



Booklet 5D

Annual Financial Report

30 June 2024

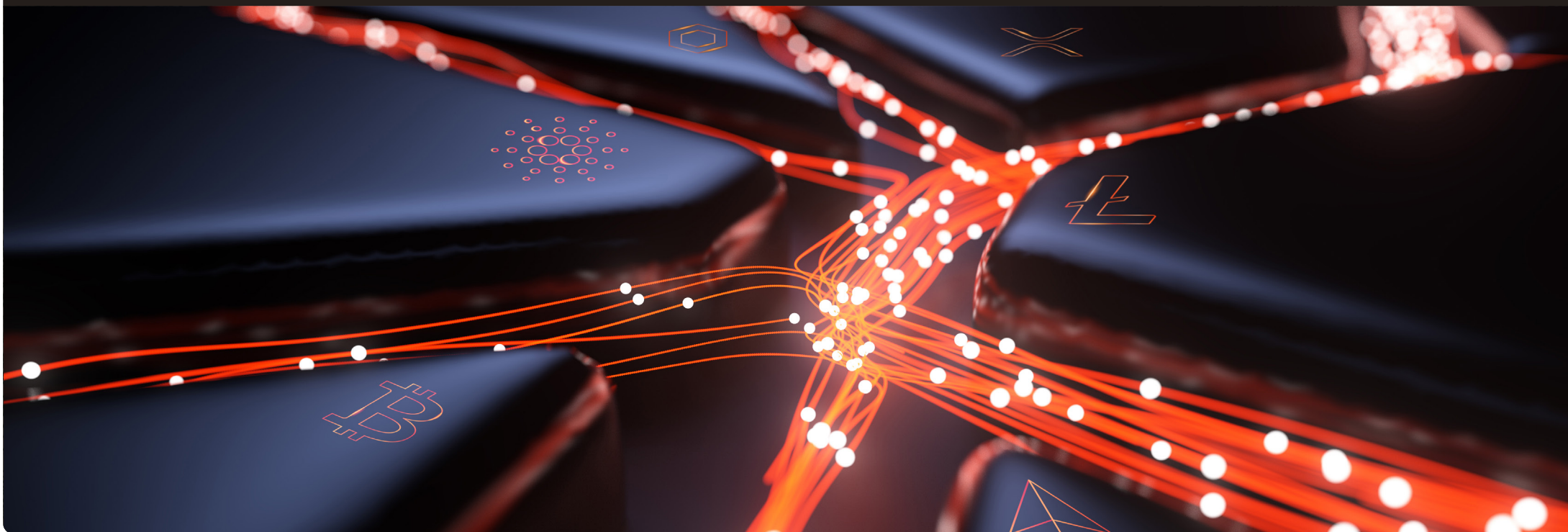
Responsible Entity

Betashares Capital Ltd

(ABN 78 139 566 868)

Level 46, 180 George St.,
Sydney, NSW 2000 Australia

betashares.com.au



Booklet 5D

Betashares Crypto Innovators ETF - ASX Code: CRYP (ARSN 650 203 777)

Betashares Digital Health and Telemedicine ETF - ASX Code: EDOC (ARSN 654 542 640)

Betashares Electric Vehicles and Future Mobility ETF - ASX Code: DRIV (ARSN 654 544 475)

Betashares Future of Food ETF - ASX Code: IEAT (ARSN 656 267 382)

Betashares Future of Payments ETF - ASX Code: IPAY (ARSN 654 544 377)

Betashares Global Uranium ETF - ASX Code: URNM (ARSN 656 267 391)

Betashares Online Retail and E-commerce ETF - ASX Code: IBUY (ARSN 654 544 037)

Betashares Solar ETF - ASX Code: TANN (ARSN 656 267 293)

Betashares Video Games and Esports ETF - ASX Code: GAME (ARSN 654 543 601)

Annual Financial Report

30 June 2024

Booklet 5D
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30 June 2024

Contents	Page
Directors' report	2
Auditor's independence declaration	6
Statements of comprehensive income	7
Statements of financial position	10
Statements of changes in equity	13
Statements of cash flows	16
Notes to the financial statements	19
Directors' declaration	63
Independent auditor's report to the unitholders	64

Directors' report

The directors of Betashares Capital Ltd, the Responsible Entity of the following managed investment funds (the "Funds") presents their report together with the annual financial report of the Funds for the year ended 30 June 2024 and the auditor's report thereon.

Fund name	Referred to in this document as	Financial reporting year	ARSN
Betashares Crypto Innovators ETF	Crypto Innovators ETF	1 July 2023 to 30 June 2024	650 203 777
Betashares Digital Health and Telemedicine ETF	Digital Health and Telemedicine ETF	1 July 2023 to 30 June 2024	654 542 640
Betashares Electric Vehicles and Future Mobility ETF	Electric Vehicles and Future Mobility ETF	1 July 2023 to 30 June 2024	654 544 475
Betashares Future of Food ETF	Future of Food ETF	1 July 2023 to 30 June 2024	656 267 382
Betashares Future of Payments ETF	Future of Payments ETF	1 July 2023 to 30 June 2024	654 544 377
Betashares Global Uranium ETF	Global Uranium ETF	1 July 2023 to 30 June 2024	656 267 391
Betashares Online Retail and E-commerce ETF	Online Retail and E-commerce ETF	1 July 2023 to 30 June 2024	654 544 037
Betashares Solar ETF	Solar ETF	1 July 2023 to 30 June 2024	656 267 293
Betashares Video Games and Esports ETF	Video Games and Esports ETF	1 July 2023 to 30 June 2024	654 543 601

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 46, 180 George 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 year.

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

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:

Mr Alex Vynokur (appointed 21 September 2009)
Mr Jason Gellert (appointed 5 March 2021)
Mr Edward Sippel (appointed 5 March 2021)

Directors' report (continued)

Review and results of operations

During the year, 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.

During the year, there has been increased volatility in global financial markets due to geopolitical events and economic conditions which may have affected the value of the funds to a greater extent.

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 year.

Matters subsequent to the end of the financial year

The Responsible Entity of the Funds is Betashares Capital Ltd (ABN 78 139 566 868). The Responsible Entity of the Funds has changed the registered office and principal place of business from Level 11, 50 Margaret Street, Sydney, NSW 2000 to Level 46, 180 George Street, Sydney, NSW 2000, effective 1st September 2024.

The address change does not affect the Funds' financial position or results of operations. All future correspondence and filings should be directed to the new address.

Since the end of the reporting year the net asset value of the below Funds has changed by more than 10% due to changes in the fair value of the investments held. These movements result from implementation of the investment strategy as set out in the relevant Funds' Product Disclosure Statement.

Fund	Net asset value changed by :
Crypto Innovators ETF	(12.84)%
Global Uranium ETF	(15.71)%

No other matter or circumstance has arisen since 30 June 2024 that has significantly affected, or may significantly affect:

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

Directors' report (continued)

Likely developments and expected results of operations

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 year are disclosed in Note 12 to the financial statements.

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

The number of interests in the Funds held by the Responsible Entity or its associates as at the end of the financial year are disclosed in Note 12 to the financial statements.

Interests in the Funds

The movement in units on issue in the Funds during the year 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.

Directors' report (continued)

Rounding of amounts to the nearest thousand dollars

Betashares Crypto Innovators ETF, Betashares Electric Vehicles and Future Mobility ETF and Betashares Global Uranium ETF 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, unless otherwise stated.

Compensation (ASIC Regulatory Guide 94 Unit pricing: Guide to good practice)

The Responsible Entity may apply a \$20 minimum to compensation amounts in respect of any unit pricing errors for exited investors.

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 6.

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



Alex Vynokur
Director

Sydney
19 September 2024



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 Funds:

Betashares Crypto Innovators ETF

Betashares Global Uranium ETF

Betashares Digital Health and Telemedicine ETF

Betashares Online Retail and E-commerce ETF

Betashares Electric Vehicles and Future Mobility ETF

Betashares Solar ETF

Betashares Future of Food ETF

Betashares Video Games and Esports ETF

Betashares Future of Payments ETF

I declare that, to the best of my knowledge and belief, in relation to the audit of Funds for the financial period ended 30 June 2024 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

Nic Buchanan

Partner

Sydney

19 September 2024

Booklet 5D
Statements of comprehensive income
For the year ended 30 June 2024

Statements of comprehensive income		Crypto Innovators ETF		Digital Health and Telemedicine ETF		Electric Vehicles and Future Mobility ETF	
		30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	Notes	\$'000	\$'000	\$¹	\$¹	\$'000	\$'000
Investment income							
Interest income		6	2	34	-	1	-
Dividend/distribution income		225	119	3,772	3,471	280	280
Net gains/(losses) on financial instruments at fair value through profit or loss		54,611	24,957	(336,758)	112,401	(1,955)	1,318
Net foreign exchange gains/(losses)		(17)	5	(152)	362	(2)	27
Other operating income		17	26	-	20	2	3
Total net investment income/(loss)		54,842	25,109	(333,104)	116,254	(1,674)	1,628
Expenses							
Management fees	12	719	389	9,956	11,691	87	82
Transaction costs		28	109	525	1,162	5	8
Interest expenses		1	-	1	42	-	-
Other operating expenses		24	26	1,134	1,799	3	5
Total operating expenses		772	524	11,616	14,694	95	95
Profit/(loss) for the year		54,070	24,585	(344,720)	101,560	(1,769)	1,533
Other comprehensive income		-	-	-	-	-	-
Total comprehensive income/(loss) for the year		54,070	24,585	(344,720)	101,560	(1,769)	1,533

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

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

Booklet 5D
Statements of comprehensive income
For the year ended 30 June 2024
(continued)

Statements of comprehensive income

	Notes	Future of Food ETF		Future of Payments ETF		Global Uranium ETF	
		30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
		\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$'000	\$'000
Investment income							
Interest income		52	-	45	106	4	-
Dividend/distribution income		39,423	31,730	14,127	26,692	1,622	47
Net gains/(losses) on financial instruments at fair value through profit or loss		(2,274)	(176,242)	209,215	651,134	19,704	1,137
Net foreign exchange gains/(losses)		1,167	(353)	(10,080)	(3,214)	(69)	45
Other operating income		-	7	2,113	142	47	20
Total net investment income/(loss)		38,368	(144,858)	215,420	674,860	21,308	1,249
Expenses							
Management fees	12	13,989	14,866	16,203	31,684	638	134
Transaction costs		1,453	856	1,988	741	28	9
Interest expenses		57	122	718	-	2	1
Other operating expenses		726	1,210	1,258	1,238	5	1
Total operating expenses		16,225	17,054	20,167	33,663	673	145
Profit/(loss) for the year		22,143	(161,912)	195,253	641,197	20,635	1,104
Other comprehensive income		-	-	-	-	-	-
Total comprehensive income/(loss) for the year		22,143	(161,912)	195,253	641,197	20,635	1,104

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

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

Booklet 5D
Statements of comprehensive income
For the year ended 30 June 2024
(continued)

Statements of comprehensive income		Online Retail and E-commerce ETF		Solar ETF		Video Games and Esports ETF	
		30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	Notes	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Investment income							
Interest income		58	-	47	101	467	170
Dividend/distribution income		6,264	1,697	31,774	27,059	18,920	31,656
Net gains/(losses) on financial instruments at fair value through profit or loss		247,678	199,282	(1,792,821)	(42,017)	35,558	207,923
Net foreign exchange gains/(losses)		144	66	111	9,019	(203)	10,518
Other operating income		-	-	568	3,618	-	2,321
Total net investment income/(loss)		254,144	201,045	(1,760,321)	(2,220)	54,742	252,588
Expenses							
Management fees	12	8,450	6,921	21,807	27,065	11,419	20,535
Transaction costs		438	474	1,639	5,163	580	2,673
Interest expenses		77	13	103	-	43	-
Other operating expenses		465	1,970	1,477	2,362	742	2,073
Total operating expenses		9,430	9,378	25,026	34,590	12,784	25,281
Profit/(loss) for the year		244,714	191,667	(1,785,347)	(36,810)	41,958	227,307
Other comprehensive income		-	-	-	-	-	-
Total comprehensive income/(loss) for the year		244,714	191,667	(1,785,347)	(36,810)	41,958	227,307

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

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

Booklet 5D
Statements of financial position
As at 30 June 2024

Statements of financial position

		Crypto Innovators ETF		Digital Health and Telemedicine ETF		Electric Vehicles and Future Mobility ETF	
		30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	Notes	\$'000	\$'000	\$¹	\$¹	\$'000	\$'000
Assets							
Cash and cash equivalents	8(b)	66	53	7,165	4,462	56	26
Financial assets at fair value through profit or loss	5	140,542	76,865	1,368,728	1,716,292	11,914	14,318
Other receivables	6	21	9	214	273	33	24
Total assets		140,629	76,927	1,376,107	1,721,027	12,003	14,368
Liabilities							
Distributions payable	4	-	-	-	-	191	170
Other payables	7	75	37	733	933	8	9
Total liabilities (excluding net assets attributable to unitholders)		75	37	733	933	199	179
Net assets attributable to unitholders - equity	3	140,554	76,890	1,375,374	1,720,094	11,804	14,189

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

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

Booklet 5D
Statements of financial position
As at 30 June 2024
(continued)

Statements of financial position

		Future of Food ETF		Future of Payments ETF		Global Uranium ETF	
		30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	Notes	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$'000	\$'000
Assets							
Cash and cash equivalents	8(b)	6,058	5,778	15,357	10,555	-	34
Financial assets at fair value through profit or loss	5	2,113,861	2,112,370	3,319,642	4,832,593	133,617	35,082
Creations receivable		-	-	-	-	-	606
Other receivables	6	3,389	4,409	401	680	1,308	4
Total assets		2,123,308	2,122,557	3,335,400	4,843,828	134,925	35,726
Liabilities							
Bank overdrafts	8(b)	-	-	-	-	925	-
Distributions payable	4	18,312	14,204	-	-	2,657	21
Due to brokers - payables for securities purchased		-	-	-	-	-	605
Other payables	7	1,349	1,152	1,737	2,563	77	19
Total liabilities (excluding net assets attributable to unitholders)		19,661	15,356	1,737	2,563	3,659	645
Net assets attributable to unitholders - equity	3	2,103,647	2,107,201	3,333,663	4,841,265	131,266	35,081

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

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

Booklet 5D
Statements of financial position
As at 30 June 2024
(continued)

Statements of financial position		Online Retail and E-commerce ETF		Solar ETF		Video Games and Esports ETF	
		30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	Notes	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Assets							
Cash and cash equivalents	8(b)	2,154	1,671	10,971	2,124	8,153	1,866,725
Financial assets at fair value through profit or loss	5	1,374,903	1,132,487	3,274,750	4,265,813	2,075,285	2,037,457
Due from brokers - receivables for securities sold		-	-	70	28	-	-
Other receivables	6	2,110	190	6,950	6,224	603	1,148
Total assets		1,379,167	1,134,348	3,292,741	4,274,189	2,084,041	3,905,330
Liabilities							
Distributions payable	4	-	-	-	-	7,981	9,173
Redemption payable		-	-	-	-	-	1,854,332
Other payables	7	719	614	1,927	2,383	1,299	1,935
Total liabilities (excluding net assets attributable to unitholders)		719	614	1,927	2,383	9,280	1,865,440
Net assets attributable to unitholders - equity	3	1,378,448	1,133,734	3,290,814	4,271,806	2,074,761	2,039,890

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

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

Booklet 5D
Statements of changes in equity
For the year ended 30 June 2024

Statements of changes in equity		Crypto Innovators ETF		Digital Health and Telemedicine ETF		Electric Vehicles and Future Mobility ETF	
		30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	Notes	\$'000	\$'000	\$ ¹	\$ ¹	\$'000	\$'000
Total equity at the beginning of the year	3	76,890	46,458	1,720,094	1,618,534	14,189	10,086
Comprehensive income for the year							
Profit/(loss) for the year		54,070	24,585	(344,720)	101,560	(1,769)	1,533
Other comprehensive income		-	-	-	-	-	-
Total comprehensive income/(loss) for the year		54,070	24,585	(344,720)	101,560	(1,769)	1,533
Transactions with unitholders							
Creations	3	33,067	17,682	-	-	1,352	3,555
Redemptions	3	(23,473)	(11,835)	-	-	(1,803)	(821)
Units issued upon reinvestment of distributions	3	-	-	-	-	26	6
Distributions to unitholders	3,4	-	-	-	-	(191)	(170)
Total transactions with unitholders		9,594	5,847	-	-	(616)	2,570
Total equity at the end of the year	3	140,554	76,890	1,375,374	1,720,094	11,804	14,189

The above statements of changes in equity should be read in conjunction with the accompanying notes.

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

Booklet 5D
Statements of changes in equity
For the year ended 30 June 2024
(continued)

Statements of changes in equity		Future of Food ETF		Future of Payments ETF		Global Uranium ETF	
		30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	Notes	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$'000	\$'000
Total equity at the beginning of the year	3	2,107,201	2,283,317	4,841,265	4,636,452	35,081	2,481
Comprehensive income for the year							
Profit/(loss) for the year		22,143	(161,912)	195,253	641,197	20,635	1,104
Other comprehensive income		-	-	-	-	-	-
Total comprehensive income/(loss) for the year		22,143	(161,912)	195,253	641,197	20,635	1,104
Transactions with unitholders							
Creations	3	-	-	1,685,753	-	78,312	32,064
Redemptions	3	-	-	(3,388,608)	(436,384)	-	(547)
Units issued upon reinvestment of distributions	3	1,364	-	-	-	2	-
Distributions to unitholders	3,4	(27,061)	(14,204)	-	-	(2,764)	(21)
Total transactions with unitholders		(25,697)	(14,204)	(1,702,855)	(436,384)	75,550	31,496
Total equity at the end of the year	3	2,103,647	2,107,201	3,333,663	4,841,265	131,266	35,081

The above statements of changes in equity should be read in conjunction with the accompanying notes.

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

Booklet 5D
Statements of changes in equity
For the year ended 30 June 2024
(continued)

Statements of changes in equity	Notes	Online Retail and E-commerce ETF		Solar ETF		Video Games and Esports ETF	
		30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
		\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Total equity at the beginning of the year	3	1,133,734	942,067	4,271,806	1,711,722	2,039,890	3,678,289
Comprehensive income for the year							
Profit/(loss) for the year		244,714	191,667	(1,785,347)	(36,810)	41,958	227,307
Other comprehensive income		-	-	-	-	-	-
Total comprehensive income/(loss) for the year		244,714	191,667	(1,785,347)	(36,810)	41,958	227,307
Transactions with unitholders							
Creations	3	-	-	811,787	3,731,923	-	-
Redemptions	3	-	-	-	(1,135,029)	-	(1,856,653)
Units issued upon reinvestment of distributions	3	-	-	385	-	894	120
Distributions to unitholders	3,4	-	-	(7,817)	-	(7,981)	(9,173)
Total transactions with unitholders		-	-	804,355	2,596,894	(7,087)	(1,865,706)
Total equity at the end of the year	3	1,378,448	1,133,734	3,290,814	4,271,806	2,074,761	2,039,890

The above statements of changes in equity should be read in conjunction with the accompanying notes.

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

Booklet 5D
Statements of cash flows
For the year ended 30 June 2024

Statements of cash flows		Crypto Innovators ETF		Digital Health and Telemedicine ETF		Electric Vehicles and Future Mobility ETF	
		30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	Notes	\$'000	\$'000	\$¹	\$¹	\$'000	\$'000
Cash flows from operating activities							
Proceeds from sale of financial instruments at fair value through profit or loss		87,330	34,795	298,030	482,141	4,492	6,401
Payments for purchase of financial instruments at fair value through profit or loss		(96,413)	(40,378)	(287,294)	(471,834)	(4,045)	(9,271)
Distributions/dividends received		225	119	3,772	3,471	272	265
Interest income received		5	2	32	10	1	-
Other operating income received		17	-	-	-	2	-
Management fees paid		(681)	(383)	(10,156)	(11,696)	(89)	(80)
Interest expenses paid		(1)	-	(1)	-	-	-
Transaction costs paid		(28)	(109)	(525)	(1,162)	(5)	(8)
Other operating expenses paid		(35)	5	(1,073)	(1,874)	(3)	(1)
Net cash inflow/(outflow) from operating activities	8(a)	(9,581)	(5,949)	2,785	(944)	625	(2,694)
Cash flows from financing activities							
Proceeds from creations by unitholders		33,067	17,682	-	-	1,352	3,555
Payments for redemptions by unitholders		(23,473)	(11,835)	-	-	(1,803)	(821)
Distributions paid		-	-	-	-	(144)	(45)
Net cash inflow/(outflow) from financing activities		9,594	5,847	-	-	(595)	2,689
Net increase/(decrease) in cash and cash equivalents		13	(102)	2,785	(944)	30	(5)
Cash and cash equivalents at the beginning of the financial year		53	155	4,462	5,295	26	31
Effects of foreign currency exchange rate changes on cash and cash equivalents		-	-	(82)	111	-	-
Cash and cash equivalents at the end of the financial year	8(b)	66	53	7,165	4,462	56	26
Non-cash financing activities							
Units issued upon reinvestment of distributions		-	-	-	-	26	6

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

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

Booklet 5D
Statements of cash flows
For the year ended 30 June 2024
(continued)

Statements of cash flows

	Notes	Future of Food ETF		Future of Payments ETF		Global Uranium ETF	
		30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
		\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$'000	\$'000
Cash flows from operating activities							
Proceeds from sale of financial instruments at fair value through profit or loss		1,153,919	774,978	3,877,463	1,289,479	8,743	2,031
Payments for purchase of financial instruments at fair value through profit or loss		(1,156,463)	(787,960)	(2,165,377)	(855,893)	(88,236)	(33,346)
Distributions/dividends received		40,457	28,948	14,127	27,833	333	47
Interest income received		49	1	41	119	4	-
Other operating income received		-	-	2,113	-	47	18
Management fees paid		(14,037)	(14,968)	(17,029)	(31,856)	(585)	(116)
Interest expenses paid		(57)	-	(718)	-	(2)	-
Transaction costs paid		(1,453)	(856)	(1,988)	(741)	(28)	(9)
Other operating expenses paid		(492)	(1,654)	(975)	(478)	(15)	(4)
Net cash inflow/(outflow) from operating activities	8(a)	21,923	(1,511)	1,707,657	428,463	(79,739)	(31,379)
Cash flows from financing activities							
Proceeds from creations by unitholders		-	-	1,685,753	-	78,918	31,955
Payments for redemptions by unitholders		-	-	(3,388,608)	(436,384)	-	(547)
Distributions paid		(21,589)	-	-	-	(126)	-
Net cash inflow/(outflow) from financing activities		(21,589)	-	(1,702,855)	(436,384)	78,792	31,408
Net increase/(decrease) in cash and cash equivalents		334	(1,511)	4,802	(7,921)	(947)	29
Cash and cash equivalents at the beginning of the financial year		5,778	7,285	10,555	18,376	34	5
Effects of foreign currency exchange rate changes on cash and cash equivalents		(54)	4	-	100	(12)	-
Cash and cash equivalents at the end of the financial year	8(b)	6,058	5,778	15,357	10,555	(925)	34
Non-cash financing activities							
Units issued upon reinvestment of distributions		1,364	-	-	-	2	-

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

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

Booklet 5D
Statements of cash flows
For the year ended 30 June 2024
(continued)

Statements of cash flows		Online Retail and E-commerce ETF		Solar ETF		Video Games and Esports ETF	
		30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	Notes	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Cash flows from operating activities							
Proceeds from sale of financial instruments at fair value through profit or loss		277,100	268,407	957,379	3,367,115	420,612	2,795,087
Payments for purchase of financial instruments at fair value through profit or loss		(271,640)	(263,333)	(1,758,807)	(5,959,423)	(423,003)	(935,945)
Distributions/dividends received		4,397	1,708	30,810	21,516	18,982	31,536
Interest income received		58	10	50	98	691	(53)
Other operating income received		-	-	568	1,250	-	472
Management fees paid		(8,345)	(6,942)	(22,529)	(25,597)	(12,223)	(20,616)
Interest expenses paid		(77)	-	(103)	-	(43)	-
Transaction costs paid		(438)	(474)	(1,639)	(5,163)	(580)	(2,673)
Other operating expenses paid		(518)	(1,892)	(976)	(678)	(315)	(84)
Net cash inflow/(outflow) from operating activities	8(a)	537	(2,516)	(795,247)	(2,600,882)	4,121	1,867,724
Cash flows from financing activities							
Proceeds from creations by unitholders		-	-	811,787	3,731,923	-	-
Payments for redemptions by unitholders		-	-	-	(1,729,258)	(1,854,332)	(2,321)
Distributions paid		-	-	(7,432)	-	(8,280)	(8,838)
Net cash inflow/(outflow) from financing activities		-	-	804,355	2,002,665	(1,862,612)	(11,159)
Net increase/(decrease) in cash and cash equivalents		537	(2,516)	9,108	(598,217)	(1,858,491)	1,856,565
Cash and cash equivalents at the beginning of the financial year		1,671	4,187	2,124	600,341	1,866,725	10,160
Effects of foreign currency exchange rate changes on cash and cash equivalents		(54)	-	(261)	-	(81)	-
Cash and cash equivalents at the end of the financial year	8(b)	2,154	1,671	10,971	2,124	8,153	1,866,725
Non-cash financing activities							
Units issued upon reinvestment of distributions		-	-	385	-	894	120

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

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

Contents of the notes to the financial statements

	Page
1 General information	20
2 Summary of material accounting policies	20
3 Net assets attributable to unitholders	26
4 Distributions to unitholders	29
5 Financial assets at fair value through profit or loss	30
6 Other receivables	32
7 Other payables	33
8 Reconciliation of profit/(loss) to net cash inflow/(outflow) from operating activities	34
9 Financial risk management	36
10 Fair value measurements	53
11 Auditor's remuneration	58
12 Related party transactions	59
13 Events occurring after the reporting period	62
14 Contingent assets and liabilities and commitments	62

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 date	Financial reporting year
Crypto Innovators ETF	27 May 2021	2 November 2021	1 July 2023 to 30 June 2024
Digital Health and Telemedicine ETF	26 October 2021	28 March 2022	1 July 2023 to 30 June 2024
Electric Vehicles and Future Mobility ETF	26 October 2021	13 December 2021	1 July 2023 to 30 June 2024
Future of Food ETF	6 January 2022	31 May 2022	1 July 2023 to 30 June 2024
Future of Payments ETF	26 October 2021	13 December 2021	1 July 2023 to 30 June 2024
Global Uranium ETF	6 January 2022	8 June 2022	1 July 2023 to 30 June 2024
Online Retail and E-commerce ETF	26 October 2021	14 February 2022	1 July 2023 to 30 June 2024
Solar ETF	6 January 2022	8 June 2022	1 July 2023 to 30 June 2024
Video Games and Esports ETF	26 October 2021	7 February 2022	1 July 2023 to 30 June 2024

The Responsible Entity of the Funds is Betashares Capital Ltd (the "Responsible Entity"). The Responsible Entity's registered office is Level 46, 180 George Street, Sydney, NSW 2000.

The financial statements were authorised for issue by the directors of the Responsible Entity on 19 September 2024. The directors of the Responsible Entity have the power to amend and reissue the financial statements.

2 Summary of material 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 years presented unless otherwise stated.

(a) Basis of preparation

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards issued by the Australian Accounting Standards Board ("AASB") 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 ("IFRS") as issued by the International Accounting Standards Board.

2 Summary of material accounting policies (continued)

(a) Basis of preparation (continued)

New and amended standards adopted by the Funds

The Funds have applied the following standard and amendment for the first time for its annual reporting year commencing 1 July 2023:

AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies Definition of Accounting Estimates [AASB 7, AASB 101, AASB 108, AASB 134 & AASB Practice Statement 2].

The amendment listed above does not have any impact on the amounts recognised in prior years and are not expected to significantly effect the current or future years.

New accounting standards and interpretations not yet adopted

AASB 18 Presentation and Disclosure in Financial Statements

AASB 18 was issued in June 2024 and replaces AASB 101 *Presentation of Financial Statements*. The new standard introduces new requirements for the Statements of comprehensive income, including:

- new categories for the classification of income and expenses into operating, investing and financing categories, and
- presentation of subtotals for “operating profit” and “profit before financing and income taxes”.

Additional disclosure requirements are introduced for management-defined performance measures and new principles for aggregation and disaggregation of information in the notes and the primary financial statements and the presentation of interest and dividends in the statement of cash flows. The new standard is effective for annual periods beginning on or after 1 January 2027 and will first apply to the Funds for the financial year ending 30 June 2028.

This new standard is not expected to have an impact on the recognition and measurement of assets, liabilities, income and expenses, however there will likely be changes in how the Statements of comprehensive income and Statements of Financial Position line items are presented as well as some additional disclosures in the notes to the financial statements. The Funds are in the process of assessing the impact of the new standard.

Certain amendments to accounting standards have been published that are not mandatory for 30 June 2024 reporting year and have not been early adopted by the Funds. These amendments are not expected to have a material impact on the Funds in the current or future reporting years and on foreseeable future transactions.

Use of estimates and judgement

Management make estimates and assumptions that affect the reported amounts in the financial statements. These estimates and assumptions 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. Actual results may differ from these estimates.

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.

2 Summary of material accounting policies (continued)

(a) Basis of preparation (continued)

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 AASB 10 *Consolidated Financial Statements* ("AASB 10"), AASB 12 *Disclosure of Interests in Other Entities* and AASB 127 *Separate Financial Statements*. AASB 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. Unitholders invest for returns from capital appreciation, investment income, or both. Directors of the Responsible Entity 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 any managed investment funds in which they invest, 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 relevant funds, or whether the contractual agreement with the fund manager is the dominant factor in controlling such funds. The Funds have concluded that any managed investment funds in which they invest are not structured entities.

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

(b) Financial instruments

(i) Classification

The Funds classify their investments based on their business model for managing those financial assets and their contractual cash flow characteristics. The Funds' portfolios of financial assets are managed and their performance is evaluated on a fair value basis in accordance with the Funds' documented investment strategy. The Funds evaluate the information about their investments on a fair value basis together with other related financial information.

Listed equities and listed unit trusts are measured at fair value through profit or loss.

2 Summary of material accounting policies (continued)

(b) Financial instruments (continued)

(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

At initial recognition, the Funds measure a financial asset or liability at its fair value. Transaction costs are expensed in the statements of comprehensive income as incurred.

Subsequent to initial recognition, all investments are measured at fair value. Gains and losses arising from changes in the fair value measurement are presented in the statements of comprehensive income within net gains/(losses) on financial instruments at fair value through profit or loss during the financial year.

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.

For further details on how the fair value of the financial instruments is determined are disclosed in Note 10.

(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.

(c) Net assets attributable to unitholders

The Funds consider their net assets attributable to unitholders as equity as each Fund had made an irrevocable choice to be an Attribution Managed Investment Trust ("AMIT"). 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). The units can be put back to the Funds at any time (subject to the *Corporations Act 2001* and the Funds' Constitutions) for cash. The fair value of redeemable units is measured at the redemption amount that is payable at the end of the reporting year if unitholders exercised their right to redeem units in the Funds.

Income not distributed is included in net assets attributable to unitholders. Where the Funds' units are classified as liabilities, movements in net assets attributable to unitholders are recognised in the statement of comprehensive income as finance costs.

2 Summary of material accounting policies (continued)

(d) 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.

Payments and receipts relating to the purchase and sale of investment securities are classified as cash flows from operating activities, as movements in the fair value of these securities represent the Fund's main income generating activity.

(e) Investment income

Interest income earned on cash balances is recognised on an accrual basis in the statements of comprehensive income using the nominated interest rates available on the bank accounts held. Interest income earned from financial assets at amortised cost is recognised using the effective interest method and includes interest from cash and cash equivalents. Interest from financial assets at fair value through profit or loss is determined based on the contractual coupon interest rate and includes interest from debt securities. Other changes in fair value for such instruments are recorded in accordance with the accounting policies described in Note 2(b).

Dividend and distribution income from financial assets at fair value through profit or loss is recognised in the statement of comprehensive income within dividend income and distribution income when the Funds' right to receive payments is established.

Trust distributions are recognised on an entitlements basis and stated net of foreign withholding tax.

(f) Expenses

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

(g) Income tax

The Funds are not subject to income tax as all taxable income and other relevant amounts are attributable to unitholders in each financial year under the AMIT tax regime. Such amounts form part of unitholders' assessable income for relevant financial year. The benefits of imputation credits and foreign tax paid are passed onto unitholders.

(h) Distributions

Distributions are payable, either by cash or reinvestment, as set out in the Funds' product disclosure statements and/or Funds' Constitutions.

The distributions are recognised in the statements of changes in equity as transactions with unitholders.

2 Summary of material accounting policies (continued)

(i) 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 they operate (the "functional currency"). This is the Australian dollar, which reflects the currency of the economy in which the Funds compete for funds and are 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 year 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 at fair value through profit or loss.

(j) 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 year. Trades are recorded on trade date, and for equities normally settled within two business days. These amounts are recognised initially at fair value and subsequently measured at amortised cost. At each reporting date, the Fund shall measure the loss allowance on amounts due from broker at an amount equal to the lifetime expected credit losses if the credit risk has increased significantly since initial recognition. If, at the reporting date, the credit risk has not increased significantly since initial recognition, the Fund shall measure the loss allowance at an amount equal to 12-month expected credit losses. Significant financial difficulties of the broker, probability that the broker will enter bankruptcy or financial reorganisation, and default in payments are all considered indicators that a loss allowance may be required. If the credit risk increases to the point that it is considered to be credit impaired, interest income will be calculated based on the gross carrying amount adjusted for the loss allowance.

(k) Other receivables

Other receivables may include amounts for dividends, interest, creations, RITC receivable 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 year from the time of last payment in accordance with the policy set out in Note 2(e) above. The Funds' receivables are measured at amortised cost under AASB 9 *Financial Instrument* and the impact of any expected credit losses (ECL) is not material as amounts are generally received within 30 days of being recorded as receivables. The carrying amount of receivables approximates fair value.

(l) Other payables

Other payables include liabilities and accrued expenses owing by the Funds which are unpaid as at the end of the reporting year.

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

2 Summary of material accounting policies (continued)

(m) Creations and redemptions

Creations are applications received for units in the Funds which 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.

(n) 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 as a reduced input tax credit (RITC) is included in payables in the statements of financial position.

(o) Rounding of amounts

Betashares Crypto Innovators ETF, Betashares Electric Vehicles and Future Mobility ETF and Betashares Global Uranium ETF are entities 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, unless otherwise indicated.

3 Net assets attributable to unitholders

Units are normally redeemable by unitholders being Authorised Participants at the unitholders' option, however, creations and redemptions may be suspended by the Responsible Entity if it is in the best interests of the unitholders. The units can be put back to the Funds at any time for cash, which is equal to a proportionate share of the Funds' net assets value attributable to the unitholders.

Under AASB 132 *Financial Instruments: Presentation*, puttable financial instruments meet the definition of a financial liability to be classified as equity where certain strict criteria are met. The Funds shall classify a financial instrument as an equity instrument from the date when the instrument has all the features and meets the conditions.

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

	Crypto Innovators ETF				Digital Health and Telemedicine ETF			
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	Units '000	Units '000	\$'000	\$'000	Units ¹	Units ¹	\$ ¹	\$ ¹
Net assets attributable to unitholders								
Opening balance	24,300	21,600	76,890	46,458	160,000	160,000	1,720,094	1,618,534
Creations	8,400	7,500	33,067	17,682	-	-	-	-
Redemptions	(5,300)	(4,800)	(23,473)	(11,835)	-	-	-	-
Profit/(loss) for the year	-	-	54,070	24,585	-	-	(344,720)	101,560
Closing balance	27,400	24,300	140,554	76,890	160,000	160,000	1,375,374	1,720,094

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

3 Net assets attributable to unitholders (continued)

	Electric Vehicles and Future Mobility ETF				Future of Food ETF			
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	Units '000	Units '000	\$'000	\$'000	Units ¹	Units ¹	\$ ¹	\$ ¹
Net assets attributable to unitholders								
Opening balance	1,521	1,200	14,189	10,086	200,000	200,000	2,107,201	2,283,317
Creations	150	420	1,352	3,555	-	-	-	-
Redemptions	(200)	(100)	(1,803)	(821)	-	-	-	-
Units issued upon reinvestment of distributions	2	1	26	6	131	-	1,364	-
Distributions to unitholders	-	-	(191)	(170)	-	-	(27,061)	(14,204)
Profit/(loss) for the year	-	-	(1,769)	1,533	-	-	22,143	(161,912)
Closing balance	1,473	1,521	11,804	14,189	200,131	200,000	2,103,647	2,107,201

	Future of Payments ETF				Global Uranium ETF			
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	Units ¹	Units ¹	\$ ¹	\$ ¹	Units '000	Units '000	\$'000	\$'000
Net assets attributable to unitholders								
Opening balance	520,000	570,000	4,841,265	4,636,452	5,800	500	35,081	2,481
Creations	150,000	-	1,685,753	-	8,700	5,400	78,312	32,064
Redemptions	(350,000)	(50,000)	(3,388,608)	(436,384)	-	(100)	-	(547)
Units issued upon reinvestment of distributions	-	-	-	-	-	-	2	-
Distributions to unitholders	-	-	-	-	-	-	(2,764)	(21)
Profit/(loss) for the year	-	-	195,253	641,197	-	-	20,635	1,104
Closing balance	320,000	520,000	3,333,663	4,841,265	14,500	5,800	131,266	35,081

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

3 Net assets attributable to unitholders (continued)

	Online Retail and E-commerce ETF				Solar ETF			
	30 June 2024 Units ¹	30 June 2023 Units ¹	30 June 2024 \$ ¹	30 June 2023 \$ ¹	30 June 2024 Units ¹	30 June 2023 Units ¹	30 June 2024 \$ ¹	30 June 2023 \$ ¹
Net assets attributable to unitholders								
Opening balance	115,000	115,000	1,133,734	942,067	350,000	150,000	4,271,806	1,711,722
Creations	-	-	-	-	100,000	300,000	811,787	3,731,923
Redemptions	-	-	-	-	-	(100,000)	-	(1,135,029)
Units issued upon reinvestment of distributions	-	-	-	-	41	-	385	-
Distributions to unitholders	-	-	-	-	-	-	(7,817)	-
Profit/(loss) for the year	-	-	244,714	191,667	-	-	(1,785,347)	(36,810)
Closing balance	115,000	115,000	1,378,448	1,133,734	450,041	350,000	3,290,814	4,271,806

	Video Games and Esports ETF			
	30 June 2024 Units ¹	30 June 2023 Units ¹	30 June 2024 \$ ¹	30 June 2023 \$ ¹
Net assets attributable to unitholders				
Opening balance	210,013	400,000	2,039,890	3,678,289
Creations	-	-	-	-
Redemptions	-	(190,000)	-	(1,856,653)
Units issued upon reinvestment of distributions	92	13	894	120
Distributions to unitholders	-	-	(7,981)	(9,173)
Profit/(loss) for the year	-	-	41,958	227,307
Closing balance	210,105	210,013	2,074,761	2,039,890

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

Capital risk management

The Funds consider their net assets attributable to unitholders as equity. The amount of net assets attributable to unitholders can change significantly on a daily basis as the Funds are subject to daily creations and redemptions at the discretion of eligible unitholders.

Under the terms of the Funds' Constitutions, the Responsible Entity has the discretion to reject an creation for units and to defer or adjust a redemption of units if the exercise of such discretion is in the best interests of unitholders.

4 Distributions to unitholders

Distributions are payable as set out in the Funds' Product Disclosure Statement and/or Funds' Constitution. Such distributions are recognised as payable when they are determined by the Responsible Entity.

The distributions for the year were as follows:

	Electric Vehicles and Future Mobility ETF				Future of Food ETF			
	30 June 2024	30 June 2024	30 June 2023	30 June 2023	30 June 2024	30 June 2024	30 June 2023	30 June 2023
	\$'000	CPU	\$'000	CPU	\$¹	CPU	\$¹	CPU
Distributions paid - December	-	-	-	-	8,749	4.37	-	-
Distributions payable - June	191	12.97	170	11.17	18,312	9.15	14,204	7.10
Total distributions	191	12.97	170	11.17	27,061	13.52	14,204	7.10

	Global Uranium ETF				Solar ETF			
	30 June 2024	30 June 2024	30 June 2023	30 June 2023	30 June 2024	30 June 2024	30 June 2023	30 June 2023
	\$'000	CPU	\$'000	CPU	\$¹	CPU	\$¹	CPU
Distributions paid - December	107	1.05	-	-	7,817	2.23	-	-
Distributions payable - June	2,657	18.32	21	0.36	-	-	-	-
Total distributions	2,764	19.37	21	0.36	7,817	2.23	-	-

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

4 Distributions to unitholders (continued)

Video Games and Esports ETF			
30 June 2024	30 June 2024	30 June 2023	30 June 2023
\$ ¹	CPU	\$ ¹	CPU
7,981	3.80	9,173	4.37
7,981	3.80	9,173	4.37

Distributions payable - June

Total distributions

The distribution information shown above refers to distributions paid by the relevant Fund for the year. Under the AMIT tax rules, a Fund may distribute cash that is different to the taxable income attributed by the Fund to unitholders.

During the year, some distributions were satisfied by the issue of units (reinvestment). See Note 3.

At 30 June 2024, Crypto Innovators ETF, Digital Health and Telemedicine ETF, Future of Payments ETF, and Online Retail and E-commerce ETF had nil distribution.

5 Financial assets at fair value through profit or loss

The Funds measure and recognise the following assets and liabilities at fair value on a recurring basis:

	Crypto Innovators ETF		Digital Health and Telemedicine ETF		Electric Vehicles and Future Mobility ETF	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$'000	\$'000	\$ ¹	\$ ¹	\$'000	\$'000
Financial assets at fair value through profit or loss						
Listed equities	140,542	76,865	1,368,728	1,716,292	11,914	14,318
Total financial assets at fair value through profit or loss	140,542	76,865	1,368,728	1,716,292	11,914	14,318

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

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

	Future of Food ETF		Future of Payments ETF		Global Uranium ETF	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$¹	\$¹	\$¹	\$¹	\$'000	\$'000
Financial assets at fair value through profit or loss						
Listed equities	2,113,861	2,112,370	3,319,642	4,832,593	118,544	30,697
Listed unit trusts	-	-	-	-	15,073	4,385
Total financial assets at fair value through profit or loss	2,113,861	2,112,370	3,319,642	4,832,593	133,617	35,082

	Online Retail and E-commerce ETF		Solar ETF		Video Games and Esports ETF	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$¹	\$¹	\$¹	\$¹	\$¹	\$¹
Financial assets at fair value through profit or loss						
Listed equities	1,374,903	1,132,487	3,038,916	4,111,903	2,075,285	2,037,457
Listed unit trusts	-	-	235,834	153,910	-	-
Total financial assets at fair value through profit or loss	1,374,903	1,132,487	3,274,750	4,265,813	2,075,285	2,037,457

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

An overview of the fair value measurements relating to financial instruments at fair value through profit or loss is included in Note 10 to the financial statements.

6 Other receivables

	Crypto Innovators ETF		Digital Health and Telemedicine ETF		Electric Vehicles and Future Mobility ETF	
	30 June 2024 \$'000	30 June 2023 \$'000	30 June 2024 \$ ¹	30 June 2023 \$ ¹	30 June 2024 \$'000	30 June 2023 \$'000
Dividends/Distributions receivable	-	-	-	-	30	22
Interest receivable	1	-	3	1	-	-
GST receivable	20	9	211	272	3	2
Total other receivables	21	9	214	273	33	24

	Future of Food ETF		Future of Payments ETF		Global Uranium ETF	
	30 June 2024 \$ ¹	30 June 2023 \$ ¹	30 June 2024 \$ ¹	30 June 2023 \$ ¹	30 June 2024 \$'000	30 June 2023 \$'000
Dividends/Distributions receivable	3,035	4,069	-	-	1,289	-
Interest receivable	3	-	13	9	-	-
GST receivable	351	340	388	671	19	4
Total other receivables	3,389	4,409	401	680	1,308	4

	Online Retail and E-commerce ETF		Solar ETF		Video Games and Esports ETF	
	30 June 2024 \$ ¹	30 June 2023 \$ ¹	30 June 2024 \$ ¹	30 June 2023 \$ ¹	30 June 2024 \$ ¹	30 June 2023 \$ ¹
Dividends/Distributions receivable	1,891	24	6,507	5,543	359	421
Interest receivable	1	1	-	3	-	223
GST receivable	218	165	443	678	244	504
Total other receivables	2,110	190	6,950	6,224	603	1,148

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

7 Other payables

	Crypto Innovators ETF		Digital Health and Telemedicine ETF		Electric Vehicles and Future Mobility ETF	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$'000	\$'000	\$ ¹	\$ ¹	\$'000	\$'000
Management fees payable	75	37	733	933	6	8
Other payables	-	-	-	-	2	1
Total other payables	75	37	733	933	8	9

	Future of Food ETF		Future of Payments ETF		Global Uranium ETF	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$'000	\$'000
Management fees payable	1,104	1,152	1,737	2,563	72	19
Other payables	245	-	-	-	5	-
Total other payables	1,349	1,152	1,737	2,563	77	19

	Online Retail and E-commerce ETF		Solar ETF		Video Games and Esports ETF	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Management fees payable	719	614	1,661	2,383	907	1,711
Other payables	-	-	266	-	392	224
Total other payables	719	614	1,927	2,383	1,299	1,935

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

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

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

	Crypto Innovators ETF		Digital Health and Telemedicine ETF		Electric Vehicles and Future Mobility ETF	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$'000	\$'000	\$ ¹	\$ ¹	\$'000	\$'000
Reconciliation of profit/(loss) to net cash inflow/(outflow) from operating activities						
Profit/(loss)	54,070	24,585	(344,720)	101,560	(1,769)	1,533
Proceeds from sale of financial instruments at fair value through profit or loss	87,330	34,795	298,030	482,141	4,492	6,401
Payments for the purchase of financial instruments at fair value through profit or loss	(96,413)	(40,378)	(287,294)	(471,834)	(4,045)	(9,271)
Net (gains)/losses on financial instruments at fair value through profit or loss	(54,611)	(24,957)	336,758	(112,401)	1,955	(1,318)
Net change in receivables and other assets	(12)	5	59	(43)	(9)	(15)
Net foreign exchange (gains)/losses	17	(5)	152	(362)	2	(27)
Net change in payables and other liabilities	38	6	(200)	(5)	(1)	3
Net cash inflow/(outflow) from operating activities	(9,581)	(5,949)	2,785	(944)	625	(2,694)

(b) Components of cash and cash equivalents

Cash as at the end of the financial year as shown in the Statements of Cash Flows is reconciled to the Statements of Financial Position as follows:

Cash	66	53	7,165	4,462	56	26
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¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

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

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

	Future of Food ETF		Future of Payments ETF		Global Uranium ETF	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$'000	\$'000
Reconciliation of profit/(loss) to net cash inflow/(outflow) from operating activities						
Profit/(loss)	22,143	(161,912)	195,253	641,197	20,635	1,104
Proceeds from sale of financial instruments at fair value through profit or loss	1,153,919	774,978	3,877,463	1,289,479	8,743	2,031
Payments for the purchase of financial instruments at fair value through profit or loss	(1,156,463)	(787,960)	(2,165,377)	(855,893)	(88,236)	(33,346)
Net (gains)/losses on financial instruments at fair value through profit or loss	2,274	176,242	(209,215)	(651,134)	(19,704)	(1,137)
Net change in receivables and other assets	1,020	(3,110)	279	1,772	(1,304)	(4)
Net foreign exchange (gains)/losses	(1,167)	353	10,080	3,214	69	(45)
Net change in payables and other liabilities	197	(102)	(826)	(172)	58	18
Net cash inflow/(outflow) from operating activities	21,923	(1,511)	1,707,657	428,463	(79,739)	(31,379)

(b) Components of cash and cash equivalents (continued)

Cash as at the end of the financial year as shown in the Statements of Cash Flows is reconciled to the Statements of Financial Position as follows:

Cash	6,058	5,778	15,357	10,555	-	34
Bank overdrafts	-	-	-	-	(925)	
	6,058	5,778	15,357	10,555	(925)	34

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

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

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

	Online Retail and E-commerce ETF		Solar ETF		Video Games and Esports ETF	
	30 June 2024 \$ ¹	30 June 2023 \$ ¹	30 June 2024 \$ ¹	30 June 2023 \$ ¹	30 June 2024 \$ ¹	30 June 2023 \$ ¹
Reconciliation of profit/(loss) to net cash inflow/(outflow) from operating activities						
Profit/(loss)	244,714	191,667	(1,785,347)	(36,810)	41,958	227,307
Proceeds from sale of financial instruments at fair value through profit or loss	277,100	268,407	957,379	3,367,115	420,612	2,795,087
Payments for the purchase of financial instruments at fair value through profit or loss	(271,640)	(263,333)	(1,758,807)	(5,959,423)	(423,003)	(935,945)
Net (gains)/losses on financial instruments at fair value through profit or loss	(247,678)	(199,282)	1,792,821	42,017	(35,558)	(207,923)
Net change in receivables and other assets	(1,920)	112	(726)	(6,224)	545	(427)
Net foreign exchange (gains)/losses	(144)	(66)	(111)	(9,019)	203	(10,518)
Net change in payables and other liabilities	105	(21)	(456)	1,462	(636)	143
Net cash inflow/(outflow) from operating activities	537	(2,516)	(795,247)	(2,600,882)	4,121	1,867,724

(b) Components of cash and cash equivalents (continued)

Cash as at the end of the financial year as shown in the Statements of Cash Flows is reconciled to the Statements of Financial Position as follows:

Cash	2,154	1,671	10,971	2,124	8,153	1,866,725
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¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

9 Financial risk management

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

The Funds' activities expose them to a variety of financial risks which may include: 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). 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.

9 Financial risk management (continued)

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.

Included in the following analysis are tables that summarise the sensitivity of the operating profit and net assets attributable to unitholders to changes in market prices (e.g. equity price, foreign exchange rates and interest rates). The analysis is based on reasonably possible movements in the specified risk variable with other variables held constant. Actual movements in the risk variables in any year may be greater or less than indicated. The market price risk information is intended to be a relative estimate of risk rather than a precise and accurate number. It represents a hypothetical outcome and is not intended to be predictive. The analysis is based on historical data and cannot take account of the fact that future market price movements (e.g. in times on market stress) may bear no relation to historical patterns.

(i) Price risk

The Funds are exposed to equity securities and derivatives price risk. This arises from investments held by the Funds for which prices in the future are uncertain. Equity securities and derivatives 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 Funds' overall market positions are reported to the Board on a regular basis.

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' 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.

	Crypto Innovators ETF		Digital Health and Telemedicine ETF		Electric Vehicles and Future Mobility ETF	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$'000	\$'000	\$ ¹	\$ ¹	\$'000	\$'000
+10% Price movement - impact on the Funds' profit/(loss) and net assets attributable to unitholders	14,054	7,687	136,873	171,629	1,191	1,432
-10% Price movement - impact on the Funds' profit/(loss) and net assets attributable to unitholders	(14,054)	(7,687)	(136,873)	(171,629)	(1,191)	(1,432)

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

9 Financial risk management (continued)

(a) Market risk (continued)

(i) Price risk (continued)

Sensitivity analysis (continued)

	Future of Food ETF		Future of Payments ETF		Global Uranium ETF	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$'000	\$'000
+10% Price movement - impact on the Funds' profit/(loss) and net assets attributable to unitholders	211,386	211,237	331,964	483,259	13,361	3,509
-10% Price movement - impact on the Funds' profit/(loss) and net assets attributable to unitholders	(211,386)	(211,237)	(331,964)	(483,259)	(13,361)	(3,509)
	Online Retail and E-commerce ETF		Solar ETF		Video Games and Esports ETF	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
+10% Price movement - impact on the Funds' profit/(loss) and net assets attributable to unitholders	137,490	113,249	327,475	426,581	207,529	203,746
-10% Price movement - impact on the Funds' profit/(loss) and net assets attributable to unitholders	(137,490)	(113,249)	(327,475)	(426,581)	(207,529)	(203,746)

(ii) 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.

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk

The Funds may hold both monetary and non-monetary assets denominated in currencies other than the Australian dollar. The foreign exchange risk relating to non-monetary assets and liabilities is a component of price risk not foreign exchange risk. Foreign exchange risk arises as the value of monetary assets denominated in other currencies fluctuates due to changes in exchange rates. The risk is measured using sensitivity analysis.

The tables below summarise the Funds' assets and liabilities, monetary and non-monetary, that are denominated in a currency other than the Australian dollar (calculated after the effect of associated foreign currency derivatives). The disclosures below represent the significant currency exposures of Funds at each respective reporting date.

	Crypto Innovators ETF						
30 June 2024	USD	CAD	EUR	SGD	HKD	Others	Total
Assets	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash and cash equivalents	20	6	8	3	8	1	46
Financial assets at fair value through profit or loss	110,517	20,605	6,368	2,089	963	-	140,542
Total	110,537	20,611	6,376	2,092	971	1	140,588
Increase/(decrease) in foreign currency exposure	-	-	-	-	-	-	-
Net foreign currency exposure	110,537	20,611	6,376	2,092	971	1	140,588
	Crypto Innovators ETF						
30 June 2023	USD	CAD	EUR	SGD	HKD	Others	Total
Assets	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash and cash equivalents	(6)	(4)	2	1	-	-	(7)
Financial assets at fair value through profit or loss	56,649	15,677	3,498	1,042	-	-	76,866
Total	56,643	15,673	3,500	1,043	-	-	76,859
Increase/(decrease) in foreign currency exposure	-	-	-	-	-	-	-
Net foreign currency exposure	56,643	15,673	3,500	1,043	-	-	76,859

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

	Digital Health and Telemedicine ETF					
30 June 2024	USD \$ ¹	HKD \$ ¹	JPY \$ ¹	EUR \$ ¹	CHF \$ ¹	Total \$ ¹
Assets						
Cash and cash equivalents	2,970	494	1,087	469	149	5,169
Financial assets at fair value through profit or loss	1,137,817	103,171	57,117	49,944	13,372	1,368,728
Total	1,140,787	103,665	58,204	50,413	13,521	1,373,897
Increase/(decrease) in foreign currency exposure	-	-	-	-	-	-
Net foreign currency exposure	1,140,787	103,665	58,204	50,413	13,521	1,373,897
	Digital Health and Telemedicine ETF					
30 June 2023	USD \$ ¹	HKD \$ ¹	JPY \$ ¹	EUR \$ ¹	CHF \$ ¹	Total \$ ¹
Assets						
Cash and cash equivalents	1,295	59	418	442	2,035	4,249
Financial assets at fair value through profit or loss	1,440,258	150,677	72,770	38,239	8,911	1,716,292
Total	1,441,553	150,736	73,188	38,681	10,946	1,720,541
Increase/(decrease) in foreign currency exposure	-	-	-	-	-	-
Net foreign currency exposure	1,441,553	150,736	73,188	38,681	10,946	1,720,541

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

	Electric Vehicles and Future Mobility ETF					
30 June 2024	USD	EUR	HKD	SEK	KRW	Total
Assets	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash and cash equivalents	8	39	-	-	-	56
Receivables	1	17	11	-	-	31
Financial assets at fair value through profit or loss	5,682	2,574	1,341	944	879	11,914
Total	5,691	2,630	1,352	944	879	12,001
Increase/(decrease) in foreign currency exposure	-	-	-	-	-	-
Net foreign currency exposure	5,691	2,630	1,352	944	879	12,001

	Electric Vehicles and Future Mobility ETF					
30 June 2023	USD	EUR	HKD	SEK	KRW	Total
Assets	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash and cash equivalents	3	16	-	-	-	23
Receivables	-	17	4	-	-	22
Financial assets at fair value through profit or loss	7,580	2,826	1,814	937	711	14,318
Total	7,583	2,859	1,818	937	711	14,363
Increase/(decrease) in foreign currency exposure	-	-	-	-	-	-
Net foreign currency exposure	7,583	2,859	1,818	937	711	14,363

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

	Future of Food ETF					
30 June 2024	USD	EUR	CHF	DKK	CAD	Total
Assets	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Cash and cash equivalents	505	208	532	14	181	3,040
Receivables	1,474	163	1,398	-	-	3,036
Financial assets at fair value through profit or loss	1,217,103	312,113	207,846	140,657	83,672	2,113,860
Total	1,219,082	312,484	209,776	140,671	83,853	2,119,936
Increase/(decrease) in foreign currency exposure	-	-	-	-	-	-
Net foreign currency exposure	1,219,082	312,484	209,776	140,671	83,853	2,119,936

	Future of Food ETF					
30 June 2023	USD	EUR	CHF	DKK	CAD	Total
Assets	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Cash and cash equivalents	58	217	340	(1)	805	4,687
Receivables	2,706	-	540	364	1	4,069
Financial assets at fair value through profit or loss	1,121,485	249,781	217,317	162,327	124,470	2,109,209
Total	1,124,249	249,998	218,197	162,690	125,276	2,117,965
Increase/(decrease) in foreign currency exposure	-	-	-	-	-	-
Net foreign currency exposure	1,124,249	249,998	218,197	162,690	125,276	2,117,965

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

	Future of Payments ETF					
	USD \$ ¹	EUR \$ ¹	GBP \$ ¹	JPY \$ ¹	BRL \$ ¹	Others \$ ¹
30 June 2024						
Assets						
Cash and cash equivalents	5,619	1,803	1,813	1,368	-	249
Financial assets at fair value through profit or loss	2,862,959	253,503	121,428	44,005	19,328	-
Total	2,868,578	255,306	123,241	45,373	19,328	249
Increase/(decrease) in foreign currency exposure	-	-	-	-	-	-
Net foreign currency exposure	2,868,578	255,306	123,241	45,373	19,328	249
	Future of Payments ETF					
	USD \$ ¹	EUR \$ ¹	GBP \$ ¹	JPY \$ ¹	BRL \$ ¹	Others \$ ¹
30 June 2023						
Assets						
Cash and cash equivalents	4,277	563	2,647	311	-	1,323
Financial assets at fair value through profit or loss	4,003,811	534,685	158,100	85,912	28,874	11,388
Total	4,008,088	535,248	160,747	86,223	28,874	12,711
Increase/(decrease) in foreign currency exposure	-	-	-	-	-	-
Net foreign currency exposure	4,008,088	535,248	160,747	86,223	28,874	12,711

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

30 June 2024

Assets

Cash and cash equivalents

Receivables

Financial assets at fair value through profit or loss

Total

Increase/(decrease) in foreign currency exposure

Net foreign currency exposure

30 June 2023

Assets

Cash and cash equivalents

Due from brokers - receivables for securities sold

Financial assets at fair value through profit or loss

Total

Liabilities

Due to brokers - payables for securities purchased

Total

Increase/(decrease) in foreign currency exposure

Net foreign currency exposure

Global Uranium ETF				
USD	CAD	HKD	GBP	Total
\$'000	\$'000	\$'000	\$'000	\$'000
29	28	10	4	71
1,289	-	-	-	1,289
67,038	30,129	10,299	5,601	113,067
68,356	30,157	10,309	5,605	114,427
-	-	-	-	-
68,356	30,157	10,309	5,605	114,427

Global Uranium ETF				
USD	CAD	HKD	GBP	Total
\$'000	\$'000	\$'000	\$'000	\$'000
(7)	-	2	1	(4)
309	149	23	31	512
17,712	8,594	1,318	1,871	29,495
18,014	8,743	1,343	1,903	30,003
305	148	23	32	508
305	148	23	32	508
-	-	-	-	-
17,709	8,595	1,320	1,871	29,495

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

	Online Retail and E-commerce ETF					
30 June 2024	USD	HKD	CAD	EUR	JPY	Others
Assets	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Cash and cash equivalents	363	97	71	35	141	1,082
Receivables	1,867	-	-	-	25	-
Financial assets at fair value through profit or loss	924,219	292,620	66,483	54,903	15,285	15,077
Total	926,449	292,717	66,554	54,938	15,451	16,159
Increase/(decrease) in foreign currency exposure	-	-	-	-	-	-
Net foreign currency exposure	926,449	292,717	66,554	54,938	15,451	16,159

	Online Retail and E-commerce ETF					
30 June 2023	USD	HKD	CAD	EUR	JPY	Others
Assets	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Cash and cash equivalents	47	17	85	64	134	635
Receivables	-	-	-	-	24	-
Financial assets at fair value through profit or loss	757,351	218,507	59,100	62,511	13,488	19,181
Total	757,398	218,524	59,185	62,575	13,646	19,816
Increase/(decrease) in foreign currency exposure	-	-	-	-	-	-
Net foreign currency exposure	757,398	218,524	59,185	62,575	13,646	19,816

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

	Solar ETF					
30 June 2024	USD	EUR	TWD	HKD	KRW	Others
Assets	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Cash and cash equivalents	13,762	4,504	-	1,130	-	1,344
Receivables	-	-	195	6,312	-	-
Due from brokers - receivables for securities sold	-	-	70	-	-	-
Financial assets at fair value through profit or loss	1,948,004	448,477	353,436	234,776	149,004	141,053
Total	1,961,766	452,981	353,701	242,218	149,004	142,397
Increase/(decrease) in foreign currency exposure	-	-	-	-	-	-
Net foreign currency exposure	1,961,766	452,981	353,701	242,218	149,004	142,397

	Solar ETF					
30 June 2023	USD	EUR	TWD	HKD	KRW	Others
Assets	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Cash and cash equivalents	35	230	-	354	-	990
Receivables	-	-	302	5,241	-	-
Due from brokers - receivables for securities sold	-	-	28	-	-	-
Financial assets at fair value through profit or loss	2,583,703	483,217	235,922	555,397	110,972	296,602
Total	2,583,738	483,447	236,252	560,992	110,972	297,592
Increase/(decrease) in foreign currency exposure	-	-	-	-	-	-
Net foreign currency exposure	2,583,738	483,447	236,252	560,992	110,972	297,592

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

	Video Games and Esports ETF					
30 June 2024	USD	JPY	HKD	KRW	SEK	Total
Assets	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Cash and cash equivalents	429	4,810	894	-	193	6,858
Receivables	-	359	-	-	-	359
Financial assets at fair value through profit or loss	796,484	604,411	371,752	171,770	40,570	2,075,285
Total	796,913	609,580	372,646	171,770	40,763	2,082,502
Increase/(decrease) in foreign currency exposure	-	-	-	-	-	-
Net foreign currency exposure	796,913	609,580	372,646	171,770	40,763	2,082,502

	Video Games and Esports ETF					
30 June 2023	USD	JPY	HKD	KRW	SEK	Total
Assets	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Cash and cash equivalents	720	207	645	-	791	3,165
Receivables	-	220	-	100	-	420
Financial assets at fair value through profit or loss	688,558	634,242	408,702	162,402	51,828	2,037,458
Total	689,278	634,669	409,347	162,502	52,619	2,041,043
Increase/(decrease) in foreign currency exposure	-	-	-	-	-	-
Net foreign currency exposure	689,278	634,669	409,347	162,502	52,619	2,041,043

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

Sensitivity analysis

The following tables summarise the sensitivities of the Funds' monetary assets and liabilities to foreign exchange risk.

	Crypto Innovators ETF		Digital Health and Telemedicine ETF		Electric Vehicles and Future Mobility ETF	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$'000	\$'000	\$ ¹	\$ ¹	\$'000	\$'000
Impact on profit/(loss) from activities and net assets attributable to unitholders						
10% AUD appreciation against foreign currency	14,059	7,686	137,390	172,054	1,200	1,436
	Future of Food ETF		Future of Payments ETF		Global Uranium ETF	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$'000	\$'000
Impact on profit/(loss) from activities and net assets attributable to unitholders						
10% AUD appreciation against foreign currency	211,993	211,797	331,208	483,189	11,443	2,949
	Online Retail and E-commerce ETF		Solar ETF		Video Games and Esports ETF	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Impact on profit/(loss) from activities and net assets attributable to unitholders						
10% AUD appreciation against foreign currency	137,227	113,114	330,207	427,299	208,250	204,104

10% AUD depreciation against foreign currency would have an equal, but opposite effect to the amounts shown in the table above.

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

9 Financial risk management (continued)

(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.

The main concentration of credit risk to which the Funds are exposed arise from the Funds' investment in cash and cash equivalents and other receivables.

(i) Cash and cash equivalents

The exposure to credit risk for cash and cash equivalents is considered low as the Funds only invest their assets into bank deposit accounts held with banks that are regulated in Australia by the Australian Prudential Regulatory Authority as authorised deposit taking institutions, and all counterparties have a credit rating of at least A.

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

(ii) 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 the securities have been received by the broker. The trade will fail if either party fails to meet its obligations.

(iii) Other

The custody of the Funds' assets are mainly concentrated with one counterparty, namely Citigroup Pty Ltd. Citigroup Pty Ltd is a subsidiary of a company listed on a major securities exchange, and at 30 June 2024 had a credit rating of A by Standard & Poor's (S&P) (30 June 2023: "A" by S&P). At 30 June 2024, substantially all cash and cash equivalents, balances due from brokers and investments are held in custody by Citigroup Pty Ltd.

(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 cash redemptions of redeemable units. The Funds' investments in cash and cash equivalents are considered to be readily realisable and the Funds maintain adequate liquidity to pay withdrawals and distributions when required.

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.

9 Financial risk management (continued)

(c) Liquidity risk (continued)

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

Crypto Innovators ETF								
	On demand 30 June 2024 \$'000	Less than 6 months 30 June 2024 \$'000	Greater than 6 months 30 June 2024 \$'000	Total 30 June 2024 \$'000	On demand 30 June 2023 \$'000	Less than 6 months 30 June 2023 \$'000	Greater than 6 months 30 June 2023 \$'000	Total 30 June 2023 \$'000
Other payables	-	75	-	75	-	37	-	37
Contractual cash flows (excluding net settled derivatives)	-	75	-	75	-	37	-	37
Digital Health and Telemedicine ETF								
	On demand 30 June 2024 \$ ¹	Less than 6 months 30 June 2024 \$ ¹	Greater than 6 months 30 June 2024 \$ ¹	Total 30 June 2024 \$ ¹	On demand 30 June 2023 \$ ¹	Less than 6 months 30 June 2023 \$ ¹	Greater than 6 months 30 June 2023 \$ ¹	Total 30 June 2023 \$ ¹
Other payables	-	733	-	733	-	933	-	933
Contractual cash flows (excluding net settled derivatives)	-	733	-	733	-	933	-	933
Electric Vehicles and Future Mobility ETF								
	On demand 30 June 2024 \$'000	Less than 6 months 30 June 2024 \$'000	Greater than 6 months 30 June 2024 \$'000	Total 30 June 2024 \$'000	On demand 30 June 2023 \$'000	Less than 6 months 30 June 2023 \$'000	Greater than 6 months 30 June 2023 \$'000	Total 30 June 2023 \$'000
Distributions payable	-	191	-	191	-	170	-	170
Other payables	-	8	-	8	-	9	-	9
Contractual cash flows (excluding net settled derivatives)	-	199	-	199	-	179	-	179

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

9 Financial risk management (continued)

(c) Liquidity risk (continued)

	Future of Food ETF							
	On demand 30 June 2024 \$ ¹	Less than 6 months 30 June 2024 \$ ¹	Greater than 6 months 30 June 2024 \$ ¹	Total 30 June 2024 \$ ¹	On demand 30 June 2023 \$ ¹	Less than 6 months 30 June 2023 \$ ¹	Greater than 6 months 30 June 2023 \$ ¹	Total 30 June 2023 \$ ¹
Distributions payable	-	18,312	-	18,312	-	14,204	-	14,204
Other payables	-	1,349	-	1,349	-	1,152	-	1,152
Contractual cash flows (excluding net settled derivatives)	-	19,661	-	19,661	-	15,356	-	15,356
	Future of Payments ETF							
	On demand 30 June 2024 \$ ¹	Less than 6 months 30 June 2024 \$ ¹	Greater than 6 months 30 June 2024 \$ ¹	Total 30 June 2024 \$ ¹	On demand 30 June 2023 \$ ¹	Less than 6 months 30 June 2023 \$ ¹	Greater than 6 months 30 June 2023 \$ ¹	Total 30 June 2023 \$ ¹
Other payables	-	1,737	-	1,737	-	2,563	-	2,563
Contractual cash flows (excluding net settled derivatives)	-	1,737	-	1,737	-	2,563	-	2,563
	Global Uranium ETF							
	On demand 30 June 2024 \$'000	Less than 6 months 30 June 2024 \$'000	Greater than 6 months 30 June 2024 \$'000	Total 30 June 2024 \$'000	On demand 30 June 2023 \$'000	Less than 6 months 30 June 2023 \$'000	Greater than 6 months 30 June 2023 \$'000	Total 30 June 2023 \$'000
Bank overdrafts	-	925	-	925	-	-	-	-
Distributions payable	-	2,657	-	2,657	-	21	-	21
Due to brokers - payables for securities purchased	-	-	-	-	-	605	-	605
Other payables	-	77	-	77	-	19	-	19
Contractual cash flows (excluding net settled derivatives)	-	3,659	-	3,659	-	645	-	645

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

9 Financial risk management (continued)

(c) Liquidity risk (continued)

	Online Retail and E-commerce ETF							
	On demand 30 June 2024 \$ ¹	Less than 6 months 30 June 2024 \$ ¹	Greater than 6 months 30 June 2024 \$ ¹	Total 30 June 2024 \$ ¹	On demand 30 June 2023 \$ ¹	Less than 6 months 30 June 2023 \$ ¹	Greater than 6 months 30 June 2023 \$ ¹	Total 30 June 2023 \$ ¹
Other payables	-	719	-	719	-	614	-	614
Contractual cash flows (excluding net settled derivatives)	-	719	-	719	-	614	-	614
	Solar ETF							
	On demand 30 June 2024 \$ ¹	Less than 6 months 30 June 2024 \$ ¹	Greater than 6 months 30 June 2024 \$ ¹	Total 30 June 2024 \$ ¹	On demand 30 June 2023 \$ ¹	Less than 6 months 30 June 2023 \$ ¹	Greater than 6 months 30 June 2023 \$ ¹	Total 30 June 2023 \$ ¹
Other payables	-	1,927	-	1,927	-	2,383	-	2,383
Contractual cash flows (excluding net settled derivatives)	-	1,927	-	1,927	-	2,383	-	2,383
	Video Games and Esports ETF							
	On demand 30 June 2024 \$ ¹	Less than 6 months 30 June 2024 \$ ¹	Greater than 6 months 30 June 2024 \$ ¹	Total 30 June 2024 \$ ¹	On demand 30 June 2023 \$ ¹	Less than 6 months 30 June 2023 \$ ¹	Greater than 6 months 30 June 2023 \$ ¹	Total 30 June 2023 \$ ¹
Distributions payable	-	7,981	-	7,981	-	9,173	-	9,173
Redemption payable	-	-	-	-	-	1,854,332	-	1,854,332
Other payables	-	1,299	-	1,299	-	1,935	-	1,935
Contractual cash flows (excluding net settled derivatives)	-	9,280	-	9,280	-	1,865,440	-	1,865,440

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

10 Fair value measurements

AASB 13 *Fair Value Measurement* 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 assets or liabilities 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 year approximate their fair values.

Financial assets and liabilities 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 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 year 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 and liabilities is the last traded price. Where the last traded price does not fall within the bid-ask spread, an assessment is performed by management to determine the appropriate valuation price to use that is most representative of fair value.

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 year applicable for an instrument with similar terms and conditions.

10 Fair value measurements (continued)

Fair value estimation (continued)

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

For other pricing models, inputs are based on market data at the end of the reporting year. 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 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.

Listed futures are measured by the quoted market prices, or binding dealer price quotations on the exchange where they are listed or held.

(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:

	Crypto Innovators ETF							
	Level 1 30 June 2024 \$'000	Level 2 30 June 2024 \$'000	Level 3 30 June 2024 \$'000	Total 30 June 2024 \$'000	Level 1 30 June 2023 \$'000	Level 2 30 June 2023 \$'000	Level 3 30 June 2023 \$'000	Total 30 June 2023 \$'000
Financial assets								
Financial assets at fair value through profit or loss:								
Listed equities	140,542	-	-	140,542	76,865	-	-	76,865
Total	140,542	-	-	140,542	76,865	-	-	76,865

	Digital Health and Telemedicine ETF							
	Level 1 30 June 2024 \$ ¹	Level 2 30 June 2024 \$ ¹	Level 3 30 June 2024 \$ ¹	Total 30 June 2024 \$ ¹	Level 1 30 June 2023 \$ ¹	Level 2 30 June 2023 \$ ¹	Level 3 30 June 2023 \$ ¹	Total 30 June 2023 \$ ¹
Financial assets								
Financial assets at fair value through profit or loss:								
Listed equities	1,368,728	-	-	1,368,728	1,716,292	-	-	1,716,292
Total	1,368,728	-	-	1,368,728	1,716,292	-	-	1,716,292

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

10 Fair value measurements (continued)

Fair value estimation (continued)

(iii) Recognised fair value measurements (continued)

	Electric Vehicles and Future Mobility 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
	2024	2024	2024	2024	2023	2023	2023	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets								
Financial assets at fair value through profit or loss:								
Listed equities	11,914	-	-	11,914	14,318	-	-	14,318
Total	11,914	-	-	11,914	14,318	-	-	14,318

	Future of Food ETF							
	Level 1 30 June 2024 \$ ¹	Level 2 30 June 2024 \$ ¹	Level 3 30 June 2024 \$ ¹	Total 30 June 2024 \$ ¹	Level 1 30 June 2023 \$ ¹	Level 2 30 June 2023 \$ ¹	Level 3 30 June 2023 \$ ¹	Total 30 June 2023 \$ ¹
Financial assets								
Financial assets at fair value through profit or loss:								
Listed equities	2,113,861	-	-	2,113,861	2,112,370	-	-	2,112,370
Total	2,113,861	-	-	2,113,861	2,112,370	-	-	2,112,370

	Future of Payments ETF							
	Level 1 30 June 2024 \$ ¹	Level 2 30 June 2024 \$ ¹	Level 3 30 June 2024 \$ ¹	Total 30 June 2024 \$ ¹	Level 1 30 June 2023 \$ ¹	Level 2 30 June 2023 \$ ¹	Level 3 30 June 2023 \$ ¹	Total 30 June 2023 \$ ¹
Financial assets								
Financial assets at fair value through profit or loss:								
Listed equities	3,319,642	-	-	3,319,642	4,832,593	-	-	4,832,593
Total	3,319,642	-	-	3,319,642	4,832,593	-	-	4,832,593

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

10 Fair value measurements (continued)

Fair value estimation (continued)

(iii) Recognised fair value measurements (continued)

Global Uranium ETF							
Level 1 30 June 2024 \$'000	Level 2 30 June 2024 \$'000	Level 3 30 June 2024 \$'000	Total 30 June 2024 \$'000	Level 1 30 June 2023 \$'000	Level 2 30 June 2023 \$'000	Level 3 30 June 2023 \$'000	Total 30 June 2023 \$'000
Financial assets							
Financial assets at fair value through profit or loss:							
Listed equities	118,544	-	-	118,544	30,697	-	30,697
Listed unit trusts	15,073	-	-	15,073	4,385	-	4,385
Total	133,617	-	-	133,617	35,082	-	35,082
Online Retail and E-commerce ETF							
Level 1 30 June 2024 \$ ¹	Level 2 30 June 2024 \$ ¹	Level 3 30 June 2024 \$ ¹	Total 30 June 2024 \$ ¹	Level 1 30 June 2023 \$ ¹	Level 2 30 June 2023 \$ ¹	Level 3 30 June 2023 \$ ¹	Total 30 June 2023 \$ ¹
Financial assets							
Financial assets at fair value through profit or loss:							
Listed equities	1,374,903	-	-	1,374,903	1,132,487	-	1,132,487
Total	1,374,903	-	-	1,374,903	1,132,487	-	1,132,487
Solar ETF							
Level 1 30 June 2024 \$ ¹	Level 2 30 June 2024 \$ ¹	Level 3 30 June 2024 \$ ¹	Total 30 June 2024 \$ ¹	Level 1 30 June 2023 \$ ¹	Level 2 30 June 2023 \$ ¹	Level 3 30 June 2023 \$ ¹	Total 30 June 2023 \$ ¹
Financial assets							
Financial assets at fair value through profit or loss:							
Listed equities	3,038,916	-	-	3,038,916	4,111,903	-	4,111,903
Listed unit trusts	235,834	-	-	235,834	153,910	-	153,910
Total	3,274,750	-	-	3,274,750	4,265,813	-	4,265,813

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

10 Fair value measurements (continued)

Fair value estimation (continued)

(iii) Recognised fair value measurements (continued)

	Video Games and Esports 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
	2024	2024	2024	2024	2023	2023	2023	2023
	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Financial assets								
Financial assets at fair value through profit or loss:								
Listed equities	2,075,285	-	-	2,075,285	2,037,457	-	-	2,037,457
Total	2,075,285	-	-	2,075,285	2,037,457	-	-	2,037,457

(iv) Movement in level 3 instruments

There was no movement in level 3 instruments for Betashares Future of Payments ETF and Betashares Online Retail and E-Commerce ETF funds for the year ended 30 June 2024 and 30 June 2023.

The following table presents the Funds that had movement in level 3 instruments for the year ended 30 June 2024 by the class of financial instrument:

	Listed equities		Listed equities	
	Crypto Innovators ETF		Video Games and Esports ETF	
	30 June	30 June	30 June	30 June
	2024	2023	2024	2023
	\$'000	\$'000	\$ ¹	\$ ¹
Opening balance	-	-	-	8,718
Transfers into/(out) from level 3	-	295	-	-
Gains/(losses) recognised in profit or loss	-	(295)	-	(8,718)
Closing balance*	-	-	-	-
Total gains/(losses) for the year included in the statement of comprehensive income for Financial assets and liabilities held at the end of the year	-	(295)	-	(8,718)

*includes unrealised gains or (losses) recognised in profit or loss attributable to balances held at the end of the reporting year

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

10 Fair value measurements (continued)

Fair value estimation (continued)

Fair value measurements using significant unobservable inputs (Level 3)

Listed equities classified as Level 3 are those that are suspended or have stale prices.

Valuation process

Portfolio reviews are undertaken regularly by management to identify securities that potentially may not be actively traded or have stale security pricing. This process identifies securities which possibly could be regarded as level 3 securities.

Further analysis, should it be required, is undertaken to determine the accounting significance of the identification. For certain security types, in selecting the most appropriate valuation model, management performs back testing and considers actual market transactions. Changes in allocation to or from level 3 are analysed at the end of each reporting year.

Investments in Russian securities were classified as level 3 for Betashares Future of Payments ETF and Betashares Online Retail and E-Commerce ETF funds. However, due to uncertainties with Russian securities, these assets were valued at zero as at 30 June 2024 and 30 June 2023.

(v) *Fair value of financial instruments not carried at fair value*

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

11 Auditor's remuneration

During the year the following fees were paid or payable for services provided by the auditor of the Funds. Audit fees were borne by Betashares Holdings Pty Ltd, the parent entity of the Responsible Entity.

There were no non-audit fees incurred by the Funds during the year ended 30 June 2024 and 30 June 2023.

	Crypto Innovators ETF		Digital Health and Telemedicine ETF		Electric Vehicles and Future Mobility ETF	
	30 June	30 June	30 June	30 June	30 June	30 June
	2024	2023	2024	2023	2024	2023
	\$	\$	\$	\$	\$	\$
KPMG						
<i>Audit and other assurance service</i>						
Audit and review of financial reports	5,356	4,982	5,356	4,982	5,356	4,982
Audit of compliance plan	1,322	1,230	1,322	1,230	1,322	1,230
Total remuneration of audit and other assurance services	6,678	6,212	6,678	6,212	6,678	6,212

11 Auditor's remuneration (continued)

	Future of Food ETF		Future of Payments ETF		Global Uranium ETF	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$	\$	\$	\$	\$	\$
KPMG						
<i>Audit and other assurance service</i>						
Audit and review of financial reports	5,356	4,982	5,356	4,982	5,356	4,982
Audit of compliance plan	1,322	1,230	1,322	1,230	1,322	1,230
Total remuneration of audit and other assurance services	6,678	6,212	6,678	6,212	6,678	6,212

	Online Retail and E-commerce ETF		Solar ETF		Video Games and Esports ETF	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$	\$	\$	\$	\$	\$
KPMG						
<i>Audit and other assurance service</i>						
Audit and review of financial reports	5,356	4,982	5,356	4,982	5,356	4,982
Audit of compliance plan	1,322	1,230	1,322	1,230	1,322	1,230
Total remuneration of audit and other assurance services	6,678	6,212	6,678	6,212	6,678	6,212

12 Related party transactions

Responsible Entity

The Responsible Entity of the Funds is Betashares Capital Ltd (ABN 78 139 566 868) , which is a wholly owned subsidiary of Betashares Financial Group Pty Ltd.

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

Mr Alex Vynokur (appointed 21 September 2009)
Mr Jason Gellert (appointed 5 March 2021)
Mr Edward Sippel (appointed 5 March 2021)

12 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 year.

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 (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 2024 and 30 June 2023:

Funds	Management Fee	
	30 June 2024	30 June 2023
	%	%
Betashares Crypto Innovators ETF	0.67	0.67
Betashares Digital Health and Telemedicine ETF	0.67	0.67
Betashares Electric Vehicles and Future Mobility ETF	0.67	0.67
Betashares Future of Food ETF	0.67	0.67
Betashares Future of Payments ETF	0.67	0.67
Betashares Global Uranium ETF	0.69	0.69
Betashares Online Retail and E-commerce ETF	0.67	0.67
Betashares Solar ETF	0.69	0.69
Betashares Video Games and Esports ETF	0.57	0.57

12 Related party transactions (continued)

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

The related party transactions during the year and amounts payable at year end were as follows:

	Crypto Innovators ETF		Digital Health and Telemedicine ETF		Electric Vehicles and Future Mobility ETF	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$	\$	\$	\$	\$	\$
Management fees expensed to the Responsible Entity	719,022	389,211	9,956	11,691	87,260	81,963
Management fees payable to the Responsible Entity at reporting date	74,683	37,332	733	933	6,314	7,528
	Future of Food ETF		Future of Payments ETF		Global Uranium ETF	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$	\$	\$	\$	\$	\$
Management fees expensed to the Responsible Entity	13,989	14,866	16,203	31,684	637,808	133,982
Management fees payable to the Responsible Entity at reporting date	1,104	1,152	1,737	2,563	71,670	18,420
	Online Retail and E-commerce ETF		Solar ETF		Video Games and Esports ETF	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$	\$	\$	\$	\$	\$
Management fees expensed to the Responsible Entity	8,450	6,921	21,807	27,065	11,419	20,535
Management fees payable to the Responsible Entity at reporting date	719	614	1,661	2,383	907	1,711

Related party unitholdings

Parties related to the Funds, including the Responsible Entity, its affiliates or other schemes managed by the Responsible Entity, held no units in the Funds during the financial year.

12 Related party transactions (continued)

Investments

The Funds did not hold any investments in other schemes managed by the Responsible Entity or its related parties.

13 Events occurring after the reporting year

Since the end of the reporting year the net asset value of the below Fund has changed by more than 10% due to changes in the fair value of the investments held. These movements result from implementation of the investment strategy as set out in the relevant Funds' Product Disclosure Statement.

Fund	Net asset value changed by:
Crypto Innovators ETF	(12.84)%
Global Uranium ETF	(15.71)%

The Responsible Entity of the Funds is Betashares Capital Ltd (ABN 78 139 566 868). The Responsible Entity of the Funds has changed the registered office and principal place of business from Level 11, 50 Margaret Street, Sydney, NSW 2000 to Level 46, 180 George Street, Sydney, NSW 2000, effective 1st September 2024.

The address change does not affect the Funds' financial position or results of operations. All future correspondence and filings should be directed to the new address.

No other significant events have occurred since the end of the reporting year which would impact on the financial position of the Funds disclosed in the statements of financial position as at 30 June 2024 or on the results and cash flows of the Funds for the year ended on that date.

14 Contingent assets and liabilities and commitments

There are no outstanding contingent assets, liabilities or commitments as at 30 June 2024.

Directors' declaration

Betashares Capital Ltd presents the Directors' Declaration in respect of the following funds:

Betashares Crypto Innovators ETF
Betashares Digital Health and Telemedicine ETF
Betashares Electric Vehicles and Future Mobility ETF
Betashares Future of Food ETF
Betashares Future of Payments ETF
Betashares Global Uranium ETF
Betashares Online Retail and E-commerce ETF
Betashares Solar ETF
Betashares Video Games and Esports ETF

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 7 to 62 are in accordance with the *Corporations Act 2001*, including:
- (i) complying with Australian Accounting Standards, and interpretations issued by the Australian Accounting Standards Board and the *Corporations Regulations 2001*; and
 - (ii) giving a true and fair view of the Funds' financial positions as at 30 June 2024 and of their performance for the financial year 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; and
- (c) Note 2(a) confirms that the financial statements comply with International Financial Reporting Standards and Interpretations issued by the International Accounting Standards Board.

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



Alex Vynokur
Director

Sydney
19 September 2024



Independent Auditor's Report

To the respective unitholders of the following Funds:

Betashares Crypto Innovators ETF

Betashares Digital Health and Telemedicine ETF

Betashares Electric Vehicles and Future Mobility ETF

Betashares Future of Food ETF

Betashares Future of Payments ETF

Betashares Global Uranium ETF

Betashares Online Retail and E-commerce ETF

Betashares Solar ETF

Betashares Video Games and Esports ETF

For the purpose of this report, the term Fund and Funds denote the individual and distinct entity for which the financial information is prepared and upon which our audit is performed. Each is to be read as a singular subject matter.

Opinions

We have audited each of the **Financial Reports** of the Funds.

In our opinion, the accompanying Financial Report of each Fund gives a true and fair view, including of the Fund's financial position as at 30 June 2024 and of its financial performance for the year then ended, in accordance with the *Corporations Act 2001*, in compliance with *Australian Accounting Standards* and the *Corporations Regulations 2001*.

The respective **Financial Reports** of the individual Funds comprise:

- Statements of financial position as at 30 June 2024
- Statements of comprehensive income, Statements of changes in equity, and of Statements of cash flows for the year then ended
- Notes, including material accounting policies
- Directors' Declaration made by the Directors of Betashares Capital Ltd (the Responsible Entity).

Basis for opinions

We conducted our audits in accordance with *Australian Auditing Standards*. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinions.

Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audits of the Financial Reports* section of our report.

We are independent of the Funds and the Responsible Entity in accordance with the *Corporations Act 2001* and the ethical requirements of the *Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence*



Standards) (the Code) that are relevant to our audits of the Financial Reports in Australia. We have fulfilled our other ethical responsibilities in accordance with these requirements.

Key Audit Matters

Key Audit Matters are those matters that, in our professional judgement, were of most significance in our respective audits of the Financial Reports of each Fund in the current period.

These matters were addressed in the context of our audits of the each of the Financial Reports as a whole, and in forming our opinions thereon, and we do not provide a separate opinion on these matters.

The **Key Audit Matter** we identified for each of the Schemes is:

- Valuation and existence of financial assets at fair value through profit or loss.

Valuation and existence of financial assets at fair value through profit or loss
(Betashares Crypto Innovators ETF \$140,542,000, Betashares Digital Health and Telemedicine ETF \$1,368,728, Betashares Electric Vehicles and Future Mobility ETF \$11,914,000, Betashares Future of Food ETF \$2,113,861, Betashares Future of Payments ETF \$3,319,642, Betashares Global Uranium ETF \$133,617,000, Betashares Online Retail and E-commerce ETF \$1,374,903, Betashares Solar ETF \$3,274,750 and Betashares Video Games and Esports ETF \$2,075,285.)

Refer to Notes 2(b), 5, 9 and 10 to the Financial Reports

The key audit matter	How the matter was addressed in our audits
<p>Financial assets at fair value through profit or loss comprise investments in listed securities and listed unit trusts ("investments"). The Fund outsources certain processes and controls relevant to:</p> <ul style="list-style-type: none"> • Executing the purchase and sale of investment transactions as instructed by the Responsible Entity and recording and valuing investments to the Fund's administrator; and • Maintaining custody and underlying records of investments to the custodian. <p>Valuation and existence of investments is a key audit matter due to the:</p> <ul style="list-style-type: none"> • Size of the Fund's portfolio of investments. These investments represent a significant percentage of the Fund's total assets at year end; and • Importance of the performance of these 	<p>Our procedures included:</p> <ul style="list-style-type: none"> • We assessed the appropriateness of the accounting policies applied by the Fund, including those relevant to the fair value of investments, against the requirements of the accounting standards. • We obtained and read the Fund's ASAE 3402 <i>Assurance Reports on Controls at a Service Organisation and GS007 (Guidance Statement 007 Audit Implications of the Use of Service Organisations for Investment Management Services)</i> assurance reports for the period from 1 July 2023 to 30 June 2024 to understand the processes and assess the controls relevant to the: <ul style="list-style-type: none"> - Fund administrator – to execute transactions, record and value the Fund's investments; and - Custodian – to maintain custody and underlying records of the Fund's



<p>investments in driving the Fund's investment income and performance of the Funds, as reported in the Financial Report.</p> <p>As a result, this was the area with greatest effect on our overall audit strategy and allocation of resources in planning and performing our audit.</p>	<p>investments.</p> <ul style="list-style-type: none"> • We assessed the reputation, professional competence and independence of the auditors of the ASAE 3402 and GS007 assurance reports. • We checked the existence of investments, being the ownership and quantity held to independent confirmations from the custodian as at 30 June 2024. • We checked the valuation of investments, as recorded in the general ledger, to independently sourced prices from relevant stock exchanges at 30 June 2024. • We evaluated the Fund's disclosures of investments, using our understanding obtained from our testing, against the requirements of the accounting standards.
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Other Information

Other Information is financial and non-financial information in the issuer of the respective Fund's annual report which is provided in addition to the Financial Reports and the Auditor's Report. The Directors of the Responsible Entity are responsible for the Other Information.

Our opinions on the Financial Reports do not cover the Other Information and, accordingly, we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audits of the Financial Reports, our responsibility is to read the Other Information. In doing so, we consider whether the Other Information is materially inconsistent with the Financial Reports or our knowledge obtained in the audits, or otherwise appears to be materially misstated.

We are required to report if we conclude that there is a material misstatement of this Other Information, and based on the work we have performed on the Other Information that we obtained prior to the date of this Auditor's Report we have nothing to report.

Responsibilities of the Directors for the Financial Reports

The Directors of the Responsible Entity are responsible for:

- preparing the Financial Reports in accordance with the *Corporations Act 2001*, including giving a true and fair view of the financial position and performance of each Fund, and in compliance with *Australian Accounting Standards* and the *Corporations Regulations 2001*
- implementing necessary internal controls to enable the preparation of a Financial Report in accordance with the *Corporations Act 2001*, including giving a true and fair view of the financial position and performance of each Fund, and that is free from material misstatement, whether due to fraud or error
- assessing each Fund's ability to continue as a going concern and whether the use of the going concern basis of accounting is appropriate. This includes disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the respective



Fund or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audits of the Financial Reports

Our objective is:

- to obtain reasonable assurance about whether each of the Financial Reports as a whole are free from material misstatement, whether due to fraud or error; and
- to issue an Auditor's Report that includes our opinions.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with *Australian Auditing Standards* will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error. They are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Financial Reports.

A further description of our responsibilities for the audits of the Financial Reports is located at the *Auditing and Assurance Standards Board* website at:

https://www.auasb.gov.au/admin/file/content102/c3/ar2_2020.pdf

This description forms part of our Auditor's Report.


KPMG



Nic Buchanan

Partner

Sydney

19 September 2024



Betashares Capital Ltd (ABN 78 139 566 868 AFSL 341181) is the issuer. Investors should read the relevant fund PDS and TMD (available at www.betashares.com.au) and consider whether the fund is appropriate for them. Past performance is not indicative of future returns. Investing involves risk.



Any Betashares Fund that seeks to track the performance of a particular financial index is not sponsored, endorsed, issued, sold or promoted by the provider of the index. No index provider makes any representation regarding the advisability of buying, selling or holding units in the Betashares Funds or investing in securities generally. No index provider is involved in the operation or distribution of the Betashares Funds and no index provider shall have any liability for the operation or distribution of these Funds or their failure to achieve their investment objectives. An index provider has no obligation to take the needs of the Betashares Fund or the unitholders of the Fund into consideration in determining, composing or calculating the relevant index. Any intellectual property rights in the index name and associated trademarks, index methodology, index values and constituent lists vest in the relevant index provider and/or its affiliates. Betashares has obtained a licence from the relevant index provider to use such intellectual property rights in the creation and operation of the Betashares Funds.