Booklet 5

BetaShares FTSE RAFI U.S. 1000 ETF (ARSN 169 907 313)

BetaShares Global Agriculture Companies ETF - Currency Hedged (ARSN 609 246 611)

BetaShares Global Healthcare ETF - Currency Hedged (ARSN 609 155 124)

BetaShares Global Gold Miners ETF - Currency Hedged (ARSN 609 155 419)

BetaShares Global Banks ETF - Currency Hedged (ARSN 609 154 994)

BetaShares Global Cybersecurity ETF (ARSN 169 914 434)

BetaShares Global Energy Companies ETF - Currency Hedged (ARSN 609 154 896)

BetaShares Managed Risk Global Share Fund (managed fund) (ARSN 608 056 962)

BetaShares NASDAQ 100 ETF (ARSN 169 907 564)

BetaShares S&P 500 Yield Maximiser Fund (managed fund) (ARSN 169 906 530)

BetaShares WisdomTree Europe ETF - Currency Hedged (ARSN 609 145 897)

BetaShares WisdomTree Japan ETF - Currency Hedged (ARSN 609 146 269)

Annual Financial Report

30 June 2016

Booklet 5
Annual Financial Report
30 June 2016

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Directors' report

The directors of BetaShares Capital Ltd, the Responsible Entity of the following managed investment funds (the "Funds") present their report together with the annual financial report of the Funds for the period ended 30 June 2016 and the auditor's report thereon.

Fund name	Referred to in this document as	Financial reporting period	ARSN
BetaShares FTSE RAFI U.S. 1000 ETF	FTSE RAFI U.S. 1000 ETF	1 July 2015 to 30 June 2016 (comparatives: 16 June 2014 to 30 June 2015)	169 907 313
BetaShares Global Agriculture Companies ETF - Currency Hedged	Global Agriculture Companies ETF	12 November 2015 to 30 June 2016	609 246 611
BetaShares Global Healthcare ETF - Currency Hedged	Global Healthcare ETF	11 November 2015 to 30 June 2016	609 155 124
BetaShares Global Gold Miners ETF - Currency Hedged	Global Gold Miners ETF	16 November 2015 to 30 June 2016	609 155 419
BetaShares Global Banks ETF - Currency Hedged	Global Banks ETF	16 November 2015 to 30 June 2016	609 154 994
BetaShares Global Cybersecurity ETF (formerly BetaShares Investment Fund No. 5)[1]	Global Cybersecurity ETF	1 July 2015 to 30 June 2016 (comparatives: 18 June 2014 to 30 June 2015)	169 914 434
BetaShares Global Energy Companies ETF - Currency Hedged	Global Energy Companies ETF	16 November 2015 to 30 June 2016	609 154 896
BetaShares Managed Risk Global Share Fund (managed fund)	Managed Risk Global Share Fund	11 September 2015 to 30 June 2016	608 056 962
BetaShares NASDAQ 100 ETF	NASDAQ 100 ETF	1 July 2015 to 30 June 2016 (comparatives: 16 June 2014 to 30 June 2015)	169 907 564
BetaShares S&P 500 Yield Maximiser Fund (managed fund)	S&P 500 Yield Maximiser Fund	1 July 2015 to 30 June 2016 (comparatives: 16 June 2014 to 30 June 2015)	169 906 530
BetaShares WisdomTree Europe ETF - Currency Hedged	WisdomTree Europe ETF	11 November 2015 to 30 June 2016	609 145 897
BetaShares WisdomTree Japan ETF - Currency Hedged	WisdomTree Japan ETF	11 November 2015 to 30 June 2016	609 146 269

[1]On 31 May 2016 the Fund changed its name from BetaShares Investment Fund No. 5 to BetaShares Global Cybersecurity ETF.

Responsible Entity

The Responsible Entity of the Funds is BetaShares Capital Ltd (ABN 78 139 566 868). The Responsible Entity's registered office and principal place of business is Level 11, 50 Margaret Street, Sydney, NSW 2000.

Principal activities

The principal activity of each Fund is to invest in accordance with the investment objective and guidelines as set out in the Fund's current Product Disclosure Statement and its Constitution.

The Funds did not have any employees during the period.

There were no significant changes in the nature of the Funds' activities during the period.

Directors

The following persons held office as directors of BetaShares Capital Ltd during the year or since the end of the year and up to the date of this report:

David Nathanson (appointed 21 September 2009)
Alex Vynokur (appointed 21 September 2009)
Howard Atkinson (appointed 2 March 2010, resigned 12 August 2015)
Taeyong Lee (appointed 12 August 2015)
Thomas Park (appointed 12 August 2015)

Directors' report (continued)

Review and results of operations

During the period, the Funds continued to invest in accordance with target asset allocations as set out in their governing documents and in accordance with the provisions of the Funds' Constitutions.

The results of operations of the Funds are disclosed in the statements of comprehensive income. The income distributions payable by each of the Funds are disclosed in the statements of financial position. The income distributions paid and payable by each of the Funds are disclosed in note 4 to the financial statements.

Significant changes in state of affairs

In the opinion of the directors, there were no significant changes in the state of affairs of the Funds that occurred during the financial period.

Matters subsequent to the end of the financial period

Since the end of the reporting period WisdomTree Japan ETF's net asset value has changed by more than 10% due to changes in the fair value of investments held. This movement corresponds with the movement in the benchmark index that the fund seeks to track. More specifically the net asset value changed by (11.19%) whilst the underlying benchmark index changed by (12.68%).

No other matter or circumstance has arisen since 30 June 2016 that has significantly affected, or may significantly affect:

(i) the operations of the Funds in future financial years;
(ii) the results of those operations in future financial years; or
(iii) the state of affairs of the Funds in future financial years.

Likely developments and expected results of operations

The principal activity of each Fund is to invest in accordance with the investment objective and guidelines as set out in the Fund's current Product Disclosure Statement and its Constitution.

The results of the Funds' operations will be affected by a number of factors, including the performance of investment markets in which the Funds invest. Investment performance is not guaranteed and future returns may differ from past returns. As investment conditions change over time, past returns should not be used to predict future returns.

Further information on likely developments in the operation of the Funds and the expected results of those operations have not been included in this report because the Responsible Entity believes it would be likely to result in unreasonable prejudice to the Funds.

Indemnification and insurance of officers and auditors

No insurance premiums are paid for out of the assets of the Funds in regard to insurance cover provided to either the officers of BetaShares Capital Ltd or the auditor of the Funds. So long as the officers of BetaShares Capital Ltd act in accordance with the Funds' Constitutions and the law, the officers remain indemnified out of the assets of the Funds against losses incurred while acting on behalf of the Funds. The auditor of the Funds is in no way indemnified out of the assets of the Funds.

Fees paid to and interests held in the Funds by the Responsible Entity or its associates

Fees paid to the Responsible Entity and its associates out of the Funds' property during the period are disclosed in note 15 to the financial statements.

No fees were paid out of the Funds' property to the directors of the Responsible Entity during the period.

The number of interests in the Funds held by the Responsible Entity or its associates as at the end of the financial period are disclosed in note 15 to the financial statements.

Directors' report (continued)

Interests in the Funds

The movement in units on issue in the Funds during the period is disclosed in note 3 to the financial statements.

The value of the Funds' assets and liabilities is disclosed on the statements of financial position and derived using the basis set out in note 2 to the financial statements.

Environmental regulation

The operations of the Funds are not subject to any particular or significant environmental regulations under a Commonwealth, State or Territory law.

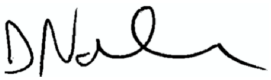
Rounding of amounts to the nearest thousand dollars or nearest dollar

The Funds are entities of the kind referred to in ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2016/191 and in accordance with that instrument, amounts in the financial report and directors' report have been rounded off to the nearest thousand dollars or nearest dollar, unless otherwise stated.

Auditor's independence declaration

A copy of the Auditor's independence declaration as required under section 307C of the *Corporations Act 2001* is set out on page 5.

This report is made in accordance with a resolution of the directors.



David Nathanson
Director

Alex Vynokur
Director

Sydney
27 September 2016

Lead Auditor's Independence Declaration under Section 307C of the Corporations Act 2001

To: the directors of BetaShares Capital Limited, the Responsible Entity for the Schemes:

I declare that, to the best of my knowledge and belief, in relation to the audit for the financial period ended 30 June 2016, there have been:

(i) no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and

(ii) no contraventions of any applicable code of professional conduct in relation to the audit.

KPMG

Tanya Gilerman
Partner

Sydney

27 September 2016

KPMG, an Australian partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity.

Liability limited by a scheme approved under Professional Standards Legislation.

Statements of comprehensive income	Notes	**FTSE RAFI U.S. 1000 ETF[2]** **30 June 2016** **$'000**	FTSE RAFI U.S. 1000 ETF[2] 30 June 2015 $'000	**Global Agriculture Companies ETF[2]** **30 June 2016** **$[3]**	**Global Healthcare ETF[2]** **30 June 2016** **$[3]**	**Global Gold Miners ETF[2]** **30 June 2016** **$[3]**	**Global Banks ETF[2]** **30 June 2016** **$[3]**	**Global Cybersecurity ETF[2]** **30 June 2016** **$[3]**	Global Cybersecurity ETF[2] 30 June 2015 $[3]
Investment income									
Dividend/distribution income		**296**	83	**-**	**-**	**-**	**-**	**-**	-
Net gains/(losses) on financial instruments held at fair value through profit or loss	5	**791**	214	**-**	**-**	**-**	**-**	**-**	-
Net foreign exchange gains/(losses)		**(88)**	94	**-**	**-**	**-**	**-**	**-**	-
Other operating income		**-**	-	**-**	**-**	**-**	**-**	**-**	-
Total net investment income/(loss)		**999**	391	**-**	**-**	**-**	**-**	**-**	-
Expenses									
Management fees	15	**40**	12	**-**	**-**	**-**	**-**	**-**	-
Expense recoveries	15	**14**	4	**-**	**-**	**-**	**-**	**-**	-
Transaction costs		**2**	2	**-**	**-**	**-**	**-**	**-**	-
Other expenses		**4**	-	**-**	**-**	**-**	**-**	**-**	-
Total operating expenses		**60**	18	**-**	**-**	**-**	**-**	**-**	-
Operating profit/(loss)		**939**	373	**-**	**-**	**-**	**-**	**-**	-
Finance costs attributable to unitholders									
Distributions to unitholders	4	**(435)**	(184)	**-**	**-**	**-**	**-**	**-**	-
Change in net assets attributable to unitholders (total comprehensive income)	3	**504**	189	**-**	**-**	**-**	**-**	**-**	-

The above statements of comprehensive income should be read in conjunction with the accompanying notes.

[2] Refer to note 1 for the financial reporting period.

[3] Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in Instrument 2016/191 to round to the nearest thousand dollars.

Statements of comprehensive income		**Global Energy Companies ETF[2]**	**Managed Risk Global Share Fund[2]**	**NASDAQ 100 ETF[2]**	NASDAQ 100 ETF[2]	**S&P 500 Yield Maximiser Fund[2]**	S&P 500 Yield Maximiser Fund[2]	**WisdomTree Europe ETF[2]**	**WisdomTree Japan ETF[2]**
		30 June 2016	**30 June 2016**	**30 June 2016**	30 June 2015	**30 June 2016**	30 June 2015	**30 June 2016**	**30 June 2016**
	Notes	**$[3]**	**$[3]**	**$'000**	$'000	**$'000**	$'000	**$[3]**	**$[3]**
Investment income									
Dividend/distribution income		**542**	**37,513**	**450**	5	**1,071**	416	**50,175**	**16,848**
Net gains/(losses) on financial instruments held at fair value through profit or loss	5	**84,028**	**(95,956)**	**(2,354)**	(130)	**1,950**	3,158	**(105,091)**	**(197,663)**
Net foreign exchange gains/(losses)		**(253)**	**1,154**	**67**	(51)	**(74)**	50	**1,290**	**897**
Other operating income		**4,703**	**-**	**-**	-	**-**	-	**-**	**-**
Total net investment income/(loss)		**89,020**	**(57,289)**	**(1,837)**	(176)	**2,947**	3,624	**(53,626)**	**(179,918)**
Expenses									
Management fees	15	**373**	**5,959**	**147**	2	**270**	97	**-**	**67**
Expense recoveries	15	**79**	**1,299**	**39**	1	**104**	-	**-**	**157**
Transaction costs		**3,875**	**1,195**	**9**	1	**10**	4	**5**	**3**
Other expenses		**8**	**1,380**	**17**	-	**25**	43	**2**	**2**
Total operating expenses		**4,335**	**9,833**	**212**	4	**409**	144	**7**	**229**
Operating profit/(loss)		**84,685**	**(67,122)**	**(2,049)**	(180)	**2,538**	3,480	**(53,633)**	**(180,147)**
Finance costs attributable to unitholders									
Distributions to unitholders	4	**-**	**(20,940)**	**(276)**	-	**(3,595)**	(1,401)	**(36,393)**	**(4,155)**
Change in net assets attributable to unitholders (total comprehensive income)	3	**84,685**	**(88,062)**	**(2,325)**	(180)	**(1,057)**	2,079	**(90,026)**	**(184,302)**

The above statements of comprehensive income should be read in conjunction with the accompanying notes.

[2] Refer to note 1 for the financial reporting period.

[3] Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in Instrument 2016/191 to round to the nearest thousand dollars.

Statements of financial position	Notes	**FTSE RAFI U.S. 1000 ETF[2]** **30 June 2016 $'000**	FTSE RAFI U.S. 1000 ETF[2] 30 June 2015 $'000	**Global Agriculture Companies ETF[2]** **30 June 2016 $[3]**	**Global Healthcare ETF[2]** **30 June 2016 $[3]**	**Global Gold Miners ETF[2]** **30 June 2016 $[3]**	**Global Banks ETF[2]** **30 June 2016 $[3]**	**Global Cybersecurity ETF[2]** **30 June 2016 $[3]**	Global Cybersecurity ETF[2] 30 June 2015 $[3]
Assets									
Cash and cash equivalents	8	**31**	13	**-**	**-**	**-**	**-**	**-**	-
Financial assets held at fair value through profit or loss	6	**16,777**	10,813	**-**	**-**	**-**	**-**	**-**	-
Due from brokers - receivable for securities sold		**-**	1	**-**	**-**	**-**	**-**	**-**	-
Receivables		**25**	14	**-**	**-**	**-**	**-**	**-**	-
Total assets		**16,833**	10,841	**-**	**-**	**-**	**-**	**-**	-
Liabilities									
Financial liabilities held at fair value through profit or loss	7	**-**	-	**-**	**-**	**-**	**-**	**-**	-
Distributions payable	4	**339**	184	**-**	**-**	**-**	**-**	**-**	-
Other payables		**13**	17	**-**	**-**	**-**	**-**	**-**	-
Total liabilities (excluding net assets attributable to unitholders)		**352**	201	**-**	**-**	**-**	**-**	**-**	-
Net assets attributable to unitholders - liability	3	**16,481**	10,640	**-**	**-**	**-**	**-**	**-**	-

The above statements of financial position should be read in conjunction with the accompanying notes.

[2] Refer to note 1 for the financial reporting period.

[3] Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in Instrument 2016/191 to round to the nearest thousand dollars.

Statements of financial position	Notes	**Global Energy Companies ETF[2]**	**Managed Risk Global Share Fund[2]**	**NASDAQ 100 ETF[2]**	NASDAQ 100 ETF[2]	**S&P 500 Yield Maximiser Fund[2]**	S&P 500 Yield Maximiser Fund[2]	**WisdomTree Europe ETF[2]**	**WisdomTree Japan ETF[2]**
		30 June 2016	**30 June 2016**	**30 June 2016**	30 June 2015	**30 June 2016**	30 June 2015	**30 June 2016**	**30 June 2016**
		$[3]	**$[3]**	**$'000**	$'000	**$'000**	$'000	**$[3]**	**$[3]**
Assets									
Cash and cash equivalents	8	**27,722**	**518,551**	**27**	11	**1,586**	660	**146,414**	**45,106**
Financial assets held at fair value through profit or loss	6	**3,212,503**	**5,432,291**	**56,720**	7,901	**69,147**	35,288	**4,809,388**	**2,738,799**
Due from brokers - receivable for securities sold		**-**							
Receivables		**573**	**646**	**25**	3	**75**	43	**-**	**17**
Total assets		**3,240,798**	**5,951,488**	**56,772**	7,915	**70,808**	35,991	**4,955,802**	**2,783,922**
Liabilities									
Financial liabilities held at fair value through profit or loss	7	**20,613**	**27,025**	**-**	-	**326**	18	**1,601**	**1,350**
Distributions payable	4	**-**	**20,940**	**260**	-	**934**	501	**36,393**	**4,155**
Other payables		**486**	**4,079**	**25**	3	**88**	24	**-**	**178**
Total liabilities (excluding net assets attributable to unitholders)		**21,099**	**52,044**	**285**	3	**1,348**	543	**37,994**	**5,683**
Net assets attributable to unitholders - liability	3	**3,219,699**	**5,899,444**	**56,487**	7,912	**69,460**	35,448	**4,917,808**	**2,778,239**

The above statements of financial position should be read in conjunction with the accompanying notes.

[2] Refer to note 1 for the financial reporting period.

[3] Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in Instrument 2016/191 to round to the nearest thousand dollars.

Statements of changes in equity

The Funds' net assets attributable to unitholders are classified as a liability under AASB 132 *Financial Instruments: Presentation*. As such the Funds have no equity and no items of changes in equity have been presented for the current or comparative period.

Statements of cash flows	Notes	**FTSE RAFI U.S. 1000 ETF[2]**	FTSE RAFI U.S. 1000 ETF[2]	**Global Agriculture Companies ETF[2]**	**Global Healthcare ETF[2]**	**Global Gold Miners ETF[2]**	**Global Banks ETF[2]**	**Global Cybersecurity ETF[2]**	Global Cybersecurity ETF[2]
		30 June 2016	30 June 2015	**30 June 2016**	**30 June 2016**	**30 June 2016**	**30 June 2016**	**30 June 2016**	30 June 2015
		$'000	$'000	**$[3]**	**$[3]**	**$[3]**	**$[3]**	**$[3]**	$[3]
Cash flows from operating activities									
Proceeds from sale of financial instruments held at fair value through profit or loss		**1,161**	392	**-**	**-**	**-**	**-**	**-**	-
Payment for purchase of financial instruments held at fair value through profit or loss		**(6,514)**	(10,805)	**-**	**-**	**-**	**-**	**-**	-
Distributions/dividends received		**290**	70	**-**	**-**	**-**	**-**	**-**	-
Other operating income received		**-**	-	**-**	**-**	**-**	**-**	**-**	-
Transaction costs paid		**(2)**	(2)	**-**	**-**	**-**	**-**	**-**	-
Management fees paid		**(44)**	-	**-**	**-**	**-**	**-**	**-**	-
Other expenses paid		**(23)**	-	**-**	**-**	**-**	**-**	**-**	-
Net cash inflow/(outflow) from operating activities	9	**(5,132)**	(10,345)	**-**	**-**	**-**	**-**	**-**	-
Cash flows from financing activities									
Proceeds from applications by unitholders		**5,327**	10,451	**-**	**-**	**-**	**-**	**-**	-
Distributions paid		**(270)**	-	**-**	**-**	**-**	**-**	**-**	-
Net cash inflow/(outflow) from financing activities		**5,057**	10,451	**-**	**-**	**-**	**-**	**-**	-
Net increase/(decrease) in cash and cash equivalents		**(75)**	106	**-**	**-**	**-**	**-**	**-**	-
Cash and cash equivalents at the beginning of the financial period		**13**	-	**-**	**-**	**-**	**-**	**-**	-
Effects of foreign currency exchange rate changes on cash and cash equivalents		**93**	(93)	**-**	**-**	**-**	**-**	**-**	-
Cash and cash equivalents at the end of the financial period	8	**31**	13	**-**	**-**	**-**	**-**	**-**	-
Non-cash financing activities									
Units issued upon reinvestment of distributions	3	**10**	-	**-**	**-**	**-**	**-**	**-**	-

The above statements of cash flows should be read in conjunction with the accompanying notes.

[2] Refer to note 1 for the financial reporting period.

[3] Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in Instrument 2016/191 to round to the nearest thousand dollars.

Statements of cash flows	Notes	Global Energy Companies ETF[2] 30 June 2016 $[3]	Managed Risk Global Share Fund[2] 30 June 2016 $[3]	NASDAQ 100 ETF[2] 30 June 2016 $'000	NASDAQ 100 ETF[2] 30 June 2015 $'000	S&P 500 Yield Maximiser Fund[2] 30 June 2016 $'000	S&P 500 Yield Maximiser Fund[2] 30 June 2015 $'000	WisdomTree Europe ETF[2] 30 June 2016 $[3]	WisdomTree Japan ETF[2] 30 June 2016 $[3]
Cash flows from operating activities									
Proceeds from sale of financial instruments held at fair value through profit or loss		**12,091**	**14,896**	**3,611**	13	**(144)**	172	**56,969**	**36,915**
Payment for purchase of financial instruments held at fair value through profit or loss		**(3,120,242)**	**(5,516,508)**	**(54,666)**	(8,146)	**(31,508)**	(32,238)	**(4,968,382)**	**(2,970,538)**
Distributions/dividends received		**2**	**37,513**	**435**	2	**1,040**	384	**50,175**	**16,848**
Other operating income received		**4,731**	**-**	**-**	-	**-**	-	**-**	**-**
Transaction costs paid		**(3,875)**	**(1,195)**	**(9)**	(1)	**(10)**	(4)	**(5)**	**(3)**
Management fees paid		**-**	**(2,610)**	**(130)**	-	**(226)**	(80)	**-**	**(14)**
Other expenses paid		**(35)**	**(2,595)**	**(59)**	-	**(113)**	(47)	**(2)**	**(51)**
Net cash inflow/(outflow) from operating activities	9	**(3,107,328)**	**(5,470,499)**	**(50,818)**	(8,132)	**(30,961)**	(31,813)	**(4,861,245)**	**(2,916,843)**
Cash flows from financing activities									
Proceeds from applications by unitholders		**3,135,014**	**5,987,506**	**50,900**	8,092	**34,823**	33,369	**5,007,834**	**2,962,541**
Distributions paid		**-**	**-**	**(15)**	-	**(2,913)**	(900)	**-**	**-**
Net cash inflow/(outflow) from financing activities		**3,135,014**	**5,987,506**	**50,885**	8,092	**31,910**	32,469	**5,007,834**	**2,962,541**
Net increase/(decrease) in cash and cash equivalents		**27,686**	**517,007**	**67**	(40)	**949**	656	**146,589**	**45,698**
Cash and cash equivalents at the beginning of the financial period		**-**	**-**	**11**	-	**660**	-	**-**	**-**
Effects of foreign currency exchange rate changes on cash and cash equivalents		**36**	**1,544**	**(51)**	51	**(23)**	4	**(175)**	**(592)**
Cash and cash equivalents at the end of the financial period	8	**27,722**	**518,551**	**27**	11	**1,586**	660	**146,414**	**45,106**
Non-cash financing activities									
Units issued upon reinvestment of distributions	3	**-**	-	**-**	**-**	**246**	**-**	**-**	-

The above statements of cash flows should be read in conjunction with the accompanying notes.

[2] Refer to note 1 for the financial reporting period.

[3] Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in Instrument 2016/191 to round to the nearest thousand dollars.

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1 General information

These financial statements cover the following managed investment funds ("the Funds"). The Funds are registered managed investment schemes under the *Corporations Act 2001.* The Responsible Entity cannot issue or redeem any units from the 80th anniversary of the day before the day the Funds commenced if that issue or redemption would cause a contravention of the rule against perpetuities or any other rule of law or equity. The Funds may be terminated in accordance with the provisions of their Constitutions. The Funds are domiciled in Australia.

Abbreviated Fund name	Registered date	Commenced operations	Financial reporting period
FTSE RAFI U.S. 1000 ETF	16 June 2014	17 December 2014	1 July 2015 to 30 June 2016 (comparatives: 16 June 2014 to 30 June 2015)
Global Agriculture Companies ETF	12 November 2015	N/A	12 November 2015 to 30 June 2016
Global Healthcare ETF	11 November 2015	N/A	11 November 2015 to 30 June 2016
Global Gold Miners ETF	16 November 2015	N/A	16 November 2015 to 30 June 2016
Global Banks ETF	16 November 2015	N/A	16 November 2015 to 30 June 2016
Global Cybersecurity ETF[1] (formerly BetaShares Investment Fund No. 5)	18 June 2014	N/A	1 July 2015 to 30 June 2016 (comparatives: 18 June 2014 to 30 June 2015)
Global Energy Companies ETF	16 November 2015	16 June 2016	16 November 2015 to 30 June 2016
Managed Risk Global Share Fund	11 September 2015	16 December 2015	11 September 2015 to 30 June 2016
NASDAQ 100 ETF	16 June 2014	26 May 2015	1 July 2015 to 30 June 2016 (comparatives: 16 June 2014 to 30 June 2015)
S&P 500 Yield Maximiser Fund	16 June 2014	17 December 2014	1 July 2015 to 30 June 2016 (comparatives: 16 June 2014 to 30 June 2015)
WisdomTree Europe ETF	11 November 2015	10 May 2016	11 November 2015 to 30 June 2016
WisdomTree Japan ETF	11 November 2015	10 May 2016	11 November 2015 to 30 June 2016

[1]On 31 May 2016 the Fund changed its name from BetaShares Investment Fund No. 5 to BetaShares Global Cybersecurity ETF.

The Responsible Entity of the Funds is BetaShares Capital Ltd (the "Responsible Entity"). The Responsible Entity's registered office is Level 11, 50 Margaret Street, Sydney, NSW 2000.

The financial statements were authorised for issue by the directors of the Responsible Entity on 27 September 2016. The directors of the Responsible Entity have the power to amend and reissue the financial statements.

The financial statements are presented in Australian dollars, which are the Funds' functional currency.

2 Summary of significant accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all periods presented.

(a) Basis of preparation

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board and the *Corporations Act 2001* in Australia.

The Funds operated solely in one segment which is the business of investment management within Australia.

The financial statements are prepared on the basis of fair value measurement of assets and liabilities except where otherwise stated.

The statements of financial position are presented on a liquidity basis. Assets and liabilities are presented in decreasing order of liquidity and are not distinguished between current and non-current. All balances are expected to be recovered or settled within twelve months, except for investments in financial assets and liabilities at fair value through profit or loss and net assets attributable to unitholders.

Compliance with International Financial Reporting Standards

The financial statements of the Funds also comply with International Financial Reporting Standards as issued by the International Accounting Standards Board.

2 Summary of significant accounting policies (continued)

(a) Basis of preparation (continued)

Use of estimates and judgement

The Funds make estimates and assumptions that affect the reported amounts of assets and liabilities within the next financial year. Estimates are continually evaluated and based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

For the majority of the Funds' financial instruments, quoted market prices are readily available. However, certain financial instruments are fair valued using valuation techniques. Where valuation techniques (for example, pricing models) are used to determine fair values, they are validated and regularly reviewed by experienced personnel of the Responsible Entity, independent of the area that created them.

Models use observable data, to the extent practicable. However, areas such as credit risk (both own and counterparty), volatilities and correlations require management to make estimates. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

For certain other financial instruments, including amounts due from/to brokers and payables, the carrying amounts approximate fair value due to the short-term nature of these financial instruments.

Investment entity exception

The Funds meet the definition of an investment entity and therefore apply the investment entity amendments to IFRS 10 *Consolidated Financial Statements*, IFRS 12 *Disclosure of Interest in Other Entities* and IAS 27 *Separate Financial Statement*. IFRS 10 is applicable to all investees; among other things, it requires the consolidation of an investee if the Funds control the investee on the basis of de facto circumstances. An exception however exists where an entity meets the definition of an investment entity.

The Funds meet the definition of investment entity due to the following factors:

(a) the Funds obtain funds from one or more unitholders for the purpose of providing the unitholders with investment management services;
(b) the Funds commit to their unitholders that their business purpose is to invest funds solely for returns from capital appreciation, investment income, or both; and
(c) the Funds measure and evaluate the performance of substantially all of their investments on a fair value basis.

In making the above assessments, the Funds have multiple investments and multiple investors. Their investors are generally unrelated parties of the Funds. Although all units attributable to unitholders are recognized as debt rather than equity, unitholders invest for returns from capital appreciation, investment income, or both. Directors of the RE have concluded that the Funds meet the definition of investment entity.

Assessment of the Funds' investments as structured entities

The Funds have assessed whether the securities in which they invest are structured entities. The Funds have considered the voting rights and other similar rights afforded to investors in these funds, including the rights to remove the fund manager or redeem holdings. The Funds have assessed whether these rights are the dominant factor in controlling the funds, or whether the contractual agreement with the fund manager is the dominant factor in controlling these funds. The Funds have concluded that the managed investment funds in which they invest are not structured entities.

(b) Changes in accounting policy and transition

There were no changes in the accounting policies of the Funds during the financial period.

(c) New accounting standards and interpretations

Certain new accounting standards and interpretations have been published that are not mandatory for the 30 June 2016 reporting periods and have not been early adopted by the Funds. The directors' assessment of the impact of these new standards (to the extent relevant to the Funds) and interpretations is set out below:

(i) AASB 9 *Financial instruments* (and applicable amendments), (effective from 1 January 2018)

2 Summary of significant accounting policies (continued)

(c) New accounting standards and interpretations (continued)

AASB 9 *Financial Instruments* addresses the classification, measurement and derecognition of financial assets and financial liabilities. It has now also introduced revised rules around hedge accounting. The directors do not expect this to have a significant impact on the recognition and measurement of the Funds' financial instruments. The derecognition rules have not been changed from the previous requirements, and the Funds do not apply hedge accounting. The Funds have not yet decided when to adopt AASB 9.

(ii) AASB 15 *Revenue from Contracts with Customers,* (effective from 1 January 2018)

The AASB has issued a new standard for the recognition of revenue. This will replace AASB 118 *Revenue* which covers contracts for goods and services and AASB 111 which covers construction contracts. The new standard is based on the principle that revenue is recognised when control of a good or service transfers to a customer - so the notion of control replaces the existing notion of risks and rewards.

The Funds' main sources of income are interest, dividends and gains on financial instruments held at fair value. All of these are outside the scope of the new revenue standard. As consequence, the directors do not expect the adoption of the new revenue recognition rules to have a significant impact on the Funds' accounting policies or the amounts recognised in the financial statements.

There are no other standards that are not yet effective and that are expected to have a material impact on the Funds in the current or future reporting periods and on foreseeable future transactions.

(d) Financial instruments

(i) Classification

The Funds' investments are classified as financial assets or financial liabilities and are recognised at fair value through profit or loss. They comprise:

- Financial instruments held for trading

Derivative financial instruments such as futures, forward contracts, options and interest rate swaps are included under this classification. The Funds do not designate any derivatives as hedges in a hedging relationship.

- Financial instruments designated at fair value through profit or loss upon initial recognition

These include financial assets and financial liabilities such as equity securities that are classified as not held for trading purposes and which may be sold.

Financial instruments designated at fair value through profit or loss at inception are those that are managed and their performance evaluated on a fair value basis in accordance with the Funds' documented investment strategies. The Funds' policy is for the Responsible Entity to evaluate the information about these financial instruments on a fair value basis together with other related financial information.

(ii) Recognition/derecognition

The Funds recognise financial assets and financial liabilities on the date they become party to the contractual agreement (trade date) and recognises changes in fair value of the financial assets or financial liabilities from this date.

Investments are derecognised when the right to receive cash flows from the investments have expired or the Funds have transferred substantially all risks and rewards of ownership.

(iii) Measurement (continued)

- Financial assets and liabilities held at fair value through profit or loss

At initial recognition, the Funds measure a financial asset at its fair value. Transaction costs of financial assets carried at fair value through profit or loss are expensed in the statements of comprehensive income.

2 Summary of significant accounting policies (continued)

(d) Financial instruments (continued)

(iii) Measurement (continued)

- Financial assets and liabilities held at fair value through profit or loss

Subsequent to initial recognition, all financial assets and financial liabilities held at fair value through profit or loss are measured at fair value. Gains and losses arising from changes in the fair value of the 'financial assets or financial liabilities at fair value through profit or loss' category are presented in the statements of comprehensive income within net gains/(losses) on financial instruments held at fair value through profit or loss in the period in which they arise.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

- Fair value in an active market

The fair value of financial assets and liabilities traded in active markets is subsequently based on their quoted market prices at the end of the reporting period without any deduction for estimated future selling costs. The quoted market price used for financial assets and liabilities is the last traded price.

- Fair value in an inactive or unquoted market

The fair value of financial assets and liabilities that are not traded in an active market is determined using valuation techniques. The Funds use a variety of methods and makes assumptions that are based on market conditions existing at each reporting date. Valuation techniques used include the use of comparable recent arms length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, option pricing models or any other valuation techniques commonly used by market participants making the maximum use of market inputs and relying as little as possible on entity-specific inputs.

(iv) Offsetting financial instruments

Financial assets and liabilities are offset and the net amount reported in the statements of financial position when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis, or realise the asset and settle the liability simultaneously.

(e) Net assets attributable to unitholders

Units are normally redeemable only by unitholders being Authorised Participants at the unitholders' option (other unitholders only have a right to redeem units in special circumstances) and are accordingly therefore classified as financial liabilities. The units can be put back to the Funds at any time (subject to the *Corporations Act 2001* and the Funds' Constitutions) for cash and/or in-kind based on the redemption price. The fair value of redeemable units is measured at the redemption amount that is payable (based on the redemption unit price) at the end of the reporting period if unitholders exercised their right to redeem units in the Funds.

(f) Cash and cash equivalents

For the purpose of presentation in the statements of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short term, highly liquid investments with original maturities of three months or less from the date of acquisition that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. The carrying amount of cash approximates fair value.

(g) Investment income

Interest income is recognised in the statements of comprehensive income for all financial instruments that are not held at fair value through profit or loss using the effective interest method. Other changes in fair value for such instruments are recorded in accordance with the policies described in note 2(d).

Dividend income is recognised on the ex-dividend date with any related foreign withholding tax recorded as an expense. The Funds currently incur withholding tax imposed by certain countries on investment income. Such income is recorded gross of withholding tax in the statements of comprehensive income.

2 Summary of significant accounting policies (continued)

(g) Investment income (continued)

Trust distributions are recognised on a present entitlements basis.

(h) Expenses

All expenses are recognised in the statements of comprehensive income on an accruals basis.

For certain prior year comparative figures the expense recoveries has been reclassed from other expenses to conform with current year's presentation.

(i) Income tax

Under current legislation, the Funds are not subject to income tax as unitholders are presently entitled to the taxable income (including assessable realised capital gains) of the Funds.

The benefit of foreign tax paid is passed on to unitholders.

(j) Distributions

In accordance with the Funds' Constitutions, the Funds distribute income adjusted for amounts determined by the Responsible Entity, to unitholders by cash or reinvestment.

The distributions are recognised in the statements of comprehensive income as finance costs attributable to unitholders.

(k) Change in net assets attributable to unitholders

Income not distributed is included in net assets attributable to unitholders. Movements in net assets attributable to unitholders are recognised in the statements of comprehensive income.

(l) Foreign currency translation

(i) Functional and presentation currency

Items included in the Funds' financial statements are measured using the currency of the primary economic environment in which it operates (the "functional currency"). This is the Australian dollar, which reflects the currency of the economy in which the Funds compete for funds and is regulated. The Australian dollar is also the Funds' presentation currency.

(ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translations at period end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statements of comprehensive income.

Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when fair value was determined. Translation differences on assets and liabilities carried at fair value are reported in the statements of comprehensive income on a net basis within net gains/(losses) on financial instruments held at fair value through profit or loss.

2 Summary of significant accounting policies (continued)

(m) Due from/to brokers

Amounts due from/to brokers (if applicable) represent receivables for securities sold and payables for securities purchased that have been contracted for but not yet delivered by the end of the period. Trades are recorded on trade date, and for equities normally settled within three business days. A provision for impairment of amounts due from brokers is established when there is objective evidence that the Funds will not be able to collect all amounts due from the relevant broker. Indicators that the amount due from brokers is impaired include significant financial difficulties of the broker, probability that the broker will enter bankruptcy or financial reorganisation and default in payments.

(n) Receivables

Receivables may include amounts for dividends, interest and trust distributions. Dividends and trust distributions are accrued when the right to receive payment is established. Interest is accrued at the end of each reporting period from the time of last payment in accordance with the policy set out in note 2(g) above. Amounts are generally received within 30 days of being recorded as receivables. The carrying amount of receivables approximates fair value.

Collectability of trade receivables is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off by reducing the carrying amount directly. An allowance account (provision for impairment of trade receivables) is used when there is objective evidence that the Funds will not be able to collect all amounts due according to the original terms of the receivables. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 30 days overdue) are considered indicators that the trade receivable is impaired. The amount of the impairment allowance is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. Cash flows relating to short term receivables are not discounted if the effect of discounting is immaterial.

(o) Payables

Payables include liabilities and accrued expenses owing by the Funds which are unpaid as at the end of the reporting period.

The distribution amount payable to unitholders as at the end of each reporting period is recognised separately in the statements of financial position when unitholders are presently entitled to the distributable income.

(p) Applications and redemptions

Applications received for units in the Funds are recorded net of any entry fees payable (if applicable) prior to the issue of units in the Funds. Redemptions from the Funds are recorded gross of any exit fees payable (if applicable) after the cancellation of units redeemed.

(q) Goods and Services Tax (GST)

The GST incurred on the costs of various services provided to the Funds by third parties such as custodial services and investment management fees have been passed onto the Funds. The Funds qualify for Reduced Input Tax Credits (RITC) at a rate of 55% to 85%; hence investment management fees, custodial fees and other expenses have been recognised in the statements of comprehensive income net of the amount of GST recoverable from the Australian Taxation Office (ATO). Accounts payable are inclusive of GST. The net amount of GST recoverable from the ATO is included in receivables in the statements of financial position. Cash flows relating to GST are included in the statements of cash flows on a gross basis.

(r) Rounding of amounts

The Funds are an entity of the kind referred to in ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2016/191, relating to the "rounding off" of amounts in the financial statements. Amounts in the financial statements have been rounded off to the nearest thousand dollars or nearest dollar in accordance with that Instrument, unless otherwise indicated.

3 Net assets attributable to unitholders

As stipulated within the Constitution of each Fund, each unit represents a right to an individual share in the relevant Fund and does not extend to a right to the underlying assets of the Fund. There are no separate classes of units and each unit of a Fund has the same rights attaching to it as all other units of the Fund (subject to applicable ASIC relief).

Movements in the number of units and net assets attributable to unitholders during the period were as follows:

	FTSE RAFI U.S. 1000 ETF	FTSE RAFI U.S. 1000 ETF	**FTSE RAFI U.S. 1000 ETF**	FTSE RAFI U.S. 1000 ETF	**Global Agriculture Companies ETF**	**Global Agriculture Companies ETF**	**Global Healthcare ETF**	**Global Healthcare ETF**
	30 June 2016	30 June 2015	**30 June 2016**	30 June 2015	**30 June 2016**	**30 June 2016**	**30 June 2016**	**30 June 2016**
	Units '000	Units '000	**$'000**	$'000	**Units[3]**	**$[3]**	**Units[3]**	**$[3]**
Net assets attributable to unitholders								
Opening balance	**400**	-	**10,640**	-	**-**	**-**	**-**	**-**
Applications	**200**	400	**5,327**	10,451	**-**	**-**	**-**	**-**
Redemptions	**-**	-	**-**	-	**-**	**-**	**-**	**-**
Units issued upon reinvestment of distributions	**-**	-	**10**	-	**-**	**-**	**-**	**-**
Change in net assets attributable to unitholders	**-**	-	**504**	189	**-**	**-**	**-**	**-**
Closing balance	**600**	400	**16,481**	10,640	**-**	**-**	**-**	**-**

	Global Gold Miners ETF	**Global Gold Miners ETF**	**Global Banks ETF**	**Global Banks ETF**	**Global Cybersecurity ETF**	Global Cybersecurity ETF	**Global Cybersecurity ETF**	Global Cybersecurity ETF
	30 June 2016	**30 June 2016**	**30 June 2016**	**30 June 2016**	**30 June 2016**	30 June 2015	**30 June 2016**	30 June 2015
	Units[3]	**$[3]**	**Units[3]**	**$[3]**	**Units[3]**	Units[3]	**$[3]**	$[3]
Net assets attributable to unitholders								
Opening balance	**-**	**-**	**-**	**-**	**-**	-	**-**	-
Applications	**-**	**-**	**-**	**-**	**-**	-	**-**	-
Redemptions	**-**	**-**	**-**	**-**	**-**	-	**-**	-
Units issued upon reinvestment of distributions	**-**	**-**	**-**	**-**	**-**	-	**-**	-
Change in net assets attributable to unitholders	**-**	**-**	**-**	**-**	**-**	-	**-**	-
Closing balance	**-**	**-**	**-**	**-**	**-**	-	**-**	-

[3] Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in Instrument 2016/191 to round to the nearest thousand dollars.

3 Net assets attributable to unitholders (continued)

Movements in the number of units and net assets attributable to unitholders during the period were as follows:

	Global Energy Companies ETF	**Global Energy Companies ETF**	**Managed Risk Global Share Fund**	**Managed Risk Global Share Fund**	**NASDAQ 100 ETF**	NASDAQ 100 ETF	**NASDAQ 100 ETF**	NASDAQ 100 ETF
	30 June 2016 Units[3]	**30 June 2016 $[3]**	**30 June 2016 Units[3]**	**30 June 2016 $[3]**	**30 June 2016 Units '000**	30 June 2015 Units '000	**30 June 2016 $'000**	30 June 2015 $'000
Net assets attributable to unitholders								
Opening balance	**-**	**-**	**-**	**-**	**800**	-	**7,912**	-
Applications	**600,000**	**3,135,014**	**600,000**	**5,987,506**	**4,700**	800	**50,900**	8,092
Redemptions	**-**	**-**	**-**	**-**	**-**	-	**-**	-
Units issued upon reinvestment of distributions	**-**	**-**	**-**	**-**	**-**	-	**-**	-
Change in net assets attributable to unitholders	**-**	**84,685**	**-**	**(88,062)**	**-**	-	**(2,325)**	(180)
Closing balance	**600,000**	**3,219,699**	**600,000**	**5,899,444**	**5,500**	800	**56,487**	7,912

	S&P 500 Yield Maximiser Fund	S&P 500 Yield Maximiser Fund	**S&P 500 Yield Maximiser Fund**	S&P 500 Yield Maximiser Fund	**WisdomTree Europe ETF**	**WisdomTree Europe ETF**	**WisdomTree Japan ETF**	**WisdomTree Japan ETF**
	30 June 2016 Units '000	30 June 2015 Units '000	**30 June 2016 $'000**	30 June 2015 $'000	**30 June 2016 Units[3]**	**30 June 2016 $[3]**	**30 June 2016 Units[3]**	**30 June 2016 $[3]**
Net assets attributable to unitholders								
Opening balance	**2,102**	-	**35,448**	-	**-**	**-**	**-**	**-**
Applications	**2,000**	2,102	**34,823**	33,369	**500,000**	**5,007,834**	**300,000**	**2,962,541**
Redemptions	**-**	-	**-**	-	**-**	**-**	**-**	**-**
Units issued upon reinvestment of distributions	**15**	-	**246**	-	**-**	**-**	**-**	**-**
Change in net assets attributable to unitholders	**-**	-	**(1,057)**	2,079	**-**	**(90,026)**	**-**	**(184,302)**
Closing balance	**4,117**	2,102	**69,460**	35,448	**500,000**	**4,917,808**	**300,000**	**2,778,239**

Capital risk management

The Funds consider their net assets attributable to unitholders as capital, notwithstanding net assets attributable to unitholders are classified as a liability. The amount of net assets attributable to unitholders can change significantly on a daily basis as the Funds are subject to daily applications and redemptions at the discretion of eligible unitholders.

Daily applications and redemptions are reviewed relative to the liquidity of the Funds' underlying assets on a daily basis by the Responsible Entity. Under the terms of the Funds' Constitutions, the Responsible Entity has the discretion to reject an application for units and to extend the period allowed for satisfaction of redemption of units or reject or spread redemptions in specified circumstances.

[3] Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in Instrument 2016/191 to round to the nearest thousand dollars.

4 Distributions to unitholders

The distributions for the period were as follows:

	FTSE RAFI U.S. 1000 ETF	**FTSE RAFI U.S. 1000 ETF**	FTSE RAFI U.S. 1000 ETF	FTSE RAFI U.S. 1000 ETF	**Global Agriculture Companies ETF**	**Global Agriculture Companies ETF**	**Global Healthcare ETF**	**Global Healthcare ETF**
	30 June 2016 $'000	**30 June 2016 CPU**	30 June 2015 $'000	30 June 2015 CPU	**30 June 2016 $[3]**	**30 June 2016 CPU**	**30 June 2016 $[3]**	**30 June 2016 CPU**
Distributions paid - December	**96**	**24.09**	-	-	**-**	**-**	**-**	**-**
Distributions payable - June	**339**	**56.44**	184	46.08	**-**	**-**	**-**	**-**
Total distributions	**435**		184		**-**		**-**	

	Global Gold Miners ETF	**Global Gold Miners ETF**	**Global Banks ETF**	**Global Banks ETF**	**Global Cybersecurity ETF**	**Global Cybersecurity ETF**	Global Cybersecurity ETF	Global Cybersecurity ETF
	30 June 2016 $[3]	**30 June 2016 CPU**	**30 June 2016 $[3]**	**30 June 2016 CPU**	**30 June 2016 $[3]**	**30 June 2016 CPU**	30 June 2015 $[3]	30 June 2015 CPU
Distributions payable - June	**-**	**-**	**-**	**-**	**-**	**-**	-	-
Total distributions	**-**		**-**		**-**		-	

	Global Energy Companies ETF	**Global Energy Companies ETF**	**Managed Risk Global Share Fund**	**Managed Risk Global Share Fund**	**NASDAQ 100 ETF**	**NASDAQ 100 ETF**	NASDAQ 100 ETF	NASDAQ 100 ETF
	30 June 2016 $[3]	**30 June 2016 CPU**	**30 June 2016 $[3]**	**30 June 2016 CPU**	**30 June 2016 $'000**	**30 June 2016 CPU**	30 June 2015 $'000	30 June 2015 CPU
Distributions paid - December	**-**	**-**	**-**	**-**	**16**	**0.36**	-	-
Distributions payable - June	**-**	**-**	**20,940**	**3.49**	**260**	**4.73**	-	-
Total distributions	**-**		**20,940**		**276**		-	

[3] Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in Instrument 2016/191 to round to the nearest thousand dollars.

4 Distributions to unitholders (continued)

	S&P 500 Yield Maximiser Fund	**S&P 500 Yield Maximiser Fund**	S&P 500 Yield Maximiser Fund	S&P 500 Yield Maximiser Fund	**WisdomTree Europe ETF**	**WisdomTree Europe ETF**	**WisdomTree Japan ETF**	**WisdomTree Japan ETF**
	30 June 2016 $'000	**30 June 2016 CPU**	30 June 2015 $'000	30 June 2015 CPU	**30 June 2016 $[3]**	**30 June 2016 CPU**	**30 June 2016 $[3]**	**30 June 2016 CPU**
Distributions paid - September	**666**	**28.91**	-	-	**-**	**-**	**-**	**-**
Distributions paid - December	**914**	**27.62**	398	26.51	**-**	**-**	**-**	**-**
Distributions paid - March	**1,081**	**29.12**	502	27.91	**-**	**-**	**-**	**-**
Distributions payable - June	**934**	**22.70**	501	23.83	**36,393**	**7.28**	**4,155**	**1.38**
Total distributions	**3,595**		1,401		**36,393**		**4,155**	

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

Net gains/(losses) recognised in relation to financial assets and financial liabilities held at fair value through profit or loss:

	FTSE RAFI U.S. 1000 ETF	FTSE RAFI U.S. 1000 ETF	**Global Agriculture Companies ETF**	**Global Healthcare ETF**	**Global Gold Miners ETF**	**Global Banks ETF**	**Global Cybersecurity ETF**	Global Cybersecurity ETF
	30 June 2016 $'000	30 June 2015 $'000	**30 June 2016 $[3]**	**30 June 2016 $[3]**	**30 June 2016 $[3]**	**30 June 2016 $[3]**	**30 June 2016 $[3]**	30 June 2015 $[3]
Net gain/(loss) on financial instruments held for trading	**-**	(93)	**-**	**-**	**-**	**-**	**-**	-
Net gain/(loss) on financial instruments designated at fair value through profit or loss	**791**	307	**-**	**-**	**-**	**-**	**-**	-
Net gains/(losses) on financial instruments held at fair value through profit or loss	**791**	214	**-**	**-**	**-**	**-**	**-**	-

	Global Energy Companies ETF	**Managed Risk Global Share Fund**	**NASDAQ 100 ETF**	NASDAQ 100 ETF	**S&P 500 Yield Maximiser Fund**	S&P 500 Yield Maximiser Fund	**WisdomTree Europe ETF**	**WisdomTree Japan ETF**
	30 June 2016 $[3]	**30 June 2016 $[3]**	**30 June 2016 $'000**	30 June 2015 $'000	**30 June 2016 $'000**	30 June 2015 $'000	**30 June 2016 $[3]**	**30 June 2016 $[3]**
Net gain/(loss) on financial instruments held for trading	**36,403**	**(4,625)**	**-**	-	**124**	(116)	**71,746**	**52,791**
Net gain/(loss) on financial instruments designated at fair value through profit or loss	**47,625**	**(91,331)**	**(2,354)**	(130)	**1,826**	3,274	**(176,837)**	**(250,454)**
Net gains/(losses) on financial instruments held at fair value through profit or loss	**84,028**	**(95,956)**	**(2,354)**	(130)	**1,950**	3,158	**(105,091)**	**(197,663)**

[3] Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in Instrument 2016/191 to round to the nearest thousand dollars.

6 Financial assets held at fair value through profit or loss

	FTSE RAFI U.S. 1000 ETF	FTSE RAFI U.S. 1000 ETF	**Global Agriculture Companies ETF**	**Global Healthcare ETF**	**Global Gold Miners ETF**	**Global Banks ETF**	**Global Cybersecurity ETF**	Global Cybersecurity ETF
	30 June 2016	30 June 2015	**30 June 2016**	**30 June 2016**	**30 June 2016**	**30 June 2016**	**30 June 2016**	30 June 2015
	$'000	$'000	**$[3]**	**$[3]**	**$[3]**	**$[3]**	**$[3]**	$[3]
Designated at fair value through profit or loss								
Listed equity securities	**16,777**	10,813	**-**	**-**	**-**	**-**	**-**	-
Total designated at fair value through profit or loss	**16,777**	10,813	**-**	**-**	**-**	**-**	**-**	-
Held for trading								
Futures	**-**	-	**-**	**-**	**-**	**-**	**-**	-
Foreign currency contracts	**-**	-	**-**	**-**	**-**	**-**	**-**	-
Total held for trading	**-**	-	**-**	**-**	**-**	**-**	**-**	-
Total financial assets held at fair value through profit or loss	**16,777**	10,813	**-**	**-**	**-**	**-**	**-**	-

	Global Energy Companies ETF	**Managed Risk Global Share Fund**	**NASDAQ 100 ETF**	NASDAQ 100 ETF	**S&P 500 Yield Maximiser Fund**	S&P 500 Yield Maximiser Fund	**WisdomTree Europe ETF**	**WisdomTree Japan ETF**
	30 June 2016	**30 June 2016**	**30 June 2016**	30 June 2015	**30 June 2016**	30 June 2015	**30 June 2016**	**30 June 2016**
	$[3]	**$[3]**	**$'000**	$'000	**$'000**	$'000	**$[3]**	**$[3]**
Designated at fair value through profit or loss								
Listed equity securities	**3,155,487**	**5,416,614**	**56,720**	7,901	**69,147**	35,288	**4,719,459**	**2,667,946**
Total designated at fair value through profit or loss	**3,155,487**	**5,416,614**	**56,720**	7,901	**69,147**	35,288	**4,719,459**	**2,667,946**
Held for trading								
Futures	**-**	**15,677**	**-**	-	**-**	-	**-**	**-**
Foreign currency contracts	**57,016**	**-**	**-**	-	**-**	-	**89,929**	**70,853**
Total held for trading	**57,016**	**15,677**	**-**	-	**-**	-	**89,929**	**70,853**
Total financial assets held at fair value through profit or loss	**3,212,503**	**5,432,291**	**56,720**	7,901	**69,147**	35,288	**4,809,388**	**2,738,799**

An overview of the risk exposures relating to financial assets at fair value through profit or loss is included in note 10.

[3] *Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in Instrument 2016/191 to round to the nearest thousand dollars.*

7 Financial liabilities held at fair value through profit or loss

	FTSE RAFI U.S. 1000 ETF	FTSE RAFI U.S. 1000 ETF	**Global Agriculture Companies ETF**	**Global Healthcare ETF**	**Global Gold Miners ETF**	**Global Banks ETF**	**Global Cybersecurity ETF**	Global Cybersecurity ETF
	30 June 2016	30 June 2015	**30 June 2016**	**30 June 2016**	**30 June 2016**	**30 June 2016**	**30 June 2016**	30 June 2015
	$'000	$'000	**$[3]**	**$[3]**	**$[3]**	**$[3]**	**$[3]**	$[3]
Futures	**-**	-	**-**	**-**	**-**	**-**	**-**	-
Index options	**-**	-	**-**	**-**	**-**	**-**	**-**	-
Foreign currency contracts	**-**	-	**-**	**-**	**-**	**-**	**-**	-
Total financial liabilities held at fair value through profit or loss	**-**	-	**-**	**-**	**-**	**-**	**-**	-

	Global Energy Companies ETF	**Managed Risk Global Share Fund**	**NASDAQ 100 ETF**	NASDAQ 100 ETF	**S&P 500 Yield Maximiser Fund**	S&P 500 Yield Maximiser Fund	**WisdomTree Europe ETF**	**WisdomTree Japan ETF**
	30 June 2016	**30 June 2016**	**30 June 2016**	30 June 2015	**30 June 2016**	30 June 2015	**30 June 2016**	**30 June 2016**
	$[3]	**$[3]**	**$'000**	$'000	**$'000**	$'000	**$[3]**	**$[3]**
Futures	**-**	**27,025**	**-**	-	**-**	-	**-**	**-**
Index options	**-**	**-**	**-**	-	**326**	18	**-**	**-**
Foreign currency contracts	**20,613**	**-**	**-**	-	**-**	-	**1,601**	**1,350**
Total financial liabilities held at fair value through profit or loss	**20,613**	**27,025**	**-**	-	**326**	18	**1,601**	**1,350**

An overview of the risk exposures and fair value measurements relating to financial liabilities at fair value through profit or loss is included in note 10.

8 Cash and cash equivalents

	FTSE RAFI U.S. 1000 ETF	FTSE RAFI U.S. 1000 ETF	**Global Agriculture Companies ETF**	**Global Healthcare ETF**	**Global Gold Miners ETF**	**Global Banks ETF**	**Global Cybersecurity ETF**	Global Cybersecurity ETF
	30 June 2016	30 June 2015	**30 June 2016**	**30 June 2016**	**30 June 2016**	**30 June 2016**	**30 June 2016**	30 June 2015
	$'000	$'000	**$[3]**	**$[3]**	**$[3]**	**$[3]**	**$[3]**	$[3]
Cash and cash equivalents	**31**	13	**-**	**-**	**-**	**-**	**-**	-
Total	**31**	13	**-**	**-**	**-**	**-**	**-**	-

	Global Energy Companies ETF	**Managed Risk Global Share Fund**	**NASDAQ 100 ETF**	NASDAQ 100 ETF	**S&P 500 Yield Maximiser Fund**	S&P 500 Yield Maximiser Fund	**WisdomTree Europe ETF**	**WisdomTree Japan ETF**
	30 June 2016	**30 June 2016**	**30 June 2016**	30 June 2015	**30 June 2016**	30 June 2015	**30 June 2016**	**30 June 2016**
	$[3]	**$[3]**	**$'000**	$'000	**$'000**	$'000	**$[3]**	**$[3]**
Cash and cash equivalents	**27,722**	**518,551**	**27**	11	**1,586**	660	**146,414**	**45,106**
Total	**27,722**	**518,551**	**27**	11	**1,586**	660	**146,414**	**45,106**

[3] Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in Instrument 2016/191 to round to the nearest thousand dollars.

9 Reconciliation of profit/(loss) to net cash inflow/(outflow) from operating activities

	FTSE RAFI U.S. 1000 ETF	FTSE RAFI U.S. 1000 ETF	**Global Agriculture Companies ETF**	**Global Healthcare ETF**	**Global Gold Miners ETF**	**Global Banks ETF**	**Global Cybersecurity ETF**	Global Cybersecurity ETF
	30 June 2016	30 June 2015	**30 June 2016**	**30 June 2016**	**30 June 2016**	**30 June 2016**	**30 June 2016**	30 June 2015
	$'000	$'000	**$[3]**	**$[3]**	**$[3]**	**$[3]**	**$[3]**	$[3]
Reconciliation of profit/(loss) to net cash inflow/(outflow) from operating activities								
Operating profit/(loss) for the period	**939**	373	**-**	**-**	**-**	**-**	**-**	-
Net (gains)/losses on financial instruments held at fair value through profit or loss	**(791)**	(214)	**-**	**-**	**-**	**-**	**-**	-
Proceeds from sale of financial instruments held at fair value through profit or loss	**1,161**	392	**-**	**-**	**-**	**-**	**-**	-
Purchase of financial investments held at fair value through profit or loss	**(6,514)**	(10,805)	**-**	**-**	**-**	**-**	**-**	-
Net change in dividends/distributions receivable	**(6)**	(13)	**-**	**-**	**-**	**-**	**-**	-
Net change in receivables and other assets	**(5)**	(1)	**-**	**-**	**-**	**-**	**-**	-
Net foreign exchange (gains)/losses	**88**	(94)	**-**	**-**	**-**	**-**	**-**	-
Net change in payables and other liabilities	**(4)**	17	**-**	**-**	**-**	**-**	**-**	-
Net cash inflow/(outflow) from operating activities	**(5,132)**	(10,345)	**-**	**-**	**-**	**-**	**-**	-

	Global Energy Companies ETF	**Managed Risk Global Share Fund**	**NASDAQ 100 ETF**	NASDAQ 100 ETF	**S&P 500 Yield Maximiser Fund**	S&P 500 Yield Maximiser Fund	**WisdomTree Europe ETF**	**WisdomTree Japan ETF**
	30 June 2016	**30 June 2016**	**30 June 2016**	30 June 2015	**30 June 2016**	30 June 2015	**30 June 2016**	**30 June 2016**
	$[3]	**$[3]**	**$'000**	$'000	**$'000**	$'000	**$[3]**	**$[3]**
Reconciliation of profit/(loss) to net cash inflow/(outflow) from operating activities								
Operating profit/(loss) for the period	**84,685**	**(67,122)**	**(2,049)**	(180)	**2,538**	3,480	**(53,633)**	**(180,147)**
Net (gains)/losses on financial instruments held at fair value through profit or loss	**(84,028)**	**95,956**	**2,354**	130	**(1,950)**	(3,158)	**105,091**	**197,663**
Proceeds from sale of financial instruments held at fair value through profit or loss	**12,091**	**14,896**	**3,611**	13	**(144)**	172	**56,969**	**36,915**
Purchase of financial investments held at fair value through profit or loss	**(3,120,242)**	**(5,516,508)**	**(54,666)**	(8,146)	**(31,508)**	(32,238)	**(4,968,382)**	**(2,970,538)**
Net change in dividends/distributions receivable	**(540)**	**-**	**(15)**	(3)	**(31)**	(32)	**-**	**(17)**
Net change in receivables and other assets	**(33)**	**(646)**	**(7)**	-	**(1)**	(11)	**-**	**-**
Net foreign exchange (gains)/losses	**253**	**(1,154)**	**(67)**	51	**74**	(50)	**(1,290)**	**(897)**
Net change in payables and other liabilities	**486**	**4,079**	**22**	3	**64**	24	**-**	**178**
Net cash inflow/(outflow) from operating activities	**(3,107,328)**	**(5,470,499)**	**(50,817)**	(8,132)	**(30,958)**	(31,813)	**(4,861,245)**	**(2,916,843)**

[3] *Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in Instrument 2016/191 to round to the nearest thousand dollars.*

10 Financial risk management

The Funds are exchange traded managed funds that primarily invest in a portfolio of securities listed on the global share markets as well as derivative instruments and cash and cash equivalents.

The Funds' activities expose them to a variety of financial risks: market risk (including price risk, foreign exchange risk and interest rate risk), counterparty/credit risk and liquidity risk. The Funds use different methods to measure different types of risk to which they are exposed. Methods include sensitivity analysis in the case of price risk.

The Funds' overall risk management programs focus on ensuring compliance with the Funds' Product Disclosure Statements (PDSs) and seek to maximise the returns derived for the level of risk to which the Funds are exposed. Financial risk management is carried out by an investment manager under policies approved by the Board of Directors of the Responsible Entity (the Board).

The Board of Directors of the Responsible Entity has overall responsibility for the establishment and oversight of the Funds' risk management framework. The Funds' overall risk management programs focus on ensuring compliance with the Funds' PDSs and investment guidelines.

Compliance with the Funds' PDSs, Constitutions and investment guidelines are reported to the Board on a regular basis.

(a) Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates, interest rates and equity market prices will affect the Funds' income or the carrying value of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return on risk.

(i) Price risk

The Funds are exposed to equity securities price risk. This arises from investments held by the Funds for which prices in the future are uncertain. Equity securities are classified on the statements of financial position as at fair value through profit or loss. All securities investments present a risk of loss of capital. The maximum risk resulting from financial instruments is determined by the fair value of the financial instruments.

The Funds' overall market positions are reported to the Board on a regular basis.

The following tables summarise the assets and liabilities that are subject to price risk:

	FTSE RAFI U.S. 1000 ETF	FTSE RAFI U.S. 1000 ETF	**Global Agriculture Companies ETF**	**Global Healthcare ETF**	**Global Gold Miners ETF**	**Global Banks ETF**	**Global Cybersecurity ETF**	Global Cybersecurity ETF
	30 June 2016	30 June 2015	**30 June 2016**	**30 June 2016**	**30 June 2016**	**30 June 2016**	**30 June 2016**	30 June 2015
	$'000	$'000	**$[3]**	**$[3]**	**$[3]**	**$[3]**	**$[3]**	$[3]
Financial assets								
Listed equity securities	**16,777**	10,813		**-**	**-**	**-**	**-**	-
Total	**16,777**	10,813	**-**	**-**	**-**	**-**	**-**	-

10 Financial risk management (continued)

(a) Market risk (continued)

(i) Price risk (continued)

	Global Energy Companies ETF	**Managed Risk Global Share Fund**	**NASDAQ 100 ETF**	NASDAQ 100 ETF	**S&P 500 Yield Maximiser Fund**	S&P 500 Yield Maximiser Fund	**WisdomTree Europe ETF**	**WisdomTree Japan ETF**
	30 June 2016	**30 June 2016**	**30 June 2016**	30 June 2015	**30 June 2016**	30 June 2015	**30 June 2016**	**30 June 2016**
	$[3]	**$[3]**	**$'000**	$'000	**$'000**	$'000	**$[3]**	**$[3]**
Financial assets								
Listed equity securities	**3,155,487**	**5,416,614**	**56,720**	-	**69,147**	35,288	**4,719,459**	**2,667,945**
Total	**3,155,487**	**5,416,614**	**56,720**	**-**	**69,147**	35,288	**4,719,459**	**2,667,945**
Financial liabilities								
Futures	**-**	**27,025**	**-**	-	**-**	-	**-**	**-**
Index options	**-**	**-**	**-**	-	**326**	18	**-**	**-**
Total	**-**	**27,025**	**-**	**-**	**326**	18	**-**	**-**

Sensitivity analysis

A 10% movement at the report date of the market prices attributable to financial assets or financial liabilities by the relevant Funds would have the following impact on the Funds' operating profit/(loss) and net assets attributable to Unitholders. The calculations include the impact of any derivatives that may be held by a Fund. It is assumed that the relevant change occurs at the balance date.

	FTSE RAFI U.S. 1000 ETF	FTSE RAFI U.S. 1000 ETF	**Global Agriculture Companies ETF**	**Global Healthcare ETF**	**Global Gold Miners ETF**	**Global Banks ETF**	**Global Cybersecurity ETF**	Global Cybersecurity ETF
	30 June 2016	30 June 2015	**30 June 2016**	**30 June 2016**	**30 June 2016**	**30 June 2016**	**30 June 2016**	30 June 2015
	$'000	$'000	**$[1]**	**$[3]**	**$[3]**	**$[3]**	**$[3]**	$[3]
+10% Price movement - impact on the Fund's operating profit/(loss) and net assets attributable to unitholders	**1,678**	1,081	**-**	**-**	**-**	**-**	**-**	-
'-10% Price movement - impact on the Fund's operating profit/(loss) and net assets attributable to unitholders	(1,678)	(1,081)	-	-	-	-	-	-

[3] Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in Instrument 2016/191 to round to the nearest thousand dollars.

10 Financial risk management (continued)

(a) Market risk (continued)

(i) Price risk (continued)

	Global Energy Companies ETF	**Managed Risk Global Share Fund**	**NASDAQ 100 ETF**	NASDAQ 100 ETF	**S&P 500 Yield Maximiser Fund**	S&P 500 Yield Maximiser Fund	**WisdomTree Europe ETF**	**WisdomTree Japan ETF**
	30 June 2016	**30 June 2016**	**30 June 2016**	30 June 2015	**30 June 2016**	30 June 2015	**30 June 2016**	**30 June 2016**
	$[3]	**$[3]**	**$'000**	$'000	**$'000**	$'000	**$[3]**	**$[3]**
+10% Price movement - impact on the Fund's operating profit/(loss) and net assets attributable to unitholders	**315,550**	**342,737**	**5,672**	790	**1,615**	1,874	**471,946**	**266,795**
-10% Price movement - impact on the Fund's operating profit/(loss) and net assets attributable to unitholders	**(315,550)**	**(342,737)**	**(5,672)**	(790)	**(6,510)**	(3,513)	**(471,946)**	**(266,795)**

(ii) Foreign exchange risk

The Funds hold monetary assets (foreign cash, foreign cash equivalents) denominated in currencies other than the Australian dollar. Foreign exchange risk arises as the value of these financial assets denominated in other currencies will fluctuate due to changes in exchange rates.

The tables below summarise the value of the Funds' total net assets attributable to unitholders, expressed in Australian dollars, that are exposed to foreign exchange risk sensitivity analysis:

	FTSE RAFI U.S. 1000 ETF	FTSE RAFI U.S. 1000 ETF	**Global Agriculture Companies ETF**	**Global Healthcare ETF**	**Global Gold Miners ETF**	**Global Banks ETF**	**Global Cybersecurity ETF**	Global Cybersecurity ETF
	30 June 2016	30 June 2015	**30 June 2016**	**30 June 2016**	**30 June 2016**	**30 June 2016**	**30 June 2016**	30 June 2015
	$'000	$'000	**$[3]**	**$[3]**	**$[3]**	**$[3]**	**$[3]**	$[3]
USD	**50**	26	**-**	**-**	**-**	**-**	**-**	-
EURO	**-**	-	**-**	**-**	**-**	**-**	**-**	-
GBP	**-**	-	**-**	**-**	**-**	**-**	**-**	-
Others	**-**	-	**-**	**-**	**-**	**-**	**-**	-
Net foreign currency exposure	**50**	26	**-**	**-**	**-**	**-**	**-**	-

[3] Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in Instrument 2016/191 to round to the nearest thousand dollars.

10 Financial risk management (continued)

(a) Market risk (continued)

(ii) Foreign exchange risk (continued)

	Global Energy Companies ETF	**Managed Risk Global Share Fund**	**NASDAQ 100 ETF**	NASDAQ 100 ETF	**S&P 500 Yield Maximiser Fund**	S&P 500 Yield Maximiser Fund	**WisdomTree Europe ETF**	**WisdomTree Japan ETF**
	30 June 2016	**30 June 2016**	**30 June 2016**	30 June 2015	**30 June 2016**	30 June 2016	**30 June 2016**	**30 June 2016**
	$[3]	**$[3]**	**$'000**	$'000	**$'000**	$'000	**$[3]**	**$[3]**
USD	**15**	**518,473**	**68**	14	**1,323**	622	**145,464**	**45,007**
GBP	**26**	**-**	**-**	-	**-**	-	**-**	**-**
EURO	**(334)**	**19**	**-**	-	**-**	-	**-**	**-**
CAD	**552**	**-**	**-**	-	**-**	-	**-**	**-**
HKD	**1,816**	**-**	**-**	-	**-**	-	**-**	**-**
Others	**81**	**-**	**-**	-	**-**	-	**-**	**-**
Net foreign currency exposure	**2,156**	**518,492**	**68**	14	**1,323**	622	**145,464**	**45,007**

Sensitivity analysis - Foreign exchange risk

The following tables summarise the sensitivity of the Funds' operating profit/loss and net assets attributable to unitholders to foreign exchange risk.

	FTSE RAFI U.S. 1000 ETF	FTSE RAFI U.S. 1000 ETF	**Global Agriculture Companies ETF**	**Global Healthcare ETF**	**Global Gold Miners ETF**	**Global Banks ETF**	**Global Cybersecurity ETF**	Global Cybersecurity ETF
	30 June 2016	30 June 2015	**30 June 2016**	**30 June 2016**	**30 June 2016**	**30 June 2016**	**30 June 2016**	30 June 2015
	$'000	$'000	**$[3]**	**$[3]**	**$[3]**	**$[3]**	**$[3]**	$[3]
Impact on profit/loss from operating activities and net assets attributable to unitholders								
Foreign exchange risk - 10% upward movement in AUD (2015: 10%)	**(5)**	(3)	**-**	**-**	**-**	**-**	**-**	-

	Global Energy Companies ETF	**Managed Risk Global Share Fund**	**NASDAQ 100 ETF**	NASDAQ 100 ETF	**S&P 500 Yield Maximiser Fund**	S&P 500 Yield Maximiser Fund	**WisdomTree Europe ETF**	**WisdomTree Japan ETF**
	30 June 2016	**30 June 2016**	**30 June 2016**	30 June 2015	**30 June 2016**	30 June 2016	**30 June 2016**	**30 June 2016**
	$[3]	**$[3]**	**$'000**	$'000	**$'000**	$'000	**$[3]**	**$[3]**
Impact on profit/loss from operating activities and net assets attributable to unitholders								
Foreign exchange risk - 10% upward movement in AUD (2015: 10%)	**(216)**	**(51,849)**	**(7)**	(1)	**(132)**	(62)	**(14,546)**	**(4,501)**

A decrease will have an equal and opposite effect on the profit/loss from operating activities and net assets attributable to unitholders.

[3] Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in Instrument 2016/191 to round to the nearest thousand dollars.

10 Financial risk management (continued)

(a) Market risk (continued)

(iii) Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Interest rate risk is not considered to be significant to the Funds other than their cash holdings.

The Funds are exposed to interest rate risk on their cash holdings. Interest income from cash holdings is earned at variable interest rates. Investments in cash holdings are at call.

(b) Credit risk

Credit risk is the risk that a counterparty to a financial instrument will fail to discharge an obligation or commitment that it has entered into with the Funds.

(i) Settlement of securities transactions

All transactions in listed securities are settled/paid for upon delivery using approved brokers. The risk of default is considered low, as delivery of securities sold is only made once the broker has received payment. Payment is made once purchase on the securities have been received by the broker. The trade will fail if either party fails to meet its obligations.

(ii) Cash and cash equivalents

The exposure to credit risk for cash and cash equivalents is low as all counterparties have a rating of AA- or higher (as determined by Standard & Poor's or equivalent rating agency).

The custody of the Funds' assets is mainly concentrated with one counterparty, namely RBC Investor Services Trust. RBC Investor Services Trust is a member of a major securities exchange, and at 30 June 2016 and 30 June 2015 had a credit rating of AA- (S&P) and Aa3 (Moody's). At 30 June 2016, substantially all cash and cash equivalents, balances due from brokers and investments are held in custody by RBC investor Services Trust.

In accordance with the Funds' policy, the investment manager monitors the Funds' credit position on a regular basis.

(iii) Other

The Funds are not materially exposed to credit risk on other financial assets.

(c) Liquidity risk

Liquidity risk is the risk that the Funds will encounter difficulty in meeting obligations associated with financial liabilities.

The Funds are exposed to daily redemptions of redeemable units. The Funds therefore primarily hold investments that are traded in an active market and can be readily realisable.

Certain Funds may invest in derivative contracts traded over the counter, which are not traded in an organised market and may be illiquid. As a result, the Funds may not be able to quickly liquidate their investments in these instruments at an amount close to their fair value to meet their liquidity requirements or to respond to specific events such as deterioration in the creditworthiness of any particular issuer or counterparty.

The following tables analyse the Funds' non-derivative financial liabilities into relevant maturity groupings based on the remaining period at the end of the reporting period to the contractual maturity date. The amounts in the tables are the contractual undiscounted cash flows.

10 Financial risk management (continued)

(c) Liquidity risk (continued)

	FTSE RAFI U.S. 1000 ETF					FTSE RAFI U.S. 1000 ETF				
	On demand 30 June 2016 $'000	**1-6 months 30 June 2016 $'000**	**6-12 months 30 June 2016 $'000**	**1-2 years 30 June 2016 $'000**	**Total 30 June 2016 $'000**	On demand 30 June 2015 $'000	1-6 months 30 June 2015 $'000	6-12 months 30 June 2015 $'000	1-2 years 30 June 2015 $'000	Total 30 June 2015 $'000
Distributions payable	**-**	**339**	**-**	**-**	**339**	-	24	-	-	24
Other payables	**-**	**13**	**-**	**-**	**13**	-	501	-	-	501
Net assets attributable to unitholders	**16,481**	**-**	**-**	**-**	**16,481**	35,448	-	-	-	35,448
Contractual cash flows (excluding net settled derivatives)	**16,481**	**352**	**-**	**-**	**16,833**	35,448	525	-	-	35,973
Net settled derivatives										
Index options	**-**	**-**	**-**	**-**	**-**	-	18	-	-	18
	-	**-**	**-**	**-**	**-**	-	18	-	-	18

	Global Agriculture Companies ETF					Global Healthcare ETF				
	On demand 30 June 2016 $[3]	**1-6 months 30 June 2016 $[3]**	**6-12 months 30 June 2016 $[3]**	**1-2 years 30 June 2016 $[3]**	**Total 30 June 2016 $[3]**	**On demand 30 June 2016 $[3]**	**1-6 months 30 June 2016 $[3]**	**6-12 months 30 June 2016 $[3]**	**1-2 years 30 June 2016 $[3]**	**Total 30 June 2016 $[3]**
Distributions payable	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other payables	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net assets attributable to unitholders	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Contractual cash flows (excluding net settled derivatives)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

[3] *Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in Instrument 2016/191 to round to the nearest thousand dollars.*

10 Financial risk management (continued)

(c) Liquidity risk (continued)

	Global Gold Miners ETF					Global Banks ETF				
	On demand 30 June 2016	**1-6 months 30 June 2016**	**6-12 months 30 June 2016**	**1-2 years 30 June 2016**	**Total 30 June 2016**	**On demand 30 June 2016**	**1-6 months 30 June 2016**	**6-12 months 30 June 2016**	**1-2 years 30 June 2016**	**Total 30 June 2016**
	$[3]	**$[3]**	**$[3]**	**$[3]**	**$[3]**	**$[3]**	**$[3]**	**$[3]**	**$[3]**	**$[3]**
Distributions payable	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other payables	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net assets attributable to unitholders	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Contractual cash flows (excluding net settled derivatives)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

	Global Cybersecurity ETF					Global Cybersecurity ETF				
	On demand 30 June 2016	**1-6 months 30 June 2016**	**6-12 months 30 June 2016**	**1-2 years 30 June 2016**	**Total 30 June 2016**	On demand 30 June 2015	1-6 months 30 June 2015	6-12 months 30 June 2015	1-2 years 30 June 2015	Total 30 June 2015
	$[3]	**$[3]**	**$[3]**	**$[3]**	**$[3]**	$[3]	$[3]	$[3]	$[3]	$[3]
Distributions payable	**-**	**-**	**-**	**-**	**-**	-	-	-	-	-
Other payables	**-**	**-**	**-**	**-**	**-**	-	-	-	-	-
Net assets attributable to unitholders	**-**	**-**	**-**	**-**	**-**	-	-	-	-	-
Contractual cash flows (excluding net settled derivatives)	**-**	**-**	**-**	**-**	**-**	-	-	-	-	-

[3] Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in Instrument 2016/191 to round to the nearest thousand dollars.

10 Financial risk management (continued)

(c) Liquidity risk (continued)

	Global Energy Companies ETF					Managed Risk Global Share Fund				
	On demand 30 June 2016 $[3]	**1-6 months 30 June 2016 $[3]**	**6-12 months 30 June 2016 $[3]**	**1-2 years 30 June 2016 $[3]**	**Total 30 June 2016 $[3]**	**On demand 30 June 2016 $[3]**	**1-6 months 30 June 2016 $[3]**	**6-12 months 30 June 2016 $[3]**	**1-2 years 30 June 2016 $[3]**	**Total 30 June 2016 $[3]**
Distributions payable	**-**	**-**	**-**	**-**	**-**	**-**	**20,940**	**-**	**-**	**20,940**
Other payables	**-**	**486**	**-**	**-**	**486**	**-**	**4,079**	**-**	**-**	**4,079**
Net assets attributable to unitholders	**3,219,699**	**-**	**-**	**-**	**3,219,699**	**5,899,444**	**-**	**-**	**-**	**5,899,444**
Contractual cash flows (excluding net settled derivatives)	**3,219,699**	**486**	**-**	**-**	**3,220,185**	**5,899,444**	**25,019**	**-**	**-**	**5,924,463**
Net settled derivatives										
Futures	**-**	**-**	**-**	**-**	**-**	**-**	**27,025**	**-**	**-**	**27,025**
Foreign currency contracts	**-**	**20,613**	**-**	**-**	**20,613**	**-**	**-**	**-**	**-**	**-**
	-	**20,613**	**-**	**-**	**20,613**	**-**	**27,025**	**-**	**-**	**27,025**

	NASDAQ 100 ETF					NASDAQ 100 ETF				
	On demand 30 June 2016 $'000	**1-6 months 30 June 2016 $'000**	**6-12 months 30 June 2016 $'000**	**1-2 years 30 June 2016 $'000**	**Total 30 June 2016 $'000**	On demand 30 June 2015 $'000	1-6 months 30 June 2015 $'000	6-12 months 30 June 2015 $'000	1-2 years 30 June 2015 $'000	Total 30 June 2015 $'000
Distributions payable	**-**	**261**	**-**	**-**	**261**	-	-	-	-	-
Other payables	**-**	**24**	**-**	**-**	**24**	-	3	-	-	3
Net assets attributable to unitholders	**56,487**	**-**	**-**	**-**	**56,487**	7,912	-	-	-	7,912
Contractual cash flows (excluding net settled derivatives)	**56,487**	**285**	**-**	**-**	**56,772**	7,912	3	-	-	7,915

[3] Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in Instrument 2016/191 to round to the nearest thousand dollars.

10 Financial risk management (continued)

(c) Liquidity risk (continued)

	S&P 500 Yield Maximiser Fund					S&P 500 Yield Maximiser Fund				
	On demand	**1-6 months**	**6-12 months**	**1-2 years**	**Total**	On demand	1-6 months	6-12 months	1-2 years	Total
	30 June	**30 June**	**30 June**	**30 June**	**30 June**	30 June	30 June	30 June	30 June	30 June
	2016	**2016**	**2016**	**2016**	**2016**	2015	2015	2015	2015	2015
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	$'000	$'000	$'000	$'000	$'000
Distributions payable	**-**	**937**	**-**	**-**	**937**	-	501	-	-	501
Other payables	**-**	**85**	**-**	**-**	**85**	-	24	-	-	24
Net assets attributable to unitholders	**69,460**	**-**	**-**	**-**	**69,460**	35,448	-	-	-	35,448
Contractual cash flows (excluding net settled derivatives)	**69,460**	**1,022**	**-**	**-**	**70,482**	35,448	525	-	-	35,973
Net settled derivatives										
Index options	**-**	**326**	**-**	**-**	**326**	-	18	-	-	18
	-	**326**	**-**	**-**	**326**	-	18	-	-	18

	WisdomTree Europe ETF					WisdomTree Japan ETF				
	On demand	**1-6 months**	**6-12 months**	**1-2 years**	**Total**	**On demand**	**1-6 months**	**6-12 months**	**1-2 years**	**Total**
	30 June	**30 June**	**30 June**	**30 June**	**30 June**	**30 June**	**30 June**	**30 June**	**30 June**	**30 June**
	2016	**2016**	**2016**	**2016**	**2016**	**2016**	**2016**	**2016**	**2016**	**2016**
	$[3]	**$**[3]	**$**[3]	**$**[3]	**$**[3]	**$**[3]	**$**[3]	**$**[3]	**$**[3]	**$**[3]
Distributions payable	**-**	**36,393**	**-**	**-**	**36,393**	**-**	**4,155**	**-**	**-**	**4,155**
Other payables	**-**	**-**	**-**	**-**	**-**	**-**	**178**	**-**	**-**	**178**
Net assets attributable to unitholders	**4,917,808**	**-**	**-**	**-**	**4,917,808**	**2,778,239**	**-**	**-**	**-**	**2,778,239**
Contractual cash flows (excluding net settled derivatives)	**4,917,808**	**36,393**	**-**	**-**	**4,954,201**	**2,778,239**	**4,333**	**-**	**-**	**2,782,572**
Net settled derivatives										
Foreign currency contracts	**-**	**1,601**		**-**	**1,601**	**-**	**1,350**	**-**	**-**	**1,350**
	-	**1,601**	**-**	**-**	**1,601**	**-**	**1,350**	**-**	**-**	**1,350**

[3] *Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in Instrument 2016/191 to round to the nearest thousand dollars.*

11 Offsetting financial assets and financial liabilities

Financial assets and liabilities are offset and the net amount reported in the statements of financial position when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. The gross and net positions of financial assets and liabilities that have been offset in the statements of financial position are disclosed in the first three columns of the tables below.

	Global Energy Companies ETF						*Managed Risk Global Share Fund*					
	Effects of offsetting on the statements of financial position			**Related amounts not offset in the statements of financial position**			**Effects of offsetting on the statements of financial position**			**Related amounts not offset in the statements of financial position**		
	Gross amounts of financial assets/ liabilities 30 June 2016 $[3]	**Gross amounts set off in the statements of financial position 30 June 2016 $[3]**	**Net amount of financial assets presented in the statements of financial position 30 June 2016 $[3]**	**Financial instruments (including non-cash collateral) 30 June 2016 $[3]**	**Stock and cash collateral pledged 30 June 2016 $[3]**	**Net amounts 30 June 2016 $[3]**	**Gross amounts of financial assets/ liabilities 30 June 2016 $[3]**	**Gross amounts set off in the statements of financial position 30 June 2016 $[3]**	**Net amount of financial assets presented in the statements of financial position 30 June 2016 $[3]**	**Financial instruments (including non-cash collateral) 30 June 2016 $[3]**	**Stock and cash collateral pledged 30 June 2016 $[3]**	**Net amounts 30 June 2016 $[3]**
Financial assets												
Futures	**-**	**-**	**-**	**-**	**-**	**-**	**15,677**	**-**	**15,677**	**-**	**-**	**15,677**
Foreign currency contracts	**57,016**	**-**	**57,016**	**(20,613)**	**-**	**36,403**	**-**	**-**	**-**	**-**	**-**	**-**
Total	**57,016**	**-**	**57,016**	**(20,613)**	**-**	**36,403**	**15,677**	**-**	**15,677**	**-**	**-**	**15,677**
Financial liabilities												
Futures	**-**	**-**	**-**	**-**	**-**	**-**	**(27,025)**	**-**	**(27,025)**	**-**	**27,025**	**-**
Foreign currency contracts	**(20,613)**	**-**	**(20,613)**	**20,613**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total	**(20,613)**	**-**	**(20,613)**	**20,613**	**-**	**-**	**(27,025)**	**-**	**(27,025)**	**-**	**27,025**	**-**

[3] Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in Instrument 2016/191 to round to the nearest thousand dollars.

11 Offsetting financial assets and financial liabilities (continued)

S&P 500 Yield Maximiser Fund

	Effects of offsetting on the statements of financial position			Related amounts not offset in the statements of financial position			Effects of offsetting on the statements of financial position			Related amounts not offset in the statements of financial position		
	Gross amounts of financial liabilities 30 June 2016 $'000	**Gross amounts set off in the statements of financial position 30 June 2016 $'000**	**Net amount of financial liabilities presented in the statements of financial position 30 June 2016 $'000**	**Financial instruments (including non-cash collateral) 30 June 2016 $'000**	**Stock and cash collateral pledged 30 June 2016 $'000**	**Net amounts 30 June 2016 $'000**	Gross amounts of financial liabilities 30 June 2015 $'000	Gross amounts set off in the statements of financial position 30 June 2015 $'000	Net amount of financial liabilities presented in the statements of financial position 30 June 2015 $'000	Financial instruments (including non-cash collateral) 30 June 2015 $'000	Stock and cash collateral pledged 30 June 2015 $'000	Net amounts 30 June 2015 $'000
Financial liabilities												
Index options	**(326)**	**-**	**(326)**	**-**	**323**	**(3)**	(18)	-	(18)	-	-	(18)
Total	**(326)**	**-**	**(326)**	**-**	**323**	**(3)**	(18)	-	(18)	-	-	(18)

WisdomTree Europe ETF

	Effects of offsetting on the statements of financial position			Related amounts not offset in the statements of financial position			Effects of offsetting on the statements of financial position			Related amounts not offset in the statements of financial position		
	Gross amounts of financial assets/ liabilities 30 June 2016 $[3]	**Gross amounts set off in the statements of financial position 30 June 2016 $[3]**	**Net amount of financial assets presented in the statements of financial position 30 June 2016 $[3]**	**Financial instruments (including non-cash collateral) 30 June 2016 $[3]**	**Stock and cash collateral pledged 30 June 2016 $[3]**	**Net amounts 30 June 2016 $[3]**	**Gross amounts of financial assets/ liabilities 30 June 2016 $[3]**	**Gross amounts set off in the statements of financial position 30 June 2016 $[3]**	**Net amount of financial assets presented in the statements of financial position 30 June 2016 $[3]**	**Financial instruments (including non-cash collateral) 30 June 2016 $[3]**	**Stock and cash collateral pledged 30 June 2016 $[3]**	**Net amounts 30 June 2016 $[3]**
Financial Assets												
Foreign currency contracts	**89,929**	**-**	**89,929**	**-**	**-**	**89,929**	**70,853**	**-**	**70,853**	**-**	**-**	**70,853**
Total	**89,929**	**-**	**89,929**	**-**	**-**	**89,929**	**70,853**	**-**	**70,853**	**-**	**-**	**70,853**
Financial liabilities												
Foreign currency contracts	**(1,601)**	**-**	**(1,601)**	**-**	**1,601**	**-**	**(1,350)**	**-**	**(1,350)**	**-**	**-**	**(1,350)**
Total	**(1,601)**	**-**	**(1,601)**	**-**	**1,601**	**-**	**(1,350)**	**-**	**(1,350)**	**-**	**-**	**(1,350)**

[3] Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in Instrument 2016/191 to round to the nearest thousand dollars.

12 Fair value measurements

AASB 13 requires disclosure of fair value measurements by level of the following fair value measurement hierarchy:

- Quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1);
- Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly (Level 2); and
- Inputs for the asset or liability that are not based on observable market data (unobservable inputs) (Level 3).

Fair value estimation

The carrying amounts of the Funds' assets and liabilities at the end of each reporting period approximate their fair values.

Financial assets and liabilities held at fair value through profit or loss are measured initially at fair value excluding any transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability. Transaction costs on financial assets and financial liabilities at fair value through profit or loss are expensed immediately. Subsequent to initial recognition, all instruments held at fair value through profit or loss are measured at fair value with changes in their fair value recognised in statements of comprehensive income.

(i) Fair value in an active market (Level 1)

The fair value of financial assets and liabilities traded in active markets is based on their quoted market prices at the end of the reporting period without any deduction for estimated future selling costs.

The Funds value their investments in accordance with the accounting policies set out in note 2. For the majority of their investments, the Funds rely on information provided by independent pricing services for the valuation of their investments.

The quoted market price used for financial assets held by the Funds is the current bid price; the appropriate quoted market price for financial liabilities is the current asking price. When the Funds hold derivatives with offsetting market risks, they use mid-market prices as a basis for establishing fair values for the offsetting risk positions and apply this bid or asking price to the net open position, as appropriate.

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

(ii) Fair value in an inactive or unquoted market (Level 2 and Level 3)

The fair value of financial assets and liabilities that are not traded in an active market is determined using valuation techniques. These include the use of recent arm's length market transactions, reference to the current fair value of a substantially similar other instrument, discounted cash flow techniques, option pricing models or any other valuation technique that provides a reliable estimate of prices obtained in actual market transactions.

Where discounted cash flow techniques are used, estimated future cash flows are based on management's best estimates and the discount rate used is a market rate at the end of the reporting period applicable for an instrument with similar terms and conditions.

For other pricing models, inputs are based on market data at the end of the reporting period. Fair values for unquoted equity investments are estimated, if possible, using applicable price/earnings ratios for similar listed companies adjusted to reflect the specific circumstances of the issuer.

The carrying value less impairment provision of other receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Funds for similar financial instruments.

12 Fair value measurements (continued)

Fair value estimation (continued)

(iii) Recognised fair value measurements

The tables below set out the Funds' financial assets and liabilities (by class) measured at fair value according to the fair value hierarchy:

	FTSE RAFI U.S. 1000 ETF				FTSE RAFI U.S. 1000 ETF			
	Level 1 30 June 2016 $'000	**Level 2 30 June 2016 $'000**	**Level 3 30 June 2016 $'000**	**Total 30 June 2016 $'000**	Level 1 30 June 2015 $'000	Level 2 30 June 2015 $'000	Level 3 30 June 2015 $'000	Total 30 June 2015 $'000
Financial assets								
Financial assets designated at fair value through profit or loss:								
Listed equity securities	**16,777**	**-**	**-**	**16,777**	10,813	-	-	10,813
Total	**16,777**	**-**	**-**	**16,777**	10,813	-	-	10,813

	Global Agriculture Companies ETF				**Global Healthcare ETF**			
	Level 1 30 June 2016 $[3]	**Level 2 30 June 2016 $[3]**	**Level 3 30 June 2016 $[3]**	**Total 30 June 2016 $[3]**	**Level 1 30 June 2016 $[3]**	**Level 2 30 June 2016 $[3]**	**Level 3 30 June 2016 $[3]**	**Total 30 June 2016 $[3]**
Financial assets								
Financial assets designated at fair value through profit or loss:								
Listed equity securities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

	Global Gold Miners ETF				**Global Banks ETF**			
	Level 1 30 June 2016 $[3]	**Level 2 30 June 2016 $[3]**	**Level 3 30 June 2016 $[3]**	**Total 30 June 2016 $[3]**	**Level 1 30 June 2016 $[3]**	**Level 2 30 June 2016 $[3]**	**Level 3 30 June 2016 $[3]**	**Total 30 June 2016 $[3]**
Financial assets								
Financial assets designated at fair value through profit or loss:								
Listed equity securities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

[3] Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in Instrument 2016/191 to round to the nearest thousand dollars.

12 Fair value measurements (continued)

Fair value estimation (continued)

(iii) Recognised fair value measurements (continued)

	Global Cybersecurity ETF				Global Cybersecurity ETF			
	Level 1 30 June 2016 $[3]	**Level 2 30 June 2016 $[3]**	**Level 3 30 June 2016 $[3]**	**Total 30 June 2016 $[3]**	Level 1 30 June 2015 $[3]	Level 2 30 June 2015 $[3]	Level 3 30 June 2015 $[3]	Total 30 June 2015 $[3]
Financial assets								
Financial assets designated at fair value through profit or loss:								
Listed equity securities	**-**	**-**	**-**	**-**	-	-	-	-
Total	**-**	**-**	**-**	**-**	-	-	-	-

	Global Energy Companies ETF				**Managed Risk Global Share Fund**			
	Level 1 30 June 2016 $[3]	**Level 2 30 June 2016 $[3]**	**Level 3 30 June 2016 $[3]**	**Total 30 June 2016 $[3]**	**Level 1 30 June 2016 $[3]**	**Level 2 30 June 2016 $[3]**	**Level 3 30 June 2016 $[3]**	**Total 30 June 2016 $[3]**
Financial assets								
Financial assets designated at fair value through profit or loss:								
Listed equity securities	**3,155,487**	**-**	**-**	**3,155,487**	**5,416,614**	**-**	**-**	**5,416,614**
Financial liabilities held for trading								
Futures	**-**	**-**	**-**	**-**	**15,677**	**-**	**-**	**15,677**
Foreign currency contracts	**-**	**57,016**	**-**	**57,016**	**-**	**-**	**-**	**-**
Total	**3,155,487**	**57,016**	**-**	**3,212,503**	**5,432,291**	**-**	**-**	**5,432,291**
Financial liabilities								
Financial liabilities held for trading								
Futures	**-**	**-**	**-**	**-**	**27,025**	**-**	**-**	**27,025**
Foreign currency contracts	**-**	**20,613**	**-**	**20,613**	**-**	**-**	**-**	**-**
Total	**-**	**20,613**	**-**	**20,613**	**27,025**	**-**	**-**	**27,025**

	NASDAQ 100 ETF				NASDAQ 100 ETF			
	Level 1 30 June 2016 $'000	**Level 2 30 June 2016 $'000**	**Level 3 30 June 2016 $'000**	**Total 30 June 2016 $'000**	Level 1 30 June 2015 $'000	Level 2 30 June 2015 $'000	Level 3 30 June 2015 $'000	Total 30 June 2015 $'000
Financial assets								
Financial assets designated at fair value through profit or loss:								
Listed equity securities	**56,720**	**-**	**-**	**56,720**	7,901	-	-	7,901
Total	**56,720**	**-**	**-**	**56,720**	7,901	-	-	7,901

[3] Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in Instrument 2016/191 to round to the nearest thousand dollars.

12 Fair value measurements (continued)

Fair value estimation (continued)

(iii) Recognised fair value measurements (continued)

	S&P 500 Yield Maximiser Fund				S&P 500 Yield Maximiser Fund			
	Level 1	**Level 2**	**Level 3**	**Total**	Level 1	Level 2	Level 3	Total
	30 June	**30 June**	**30 June**	**30 June**	30 June	30 June	30 June	30 June
	2016	**2016**	**2016**	**2016**	2015	2015	2015	2015
	$'000	**$'000**	**$'000**	**$'000**	$'000	$'000	$'000	$'000
Financial assets								
Financial assets designated at fair value through profit or loss:								
Listed equity securities	**69,147**	**-**	**-**	**69,147**	35,288	-	-	35,288
Total	**69,147**	**-**	**-**	**69,147**	35,288	-	-	35,288
Financial liabilities								
Financial liabilities held for trading								
Index options	**326**	**-**	**-**	**326**	18	-	-	18
Total	**326**	**-**	**-**	**326**	18	-	-	18

	WisdomTree Europe ETF				**WisdomTree Japan ETF**			
	Level 1	**Level 2**	**Level 3**	**Total**	**Level 1**	**Level 2**	**Level 3**	**Total**
	30 June	**30 June**	**30 June**	**30 June**	**30 June**	**30 June**	**30 June**	**30 June**
	2016	**2016**	**2016**	**2016**	**2016**	**2016**	**2016**	**2016**
	$[3]	**$[3]**	**$[3]**	**$[3]**	**$[3]**	**$[3]**	**$[3]**	**$[3]**
Financial assets								
Financial assets designated at fair value through profit or loss:								
Listed equity securities	**4,719,459**	**-**	**-**	**4,719,459**	**2,667,946**	**-**	**-**	**2,667,946**
Financial assets held for trading								
Foreign currency contracts		**89,929**	**-**	**89,929**	**-**	**70,853**	**-**	**70,853**
Total	**4,719,459**	**89,929**	**-**	**4,809,388**	**2,667,946**	**70,853**	**-**	**2,738,799**
Financial liabilities								
Financial liabilities held for trading								
Foreign currency contracts	**-**	**1,601**	**-**	**1,601**	**-**	**1,350**	**-**	**1,350**
Total	**-**	**1,601**	**-**	**1,601**	**-**	**1,350**	**-**	**1,350**

(iv) Transfers between levels

There were no transfers between levels during the period ended 30 June 2016 and 30 June 2015.

(v) Movement in level 3 instruments

There were no investments classified as Level 3 within the Funds as at 30 June 2016 and 30 June 2015.

(vi) Fair value of financial instruments not carried at fair value

The carrying value of trade receivables and trade payables are assumed to approximate their fair values.

Net assets attributable to unit holders' carrying value differs from its fair value (deemed to be redemption price for individual units) due to differences in valuation inputs. This difference is not material in the current or prior period.

[3] Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in Instrument 2016/191 to round to the nearest thousand dollars.

13 Derivative financial instruments

In the normal course of business certain Funds may enter into transactions in various derivative financial instruments which have certain risks. A derivative is a financial instrument or other contract which is settled at a future date and whose value changes in response to the change in a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index or other variable.

Derivative financial instruments require no initial net investment or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors.

Derivative transactions include many different instruments such as forwards, futures and options. Derivatives are considered to be part of the investment process and the use of derivatives is an essential part of the Funds' portfolio management. Derivatives are not managed in isolation. Consequently, the use of derivatives is multifaceted and includes:

- hedging to protect an asset or liability of the Fund against a fluctuation in market values or to reduce volatility;
- a substitution for trading of physical securities; and
- adjusting asset exposures within the parameters set in the investment strategy, and adjusting the duration of fixed interest portfolios or the weighted average maturity of cash portfolios.

While derivatives are used for trading purposes, they are not used to gear (leverage) a portfolio. Gearing a portfolio would occur if the level of exposure to the markets exceeds the underlying value of the Funds.

The following Funds held derivative instruments:

	Global Energy Companies ETF			*Managed Risk Global Share Fund*			*WisdomTree Europe ETF*		
	Fair values			**Fair values**			**Fair values**		
	Contract/ notional 30 June 2016 $[3]	**Assets 30 June 2016 $[3]**	**Liabilities 30 June 2016 $[3]**	**Contract/ notional 30 June 2016 $[3]**	**Assets 30 June 2016 $[3]**	**Liabilities 30 June 2016 $[3]**	**Contract/ notional 30 June 2016 $[3]**	**Assets 30 June 2016 $[3]**	**Liabilities 30 June 2016 $[3]**
Futures	**-**	**-**	**-**	**(491,097)**	**15,677**	**(27,025)**	**-**	**-**	**-**
Foreign currency contracts	**2,940,772**	**57,016**	**(20,613)**	**-**	**-**	**-**	**5,213,167**	**89,929**	**(1,601)**
	2,940,772	**57,016**	**(20,613)**	**(491,097)**	**15,677**	**(27,025)**	**5,213,167**	**89,929**	**(1,601)**

	S&P 500 Yield Maximiser Fund			*S&P 500 Yield Maximiser Fund*			*WisdomTree Japan ETF*		
	Fair values			Fair values			**Fair values**		
	Contract/ notional 30 June 2016 $'000	**Assets 30 June 2016 $'000**	**Liabilities 30 June 2016 $'000**	Contract/ notional 30 June 2015 $'000	Assets 30 June 2015 $'000	Liabilities 30 June 2015 $'000	**Contract/ notional 30 June 2016 $[3]**	**Assets 30 June 2016 $[3]**	**Liabilities 30 June 2016 $[3]**
Index options	**20,324**	**-**	**(326)**	1,120	-	(18)	**-**	**-**	**-**
Foreign currency contracts	**-**	**-**	**-**	-	-	-	**3,190,627**	**70,853**	**(1,350)**
	20,324	**-**	**(326)**	1,120	-	(18)	**3,190,627**	**70,853**	**(1,350)**

[3] Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in Instrument 2016/191 to round to the nearest thousand dollars.

14 Auditor's remuneration

During the period the following fees were paid or payable for services provided by the auditor of the Funds. Audit fees were borne by the Responsible Entity:

	FTSE RAFI U.S. 1000 ETF	FTSE RAFI U.S. 1000 ETF	**Global Agriculture Companies ETF**	**Global Healthcare ETF**	**Global Gold Miners ETF**	**Global Banks ETF**	**Global Cybersecurity ETF**	Global Cybersecurity ETF
	30 June 2016	30 June 2015	**30 June 2016**	**30 June 2016**	**30 June 2016**	**30 June 2016**	**30 June 2016**	30 June 2015
KPMG	**$**	$	**$**	**$**	**$**	**$**	**$**	$
Audit and other assurance service								
Audit and review of financial reports	**5,865**	3,700	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	-
Audit of compliance plan	**1,200**	1,800	**300**	**300**	**300**	**300**	**300**	-
Total remuneration of audit and other assurance services	**7,065**	5,500	**1,300**	**1,300**	**1,300**	**1,300**	**1,300**	-

	Global Energy Companies ETF	**Managed Risk Global Share Fund**	**NASDAQ 100 ETF**	NASDAQ 100 ETF	**S&P 500 Yield Maximiser Fund**	S&P 500 Yield Maximiser Fund	**WisdomTree Europe ETF**	**WisdomTree Japan ETF**
	30 June 2016	**30 June 2016**	**30 June 2016**	30 June 2015	**30 June 2016**	30 June 2015	**30 June 2016**	**30 June 2016**
KPMG	**$**	**$**	**$**	$	**$**	**$**	**$**	**$**
Audit and other assurance service								
Audit and review of financial reports	**1,000**	**5,420**	**7,625**	6,000	**7,625**	8,100	**5,420**	**5,420**
Audit of compliance plan	**300**	**1,200**	**1,200**	1,800	**1,200**	1,800	**1,200**	**1,200**
Total remuneration of audit and other assurance services	**1,300**	**6,620**	**8,825**	7,800	**8,825**	9,900	**6,620**	**6,620**

15 Related party transactions

Responsible entity

The Responsible Entity of the Funds is BetaShares Capital Ltd.

The Responsible Entity has appointed Horizons ETFs Management (Canada) Inc. to provide investment advisory services in connection with S&P 500 Yield Maximiser Fund. Horizons ETFs Management (Canada) Inc. has an ownership interest in the Responsible Entity's parent company.

Key management personnel

The Funds do not employ personnel in their own right. However, the Funds are required to have an incorporated Responsible Entity to manage the activities and this is considered to be key management personnel. The directors of the Responsible Entity, which are key management personnel of the Responsible Entity, during or since the end of the financial year are:

(a) Directors

Executive Directors:	Non-Executive
David Nathanson (appointed 21 September 2009)	Howard Atkinson (appointed 2 March 2010, resigned 12 August 2015)
Alex Vynokur (appointed 21 September 2009)	Taeyong Lee (appointed 12 August 2015)
	Thomas Park (appointed 12 August 2015)

15 Related party transactions (continued)

(b) Other key management personnel

There were no other persons with responsibility for planning, directing and controlling the activities of the Funds, directly or indirectly during the financial period.

Responsible Entity's management fees and other transactions

The Responsible Entity's fees are calculated in accordance with the Funds' constitutions. The Responsible Entity's fees comprise a management fee and (if applicable) expense recoveries (after taking account of GST and reduced input tax credits), which are calculated as a percentage of the net asset value of the Funds and are disclosed in the statements of comprehensive income. The following table discloses the Responsible Entity's fees for 30 June 2016 and 30 June 2015 as there has been no change in the fees during the period:

Funds	Management fee %	Expense recoveries %
FTSE RAFI U.S. 1000 ETF	0.30	0.10
Global Agriculture Companies ETF	0.47	0.10
Global Healthcare ETF	0.47	0.10
Global Gold Miners ETF	0.47	0.10
Global Banks ETF	0.47	0.10
Global Cybersecurity ETF	0.57	0.10
Global Energy Companies ETF	0.47	0.10
Managed Risk Global Share Fund	0.39	0.15
NASDAQ 100 ETF	0.38	0.10
S&P 500 Yield Maximiser Fund	0.59	0.20
WisdomTree Europe ETF	0.51	0.07
WisdomTree Japan ETF	0.51	0.07

The transactions during the period and amounts payable at period end between the Funds and the Responsible entity and the Investment Manager were as follows:

	FTSE RAFI U.S. 1000 ETF	FTSE RAFI U.S. 1000 ETF	**Global Agriculture Companies ETF**	**Global Healthcare ETF**	**Global Gold Miners ETF**	**Global Banks ETF**	**Global Cybersecurity ETF**	Global Cybersecurity ETF
	30 June 2016	30 June 2015	**30 June 2016**	**30 June 2016**	**30 June 2016**	**30 June 2016**	**30 June 2016**	30 June 2015
	$	$	**$**	**$**	**$**	**$**	**$**	$
Management fees expensed to the Responsible Entity	**40,409**	11,521	**-**	**-**	**-**	**-**	**-**	-
Management fees payable to the Responsible Entity at reporting date	**9,148**	12,363	**-**	**-**	**-**	**-**	**-**	-
Expense recoveries expensed to the Responsible Entity	**13,581**	3,840	**-**	**-**	**-**	**-**	**-**	-
Expense recoveries payable to the Responsible Entity as at reporting date	**3,049**	4,121	**-**	**-**	**-**	**-**	**-**	-

15 Related party transactions (continued)

(b) Other key management personnel (continued)

Responsible Entity's management fees and other transactions (continued)

	Global Energy Companies ETF	**Managed Risk Global Share Fund**	**NASDAQ 100 ETF**	NASDAQ 100 ETF	**S&P 500 Yield Maximiser Fund**	S&P 500 Yield Maximiser Fund	**WisdomTree Europe ETF**	**WisdomTree Japan ETF**
	30 June 2016	**30 June 2016**	**30 June 2016**	30 June 2015	**30 June 2016**	30 June 2015	**30 June 2016**	**30 June 2016**
	$	**$**	**$**	$	**$**	**$**	**$**	**$**
Management fees expensed to the Responsible Entity	**373**	**5,959**	**146,824**	2,085	**269,602**	97,231	**-**	**67**
Management fees payable by the Responsible Entity at reporting date	**401**	**3,349**	**18,892**	2,237	**61,571**	17,539	**-**	**53**
Expense recoveries expensed to the Responsible Entity	**79**	**1,299**	**38,638**	549	**103,692**	37,397	**-**	**157**
Expense recoveries payable by the Responsible Entity as at reporting date	**85**	**730**	**4,972**	589	**23,681**	6,746	**-**	**125**
Investment advisor fees borne by the Responsible Entity	**-**	**-**	**-**	-	**106,842**	76,668	**-**	**-**
Investment advisor fees payable by the Responsible Entity at the reporting date	**-**	**-**	**-**	-	**144,549**	84,038	**-**	**-**

Related party unitholdings

Parties related to the Funds (including BetaShares Capital Ltd and other schemes managed by BetaShares Capital Ltd), held no units in the Funds during the financial period.

16 Events occurring after the reporting period

Since the end of the reporting period WisdomTree Japan ETF's net asset value has changed by more than 10% due to changes in the fair value of investments held. This movement corresponds with the movement in the benchmark index that the fund seeks to track. More specifically the net asset value changed by (11.19%) whilst the underlying benchmark index changed by (12.68%).

No other significant events have occurred since the end of the reporting period which would impact on the financial position of the Funds disclosed in the statements of financial position as at 30 June 2016 or on the results and cash flows of the Funds for the period ended on that date.

17 Contingent assets and liabilities and commitments

There are no outstanding contingent assets, liabilities or commitments as at 30 June 2016 and 30 June 2015.

Directors' declaration

BetaShares Capital Ltd present the Directors' Declaration in respect of the following funds:

BetaShares FTSE RAFI U.S. 1000 ETF
BetaShares Global Agriculture Companies ETF - Currency Hedged
BetaShares Global Healthcare ETF - Currency Hedged
BetaShares Global Gold Miners ETF - Currency Hedged
BetaShares Global Banks ETF - Currency Hedged
BetaShares Global Cybersecurity ETF (formerly known as BetaShares Investment Fund No.5)
BetaShares Global Energy Companies ETF - Currency Hedged
BetaShares Managed Risk Global Share Fund (managed fund)
BetaShares NASDAQ 100 ETF
BetaShares S&P 500 Yield Maximiser Fund (managed fund)
BetaShares WisdomTree Europe ETF - Currency Hedged
BetaShares WisdomTree Japan ETF - Currency Hedged

In the opinion of the directors of BetaShares Capital Ltd, the Responsible Entity of the Funds:

(a) the financial statements and notes set out on pages 6 to 45 are in accordance with the *Corporations Act 2001,* including:

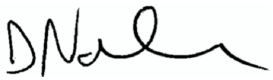
(i) complying with Accounting Standards, the *Corporations Regulations 2001* ; and

(ii) giving a true and fair view of the Funds' financial positions as at 30 June 2016 and of their performance for the financial period ended on that date; and

(b) there are reasonable grounds to believe that the Funds will be able to pay their debts as and when they become due and payable.

The directors draw attention to note 2(a) of the financial report which contains a statement of compliance with International Financial Reporting Standards.

Signed in accordance with a resolution of the directors of BetaShares Capital Ltd.



David Nathanson
Director

Alex Vynokur
Director

Sydney
27 September 2016

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Independent auditor's report to the unitholders of the following Schemes ("the Schemes"):

BetaShares FTSE RAFI U.S. 1000 ETF
BetaShares Global Agriculture Companies ETF – Currency Hedged
BetaShares Global Healthcare ETF – Currency Hedged
BetaShares Global Gold Miners ETF – Currency Hedged
BetaShares Global Banks ETF – Currency Hedged
BetaShares Global Cybersecurity ETF (formerly BetaShares Investment Fund No. 5)
BetaShares Global Energy Companies ETF – Currency Hedged
BetaShares Managed Risk Global Share Fund (managed fund)
BetaShares NASDAQ 100 ETF
BetaShares S&P 500 Yield Maximiser Fund (managed fund)
BetaShares Wisdom Tree Europe ETF – Currency Hedged
BetaShares Wisdom Tree Japan ETF – Currency Hedged

Report on the financial report

We have audited the accompanying financial report of the Schemes, which comprises the statements of financial position as at 30 June 2016, the statements of comprehensive income, statements of changes in equity and statements of cash flows for the period ended on that date, notes 1 to 17 comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration.

Directors' responsibility for the financial report

The directors of BetaShares Capital Limited ("the Responsible Entity") are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001*, and for such internal control as the directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error. In note 2(a), the directors of the Responsible Entity also state, in accordance with Australian Accounting Standard AASB 101 *Presentation of Financial Statements*, that the financial statements comply with International Financial Reporting Standards.

Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of

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the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

We performed the procedures to assess whether in all material respects the financial report presents fairly, in accordance with the *Corporations Act 2001* and Australian Accounting Standards, a true and fair view which is consistent with our understanding of the Schemes' financial position, and of their performance.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we have complied with the independence requirements of the *Corporations Act 2001.*

Auditor's opinion

In our opinion:

(a) the financial report of the schemes is in accordance with the *Corporations Act 2001*, including:

(i) giving a true and fair view of the Schemes' financial position as at 30 June 2016 and of their performance for the period ended on that date; and

(ii) complying with Australian Accounting Standards and the *Corporations Regulations 2001*.

(b) the financial report also complies with International Financial Reporting Standards as disclosed in note 2(a).

KPMG

Tanya Gilerman

Partner

Sydney

27 September 2016