security	Shares	Value USD	% net assets
<b>SWEDEN (31 December 2023: 0.0%)</b>			
<b>Residential</b>			
Fastighets AB Balder	3,847	26,358	0.3
<b>Total Residential</b>		<u>26,358</u>	<u>0.3</u>
<b>TOTAL SWEDEN</b>		<u>26,358</u>	<u>0.3</u>
<b>UNITED KINGDOM (31 December 2023: 3.2%)</b>			
<b>Industrial</b>			
Segro Plc	3,917	44,474	0.5
Tritax Big Box REIT Plc	15,103	29,611	0.3
<b>Total Industrial</b>		<u>74,085</u>	<u>0.8</u>
<b>Residential</b>			
UNITE Group Plc	2,624	29,588	0.3
<b>Total Residential</b>		<u>29,588</u>	<u>0.3</u>
<b>Retail</b>			
Shaftesbury Capital Plc	14,743	25,942	0.3
<b>Total Retail</b>		<u>25,942</u>	<u>0.3</u>
<b>Utility</b>			
National Grid Plc	9,536	106,393	1.2
<b>Total Utility</b>		<u>106,393</u>	<u>1.2</u>
<b>Water</b>			
Pennon Group Plc	5,354	38,814	0.4
<b>Total Water</b>		<u>38,814</u>	<u>0.4</u>
<b>Water</b>			
Severn Trent Plc	1,600	48,137	0.5
<b>Total Water</b>		<u>48,137</u>	<u>0.5</u>
<b>TOTAL UNITED KINGDOM</b>		<u>322,959</u>	<u>3.5</u>
<b>UNITED STATES (31 December 2023: 46.3%)</b>			
<b>Data Centers</b>			
Digital Realty Trust Inc.	613	93,207	1.1
Equinix Inc.	122	92,305	1.0
<b>Total Data Centers</b>		<u>185,512</u>	<u>2.1</u>
<b>Electricity Transmission &amp; Distribution</b>			
Eversource Energy	1,971	111,775	1.3
<b>Total Electricity Transmission &amp; Distribution</b>		<u>111,775</u>	<u>1.3</u>
<b>Health Care</b>			
Omega Healthcare Investors Inc.	1,440	49,320	0.6
<b>Total Health Care</b>		<u>49,320</u>	<u>0.6</u>

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**BROOKFIELD REAL ASSETS SECURITIES UCITS FUND  
SCHEDULE OF INVESTMENTS AS AT 30 June 2024 (continued)**

Security	Shares	Value USD	% net assets
<b>Health Care Real Estate</b>			
CareTrust Real Estate Investment Trust Inc.	1,611	40,436	0.5
Ventas Inc.	930	47,672	0.5
Welltower Inc.	918	95,702	1.1
<b>Total Health Care Real Estate</b>		<u>183,810</u>	<u>2.1</u>
<b>Hotel</b>			
DiamondRock Hospitality Co.	1,682	14,213	0.2
<b>Total Hotel</b>		<u>14,213</u>	<u>0.2</u>
<b>Industrial</b>			
Prologis Inc.	1,735	194,858	2.2
<b>Total Industrial</b>		<u>194,858</u>	<u>2.2</u>
<b>Integrated Utilities/Renewables</b>			
Duke Energy Corp.	1,757	176,104	2.0
FirstEnergy Corp.	405	15,499	0.2
<b>Total Integrated Utilities/Renewables</b>		<u>191,603</u>	<u>2.2</u>
<b>Midstream</b>			
Antero Midstream Corp.	1,149	16,936	0.2
Cheniere Energy Inc.	1,044	182,523	2.1
DTE Midstream LLC	418	29,691	0.3
ONEOK Inc.	413	33,680	0.4
Targa Resources Corp.	1,196	154,021	1.7
Williams Cos Inc.	3,504	148,920	1.7
<b>Total Midstream</b>		<u>565,771</u>	<u>6.4</u>
<b>MLP</b>			
Kinetik Holdings Inc.	413	17,115	0.2
<b>Total MLP</b>		<u>17,115</u>	<u>0.2</u>
<b>Net Lease</b>			
Agree Realty Corp.	1,026	63,550	0.7
Essential Properties Realty Trust Inc.	2,494	69,109	0.8
NETSTREIT Corp.	2,280	36,708	0.4
VICI Properties Inc.	2,334	66,846	0.8
<b>Total Net Lease</b>		<u>236,213</u>	<u>2.7</u>
<b>Office</b>			
BXP Inc.	575	35,397	0.4
Cousins Properties Inc.	1,100	25,465	0.3
<b>Total Office</b>		<u>60,862</u>	<u>0.7</u>
<b>Oil Gas Transmission &amp; Distribution</b>			
Hess Midstream LP	927	33,780	0.4
Kinder Morgan Inc.	876	17,406	0.2
Plains GP Holdings LP	2,811	52,903	0.6
<b>Total Oil Gas Transmission &amp; Distribution</b>		<u>104,089</u>	<u>1.2</u>

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**BROOKFIELD REAL ASSETS SECURITIES UCITS FUND  
SCHEDULE OF INVESTMENTS AS AT 30 June 2024 (continued)**

Security	Interest rate	Maturity	Shares	Value USD	% net assets
<b>Rail</b>					
CSX Corp.			2,084	69,710	0.8
<b>Total Rail</b>				<u>69,710</u>	<u>0.8</u>
<b>Real Estate</b>					
Iron Mountain Inc.			300	26,886	0.3
<b>Total Real Estate</b>				<u>26,886</u>	<u>0.3</u>
<b>Renewable/Electric Generation</b>					
Entergy Corp.			1,075	115,025	1.3
<b>Total Renewable/Electric Generation</b>				<u>115,025</u>	<u>1.3</u>
<b>Renewable Power &amp; Infrastructure</b>					
CMS Energy Corp.			1,847	109,952	1.2
NextEra Energy Inc.			3,671	259,944	2.9
Public Service Enterprise Group Inc.			1,638	120,721	1.4
Xcel Energy Inc.			1,746	93,254	1.1
<b>Total Renewable Power &amp; Infrastructure</b>				<u>583,871</u>	<u>6.6</u>
<b>Residential</b>					
American Homes 4 Rent			1,627	60,459	0.7
Equity LifeStyle Properties Inc.			1,093	71,187	0.8
Essex Property Trust Inc.			295	80,299	0.9
Mid-America Apartment Communities Inc.			230	32,800	0.4
UDR Inc.			1,802	74,152	0.8
<b>Total Residential</b>				<u>318,897</u>	<u>3.6</u>
<b>Retail</b>					
Kite Realty Group Trust			2,244	50,221	0.6
Regency Centers Corp.			948	58,966	0.7
Simon Property Group Inc.			550	83,490	0.9
Tanger Inc.			1,041	28,222	0.3
<b>Total Retail</b>				<u>220,899</u>	<u>2.5</u>
<b>Self Storage</b>					
Extra Space Storage Inc.			640	99,462	1.1
Public Storage			177	50,914	0.6
<b>Total Self Storage</b>				<u>150,376</u>	<u>1.7</u>
<b>Telecommunication Services</b>					
Crown Castle Inc.			1,193	116,556	1.3
SBA Communications Corp.			381	74,790	0.8
<b>Total Telecommunication Services</b>				<u>191,346</u>	<u>2.1</u>

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**
**BROOKFIELD REAL ASSETS SECURITIES UCITS FUND  
SCHEDULE OF INVESTMENTS AS AT 30 June 2024 (continued)**

Security	Interest rate	Maturity	Shares/Quantity	Value USD	% net assets
<b>Utility</b>					
CenterPoint Energy Inc.			3,772	116,857	1.3
NiSource Inc.			4,116	118,582	1.3
PG&E Corp.			6,502	113,525	1.3
Sempra			2,149	163,453	1.8
<b>Total Utility</b>				512,417	5.7
<b>TOTAL UNITED STATES</b>				4,104,568	46.5
<b>TOTAL LISTED SECURITIES : COMMON STOCKS</b>				6,555,154	74.3
(Cost \$6,338,388)					
<b>2) LISTED SECURITIES : BONDS</b>					
<b>CANADA (31 December 2023: 0.8%)</b>					
<b>Basic Industrial</b>					
Methanex Corp.	5.25	15/12/2029	3,000	2,895	-
NOVA Chemicals Corp.	4.25	15/05/2029	1,000	881	-
NOVA Chemicals Corp.	8.50	15/11/2028	3,000	3,181	-
Nutrien Ltd.	4.20	01/04/2029	8,000	7,660	0.1
<b>Total Basic Industrial</b>				14,617	0.1
<b>Energy</b>					
Cenovus Energy Inc.	2.65	15/01/2032	8,000	6,628	0.1
<b>Total Energy</b>				6,628	0.1
<b>Oil Gas Transmission &amp; Distribution</b>					
Enbridge Inc.	5.50	15/07/2077	11,000	10,366	0.1
Enbridge Inc.	5.70	08/03/2033	3,000	3,029	-
TransCanada PipeLines Ltd.	4.25	15/05/2028	3,000	2,902	-
<b>Total Oil Gas Transmission &amp; Distribution</b>				16,297	0.1
<b>Rail</b>					
Canadian National Railway Co.	3.20	02/08/2046	8,000	5,769	0.1
<b>Total Rail</b>				5,769	0.1
<b>Telecommunication Services</b>					
Bell Telephone Co. of Canada or Bell Canada	2.15	15/02/2032	8,000	6,422	0.1
TELUS Corp.	3.40	13/05/2032	8,000	6,959	0.1
<b>Total Telecommunication Services</b>				13,381	0.2
<b>TOTAL CANADA</b>				56,692	0.6
<b>FRANCE (31 December 2023: 0.1%)</b>					
<b>Telecommunication Services</b>					
Altice France SA	5.50	15/01/2028	7,000	4,786	0.1
<b>Total Telecommunication Services</b>				4,786	0.1
<b>TOTAL FRANCE</b>				4,786	0.1

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**
**BROOKFIELD REAL ASSETS SECURITIES UCITS FUND  
SCHEDULE OF INVESTMENTS AS AT 30 June 2024 (continued)**

Security	Interest rate	Maturity	Quantity	Value USD	% net assets
<b>ITALY (31 December 2023: 0.0%)</b>					
<b>Telecommunication Services</b>					
Telecom Italia Capital SA	6.38	15/11/2033	3,000	2,806	-
<b>Total Telecommunication Services</b>				<b>2,806</b>	<b>-</b>
<b>TOTAL ITALY</b>				<b>2,806</b>	<b>-</b>
<b>NETHERLANDS (31 December 2023: 0.1%)</b>					
<b>Media</b>					
Ziggo Bond Co. BV	5.13	28/02/2030	3,000	2,550	-
<b>Total Media</b>				<b>2,550</b>	<b>-</b>
<b>TOTAL NETHERLANDS</b>				<b>2,550</b>	<b>-</b>
<b>UNITED KINGDOM (31 December 2023: 0.0%)</b>					
<b>Telecommunication Services</b>					
Vodafone Group Plc	4.13	04/06/2081	3,000	2,554	-
<b>Total Telecommunication Services</b>				<b>2,554</b>	<b>-</b>
<b>TOTAL UNITED KINGDOM</b>				<b>2,554</b>	<b>-</b>
<b>UNITED STATES (31 December 2023: 10.4%)</b>					
<b>Basic Industrial</b>					
Weyerhaeuser Co.	4.00	15/04/2030	3,000	2,802	-
<b>Total Basic Industrial</b>				<b>2,802</b>	<b>-</b>
<b>Construction &amp; Building Materials</b>					
Lennar Corp.	4.75	29/11/2027	3,000	2,959	-
NVR Inc.	3.00	15/05/2030	3,000	2,661	-
Toll Brothers Finance Corp.	4.88	15/03/2027	3,000	2,956	-
Vulcan Materials Co.	4.50	15/06/2047	8,000	6,692	0.1
<b>Total Construction &amp; Building Materials</b>				<b>15,268</b>	<b>0.1</b>
<b>Diversified</b>					
CBRE Services Inc.	5.95	15/08/2034	3,000	3,043	-
<b>Total Diversified</b>				<b>3,043</b>	<b>-</b>
<b>Energy</b>					
Baker Hughes Holdings LLC	5.13	15/09/2040	8,000	7,635	0.1
BP Capital Markets America Inc.	2.94	04/06/2051	11,000	7,025	0.1
Chevron Corp.	2.95	16/05/2026	3,000	2,886	-
ConocoPhillips	6.50	01/02/2039	3,000	3,310	-
Devon Energy Corp.	5.60	15/07/2041	8,000	7,472	0.1
Diamondback Energy Inc.	4.25	15/03/2052	8,000	6,231	0.1
EQT Corp.	7.00	01/02/2030	3,000	3,184	-
Exxon Mobil Corp.	4.23	19/03/2040	10,000	8,830	0.1
Halliburton Co.	5.00	15/11/2045	3,000	2,727	-
Occidental Petroleum Corp.	8.88	15/07/2030	3,000	3,456	-
Shell International Finance BV	3.00	26/11/2051	8,000	5,270	0.1
Shell International Finance BV	6.38	15/12/2038	3,000	3,315	-
Valero Energy Corp.	4.00	01/04/2029	8,000	7,612	0.1
<b>Total Energy</b>				<b>68,953</b>	<b>0.7</b>

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**BROOKFIELD REAL ASSETS SECURITIES UCITS FUND  
SCHEDULE OF INVESTMENTS AS AT 30 June 2024 (continued)**

<b>Security</b>	<b>Interest rate</b>	<b>Maturity</b>	<b>Quantity</b>	<b>Value USD</b>	<b>% net assets</b>
<b>Health Facilities</b>					
HCA Inc.	5.88	15/02/2026	3,000	3,004	-
<b>Total Health Facilities</b>				<u>3,004</u>	<u>-</u>
<b>Infrastructure Services</b>					
Waste Connections Inc.	4.20	15/01/2033	8,000	7,440	0.1
<b>Total Infrastructure Services</b>				<u>7,440</u>	<u>0.1</u>
<b>Leisure</b>					
Host Hotels & Resorts LP	3.50	15/09/2030	3,000	2,653	-
MGM Resorts International	4.75	15/10/2028	5,000	4,755	0.1
<b>Total Leisure</b>				<u>7,408</u>	<u>0.1</u>
<b>Media</b>					
Charter Communications Operating LLC	3.90	01/06/2052	3,000	1,891	-
Charter Communications Operating LLC	4.20	15/03/2028	8,000	7,564	0.1
Comcast Corp.	3.25	01/11/2039	8,000	6,176	0.1
Comcast Corp.	4.70	15/10/2048	8,000	7,111	0.1
Discovery Communications LLC	3.95	20/03/2028	3,000	2,805	-
<b>Total Media</b>				<u>25,547</u>	<u>0.3</u>
<b>Metals &amp; Mining</b>					
Barrick North America Finance LLC	5.75	01/05/2043	3,000	2,989	-
<b>Total Metals &amp; Mining</b>				<u>2,989</u>	<u>-</u>
<b>Oil Gas Transmission &amp; Distribution</b>					
Buckeye Partners LP	4.13	01/12/2027	3,000	2,802	-
DCP Midstream Operating LP	5.60	01/04/2044	8,000	7,692	0.1
Energy Transfer LP	5.75	15/02/2033	8,000	8,084	0.1
Energy Transfer LP	8.61	01/11/2066	10,000	9,810	0.1
Enterprise Products Operating LLC	4.85	15/03/2044	8,000	7,234	0.1
Enterprise Products Operating LLC	5.38	15/02/2078	10,000	9,328	0.1
Global Partners LP	7.00	01/08/2027	3,000	3,012	-
Kinder Morgan Inc.	2.00	15/02/2031	8,000	6,560	0.1
NuStar Logistics LP	5.63	28/04/2027	3,000	2,975	-
ONEOK Inc.	6.05	01/09/2033	3,000	3,095	-
Plains All American Pipeline LP	4.65	15/10/2025	8,000	7,892	0.1
Western Midstream Operating LP	4.75	15/08/2028	6,000	5,866	0.1
Williams Cos Inc.	2.60	15/03/2031	8,000	6,769	0.1
<b>Total Oil Gas Transmission &amp; Distribution</b>				<u>81,119</u>	<u>0.9</u>
<b>Rail</b>					
Union Pacific Corp.	3.20	20/05/2041	11,000	8,344	0.1
<b>Total Rail</b>				<u>8,344</u>	<u>0.1</u>

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**BROOKFIELD REAL ASSETS SECURITIES UCITS FUND  
SCHEDULE OF INVESTMENTS AS AT 30 June 2024 (continued)**

<b>Security</b>	<b>Interest rate</b>	<b>Maturity</b>	<b>Quantity</b>	<b>Value USD</b>	<b>% net assets</b>
<b>Real Estate</b>					
American Homes 4 Rent LP	4.25	15/02/2028	8,000	7,665	0.1
Brandywine Operating Partnership LP	8.88	12/04/2029	3,000	3,129	-
EPR Properties	3.60	15/11/2031	1,000	835	-
EPR Properties	3.75	15/08/2029	5,000	4,456	0.1
Mid-America Apartments LP	3.60	01/06/2027	3,000	2,876	-
Piedmont Operating Partnership LP	6.88	15/07/2029	3,000	2,966	-
Piedmont Operating Partnership LP	9.25	20/07/2028	2,000	2,135	-
Public Storage Operating Co.	5.35	01/08/2053	3,000	2,909	-
Realty Income Corp.	4.90	15/07/2033	3,000	2,875	-
Safehold GL Holdings LLC	2.80	15/06/2031	8,000	6,699	0.1
Simon Property Group LP	1.75	01/02/2028	3,000	2,674	-
Ventas Realty LP	3.50	01/02/2025	3,000	2,958	-
VICI Properties LP	4.75	15/02/2028	8,000	7,817	0.1
Welltower OP LLC	4.25	15/04/2028	3,000	2,902	-
<b>Total Real Estate</b>				<b>52,896</b>	<b>0.4</b>
<b>Telecommunication Services</b>					
American Tower Corp.	3.38	15/10/2026	8,000	7,640	0.1
AT&T Inc.	3.50	15/09/2053	11,000	7,509	0.1
Crown Castle Inc.	5.20	15/02/2049	7,000	6,375	0.1
Equinix Inc.	3.20	18/11/2029	8,000	7,216	0.1
T-Mobile USA Inc.	3.40	15/10/2052	11,000	7,555	0.1
T-Mobile USA Inc.	4.75	01/02/2028	7,000	6,894	0.1
Verizon Communications Inc.	3.55	22/03/2051	8,000	5,790	0.1
<b>Total Telecommunication Services</b>				<b>48,979</b>	<b>0.7</b>
<b>Utilities</b>					
NiSource Inc.	4.38	15/05/2047	8,000	6,450	0.1
<b>Total Utilities</b>				<b>6,450</b>	<b>0.1</b>
<b>Utility</b>					
AEP Transmission Co. LLC	5.40	15/03/2053	8,000	7,690	0.1
AES Corp.	7.60	15/01/2055	5,000	5,070	0.1
Ameren Corp.	3.50	15/01/2031	8,000	7,222	0.1
CenterPoint Energy Resources Corp.	5.25	01/03/2028	3,000	3,012	-
Consolidated Edison Co. of New York Inc.	3.95	01/04/2050	8,000	6,283	0.1
Dominion Energy Inc.	3.90	01/10/2025	4,000	3,916	-
Duke Energy Corp.	4.30	15/03/2028	8,000	7,765	0.1
Duke Energy Florida LLC	6.40	15/06/2038	3,000	3,223	-
Entergy Corp.	7.13	01/12/2054	4,000	3,965	-
Eversource Inc.	2.90	15/09/2029	8,000	7,150	0.1
Exelon Corp.	5.15	15/03/2028	8,000	7,986	0.1
Public Service Co. of Colorado	5.25	01/04/2053	8,000	7,369	0.1
Public Service Electric and Gas Co.	3.00	15/05/2027	8,000	7,595	0.1
San Diego Gas & Electric Co.	4.50	15/08/2040	8,000	7,151	0.1
Sempra	6.88	01/10/2054	3,000	2,982	-
Southern California Edison Co.	4.00	01/04/2047	8,000	6,146	0.1

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**BROOKFIELD REAL ASSETS SECURITIES UCITS FUND  
SCHEDULE OF INVESTMENTS AS AT 30 June 2024 (continued)**

Security	Interest rate	Maturity	Quantity/Shares	Value USD	% net assets
<b>Utility (continued)</b>					
Southern Co.	3.25	01/07/2026	8,000	7,691	0.1
Southern Co.	4.40	01/07/2046	8,000	6,709	0.1
Virginia Electric and Power Co.	4.45	15/02/2044	8,000	6,784	0.1
<b>Total Utility</b>				115,709	1.4
<b>TOTAL UNITED STATES</b>				449,951	4.9
<b>TOTAL LISTED SECURITIES : BONDS</b>				519,339	5.6
(Cost \$493,098)					
<b>3) LISTED SECURITIES: PREFERRED STOCKS</b>					
<b>UNITED STATES (31 December 2023: 3.9%)</b>					
<b>Data Centers</b>					
Digital Realty Trust Inc. 5.2%			469	10,084	0.1
<b>Total Data Centers</b>				10,084	0.1
<b>Hotel</b>					
RLJ Lodging Trust 1.95%			397	9,881	0.1
<b>Total Hotel</b>				9,881	0.1
<b>Industrial</b>					
Rexford Industrial Realty Inc. 5.625%			774	16,254	0.2
<b>Total Industrial</b>				16,254	0.2
<b>Net Lease</b>					
Agree Realty Corp. 4.25%			1,898	33,481	0.4
EPR Properties 9%			713	19,886	0.2
LXP Industrial Trust 6.5%			362	16,424	0.2
<b>Total Net Lease</b>				69,791	0.8
<b>Office</b>					
Equity Commonwealth 6.5%			917	22,842	0.3
<b>Total Office</b>				22,842	0.3
<b>Real Estate</b>					
Kimco Realty Corp. 7.25%			608	33,179	0.4
Realty Income Corp. 6%			968	23,338	0.3
<b>Total Real Estate</b>				56,517	0.7
<b>Residential</b>					
American Homes 4 Rent 5.875%			583	13,048	0.2
American Homes 4 Rent 6.25%			553	12,990	0.2
UMH Properties Inc. 6.375%			731	16,806	0.2
<b>Total Residential</b>				42,844	0.6

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**BROOKFIELD REAL ASSETS SECURITIES UCITS FUND  
SCHEDULE OF INVESTMENTS AS AT 30 June 2024 (continued)**

Security	Interest rate	Maturity	Shares/Quantity	Value USD	% net assets
<b>Retail</b>					
CTO Realty Growth Inc. 6.375%			305	6,140	0.1
Federal Realty Investment Trust 5%			477	10,050	0.1
Kimco Realty Corp. 5.125%			465	9,509	0.1
Regency Centers Corp. 5.875%			1,032	22,446	0.3
<b>Total Retail</b>				<b>48,145</b>	<b>0.6</b>
<b>Self Storage</b>					
Public Storage 4%			2,401	45,318	0.5
<b>Total Self Storage</b>				<b>45,318</b>	<b>0.5</b>
<b>TOTAL UNITED STATES</b>				<b>321,676</b>	<b>3.9</b>
<b>TOTAL LISTED SECURITIES: PREFERRED STOCKS</b>				<b>321,676</b>	<b>3.9</b>
(Cost \$338,350)					
<b>4) LISTED SECURITIES : EXCHANGE TRADED FUND</b>					
<b>UNITED STATES (31 December 2023: 2.8%)</b>					
<b>Opportunistic</b>					
iShares Bloomberg Enhanced Roll Yield Commodity Swap UCITS ETF			54,360	408,081	4.6
<b>Total Opportunistic</b>				<b>408,081</b>	<b>4.6</b>
<b>TOTAL UNITED STATES</b>				<b>408,081</b>	<b>4.6</b>
<b>TOTAL LISTED SECURITIES : EXCHANGE TRADED FUND</b>				<b>408,081</b>	<b>4.6</b>
(Cost \$400,164)					
<b>TOTAL TRANSFERABLE SECURITIES ADMITTED TO AN OFFICIAL STOCK EXCHANGE LISTING</b>				<b>7,804,250</b>	<b>88.4</b>
<b>B) OTHER TRANSFERABLE SECURITIES DEALT ON ANOTHER REGULATED MARKET</b>					
<b>1) OTHER ORGANISED MARKET : BONDS</b>					
<b>AUSTRALIA (31 December 2023: 0.0%)</b>					
<b>Metals &amp; Mining</b>					
Glencore Funding LLC	2.63	23/09/2031	8,000	6,576	0.1
<b>Total Metals &amp; Mining</b>				<b>6,576</b>	<b>0.1</b>
<b>TOTAL AUSTRALIA</b>				<b>6,576</b>	<b>0.1</b>
<b>CANADA (31 December 2023: 0.9%)</b>					
<b>Basic Industrial</b>					
Cascades Inc.	5.38	15/01/2028	3,000	2,888	-
<b>Total Basic Industrial</b>				<b>2,888</b>	<b>-</b>
<b>Energy</b>					
Baytex Energy Corp.	8.50	30/04/2030	3,000	3,137	-
MEG Energy Corp.	5.88	01/02/2029	3,000	2,918	-
<b>Total Energy</b>				<b>6,055</b>	<b>-</b>

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**BROOKFIELD REAL ASSETS SECURITIES UCITS FUND  
SCHEDULE OF INVESTMENTS AS AT 30 June 2024 (continued)**

<b>Security</b>	<b>Interest rate</b>	<b>Maturity</b>	<b>Quantity</b>	<b>Value USD</b>	<b>% net assets</b>
<b>Infrastructure Services</b>					
Wrangler Holdco Corp.	6.63	01/04/2032	3,000	2,990	-
<b>Total Infrastructure Services</b>				<u>2,990</u>	<u>-</u>
<b>Metals &amp; Mining</b>					
Teck Resources Ltd.	3.90	15/07/2030	8,000	7,428	0.1
<b>Total Metals &amp; Mining</b>				<u>7,428</u>	<u>0.1</u>
<b>Oil Gas Transmission &amp; Distribution</b>					
Parkland Corp.	4.50	01/10/2029	8,000	7,320	0.1
<b>Total Oil Gas Transmission &amp; Distribution</b>				<u>7,320</u>	<u>0.1</u>
<b>Telecommunication Services</b>					
Rogers Communications Inc.	3.80	15/03/2032	8,000	7,160	0.1
Rogers Communications Inc.	5.25	15/03/2082	7,000	6,706	0.1
<b>Total Telecommunication Services</b>				<u>13,866</u>	<u>0.2</u>
<b>Utility</b>					
Emera Inc.	6.75	15/06/2076	7,000	6,954	0.1
<b>Total Utility</b>				<u>6,954</u>	<u>0.1</u>
<b>TOTAL CANADA</b>				<u>47,501</u>	<u>0.5</u>
<b>FRANCE (31 December 2023: 0.1%)</b>					
<b>Telecommunication Services</b>					
Iliad Holding SASU	7.00	15/10/2028	3,000	2,975	-
<b>Total Telecommunication Services</b>				<u>2,975</u>	<u>-</u>
<b>TOTAL FRANCE</b>				<u>2,975</u>	<u>-</u>
<b>NETHERLANDS (31 December 2023: 0.3%)</b>					
<b>Media</b>					
Sunrise FinCo I BV	4.88	15/07/2031	8,000	7,264	0.1
VZ Secured Financing BV	5.00	15/01/2032	5,000	4,264	0.1
<b>Total Media</b>				<u>11,528</u>	<u>0.2</u>
<b>TOTAL NETHERLANDS</b>				<u>11,528</u>	<u>0.2</u>
<b>SPAIN (31 December 2023: 0.1%)</b>					
<b>Utility</b>					
Atlantica Sustainable Infrastructure Plc	4.13	15/06/2028	3,000	2,936	-
<b>Total Utility</b>				<u>2,936</u>	<u>-</u>
<b>TOTAL SPAIN</b>				<u>2,936</u>	<u>-</u>
<b>UNITED KINGDOM (31 December 2023: 0.1%)</b>					
<b>Media</b>					
Virgin Media Secured Finance Plc	4.50	15/08/2030	10,000	8,478	0.1
<b>Total Media</b>				<u>8,478</u>	<u>0.1</u>
<b>TOTAL UNITED KINGDOM</b>				<u>8,478</u>	<u>0.1</u>

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**BROOKFIELD REAL ASSETS SECURITIES UCITS FUND  
SCHEDULE OF INVESTMENTS AS AT 30 June 2024 (continued)**

Security	Interest rate	Maturity	Quantity	Value USD	% net assets
<b>UNITED STATES (31 December 2023: 0.7%)</b>					
<b>Basic Industrial</b>					
Cabot Corp.	5.00	30/06/2032	3,000	2,924	-
Clearwater Paper Corp.	4.75	15/08/2028	3,000	2,775	-
Tronox Inc.	4.63	15/03/2029	3,000	2,708	-
<b>Total Basic Industrial</b>				<b>8,407</b>	<b>-</b>
<b>Construction &amp; Building Materials</b>					
M/I Homes Inc.	4.95	01/02/2028	3,000	2,893	-
STL Holding Co.LLC	8.75	15/02/2029	3,000	3,131	-
Summit Materials LLC	7.25	15/01/2031	3,000	3,107	-
<b>Total Construction &amp; Building Materials</b>				<b>9,131</b>	<b>-</b>
<b>Diversified</b>					
Cushman & Wakefield US Borrower LLC	8.88	01/09/2031	3,000	3,157	-
Forestar Group Inc.	5.00	01/03/2028	2,000	1,917	-
Greystar Real Estate Partners LLC	7.75	01/09/2030	5,000	5,266	0.1
Howard Hughes Corp.	5.38	01/08/2028	5,000	4,752	0.1
Kennedy-Wilson Inc.	4.75	01/02/2030	3,000	2,490	-
<b>Total Diversified</b>				<b>17,582</b>	<b>0.2</b>
<b>Energy</b>					
Antero Resources Corp.	5.38	01/03/2030	3,000	2,904	-
California Resources Corp.	7.13	01/02/2026	5,000	5,012	0.1
Civitas Resources Inc.	8.38	01/07/2028	5,000	5,239	0.1
CNX Resources Corp.	7.38	15/01/2031	3,000	3,067	-
Comstock Resources Inc.	6.75	01/03/2029	2,000	1,938	-
Continental Resources Inc.	2.27	15/11/2026	3,000	2,785	-
Crescent Energy Finance LLC	9.25	15/02/2028	2,000	2,117	-
Moss Creek Resources Holdings Inc.	10.50	15/05/2027	3,000	3,075	-
Occidental Petroleum Corp.	5.55	15/03/2026	3,000	2,994	-
Ovintiv Inc.	6.25	15/07/2033	3,000	3,098	-
Range Resources Corp.	8.25	15/01/2029	2,000	2,073	-
Southwestern Energy Co.	5.38	01/02/2029	6,000	5,833	0.1
Transocean Titan Financing Ltd.	8.38	01/02/2028	3,000	3,096	-
<b>Total Energy</b>				<b>43,231</b>	<b>0.3</b>
<b>Health Facilities</b>					
CHS	10.88	15/01/2032	3,000	3,121	-
HCA Inc.	5.90	01/06/2053	3,000	2,937	-
Tenet Healthcare Corp.	6.13	01/10/2028	10,000	9,949	0.1
<b>Total Health Facilities</b>				<b>16,007</b>	<b>0.1</b>
<b>Infrastructure Services</b>					
GFL Environmental Inc.	3.50	01/09/2028	7,000	6,460	0.1
<b>Total Infrastructure Services</b>				<b>6,460</b>	<b>0.1</b>

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**BROOKFIELD REAL ASSETS SECURITIES UCITS FUND  
SCHEDULE OF INVESTMENTS AS AT 30 June 2024 (continued)**

<b>Security</b>	<b>Interest rate</b>	<b>Maturity</b>	<b>Quantity</b>	<b>Value USD</b>	<b>% net assets</b>
<b>Leisure</b>					
Carnival Corp.	4.00	01/08/2028	3,000	2,817	-
Caesars Entertainment Inc.	6.50	15/02/2032	3,000	3,015	-
Caesars Entertainment Inc.	7.00	15/02/2030	3,000	3,065	-
Cedar Fair LP	6.50	01/10/2028	3,000	3,004	-
GLP Capital LP	4.00	15/01/2030	5,000	4,582	0.1
Park Intermediate Holdings LLC	5.88	01/10/2028	2,000	1,971	-
RHP Hotel Properties LP	4.50	15/02/2029	7,000	6,566	0.1
Six Flags Entertainment Corp.	7.25	15/05/2031	3,000	3,054	-
Station Casinos LLC	4.50	15/02/2028	6,000	5,645	0.1
Vail Resorts Inc.	6.50	15/05/2032	3,000	3,036	-
Wynn Resorts Finance LLC	7.13	15/02/2031	3,000	3,114	-
<b>Total Leisure</b>				<b>39,869</b>	<b>0.3</b>
<b>Media</b>					
Cable One Inc.	4.00	15/11/2030	2,000	1,493	-
CCO Holdings LLC	4.75	01/03/2030	12,000	10,392	0.1
CCO Holdings LLC	6.38	01/09/2029	7,000	6,654	0.1
CSC Holdings LLC	3.38	15/02/2031	3,000	1,871	-
CSC Holdings LLC	4.50	15/11/2031	9,000	5,806	0.1
Directv Financing LLC	5.88	15/08/2027	2,000	1,881	-
Directv Financing LLC	8.88	01/02/2030	5,000	4,894	0.1
DISH Network Corp.	11.75	15/11/2027	15,000	14,707	0.2
GCI LLC	4.75	15/10/2028	4,000	3,653	-
<b>Total Media</b>				<b>51,351</b>	<b>0.6</b>
<b>Oil Gas Transmission &amp; Distribution</b>					
Antero Midstream Partners LP	5.38	15/06/2029	7,000	6,786	0.1
Beazer Homes USA Inc.	7.50	15/03/2031	3,000	2,994	-
Cheniere Corpus Christi Holdings LLC	3.70	15/11/2029	8,000	7,398	0.1
DT Midstream Inc.	4.13	15/06/2029	3,000	2,777	-
DT Midstream Inc.	4.30	15/04/2032	8,000	7,237	0.1
EQM Midstream Partners LP	4.50	15/01/2029	4,000	3,776	-
Ferrellgas LP	5.38	01/04/2026	3,000	2,935	-
Genesis Energy LP	7.75	01/02/2028	3,000	3,032	-
Global Partners LP	8.25	15/01/2032	1,000	1,028	-
Hess Midstream Operations LP	5.50	15/10/2030	3,000	2,898	-
Kinetik Holdings LP	5.88	15/06/2030	8,000	7,883	0.1
MPLX LP	1.75	01/03/2026	8,000	7,519	0.1
Suburban Propane Partners LP	5.00	01/06/2031	4,000	3,602	-
Sunoco LP	4.50	15/05/2029	3,000	2,806	-
Tallgrass Energy Partners LP	6.00	31/12/2030	6,000	5,602	0.1
Targa Resources Corp.	4.20	01/02/2033	8,000	7,211	0.1
Venture Global Calcasieu Pass LLC	6.25	15/01/2030	3,000	3,045	-
Venture Global LNG Inc.	8.38	01/06/2031	3,000	3,111	-
<b>Total Oil Gas Transmission &amp; Distribution</b>				<b>81,640</b>	<b>0.7</b>

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**BROOKFIELD REAL ASSETS SECURITIES UCITS FUND  
SCHEDULE OF INVESTMENTS AS AT 30 June 2024 (continued)**

<b>Security</b>	<b>Interest rate</b>	<b>Maturity</b>	<b>Quantity</b>	<b>Value USD</b>	<b>% net assets</b>
<b>Real Estate</b>					
Brandywine Operating Partnership LP	8.05	15/03/2028	3,000	3,114	-
ERP Operating LP	3.38	01/06/2025	3,000	2,941	-
Essential Properties LP	2.95	15/07/2031	5,000	4,124	0.1
Global Net Lease Inc.	3.75	15/12/2027	3,000	2,629	-
Iron Mountain Inc.	4.88	15/09/2029	3,000	2,827	-
Kite Realty Group Trust	4.75	15/09/2030	3,000	2,867	-
LXP Industrial Trust	2.70	15/09/2030	8,000	6,756	0.1
Mid-America Apartments LP	2.88	15/09/2051	3,000	1,868	-
Park Intermediate Holdings LLC	7.00	01/02/2030	5,000	5,059	0.1
Phillips Edison Grocery Center Operating Partnership I LP	5.75	15/07/2034	3,000	2,968	-
Piedmont Operating Partnership LP	2.75	01/04/2032	3,000	2,205	-
Prologis Targeted US Logistics Fund LP	5.25	01/04/2029	3,000	3,004	-
Regency Centers LP	3.70	15/06/2030	3,000	2,766	-
RLJ Lodging Trust LP	3.75	01/07/2026	1,000	950	-
Starwood Property Trust Inc.	7.25	01/04/2029	3,000	3,028	-
Store Capital LLC	2.70	01/12/2031	4,000	3,209	-
Sun Communities Operating LP	2.70	15/07/2031	3,000	2,484	-
XHR LP	4.88	01/06/2029	5,000	4,687	0.1
<b>Total Real Estate</b>				<b>57,486</b>	<b>0.4</b>
<b>Telecommunication Services</b>					
Cablevision Lightpath LLC	3.88	15/09/2027	3,000	2,652	-
Frontier Communications Holdings LLC	8.63	15/03/2031	10,000	10,334	0.1
Level 3 Financing Inc.	10.50	15/05/2030	3,000	2,971	-
Uniti Group LP	10.50	15/02/2028	7,000	6,855	0.1
Verizon Communications Inc.	2.36	15/03/2032	3,000	2,457	-
<b>Total Telecommunication Services</b>				<b>25,269</b>	<b>0.2</b>
<b>Transportation</b>					
Brightline East LLC	11.00	31/01/2030	5,000	4,559	0.1
<b>Total Transportation</b>				<b>4,559</b>	<b>0.1</b>
<b>Utility</b>					
American Electric Power Co. Inc.	7.05	15/12/2054	5,000	4,980	0.1
Calpine Corp.	5.13	15/03/2028	4,000	3,847	-
Clearway Energy Operating LLC	3.75	15/02/2031	3,000	2,618	-
Clearway Energy Operating LLC	4.75	15/03/2028	3,000	2,866	-
CMS Energy Corp.	4.75	01/06/2050	3,000	2,746	-
Dominion Energy Inc.	6.88	01/02/2055	1,000	1,023	-
Ferrellgas LP	5.88	01/04/2029	3,000	2,762	-
FirstEnergy Transmission LLC	4.35	15/01/2025	8,000	7,925	0.1
Florida Power & Light Co.	2.88	04/12/2051	11,000	7,032	0.1
Monongahela Power Co.	5.40	15/12/2043	11,000	10,281	0.1
NRG Energy Inc.	3.63	15/02/2031	2,000	1,716	-
NRG Energy Inc.	5.25	15/06/2029	3,000	2,879	-
<b>Total Utility</b>				<b>50,675</b>	<b>0.4</b>
<b>TOTAL UNITED STATES</b>				<b>411,667</b>	<b>3.4</b>
<b>TOTAL OTHER ORGANISED MARKET : BONDS</b> (Cost \$404,611)				<b>491,661</b>	<b>4.3</b>
<b>TOTAL OTHER TRANSFERABLE SECURITIES DEALT ON AN OTHER REGULATED MARKET</b>				<b>491,661</b>	<b>4.3</b>

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**BROOKFIELD REAL ASSETS SECURITIES UCITS FUND  
SCHEDULE OF INVESTMENTS AS AT 30 June 2024 (continued)**

Security	Interest rate	Maturity	Quantity	Value USD	% net assets
<b>C) OTHER TRANSFERABLE SECURITIES</b>					
<b>1) OTHER TRANSFERABLE SECURITIES : BONDS</b>					
<b>UNITED STATES (31 December 2023: 0.0%)</b>					
<b>Utility</b>					
Vistra Operations Co.LLC	7.75	15/10/2031	3,000	3,123	-
<b>Total Utility</b>				3,123	-
<b>TOTAL UNITED STATES</b>				3,123	-
<b>TOTAL OTHER TRANSFERABLE SECURITIES : BONDS</b> (Cost \$3,131)				3,123	-
<b>TOTAL OTHER TRANSFERABLE SECURITIES</b>				<b>3,123</b>	<b>-</b>
<b>TOTAL INVESTMENTS</b> (Cost \$7,977,742)				<b>8,299,034</b>	<b>92.7</b>
<b>Other Assets in Excess of Other Liabilities</b>				<b>651,508</b>	<b>7.3</b>
<b>TOTAL NET ASSETS</b>				<b>8,950,542</b>	<b>100.0</b>

**ANALYSIS OF TOTAL ASSETS**

Description	% Total Assets
TRANSFERABLE SECURITIES ADMITTED TO AN OFFICIAL STOCK EXCHANGE LISTING	86.0
OTHER TRANSFERABLE SECURITIES DEALT ON AN OTHER REGULATED MARKET	5.4
OTHER TRANSFERABLE SECURITIES	-
OTHER ASSETS	8.6
<b>TOTAL</b>	<b>100.0</b>

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC****BROOKFIELD REAL ASSETS SECURITIES UCITS FUND  
SCHEDULE OF SIGNIFICANT PORTFOLIO CHANGES FOR THE FINANCIAL PERIOD ENDED  
30 JUNE 2024**

<b>Significant Purchases</b>		<b>Cost</b>
<b>Security Name</b>	<b>Quantity</b>	<b>(USD)</b>
Duke Energy Corp.	4,985	475,462
iShares Bloomberg Enhanced Roll Yield Commodity Swap UCITS ETF	39,126	297,482
Eversource Energy	4,897	289,019
Cheniere Energy Inc.	1,385	217,305
Xcel Energy Inc.	3,951	212,639
NextEra Energy Inc.	3,222	201,343
Simon Property Group Inc.	1,339	200,025
Realty Income Corp.	3,443	197,489
TC Energy Corp.	4,507	178,843
Williams Cos Inc.	4,973	178,198
Mitsubishi Estate Co. Ltd.	10,300	148,852
First Industrial Realty Trust Inc.	2,540	137,898
Essex Property Trust Inc.	546	136,982
Welltower Inc.	1,480	136,699
Extra Space Storage Inc.	901	135,015
Japan Airport Terminal Co. Ltd.	3,105	119,969
Stockland	37,600	118,188
Equity LifeStyle Properties Inc.	1,760	110,337
Athens International Airport SA	12,298	109,754
Aena SME SA	544	106,488
Omega Healthcare Investors Inc.	3,280	102,624
Digital Realty Trust Inc.	704	102,220
Redeia Corp. SA	6,169	100,844
CapitaLand Integrated Commercial Trust	67,120	98,541
Orsted AS	1,703	94,691
Prologis Inc.	850	94,172
Segro Plc	8,528	93,646
Tanger Inc.	3,200	92,425
GPT Group	29,340	84,496

The table above shows a breakdown of material purchases of the sub-fund in accordance with the Regulations. All purchases of investments exceeding 1% of the total value of purchases, or a minimum of the 20 largest purchases, are disclosed.

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**BROOKFIELD REAL ASSETS SECURITIES UCITS FUND  
SCHEDULE OF SIGNIFICANT PORTFOLIO CHANGES FOR THE FINANCIAL PERIOD ENDED  
30 JUNE 2024 (continued)**

<b>Significant Sales</b>		<b>Proceeds</b>
<b>Security Name</b>	<b>Quantity</b>	<b>(USD)</b>
iShares Bloomberg Enhanced Roll Yield Commodity Swap UCITS ETF	76,566	585,419
Prologis Inc.	3,786	457,420
NextEra Energy Inc.	6,892	453,245
Cheniere Energy Inc.	2,336	367,986
Ameren Corp.	4,962	363,606
PPL Corp.	13,331	358,701
Sempra	4,606	328,395
Public Service Enterprise Group Inc.	4,881	326,119
DTE Energy Co.	2,919	321,009
NiSource Inc.	11,453	314,863
CenterPoint Energy Inc.	11,058	314,215
Duke Energy Corp.	3,228	312,911
PG&E Corp.	18,438	311,211
Williams Cos Inc.	8,127	309,989
CMS Energy Corp.	5,188	307,697
Realty Income Corp.	5,522	296,502
ONEOK Inc.	3,756	294,032
Equinix Inc.	360	273,445
Equity Residential	4,225	272,783
Targa Resources Corp.	2,426	272,629
Xcel Energy Inc.	4,788	250,426
Transurban Group	26,697	225,962
SBA Communications Corp.	1,063	220,878

The table above shows a breakdown of material sales of the sub-fund in accordance with the Regulations. All sales of investments exceeding 1% of the total value of sales, or a minimum of the 20 largest sales, are disclosed.

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**BROOKFIELD GLOBAL RENEWABLES AND SUSTAINABLE INFRASTRUCTURE UCITS FUND  
SCHEDULE OF INVESTMENTS AS AT 30 June 2024**

<b>Security</b>	<b>Shares</b>	<b>Value USD</b>	<b>% net assets</b>
<b>1) INVESTMENTS</b>			
<b>A) TRANSFERABLE SECURITIES ADMITTED TO AN OFFICIAL STOCK EXCHANGE LISTING</b>			
<b>1) LISTED SECURITIES : COMMON STOCKS</b>			
<b>BRAZIL (31 December 2023: 4.8%)</b>			
<b>Electricity Transmission &amp; Distribution</b>			
Equatorial Energia SA	2,162	12,024	-
<b>Total Electricity Transmission &amp; Distribution</b>		<b>12,024</b>	<b>-</b>
<b>Renewable Power &amp; Infrastructure</b>			
Serena Energia SA	531,456	837,576	2.3
<b>Total Renewable Power &amp; Infrastructure</b>		<b>837,576</b>	<b>2.3</b>
<b>Utility</b>			
Equatorial Energia SA	141,966	779,404	2.1
<b>Total Utility</b>		<b>779,404</b>	<b>2.1</b>
<b>TOTAL BRAZIL</b>		<b>1,629,004</b>	<b>4.4</b>
<b>CANADA (31 December 2023: 5.7%)</b>			
<b>Renewable Power &amp; Infrastructure</b>			
Boralex Inc.	59,750	1,463,559	4.0
Fortis Inc.	16,788	652,474	1.8
<b>Total Renewable Power &amp; Infrastructure</b>		<b>2,116,033</b>	<b>5.8</b>
<b>Water &amp; Waste Infrastructure</b>			
Waste Connections Inc.	8,507	1,492,587	4.0
<b>Total Water &amp; Waste Infrastructure</b>		<b>1,492,587</b>	<b>4.0</b>
<b>TOTAL CANADA</b>		<b>3,608,620</b>	<b>9.8</b>
<b>DENMARK (31 December 2023: 2.3%)</b>			
<b>Renewable Power &amp; Infrastructure</b>			
Orsted AS	9,280	493,858	1.3
Vestas Wind Systems A/S	24,710	572,164	1.5
<b>Total Renewable Power &amp; Infrastructure</b>		<b>1,066,022</b>	<b>2.8</b>
<b>TOTAL DENMARK</b>		<b>1,066,022</b>	<b>2.8</b>
<b>FRANCE (31 December 2023: 6.2%)</b>			
<b>Clean Technology</b>			
Nexans SA	9,614	1,059,470	2.9
<b>Total Clean Technology</b>		<b>1,059,470</b>	<b>2.9</b>
<b>Water &amp; Waste Infrastructure</b>			
Veolia Environnement SA	34,692	1,037,323	2.8
<b>Total Water &amp; Waste Infrastructure</b>		<b>1,037,323</b>	<b>2.8</b>
<b>TOTAL FRANCE</b>		<b>2,096,793</b>	<b>5.7</b>

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**BROOKFIELD GLOBAL RENEWABLES AND SUSTAINABLE INFRASTRUCTURE UCITS FUND  
SCHEDULE OF INVESTMENTS AS AT 30 June 2024 (continued)**

<b>Security</b>	<b>Shares</b>	<b>Value USD</b>	<b>% net assets</b>
<b>GERMANY (31 December 2023: 0.0%)</b>			
<b>Renewables/Electric Generation</b>			
E.ON SE	105,766	1,386,426	3.7
<b>Total Renewables/Electric Generation</b>		<b>1,386,426</b>	<b>3.7</b>
<b>TOTAL GERMANY</b>		<b>1,386,426</b>	<b>3.7</b>
<b>IRELAND (31 December 2023: 0.0%)</b>			
<b>Renewable Power &amp; Infrastructure</b>			
Trane Technologies Plc	2,594	853,244	2.3
<b>Total Renewable Power &amp; Infrastructure</b>		<b>853,244</b>	<b>2.3</b>
<b>TOTAL UNITED STATES</b>		<b>853,244</b>	<b>2.3</b>
<b>ITALY (31 December 2023: 5.4%)</b>			
<b>Renewable Power &amp; Infrastructure</b>			
Enel SpA	303,270	2,109,167	5.7
<b>Total Renewable Power &amp; Infrastructure</b>		<b>2,109,167</b>	<b>5.7</b>
<b>TOTAL ITALY</b>		<b>2,109,167</b>	<b>5.7</b>
<b>NEW ZEALAND (31 December 2023: 2.9%)</b>			
<b>Renewable Power &amp; Infrastructure</b>			
Mercury NZ Ltd.	252,089	1,008,039	2.7
<b>Total Renewable Power &amp; Infrastructure</b>		<b>1,008,039</b>	<b>2.7</b>
<b>TOTAL NEW ZEALAND</b>		<b>1,008,039</b>	<b>2.7</b>
<b>SPAIN (31 December 2023: 15.0%)</b>			
<b>Electricity Transmission &amp; Distribution</b>			
Redeia Corp. SA	72,136	1,260,786	3.4
<b>Total Electricity Transmission &amp; Distribution</b>		<b>1,260,786</b>	<b>3.4</b>
<b>Renewable Power &amp; Infrastructure</b>			
EDP Renovaveis SA	69,582	972,471	2.6
Iberdrola SA	143,563	1,862,667	5.0
<b>Total Renewable Power &amp; Infrastructure</b>		<b>2,835,138</b>	<b>7.6</b>
<b>TOTAL SPAIN</b>		<b>4,095,924</b>	<b>11.0</b>
<b>UNITED KINGDOM (31 December 2023: 13.0%)</b>			
<b>Renewable Power &amp; Infrastructure</b>			
SSE Plc	41,588	940,765	2.5
<b>Total Renewable Power &amp; Infrastructure</b>		<b>940,765</b>	<b>2.5</b>
<b>Utility</b>			
National Grid Plc	101,876	1,136,625	3.1
<b>Total Utility</b>		<b>1,136,625</b>	<b>3.1</b>

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**BROOKFIELD GLOBAL RENEWABLES AND SUSTAINABLE INFRASTRUCTURE UCITS FUND  
SCHEDULE OF INVESTMENTS AS AT 30 June 2024 (continued)**

<b>Security</b>	<b>Shares</b>	<b>Value USD</b>	<b>% net assets</b>
<b>Water</b>			
Severn Trent Plc	33,686	1,013,463	2.7
<b>Total Water</b>		<b>1,013,463</b>	<b>2.7</b>
<b>TOTAL UNITED KINGDOM</b>		<b>3,090,853</b>	<b>8.3</b>
<b>UNITED STATES (U.S.A.) (31 December 2023: 42.3%)</b>			
<b>Electricity Transmission &amp; Distribution</b>			
Eversource Energy	21,069	1,194,823	3.2
<b>Total Electricity Transmission &amp; Distribution</b>		<b>1,194,823</b>	<b>3.2</b>
<b>Infrastructure Services</b>			
Itron Inc.	7,786	770,503	2.1
<b>Total Infrastructure Services</b>		<b>770,503</b>	<b>2.1</b>
<b>Renewable Power &amp; Infrastructure</b>			
Carrier Global Corp.	19,169	1,209,181	3.3
Clearway Energy Inc.	27,740	684,901	1.9
CMS Energy Corp.	28,485	1,695,712	4.6
First Solar Inc.	2,575	580,560	1.6
NextEra Energy Inc.	22,306	1,579,488	4.3
NEXTracker Inc.	15,500	726,640	2.0
Public Service Enterprise Group Inc.	22,066	1,626,264	4.4
<b>Total Renewable Power &amp; Infrastructure</b>		<b>8,102,746</b>	<b>22.1</b>
<b>Telecommunication Services</b>			
Crown Castle Inc.	7,536	736,267	2.0
<b>Total Telecommunication Services</b>		<b>736,267</b>	<b>2.0</b>
<b>Water &amp; Waste Infrastructure</b>			
American Water Works Co. Inc.	11,021	1,423,472	3.8
Republic Services Inc.	6,045	1,174,785	3.2
Waste Management Inc.	5,674	1,210,491	3.3
Xylem Inc.	5,394	731,588	2.0
<b>Total Water &amp; Waste Infrastructure</b>		<b>4,540,336</b>	<b>12.3</b>
<b>TOTAL UNITED STATES</b>		<b>15,344,675</b>	<b>41.7</b>
<b>TOTAL LISTED SECURITIES : COMMON STOCKS</b> (Cost \$37,008,343)		<b>36,288,767</b>	<b>98.1</b>
<b>TOTAL TRANSFERABLE SECURITIES ADMITTED TO AN OFFICIAL STOCK EXCHANGE LISTING</b>		<b>36,288,767</b>	<b>98.1</b>
<b>TOTAL INVESTMENTS</b> (Cost \$37,008,343)		<b>36,288,767</b>	<b>98.1</b>
<b>Other Assets in Excess of Other Liabilities</b>		<b>684,832</b>	<b>1.9</b>
<b>TOTAL NET ASSETS</b>		<b>36,973,599</b>	<b>100.0</b>

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**BROOKFIELD GLOBAL RENEWABLES AND SUSTAINABLE INFRASTRUCTURE UCITS FUND  
SCHEDULE OF INVESTMENTS AS AT 30 June 2024 (continued)**

**ANALYSIS OF TOTAL ASSETS**

<b>Description</b>	<b>% Total Assets</b>
<b>TRANSFERABLE SECURITIES ADMITTED TO AN OFFICIAL STOCK EXCHANGE LISTING</b>	<b>97.5</b>
<b>OTHER ASSETS</b>	<b>2.5</b>
<b>TOTAL</b>	<b>100.0</b>

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC****BROOKFIELD GLOBAL RENEWABLES AND SUSTAINABLE INFRASTRUCTURE UCITS FUND  
SCHEDULE OF SIGNIFICANT PORTFOLIO CHANGES FOR THE FINANCIAL PERIOD ENDED  
30 JUNE 2024**

<b>Significant Purchases</b>		<b>Cost</b>
<b>Security Name</b>	<b>Quantity</b>	<b>(USD)</b>
E.ON SE	112,077	1,516,928
Eversource Energy	23,769	1,390,775
Redeia Corp. SA	73,400	1,228,551
Carrier Global Corp.	20,969	1,169,039
National Grid Plc	101,876	1,152,560
NEXTracker Inc.	16,620	928,577
Trane Technologies Plc	2,749	852,782
Itron Inc.	8,467	822,816
Pennon Group Plc	83,327	766,162
First Solar Inc.	2,575	751,201
Enel SpA	28,197	187,717
Serena Energia SA	100,609	177,981
EDP Renovaveis SA	11,700	163,739
Boralex Inc.	6,000	127,304
NextEra Energy Inc.	1,516	109,996
Crown Castle Inc.	936	96,819
Equatorial Energia SA	13,129	86,264
CMS Energy Corp.	1,400	83,443
American Water Works Co. Inc.	600	72,486
Public Service Enterprise Group Inc.	886	64,926

The table above shows a breakdown of material purchases of the sub-fund in accordance with the Regulations. All purchases of investments exceeding 1% of the total value of purchases, or a minimum of the 20 largest purchases, are disclosed.

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**BROOKFIELD GLOBAL RENEWABLES AND SUSTAINABLE INFRASTRUCTURE UCITS FUND  
SCHEDULE OF SIGNIFICANT PORTFOLIO CHANGES FOR THE FINANCIAL PERIOD ENDED  
30 JUNE 2024 (continued)**

<b>Significant Sales</b>		<b>Proceeds</b>
<b>Security Name</b>	<b>Quantity</b>	<b>(USD)</b>
First Solar Inc.	7,450	1,785,283
National Grid Plc	117,974	1,526,396
Xcel Energy Inc.	22,486	1,154,674
SSE Plc	47,709	1,026,899
Republic Services Inc.	4,824	900,736
Greenergy Renovables SA	28,946	829,800
Atlantica Sustainable Infrastructure Plc	45,748	789,860
Pennon Group Plc	83,327	659,749
Enphase Energy Inc.	5,890	584,722
Nexans SA	5,532	521,247
Public Service Enterprise Group Inc.	8,130	514,267
Waste Management Inc.	2,314	483,177
Severn Trent Plc	12,904	415,862
Drax Group Plc	63,300	382,084
CMS Energy Corp.	3,905	227,247
Boralex Inc.	9,188	216,207
EDP Renovaveis SA	14,800	202,456
American Water Works Co. Inc.	1,549	189,593
Waste Connections Inc.	1,100	182,850
Eversource Energy	2,700	157,031

The table above shows a breakdown of material sales of the sub-fund in accordance with the Regulations. All sales of investments exceeding 1% of the total value of sales, or a minimum of the 20 largest sales, are disclosed.

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**BROOKFIELD GLOBAL LISTED CORE INFRASTRUCTURE UCITS FUND  
SCHEDULE OF INVESTMENTS AS AT 30 June 2024**

Security	Shares	Value USD	% net assets
<b>1) INVESTMENTS</b>			
<b>A) TRANSFERABLE SECURITIES ADMITTED TO AN OFFICIAL STOCK EXCHANGE LISTING</b>			
<b>1) LISTED SECURITIES : COMMON STOCKS</b>			
<b>AUSTRALIA (31 December 2023: 5.3%)</b>			
<b>Toll Roads</b>			
Transurban Group	123,357	1,020,414	4.8
<b>Total Toll Roads</b>		<u>1,020,414</u>	<u>4.8</u>
<b>TOTAL AUSTRALIA</b>		<u>1,020,414</u>	<u>4.8</u>
<b>BRAZIL (31 December 2023: 3.8%)</b>			
<b>Rail</b>			
Rumo SA	88,090	326,511	1.5
<b>Total Rail</b>		<u>326,511</u>	<u>1.5</u>
<b>Utility</b>			
Equatorial Energia SA	56,621	310,914	1.4
<b>Total Utility</b>		<u>310,914</u>	<u>1.4</u>
<b>TOTAL BRAZIL</b>		<u>637,425</u>	<u>2.9</u>
<b>CANADA (31 December 2023: 6.2%)</b>			
<b>Midstream</b>			
AltaGas Ltd.	16,669	376,623	1.8
<b>Total Midstream</b>		<u>376,623</u>	<u>1.8</u>
<b>Oil Gas Transmission &amp; Distribution</b>			
TC Energy Corp.	13,317	504,820	2.4
<b>Total Oil Gas Transmission &amp; Distribution</b>		<u>504,820</u>	<u>2.4</u>
<b>Rail</b>			
Canadian Pacific Kansas City Ltd.	5,351	421,415	2.0
<b>Total Rail</b>		<u>421,415</u>	<u>2.0</u>
<b>TOTAL CANADA</b>		<u>1,302,858</u>	<u>6.2</u>
<b>CHINA (31 December 2023: 2.4%)</b>			
<b>Utility</b>			
ENN Energy Holdings Ltd.	32,227	265,566	1.2
China Resources Gas Group Ltd.	108,447	379,820	1.8
<b>Total Utility</b>		<u>645,386</u>	<u>3.0</u>
<b>TOTAL CHINA</b>		<u>645,386</u>	<u>3.0</u>

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**BROOKFIELD GLOBAL LISTED CORE INFRASTRUCTURE UCITS FUND  
SCHEDULE OF INVESTMENTS AS AT 30 June 2024 (continued)**

Security	Shares	Value USD	% net assets
<b>DENMARK (31 December 2023: 0.0%)</b>			
<b>Renewable Power &amp; Infrastructure</b>			
Orsted AS	3,590	191,051	0.9
<b>Total Renewable Power &amp; Infrastructure</b>		191,051	0.9
<b>TOTAL DENMARK</b>		191,051	0.9
<b>GERMANY (31 December 2023: 2.4%)</b>			
<b>Renewables/Electric Generation</b>			
RWE AG	11,580	396,851	1.8
<b>Total Renewables/Electric Generation</b>		396,851	1.8
<b>TOTAL GERMANY</b>		396,851	1.8
<b>HONG KONG (31 December 2023: 2.3%)</b>			
<b>Renewables/Electric Generation</b>			
CLP Holdings Ltd.	49,049	396,335	1.9
<b>Total Renewables/Electric Generation</b>		396,335	1.9
<b>TOTAL HONG KONG</b>		396,335	1.9
<b>JAPAN (31 December 2023: 3.0%)</b>			
<b>Airports</b>			
Japan Airport Terminal Co. Ltd.	9,830	335,243	1.6
<b>Total Airports</b>		335,243	1.6
<b>Rail</b>			
East Japan Railway Co.	22,950	380,075	1.8
<b>Total Rail</b>		380,075	1.8
<b>TOTAL JAPAN</b>		715,318	3.4
<b>MEXICO (31 December 2023: 3.2%)</b>			
<b>Airports</b>			
Grupo Aeroportuario del Pacifico SAB de CV	27,395	428,529	2.0
<b>Total Airports</b>		428,529	2.0
<b>TOTAL MEXICO</b>		428,529	2.0
<b>NETHERLANDS (31 December 2023: 2.3%)</b>			
<b>Midstream</b>			
Koninklijke Vopak NV	5,500	228,305	1.1
<b>Total Midstream</b>		228,305	1.1
<b>Toll Roads</b>			
Ferrovial SE	5,549	215,482	1.0
<b>Total Toll Roads</b>		215,482	1.0
<b>TOTAL NETHERLANDS</b>		443,787	2.1

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**BROOKFIELD GLOBAL LISTED CORE INFRASTRUCTURE UCITS FUND  
SCHEDULE OF INVESTMENTS AS AT 30 June 2024 (continued)**

Security	Shares	Value USD	% net assets
<b>NEW ZEALAND (31 December 2023: 2.3%)</b>			
<b>Airports</b>			
Auckland International Airport Ltd.	93,800	435,929	2.0
<b>Total Airports</b>		<u>435,929</u>	<u>2.0</u>
<b>TOTAL NEW ZEALAND</b>		<u>435,929</u>	<u>2.0</u>
<b>SPAIN (31 December 2023: 4.4%)</b>			
<b>Airports</b>			
Aena SME SA	3,025	609,049	2.9
<b>Total Airports</b>		<u>609,049</u>	<u>2.9</u>
<b>Electricity Transmission &amp; Distribution</b>			
Redeia Corp. SA	15,937	278,545	1.3
<b>Total Electricity Transmission &amp; Distribution</b>		<u>278,545</u>	<u>1.3</u>
<b>Telecommunication Services</b>			
Cellnex Telecom SA	13,309	432,872	2.0
<b>Total Telecommunication Services</b>		<u>432,872</u>	<u>2.0</u>
<b>Toll Roads</b>			
Sacyr SA	50,372	177,698	0.8
<b>Total Toll Roads</b>		<u>177,698</u>	<u>0.8</u>
<b>TOTAL SPAIN</b>		<u>1,498,164</u>	<u>7.0</u>
<b>UNITED KINGDOM (31 December 2023: 6.0%)</b>			
<b>Utility</b>			
National Grid Plc	61,438	685,460	3.2
<b>Total Utility</b>		<u>685,460</u>	<u>3.2</u>
<b>Water</b>			
Pennon Group Plc	31,889	231,183	1.1
Severn Trent Plc	10,430	313,793	1.5
<b>Total Water</b>		<u>544,976</u>	<u>2.6</u>
<b>TOTAL UNITED KINGDOM</b>		<u>1,230,436</u>	<u>5.8</u>
<b>UNITED STATES (U.S.A.) (31 December 2023: 53.6%)</b>			
<b>Electricity Transmission &amp; Distribution</b>			
Eversource Energy	10,071	571,126	2.7
<b>Total Electricity Transmission &amp; Distribution</b>		<u>571,126</u>	<u>2.7</u>
<b>Integrated Utilities/Renewables</b>			
Duke Energy Corp.	10,024	1,004,706	4.7
<b>Total Integrated Utilities/Renewables</b>		<u>1,004,706</u>	<u>4.7</u>

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**BROOKFIELD GLOBAL LISTED CORE INFRASTRUCTURE UCITS FUND  
SCHEDULE OF INVESTMENTS AS AT 30 June 2024 (continued)**

Security	Shares	Value USD	% net assets
<b>Midstream</b>			
Cheniere Energy Inc.	3,897	681,313	3.2
Targa Resources Corp.	4,145	533,793	2.5
Williams Cos Inc.	12,464	529,720	2.5
<b>Total Midstream</b>		<u>1,744,826</u>	<u>8.2</u>
<b>Rail</b>			
CSX Corp.	13,911	465,323	2.2
<b>Total Rail</b>		<u>465,323</u>	<u>2.2</u>
<b>Renewable/Electric Generation</b>			
Entergy Corp.	5,694	609,258	2.9
<b>Total Renewable/Electric Generation</b>		<u>609,258</u>	<u>2.9</u>
<b>Renewable Power &amp; Infrastructure</b>			
CMS Energy Corp.	9,487	564,761	2.6
NextEra Energy Inc.	23,096	1,635,428	7.7
Public Service Enterprise Group Inc.	8,866	653,424	3.1
Xcel Energy Inc.	8,415	449,445	2.1
<b>Total Renewable Power &amp; Infrastructure</b>		<u>3,303,058</u>	<u>15.5</u>
<b>Telecommunication Services</b>			
Crown Castle Inc.	7,541	736,756	3.4
SBA Communications Corp.	2,417	474,457	2.2
<b>Total Telecommunication Services</b>		<u>1,211,213</u>	<u>5.6</u>
<b>Utility</b>			
CenterPoint Energy Inc.	20,230	626,725	2.9
NiSource Inc.	21,092	607,661	2.8
PG&E Corp.	35,308	616,478	2.9
Sempra	11,932	907,548	4.2
<b>Total Utility</b>		<u>2,758,412</u>	<u>12.8</u>
<b>TOTAL UNITED STATES</b>		<u>11,667,922</u>	<u>54.6</u>
<b>TOTAL LISTED SECURITIES : COMMON STOCKS</b> (Cost \$21,152,913)		<b>21,010,405</b>	<b>98.4</b>
<b>TOTAL TRANSFERABLE SECURITIES ADMITTED TO AN OFFICIAL STOCK EXCHANGE LISTING</b>		<b>21,010,405</b>	<b>98.4</b>
<b>TOTAL INVESTMENTS</b> (Cost \$21,152,913)		<b>21,010,405</b>	<b>98.4</b>
<b>Other Assets in Excess of Other Liabilities</b>		<b>332,341</b>	<b>1.6</b>
<b>TOTAL NET ASSETS</b>		<b>21,342,746</b>	<b>100.0</b>

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**BROOKFIELD GLOBAL LISTED CORE INFRASTRUCTURE UCITS FUND  
SCHEDULE OF INVESTMENTS AS AT 30 June 2024 (continued)**

**ANALYSIS OF TOTAL ASSETS**

<b>Description</b>	<b>% Total Assets</b>
<b>TRANSFERABLE SECURITIES ADMITTED TO AN OFFICIAL STOCK EXCHANGE LISTING</b>	<b>97.9</b>
<b>OTHER ASSETS</b>	<b>2.1</b>
<b>TOTAL</b>	<b>100.0</b>

## BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

### BROOKFIELD GLOBAL LISTED CORE INFRASTRUCTURE UCITS FUND SCHEDULE OF SIGNIFICANT PORTFOLIO CHANGES FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2024

<b>Significant Purchases</b>		<b>Cost</b>
<b>Security Name</b>	<b>Quantity</b>	<b>(USD)</b>
Duke Energy Corp.	10,644	1,020,429
Eversource Energy	10,740	629,502
Xcel Energy Inc.	8,978	479,112
Williams Cos Inc.	12,900	456,739
Cheniere Energy Inc.	2,901	454,236
Japan Airport Terminal Co. Ltd.	10,309	397,754
TC Energy Corp.	9,230	367,654
NextEra Energy Inc.	5,419	333,443
Athens International Airport SA	35,246	311,965
Redeia Corp. SA	17,019	275,669
Aena SME SA	1,233	241,165
ONEOK Inc.	3,280	234,644
Orsted AS	4,160	229,739
Koninklijke Vopak NV	5,500	220,795
Sacyr SA	50,372	181,980
National Grid Plc	17,759	162,332
Rumo SA	25,400	116,023
Pennon Group Plc	8,395	78,038
ENN Energy Holdings Ltd.	8,100	66,234
Crown Castle Inc.	577	59,082

The table above shows a breakdown of material purchases of the sub-fund in accordance with the Regulations. All purchases of investments exceeding 1% of the total value of purchases, or a minimum of the 20 largest purchases, are disclosed.

**BROOKFIELD INVESTMENT FUNDS (UCITS) PLC**

**BROOKFIELD GLOBAL LISTED CORE INFRASTRUCTURE UCITS FUND  
SCHEDULE OF SIGNIFICANT PORTFOLIO CHANGES FOR THE FINANCIAL PERIOD ENDED  
30 JUNE 2024 (continued)**

<b>Significant Sales</b>		<b>Proceeds</b>
<b>Security Name</b>	<b>Quantity</b>	<b>(USD)</b>
PPL Corp.	24,370	647,213
ONEOK Inc.	8,180	634,995
WEC Energy Group Inc.	7,430	593,836
DTE Energy Co.	5,178	563,421
Ameren Corp.	7,100	521,723
Cheniere Energy Inc.	2,463	389,508
Enbridge Inc.	10,280	376,116
Ferrovial SE	8,583	330,318
Athens International Airport SA	35,246	327,111
Williams Cos Inc.	6,896	248,862
Grupo Aeroportuario del Pacifico SAB de CV	14,916	243,709
Public Service Enterprise Group Inc.	3,244	213,843
Enel SpA	33,280	211,553
Drax Group Plc	31,228	188,492
West Japan Railway Co.	8,518	177,332
NextEra Energy Inc.	2,466	176,761
Rumo SA	33,510	156,331
CMS Energy Corp.	2,423	140,257
Aena SME SA	718	129,652
CLP Holdings Ltd.	14,670	117,421
Targa Resources Corp.	1,075	110,719
American Tower Corp.	513	96,491

The table above shows a breakdown of material sales of the sub-fund in accordance with the Regulations. All sales of investments exceeding 1% of the total value of sales, or a minimum of the 20 largest sales, are disclosed.

## BROOKFIELD INVESTMENT FUNDS (UCITS) PLC

### APPENDIX

#### Additional Provisions for Investors in Switzerland

The state of the origin of the Company is Ireland. The Representative in Switzerland is ACOLIN Fund Services AG, Leutschenbachstrasse 50, CH-8050 Zurich, whilst the Paying Agent is Helvetische Bank AG, Seefeldstrasse 215, CH-8001 Zurich. The prospectus, the key information documents or the key investor information documents, the articles, the list of purchases and sales as well as the annual and semiannual reports may be obtained free of charge from the representative.

#### 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).

<b>Sub-Fund</b>	<b>Total Expense Ratio Financial Year 30 June 2024</b>	<b>Total Expense Ratio Financial Year 31 December 2023</b>
	<b>%</b>	<b>%</b>
<b>Brookfield Global Listed Real Estate UCITS Fund</b>		
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
<b>Brookfield Real Assets Securities UCITS Fund</b>		
Class E	1.05	1.05
<b>Brookfield Global Renewables and Sustainable Infrastructure UCITS Fund</b>		
Class B	1.15	1.15
Class E	1.15	1.15
Class F	1.15	1.15
Class O***	0.90	-
Class V	2.10	2.10
<b>Brookfield Global Listed Core Infrastructure UCITS Fund</b>		
Class B	1.00	1.00
Class E	1.00	1.00
Class O***	0.90	-

\* Class A Share Class terminated on 26 January 2023.

\*\* Class AA Share Class terminated on 20 April 2023.

\*\*\* Class O share class was launched on 14 March 2024.

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**Brookfield**