Booklet 5A

Annual Financial Report

30 June 2026

Responsible Entity

Betashares Capital Ltd

(ABN 78 139 566 868)

Level 46, 180 George St,
Sydney, NSW 2000

betashares.com.au

Booklet 5A

Betashares Climate Change Innovation ETF - ASX Code: ERTH (ARSN 643 155 524)

Betashares FTSE 100 ETF - ASX Code: F100 (ARSN 624 896 608)

Betashares Global Cash Flow Kings ETF - ASX Code: CFLO (ARSN 664 917 499)

Betashares Global Momentum ETF - ASX Code: GTUM (ARSN 685 150 403)

Betashares Global Quality Leaders ETF - ASX Code: QLTY (ARSN 624 896 868)

Betashares Global Shares ETF - ASX Code: BGBL (ARSN 657 341 010)

Betashares Global Shares Ex US ETF - ASX Code: EXUS (ARSN 685 155 373)

Betashares Global Sustainability Leaders ETF - ASX Code: ETHI (ARSN 613 694 250)

Betashares India Quality ETF - ASX Code: IIND (ARSN 631 806 132)

Betashares S&P 500 Equal Weight ETF - ASX Code: QUS (ARSN 169 907 313)

Betashares S&P Global High Dividend Aristocrats ETF (Formerly Betashares Global Income Leaders ETF) - ASX Code: INCM (ARSN 624 896 742)

Annual Financial Report

30 June 2026

Booklet 5A
Annual Financial Report
30 June 2026

Contents | **Page**

Directors' report

The directors of Betashares Capital Ltd, the Responsible Entity of the following managed investment funds (the "Funds"), present their report together with the annual financial statements of the Funds for the financial year ended 30 June 2026 and the auditor's report thereon.

Fund Name	**Referred to in this document as**	**Financial reporting period**	**ARSN**
Betashares Climate Change Innovation ETF	Climate Change Innovation ETF	1 July 2025 to 30 June 2026	643 155 524
Betashares FTSE 100 ETF	FTSE 100 ETF	1 July 2025 to 30 June 2026	624 896 608
Betashares Global Cash Flow Kings ETF	Global Cash Flow Kings ETF	1 July 2025 to 30 June 2026	664 917 499
Betashares Global Momentum ETF	Global Momentum ETF	1 July 2025 to 30 June 2026	685 150 403
Betashares Global Quality Leaders ETF	Global Quality Leaders ETF	1 July 2025 to 30 June 2026	624 896 868
Betashares Global Shares ETF	Global Shares ETF	1 July 2025 to 30 June 2026	657 341 010
Betashares Global Shares Ex US ETF	Global Shares Ex US ETF	1 July 2025 to 30 June 2026	685 155 373
Betashares Global Sustainability Leaders ETF	Global Sustainability Leaders ETF	1 July 2025 to 30 June 2026	613 694 250
Betashares India Quality ETF	India Quality ETF	1 July 2025 to 30 June 2026	631 806 132
Betashares S&P 500 Equal Weight ETF	S&P 500 Equal Weight ETF	1 July 2025 to 30 June 2026	169 907 313
Betashares S&P Global High Dividend Aristocrats ETF (Formerly Betashares Global Income Leaders ETF) [1]	S&P Global High Dividend Aristocrats ETF	1 July 2025 to 30 June 2026	624 896 742

[1] *On 5 August 2025, Betashares Global Income Leaders ETF changed its name to Betashares S&P Global High Dividend Aristocrats ETF.*

Responsible Entity

The Responsible Entity of the Funds is Betashares Capital Ltd (ABN 78 139 566 868). The Responsible Entity's registered office and principal place of business is Level 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 financial year.

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

Financial statements presentation

The Funds are entities of the kind referred to *by ASIC Corporations (Related Scheme Reports) Instrument 2025/438* and in accordance with that instrument, Funds with a common Responsible Entity (or related Responsible Entities) can include their financial reports in adjacent columns in a single set of financial reports.

Directors' report (continued)

Directors

The following persons held office as directors of Betashares Capital Ltd during the financial year or since the end of the financial 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)

Review and results of operations

During the financial 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.

Significant changes in the state of affairs

Betashares Global Momentum ETF was registered on 18 March 2025 and commenced trading on 30 January 2026.

Betashares Global Shares Ex US ETF was registered on 18 March 2025 and commenced operations on 6 November 2025.

On 5 August 2025, Betashares Global Income Leaders ETF changed its name to Betashares S&P Global High Dividend Aristocrats ETF.

In the opinion of the directors, there were no other 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

Since the end of the financial year the net asset value per unit of the below Fund has changed by more than 10% due to changes in the fair value of the investments held. This movement results from implementation of the investment objective as set out in the Fund's Product Disclosure Statement.

Fund	Net asset value per unit changed by
Climate Change Innovation ETF	(11.09%)

No other matter or circumstance has arisen since 30 June 2026 that has significantly affected, or may significantly affect:

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

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 auditor

No insurance premiums are paid 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 financial year are disclosed in Note 15 to the financial statements.

No fees were paid out of the Funds' property to the directors of the Responsible Entity during the financial 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 15 to the financial statements.

Interests in the Funds

The movement in units on issue in the Funds during the financial 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 significant environmental regulations under a Commonwealth, State or Territory law.

Rounding of amounts to the nearest thousand dollars

The Funds are entities of the kind referred to in *ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2026/183* 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 will apply a $20 minimum to compensation amounts in respect of any unit pricing errors for exited investors.

Directors' report (continued)

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
18 September 2026

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 following Funds:

Betashares Climate Change Innovation ETF

Betashares FTSE 100 ETF

Betashares Global Cash Flow Kings ETF

Betashares Global Momentum ETF

Betashares Global Quality Leaders ETF

Betashares Global Shares ETF

Betashares Global Shares Ex US ETF

Betashares Global Sustainability Leaders ETF

Betashares India Quality ETF

Betashares S&P 500 Equal Weight ETF

Betashares S&P Global High Dividend Aristocrats ETF (Formerly Betashares Global Income Leaders ETF)

I declare that, to the best of my knowledge and belief, in relation to the audit of the financial reports of the Funds for the financial year ended 30 June 2026 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

Andrew Reeves
Partner
Sydney
18 September 2026

Statements of comprehensive income

	Notes	Climate Change Innovation ETF		FTSE 100 ETF		Global Cash Flow Kings ETF	
		30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Investment income							
Interest income		**1**	9	**28**	33	**2**	2
Dividend and distribution income		**618**	1,094	**13,242**	12,464	**319**	350
Net gains/(losses) on financial instruments at fair value through profit or loss		**17,935**	10,751	**38,237**	59,159	**2,463**	3,419
Net foreign exchange gains/(losses)		**3**	36	**(73)**	300	**11**	(4)
Other operating income		**8**	16	**70**	206	**3**	5
Total net investment income/(loss)		**18,565**	11,906	**51,504**	72,162	**2,798**	3,772
Expenses							
Interest expenses		**4**	1	**4**	2	**1**	–
Management fees	15	**457**	517	**1,591**	1,328	**116**	116
Expense recoveries	15	**83**	94	**293**	245	**–**	–
Transaction costs		**39**	49	**174**	291	**11**	17
Other operating expenses		**10**	10	**6**	4	**7**	8
Total operating expenses		**593**	671	**2,068**	1,870	**135**	141
Profit/(loss) for the financial year	3,8	**17,972**	11,235	**49,436**	70,292	**2,663**	3,631
Other comprehensive income		**–**	–	**–**	–	**–**	–
Total comprehensive income/(loss) for the financial year		**17,972**	11,235	**49,436**	70,292	**2,663**	3,631

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

Statements of comprehensive income (continued)

		Global Momentum ETF[1]		Global Quality Leaders ETF		Global Shares ETF	
	Notes	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Investment income							
Interest income		**1**	–	**42**	42	**222**	96
Dividend and distribution income		**49**	–	**10,517**	7,886	**48,601**	26,541
Net gains/(losses) on financial instruments at fair value through profit or loss		**2,736**	–	**58,294**	87,932	**452,388**	253,315
Net foreign exchange gains/(losses)		**(10)**	–	**(11)**	163	**82**	72
Other operating income		**9**	–	**136**	102	**1,250**	578
Total net investment income/(loss)		**2,785**	–	**68,978**	96,125	**502,543**	280,602
Expenses							
Interest expenses		**–**	–	**3**	23	**46**	23
Management fees	15	**10**	–	**2,581**	1,968	**2,664**	1,306
Expense recoveries	15	**–**	–	**534**	407	**–**	–
Transaction costs		**14**	–	**274**	169	**1,071**	586
Other operating expenses		**1**	–	**8**	6	**44**	2
Total operating expenses		**25**	–	**3,400**	2,573	**3,825**	1,917
Profit/(loss) for the financial year	3,8	**2,760**	–	**65,578**	93,552	**498,718**	278,685
Other comprehensive income		**–**	–	**–**	–	**–**	–
Total comprehensive income/(loss) for the financial year		**2,760**	–	**65,578**	93,552	**498,718**	278,685

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

[1] *There was no comparative amount for Global Momentum ETF. The Fund was registered on 18 March 2025 and commenced trading on 30 January 2026.*

Statements of comprehensive income (continued)

		Global Shares Ex US ETF[2]		Global Sustainability Leaders ETF		India Quality ETF	
	Notes	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Investment income							
Interest income		**18**	–	**133**	201	**27**	40
Dividend and distribution income		**1,051**	–	**57,210**	52,166	**2,249**	2,638
Net gains/(losses) on financial instruments at fair value through profit or loss		**4,235**	–	**353,648**	280,510	**(39,585)**	4,811
Net foreign exchange gains/(losses)		**(20)**	–	**(609)**	876	**25**	(222)
Other operating income		**131**	–	**261**	481	**108**	201
Total net investment income/(loss)		**5,415**	–	**410,643**	334,234	**(37,176)**	7,468
Expenses							
Interest expenses		**1**	–	**10**	54	**10**	6
Management fees	15	**49**	–	**17,996**	16,826	**1,474**	1,605
Expense recoveries	15	**–**	–	**3,673**	3,434	**164**	178
Transaction costs		**117**	–	**464**	745	**227**	322
Other operating expenses		**1**	–	**3**	6	**1**	1
Total operating expenses		**168**	–	**22,146**	21,065	**1,876**	2,112
Operating profit/(loss) before income tax		**5,247**	–	**388,497**	313,169	**(39,052)**	5,356
Income tax expense/(benefit)	12	**–**	–	**–**	–	**(526)**	1,207
Profit/(loss) for the financial year	3,8	**5,247**	–	**388,497**	313,169	**(38,526)**	4,149
Other comprehensive income		**–**	–	**–**	–	**–**	–
Total comprehensive income/(loss) for the financial year		**5,247**	–	**388,497**	313,169	**(38,526)**	4,149

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

[2] *There was no comparative amount for Global Shares Ex US ETF. The Fund was registered on 18 March 2025 and commenced trading on 6 November 2025.*

Statements of comprehensive income (continued)

	Notes	S&P 500 Equal Weight ETF		S&P Global High Dividend Aristocrats ETF	
		30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Investment income					
Interest income		**42**	39	**10**	6
Dividend and distribution income		**15,450**	11,156	**1,853**	1,582
Net gains/(losses) on financial instruments at fair value through profit or loss		**102,967**	53,853	**7,893**	4,615
Net foreign exchange gains/(losses)		**(199)**	(374)	**4**	44
Other operating income		**172**	253	**22**	14
Total net investment income/(loss)		**118,432**	64,927	**9,782**	6,261
Expenses					
Interest expenses		**8**	3	**4**	4
Management fees	15	**2,406**	1,689	**287**	149
Expense recoveries	15	**385**	270	**3**	23
Transaction costs		**123**	134	**50**	33
Other operating expenses		**9**	9	**8**	6
Total operating expenses		**2,931**	2,105	**352**	215
Profit/(loss) for the financial year	3,8	**115,501**	62,822	**9,430**	6,046
Other comprehensive income		**–**	–	**–**	–
Total comprehensive income/(loss) for the financial year		**115,501**	62,822	**9,430**	6,046

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

Statements of financial position

	Notes	Climate Change Innovation ETF		FTSE 100 ETF		Global Cash Flow Kings ETF	
		30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Assets							
Cash and cash equivalents		**87**	95	**775**	1,827	**20**	76
Cash held on collateral		**–**	–	**411**	415	**–**	–
Financial assets at fair value through profit or loss	5	**91,352**	81,882	**426,344**	402,563	**25,547**	33,995
Due from brokers - receivable for securities sold		**6**	5	**–**	–	**–**	–
Other receivables	6	**194**	226	**1,112**	1,331	**737**	27
Total assets		**91,639**	82,208	**428,642**	406,136	**26,304**	34,098
Liabilities							
Distributions payable	4	**59**	403	**9,517**	8,857	**736**	774
Other payables	7	**60**	55	**174**	161	**11**	12
Total liabilities (excluding net assets attributable to unitholders)		**119**	458	**9,691**	9,018	**747**	786
Net assets attributable to unitholders - equity	3	**91,520**	81,750	**418,951**	397,118	**25,557**	33,312

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

Statements of financial position (continued)

	Notes	Global Momentum ETF[1]		Global Quality Leaders ETF		Global Shares ETF	
		30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Assets							
Cash and cash equivalents		**432**	–	**1,283**	2,094	**34,999**	2,620
Cash held on collateral		**–**	–	**–**	–	**2,353**	478
Financial assets at fair value through profit or loss	5	**18,014**	–	**988,869**	795,772	**4,544,096**	2,236,145
Due from brokers - receivable for securities sold		**62**	–	**33,837**	–	**96,950**	–
Other receivables	6	**268**	–	**3,675**	883	**15,100**	23,347
Total assets		**18,776**	–	**1,027,664**	798,749	**4,693,498**	2,262,590
Liabilities							
Cash held on collateral		**–**	–	**–**	–	**3**	280
Financial liabilities at fair value through profit or loss	5	**3**	–	**1**	–	**37**	–
Due to brokers - payable for securities purchased		**463**	–	**–**	–	**4,958**	–
Distributions payable	4	**232**	–	**30,771**	16,578	**32,508**	26,788
Other payables	7	**4**	–	**6,733**	255	**107,319**	172
Total liabilities (excluding net assets attributable to unitholders)		**702**	–	**37,505**	16,833	**144,825**	27,240
Net assets attributable to unitholders - equity	3	**18,074**	–	**990,159**	781,916	**4,548,673**	2,235,350

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

[1] *There was no comparative amount for Global Momentum ETF. The Fund was registered on 18 March 2025 and commenced trading on 30 January 2026.*

Statements of financial position (continued)

	Notes	Global Shares Ex US ETF[2]		Global Sustainability Leaders ETF		India Quality ETF	
		30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Assets							
Cash and cash equivalents		**1,119**	–	**2,748**	2,575	**2,638**	869
Financial assets at fair value through profit or loss	5	**91,218**	–	**3,891,470**	3,550,706	**176,263**	232,831
Due from brokers - receivable for securities sold		**–**	–	**30,824**	–	**–**	–
Other receivables	6	**866**	–	**7,423**	9,972	**345**	531
Total assets		**93,203**	–	**3,932,465**	3,563,253	**179,246**	234,231
Liabilities							
Deferred tax liability	12	**–**	–	**–**	–	**–**	2,720
Financial liabilities at fair value through profit or loss	5	**93**	–	**1**	–	**–**	–
Due to brokers - payable for securities purchased		**956**	–	**1,447**	–	**–**	–
Distributions payable	4	**909**	–	**59,261**	68,413	**–**	790
Other payables	7	**11**	–	**31,581**	1,925	**2,569**	177
Total liabilities (excluding net assets attributable to unitholders)		**1,969**	–	**92,290**	70,338	**2,569**	3,687
Net assets attributable to unitholders - equity	3	**91,234**	–	**3,840,175**	3,492,915	**176,677**	230,544

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

[2] *There was no comparative amount for Global Shares Ex US ETF. The Fund was registered on 18 March 2025 and commenced trading on 6 November 2025.*

Statements of financial position (continued)

	Notes	S&P 500 Equal Weight ETF		S&P Global High Dividend Aristocrats ETF	
		30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Assets					
Cash and cash equivalents		**3,002**	2,578	**546**	477
Cash held on collateral		**–**	–	**59**	65
Financial assets at fair value through profit or loss	5	**1,088,990**	870,441	**96,043**	44,436
Due from brokers - receivable for securities sold		**31,538**	–	**1,645**	1,368
Other receivables	6	**1,079**	3,972	**762**	128
Total assets		**1,124,609**	876,991	**99,055**	46,474
Liabilities					
Cash held on collateral		**–**	–	**–**	32
Due to brokers - payable for securities purchased		**–**	–	**–**	2
Distributions payable	4	**21,627**	15,197	**2,850**	1,922
Other payables	7	**12,287**	233	**35**	19
Total liabilities (excluding net assets attributable to unitholders)		**33,914**	15,430	**2,885**	1,975
Net assets attributable to unitholders - equity	3	**1,090,695**	861,561	**96,170**	44,499

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

Statements of changes in equity

	Notes	Climate Change Innovation ETF		FTSE 100 ETF		Global Cash Flow Kings ETF	
		30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Total equity at the beginning of the financial year	3	**81,750**	99,621	**397,118**	302,148	**33,312**	18,614
Comprehensive income for the financial year							
Profit/(loss) for the financial year	3,8	**17,972**	11,235	**49,436**	70,292	**2,663**	3,631
Other comprehensive income		**–**	–	**–**	–	**–**	–
Total comprehensive income for the financial year		**17,972**	11,235	**49,436**	70,292	**2,663**	3,631
Transactions with unitholders							
Creations	3	**3,141**	844	**11,935**	38,806	**2,071**	11,896
Redemptions	3	**(11,334)**	(29,526)	**(25,693)**	(1,395)	**(11,736)**	–
Units issued upon reinvestment of distributions	3	**50**	62	**737**	562	**71**	12
Distributions to unitholders	3,4	**(59)**	(486)	**(14,582)**	(13,295)	**(824)**	(841)
Total transactions with unitholders		**(8,202)**	(29,106)	**(27,603)**	24,678	**(10,418)**	11,067
Total equity at the end of the financial year	3	**91,520**	81,750	**418,951**	397,118	**25,557**	33,312

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

Statements of changes in equity (continued)

		Global Momentum ETF[1]		Global Quality Leaders ETF		Global Shares ETF	
	Notes	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Total equity at the beginning of the financial year	3	**–**	–	**781,916**	545,847	**2,235,350**	906,357
Comprehensive income for the financial year							
Profit/(loss) for the financial year	3,8	**2,760**	–	**65,578**	93,552	**498,718**	278,685
Other comprehensive income		**–**	–	**–**	–	**–**	–
Total comprehensive income for the financial year		**2,760**	–	**65,578**	93,552	**498,718**	278,685
Transactions with unitholders							
Creations	3	**15,546**	–	**208,988**	168,566	**2,318,551**	1,244,821
Redemptions	3	**–**	–	**(34,765)**	(9,246)	**(456,671)**	(159,786)
Units issued upon reinvestment of distributions	3	**–**	–	**1,634**	1,618	**1,102**	316
Distributions to unitholders	3,4	**(232)**	–	**(33,192)**	(18,421)	**(48,377)**	(35,043)
Total transactions with unitholders		**15,314**	–	**142,665**	142,517	**1,814,605**	1,050,308
Total equity at the end of the financial year	3	**18,074**	–	**990,159**	781,916	**4,548,673**	2,235,350

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

[1] *There was no comparative amount for Global Momentum ETF. The Fund was registered on 18 March 2025 and commenced trading on 30 January 2026.*

Statements of changes in equity (continued)

	Notes	Global Shares Ex US ETF[2]		Global Sustainability Leaders ETF		India Quality ETF	
		30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Total equity at the beginning of the financial year	3	**–**	–	**3,492,915**	2,969,934	**230,544**	179,566
Comprehensive income for the financial year							
Profit/(loss) for the financial year	3,8	**5,247**	–	**388,497**	313,169	**(38,526)**	4,149
Other comprehensive income		**–**	–	**–**	–	**–**	–
Total comprehensive income for the financial year		**5,247**	–	**388,497**	313,169	**(38,526)**	4,149
Transactions with unitholders							
Creations	3	**99,941**	–	**332,325**	692,227	**8,595**	53,295
Redemptions	3	**(13,011)**	–	**(311,956)**	(423,716)	**(23,363)**	(5,788)
Units issued upon reinvestment of distributions	3	**1**	–	**6,972**	19,567	**169**	658
Distributions to unitholders	3,4	**(944)**	–	**(68,578)**	(78,266)	**(742)**	(1,336)
Total transactions with unitholders		**85,987**	–	**(41,237)**	209,812	**(15,341)**	46,829
Total equity at the end of the financial year	3	**91,234**	–	**3,840,175**	3,492,915	**176,677**	230,544

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

[2] *There was no comparative amount for Global Shares Ex US ETF. The Fund was registered on 18 March 2025 and commenced trading on 6 November 2025.*

Statements of changes in equity (continued)

	Notes	S&P 500 Equal Weight ETF		S&P Global High Dividend Aristocrats ETF	
		30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Total equity at the beginning of the financial year	3	**861,561**	384,722	**44,499**	27,247
Comprehensive income for the financial year					
Profit/(loss) for the financial year	3,8	**115,501**	62,822	**9,430**	6,046
Other comprehensive income		**–**	–	**–**	–
Total comprehensive income for the financial year		**115,501**	62,822	**9,430**	6,046
Transactions with unitholders					
Creations	3	**288,622**	525,945	**52,222**	13,749
Redemptions	3	**(148,011)**	(94,105)	**(5,721)**	–
Units issued upon reinvestment of distributions	3	**649**	581	**276**	141
Distributions to unitholders	3,4	**(27,627)**	(18,404)	**(4,536)**	(2,684)
Total transactions with unitholders		**113,633**	414,017	**42,241**	11,206
Total equity at the end of the financial year	3	**1,090,695**	861,561	**96,170**	44,499

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

Statements of cash flows

		Climate Change Innovation ETF		FTSE 100 ETF		Global Cash Flow Kings ETF	
	Notes	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Cash flows from operating activities							
Proceeds from sale of financial instruments at fair value through profit or loss		**49,009**	52,234	**47,596**	18,878	**27,599**	14,917
Payments for purchase of financial instruments at fair value through profit or loss		**(40,537)**	(23,566)	**(33,222)**	(60,219)	**(16,676)**	(26,629)
Movements in cash held on collateral		**–**	–	**4**	26	**–**	–
Dividends and distributions received		**650**	1,116	**13,469**	12,294	**314**	336
Interest income received		**2**	8	**28**	33	**2**	2
Other operating income received		**8**	20	**70**	206	**3**	5
Management fees paid		**(453)**	(522)	**(1,582)**	(1,287)	**(117)**	(110)
Interest expense paid		**(4)**	(1)	**(4)**	(2)	**–**	–
Expense recoveries paid		**(82)**	(95)	**(291)**	(238)	**–**	–
Transaction costs paid		**(39)**	(49)	**(174)**	(291)	**(11)**	(17)
Other operating expenses paid		**(11)**	(13)	**(13)**	(9)	**(7)**	(9)
Net cash inflow/(outflow) from operating activities	8	**8,543**	29,132	**25,881**	(30,609)	**11,107**	(11,505)
Cash flows from financing activities							
Proceeds from creations by unitholders		**3,141**	844	**11,935**	38,806	**1,365**	11,896
Payments for redemptions by unitholders		**(11,334)**	(29,526)	**(25,693)**	(1,395)	**(11,736)**	–
Distributions paid		**(353)**	(475)	**(13,185)**	(10,068)	**(791)**	(349)
Net cash inflow/(outflow) from financing activities		**(8,546)**	(29,157)	**(26,943)**	27,343	**(11,162)**	11,547
Net increase/(decrease) in cash and cash equivalents		**(3)**	(25)	**(1,062)**	(3,266)	**(55)**	42
Cash and cash equivalents at the beginning of the financial year		**95**	114	**1,827**	5,092	**76**	33
Effects of foreign currency exchange rate changes on cash and cash equivalents		**(5)**	6	**10**	1	**(1)**	1
Cash and cash equivalents at the end of the financial year		**87**	95	**775**	1,827	**20**	76
Non-cash financing activities							
Units issued upon reinvestment of distributions	3	**50**	62	**737**	562	**71**	12

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

Statements of cash flows (continued)

	Notes	Global Momentum ETF[1]		Global Quality Leaders ETF		Global Shares ETF	
		30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Cash flows from operating activities							
Proceeds from sale of financial instruments at fair value through profit or loss		**3,344**	–	**454,111**	277,405	**371,041**	220,640
Payments for purchase of financial instruments at fair value through profit or loss		**(18,228)**	–	**(622,733)**	(424,929)	**(2,318,396)**	(1,293,532)
Movements in cash held on collateral		**–**	–	**–**	–	**(2,152)**	115
Dividends and distributions received		**44**	–	**10,311**	7,552	**46,842**	25,157
Interest income received		**–**	–	**37**	44	**212**	86
Other operating income received		**9**	–	**136**	103	**1,250**	596
Management fees paid		**(6)**	–	**(2,518)**	(1,899)	**(2,499)**	(1,214)
Interest expense paid		**–**	–	**(3)**	(23)	**(46)**	(23)
Expense recoveries paid		**–**	–	**(521)**	(392)	**–**	–
Transaction costs paid		**(14)**	–	**(274)**	(169)	**(1,071)**	(586)
Other operating expenses paid		**(2)**	–	**(25)**	(14)	**(18)**	(17)
Net cash inflow/(outflow) from operating activities	8	**(14,853)**	–	**(161,479)**	(142,322)	**(1,904,837)**	(1,048,778)
Cash flows from financing activities							
Proceeds from creations by unitholders		**15,285**	–	**206,428**	168,566	**2,328,567**	1,223,672
Payments for redemptions by unitholders		**–**	–	**(28,367)**	(9,246)	**(349,715)**	(159,786)
Distributions paid		**–**	–	**(17,365)**	(17,452)	**(41,555)**	(15,711)
Net cash inflow/(outflow) from financing activities		**15,285**	–	**160,696**	141,868	**1,937,297**	1,048,175
Net increase/(decrease) in cash and cash equivalents		**432**	–	**(783)**	(454)	**32,460**	(603)
Cash and cash equivalents at the beginning of the financial year		**–**	–	**2,094**	2,508	**2,620**	3,190
Effects of foreign currency exchange rate changes on cash and cash equivalents		**–**	–	**(28)**	40	**(81)**	33
Cash and cash equivalents at the end of the financial year		**432**	–	**1,283**	2,094	**34,999**	2,620
Non-cash financing activities							
Units issued upon reinvestment of distributions	3	**–**	–	**1,634**	1,618	**1,102**	316

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

[1] *There was no comparative amount for Global Momentum ETF. The Fund was registered on 18 March 2025 and commenced trading on 30 January 2026.*

Statements of cash flows (continued)

	Notes	Global Shares Ex US ETF[2]		Global Sustainability Leaders ETF		India Quality ETF	
		30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Cash flows from operating activities							
Proceeds from sale of financial instruments at fair value through profit or loss		**1,512**	–	**1,035,594**	1,233,829	**79,629**	77,215
Payments for purchase of financial instruments at fair value through profit or loss		**(87,466)**	–	**(1,052,390)**	(1,473,090)	**(62,627)**	(125,102)
Dividends and distributions received		**945**	–	**56,612**	50,861	**2,430**	2,405
Interest income received		**15**	–	**128**	200	**27**	40
Other operating income received		**131**	–	**265**	519	**114**	201
Management fees paid		**(38)**	–	**(17,836)**	(16,491)	**(1,502)**	(1,560)
Interest expense paid		**(1)**	–	**(10)**	(54)	**(10)**	(6)
Expense recoveries paid		**–**	–	**(3,641)**	(3,365)	**(167)**	(173)
Transaction costs paid		**(117)**	–	**(464)**	(745)	**(227)**	(322)
Other operating expenses paid		**(3)**	–	**(42)**	(56)	**(2,197)**	(694)
Net cash inflow/(outflow) from operating activities	8	**(85,022)**	–	**18,216**	(208,392)	**15,470**	(47,996)
Cash flows from financing activities							
Proceeds from creations by unitholders		**99,186**	–	**335,519**	692,006	**8,595**	53,295
Payments for redemptions by unitholders		**(13,011)**	–	**(282,499)**	(423,716)	**(20,939)**	(5,788)
Distributions paid		**(34)**	–	**(70,758)**	(59,679)	**(1,363)**	(5,554)
Net cash inflow/(outflow) from financing activities		**86,141**	–	**(17,738)**	208,611	**(13,707)**	41,953
Net increase/(decrease) in cash and cash equivalents		**1,119**	–	**478**	219	**1,763**	(6,043)
Cash and cash equivalents at the beginning of the financial year		**–**	–	**2,575**	1,940	**869**	6,916
Effects of foreign currency exchange rate changes on cash and cash equivalents		**–**	–	**(305)**	416	**6**	(4)
Cash and cash equivalents at the end of the financial year		**1,119**	–	**2,748**	2,575	**2,638**	869
Non-cash financing activities							
Units issued upon reinvestment of distributions	3	**1**	–	**6,972**	19,567	**169**	658

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

[2] *There was no comparative amount for Global Shares Ex US ETF. The Fund was registered on 18 March 2025 and commenced trading on 6 November 2025.*

Statements of cash flows (continued)

	Notes	S&P 500 Equal Weight ETF		S&P Global High Dividend Aristocrats ETF	
		30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Cash flows from operating activities					
Proceeds from sale of financial instruments at fair value through profit or loss		**422,796**	251,658	**60,558**	33,517
Payments for purchase of financial instruments at fair value through profit or loss		**(570,116)**	(675,662)	**(104,540)**	(47,248)
Movements in cash held on collateral		**–**	–	**(26)**	(4)
Dividends and distributions received		**15,223**	10,742	**1,831**	1,579
Interest income received		**46**	34	**9**	6
Other operating income received		**172**	253	**22**	14
Management fees paid		**(2,355)**	(1,581)	**(269)**	(142)
Interest expense paid		**(8)**	(3)	**(4)**	(4)
Expense recoveries paid		**(376)**	(253)	**(5)**	(22)
Transaction costs paid		**(123)**	(134)	**(50)**	(33)
Other operating expenses paid		**(24)**	(30)	**(12)**	(7)
Net cash inflow/(outflow) from operating activities	8	**(134,765)**	(414,976)	**(42,486)**	(12,344)
Cash flows from financing activities					
Proceeds from creations by unitholders		**291,754**	522,813	**51,615**	13,749
Payments for redemptions by unitholders		**(136,018)**	(94,105)	**(5,721)**	–
Distributions paid		**(20,548)**	(12,937)	**(3,332)**	(1,298)
Net cash inflow/(outflow) from financing activities		**135,188**	415,771	**42,562**	12,451
Net increase/(decrease) in cash and cash equivalents		**423**	795	**76**	107
Cash and cash equivalents at the beginning of the financial year		**2,578**	1,791	**477**	367
Effects of foreign currency exchange rate changes on cash and cash equivalents		**1**	(8)	**(7)**	3
Cash and cash equivalents at the end of the financial year		**3,002**	2,578	**546**	477
Non-cash financing activities					
Units issued upon reinvestment of distributions	3	**649**	581	**276**	141

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

Contents of the notes to the financial statements

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 period
Climate Change Innovation ETF	14 August 2020	9 March 2021	1 July 2025 to 30 June 2026
FTSE 100 ETF	21 March 2018	12 July 2019	1 July 2025 to 30 June 2026
Global Cash Flow Kings ETF	25 January 2023	14 November 2023	1 July 2025 to 30 June 2026
Global Momentum ETF	18 March 2025	30 January 2026	1 July 2025 to 30 June 2026
Global Quality Leaders ETF	21 March 2018	5 November 2018	1 July 2025 to 30 June 2026
Global Shares ETF	23 February 2022	9 May 2023	1 July 2025 to 30 June 2026
Global Shares Ex US ETF	18 March 2025	6 November 2025	1 July 2025 to 30 June 2026
Global Sustainability Leaders ETF	26 July 2016	5 January 2017	1 July 2025 to 30 June 2026
India Quality ETF	4 March 2019	2 August 2019	1 July 2025 to 30 June 2026
S&P 500 Equal Weight ETF	16 June 2014	17 December 2014	1 July 2025 to 30 June 2026
S&P Global High Dividend Aristocrats ETF	21 March 2018	18 October 2018	1 July 2025 to 30 June 2026

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 18 September 2026. 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 financial 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 financial statements are presented in Australian dollars, which is the Funds’ functional currency.

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.

2 Summary of material accounting policies (continued)

(a) Basis of preparation (continued)

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.

New and amended standards adopted by the Funds

There are no new accounting standards, interpretations or amendments to existing standards that are effective for the financial year beginning 1 July 2025 that had a material impact on the Funds.

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 statements of cash flows. The new standard is effective for annual financial years 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, it is expected to result in additional disclosures, as the standard requires the Funds to report on their approach to managing climate-related risks and opportunities within their operations and investment portfolios. The Funds are in the process of assessing the impact of the new standard.

AASB S2 Climate-related Disclosures

Under the new Australian Sustainability Reporting Standard (ASRS) S2 released in Australia in September 2024, the Funds have an increased responsibility to assess, manage, and disclose climate related risks.

This new standard is not expected to have an impact on the recognition and measurement of assets, liabilities, income and expenses. However, it is expected to result in additional disclosures, as the standard requires the Funds to report on their approach to managing climate-related risks and opportunities within their operations and investment portfolios. The Funds are in the process of assessing the impact of the new standard and the climate risk reports outlining the information will likely be applicable to the Funds for the 30 June 2027 financial year and after as applicable.

2 Summary of material accounting policies (continued)

(a) Basis of preparation (continued)

Use of estimates and judgement

Management makes 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.

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.

2 Summary of material accounting policies (continued)

(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.

Equity securities, preference shares, derivatives are measured at fair value through profit or loss.

(ii) Recognition/derecognition

The Funds recognise financial assets and financial liabilities on the date they become party to the contractual agreement (trade date) and recognise 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.

Further details on how the fair value of the financial instruments is determined are disclosed in Note 11.

(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 (based on the redemption unit price) at the end of the reporting period if unitholders exercised their right to redeem units in the Funds. The net assets attributable to unitholders of the Funds met the criteria set out under AASB 132 *Financial Instruments: Presentation* and are classified as equity since inception.

2 Summary of material accounting policies (continued)

(c) Net assets attributable to unitholders (continued)

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 statements of comprehensive income as finance costs.

(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) Cash held on collateral

Cash held on collateral includes margin accounts. Margin accounts are cash held to cover derivative contracts deposits. These amounts are held by the relevant derivatives counterparties as securities. If losses are realised, the cash balances may be set off against these losses and if profits are realised on the close out of derivative contracts, the money is returned to the Funds.

(f) 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 statements 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.

(g) Expenses

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

(h) Income tax

The income tax expenses or revenue for the financial year is the tax payable on the current financial year's taxable income based on the applicable income tax rate for each jurisdiction adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and unused tax losses.

2 Summary of material accounting policies (continued)

(h) Income tax (continued)

Under current legislation, the Fund is not subject to Australian Income Tax provided they attribute the entirety of their taxable income to their unitholders. The benefits of imputation credits and foreign tax paid are passed onto unitholders. Foreign income taxes are calculated on the basis of tax laws enacted or substantively enacted at the balance sheet date. Deferred income tax is recognised for temporary differences using tax rates that are expected to apply when the temporary difference reverses, based on the manner in which the Fund expect to recover or settle the assets and liabilities.

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred income tax assets are recognised only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised, and deferred tax assets are offset against deferred tax liabilities when there is a legally enforceable right to set off and when the deferred income tax assets relate to the same taxation authority.

(i) 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.

(j) 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.

(k) 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 financial year. Trades are recorded on trade date, and 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 Funds 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 Funds shall measure the loss allowance at an amount equal to 12-month expected credit losses.

2 Summary of material accounting policies (continued)

(k) Due from/to brokers (continued)

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.

(l) Other receivables

Other receivables may include amounts for dividends, interest and trust distributions. Dividends and trust distributions are accrued when the right to receive payment is established. Interest is accrued at the end of each reporting period from the time of last payment in accordance with the policy set out in Note 2(f) above. The Funds' receivables are measured at amortised cost under AASB 9 *Financial Instruments* 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.

(m) Other payables

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

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

(n) Creations and redemptions

Creations received for units in the Funds are recorded net of any entry fees payable (if applicable) prior to the issue of units in the Funds. Redemptions from the Funds are recorded gross of any exit fees payable (if applicable) after the cancellation of units redeemed. Creations receivable and redemptions payable are included under other receivables or other payables in the statements of financial position.

(o) 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 93%; 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 net of RITC. The net amount of GST recoverable from the ATO as a RITC is included in receivables in the statements of financial position.

(p) Rounding of amounts

The Funds are entities of the kind referred to in *ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2026/183*, 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 stated.

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 asset 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 financial year were as follows:

	Climate Change Innovation ETF				**FTSE 100 ETF**			
	30 June 2026 Units '000	30 June 2025 Units '000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 Units '000**	30 June 2025 Units '000	**30 June 2026 $'000**	30 June 2025 $'000
Net assets attributable to unitholders								
Opening balance	**8,909**	12,152	**81,750**	99,621	**28,969**	26,022	**397,118**	302,148
Creations	**300**	100	**3,141**	844	**800**	3,000	**11,935**	38,806
Redemptions	**(1,150)**	(3,350)	**(11,334)**	(29,526)	**(1,750)**	(100)	**(25,693)**	(1,395)
Units issued upon reinvestment of distributions	**6**	7	**50**	62	**52**	47	**737**	562
Distribution to unitholders	**–**	–	**(59)**	(486)	**–**	–	**(14,582)**	(13,295)
Profit/(loss) for the financial year	**–**	–	**17,972**	11,235	**–**	–	**49,436**	70,292
Closing balance	**8,065**	8,909	**91,520**	81,750	**28,071**	28,969	**418,951**	397,118

	Global Cash Flow Kings ETF				**Global Momentum ETF[1]**			
	30 June 2026 Units '000	30 June 2025 Units '000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 Units '000**	30 June 2025 Units '000	**30 June 2026 $'000**	30 June 2025 $'000
Net assets attributable to unitholders								
Opening balance	**1,814**	1,138	**33,312**	18,614	**–**	–	**–**	–
Creations	**110**	675	**2,071**	11,896	**700**	–	**15,546**	–
Redemptions	**(625)**	–	**(11,736)**	–	**–**	–	**–**	–
Units issued upon reinvestment of distributions	**4**	1	**71**	12	**–**	–	**–**	–
Distribution to unitholders	**–**	–	**(824)**	(841)	**–**	–	**(232)**	–
Profit/(loss) for the financial year	**–**	–	**2,663**	3,631	**–**	–	**2,760**	–
Closing balance	**1,303**	1,814	**25,557**	33,312	**700**	–	**18,074**	–

[1]There was no comparative amount for Global Momentum ETF. The Fund was registered on 18 March 2025 and commenced trading on 30 January 2026.

3 Net assets attributable to unitholders (continued)

	Global Quality Leaders ETF				Global Shares ETF			
	30 June 2026 Units '000	30 June 2025 Units '000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 Units '000**	30 June 2025 Units '000	**30 June 2026 $'000**	30 June 2025 $'000
Net assets attributable to unitholders								
Opening balance	**24,432**	19,126	**781,916**	545,847	**29,950**	14,195	**2,235,350**	906,357
Creations	**6,488**	5,550	**208,988**	168,566	**29,250**	18,030	**2,318,551**	1,244,821
Redemptions	**(1,060)**	(300)	**(34,765)**	(9,246)	**(5,690)**	(2,280)	**(456,671)**	(159,786)
Units issued upon reinvestment of distributions	**51**	56	**1,634**	1,618	**14**	5	**1,102**	316
Distribution to unitholders	**–**	–	**(33,192)**	(18,421)	**–**	–	**(48,377)**	(35,043)
Profit/(loss) for the financial year	**–**	–	**65,578**	93,552	**–**	–	**498,718**	278,685
Closing balance	**29,911**	24,432	**990,159**	781,916	**53,524**	29,950	**4,548,673**	2,235,350

	Global Shares Ex US ETF[2,3]				Global Sustainability Leaders ETF			
	30 June 2026 Units '000	30 June 2025 Units '000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 Units '000**	30 June 2025 Units '000	**30 June 2026 $'000**	30 June 2025 $'000
Net assets attributable to unitholders								
Opening balance	**–**	–	**–**	–	**223,129**	204,488	**3,492,915**	2,969,934
Creations	**2,800**	–	**99,941**	–	**21,100**	44,800	**332,325**	692,227
Redemptions	**(360)**	–	**(13,011)**	–	**(19,700)**	(27,500)	**(311,956)**	(423,716)
Units issued upon reinvestment of distributions	**–**	–	**1**	–	**443**	1,341	**6,972**	19,567
Distribution to unitholders	**–**	–	**(944)**	–	**–**	–	**(68,578)**	(78,266)
Profit/(loss) for the financial year	**–**	–	**5,247**	–	**–**	–	**388,497**	313,169
Closing balance	**2,440**	–	**91,234**	–	**224,972**	223,129	**3,840,175**	3,492,915

[2]There was no comparative amount for Global Shares Ex US ETF. The Fund was registered on 18 March 2025 and commenced trading on 6 November 2025.
[3]Global Shares Ex US ETF issued 16 units as units issued upon reinvestment of distributions, which rounded to Nil units for 30 June 2026.

3 Net assets attributable to unitholders (continued)

	India Quality ETF				S&P 500 Equal Weight ETF			
	30 June 2026 Units '000	30 June 2025 Units '000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 Units '000**	30 June 2025 Units '000	**30 June 2026 $'000**	30 June 2025 $'000
Net assets attributable to unitholders								
Opening balance	**19,143**	15,128	**230,544**	179,566	**16,802**	8,385	**861,561**	384,722
Creations	**780**	4,440	**8,595**	53,295	**5,415**	10,350	**288,622**	525,945
Redemptions	**(2,160)**	(480)	**(23,363)**	(5,788)	**(2,760)**	(1,945)	**(148,011)**	(94,105)
Units issued upon reinvestment of distributions	**14**	55	**169**	658	**13**	12	**649**	581
Distribution to unitholders	**–**	–	**(742)**	(1,336)	**–**	–	**(27,627)**	(18,404)
Profit/(loss) for the financial year	**–**	–	**(38,526)**	4,149	**–**	–	**115,501**	62,822
Closing balance	**17,777**	19,143	**176,677**	230,544	**19,470**	16,802	**1,090,695**	861,561

	S&P Global High Dividend Aristocrats ETF			
	30 June 2026 Units '000	30 June 2025 Units '000	**30 June 2026 $'000**	30 June 2025 $'000
Net assets attributable to unitholders				
Opening balance	**2,465**	1,707	**44,499**	27,247
Creations	**2,712**	750	**52,222**	13,749
Redemptions	**(300)**	–	**(5,721)**	–
Units issued upon reinvestment of distributions	**16**	8	**276**	141
Distribution to unitholders	**–**	–	**(4,536)**	(2,684)
Profit/(loss) for the financial year	**–**	–	**9,430**	6,046
Closing balance	**4,893**	2,465	**96,170**	44,499

Capital risk management
The Funds consider 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 a 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 distribution amounts and cents per unit (CPU) for the financial year were as follows:

	Climate Change Innovation ETF				**FTSE 100 ETF**			
	30 June 2026 $'000	**30 June 2026 CPU**	30 June 2025 $'000	30 June 2025 CPU	**30 June 2026 $'000**	**30 June 2026 CPU**	30 June 2025 $'000	30 June 2025 CPU
Distributions paid - December	**–**	**–**	83	0.79	**5,065**	**18.09**	4,438	16.17
Distributions payable - June	**59**	**0.73**	403	4.52	**9,517**	**33.90**	8,857	30.57
Total distributions	**59**	**0.73**	486	5.31	**14,582**	**51.99**	13,295	46.74

	Global Cash Flow Kings ETF				**Global Momentum ETF[1]**			
	30 June 2026 $'000	**30 June 2026 CPU**	30 June 2025 $'000	30 June 2025 CPU	**30 June 2026 $'000**	**30 June 2026 CPU**	30 June 2025 $'000	30 June 2025 CPU
Distributions paid - December	**88**	**5.64**	67	3.86	**–**	**–**	–	–
Distributions payable - June	**736**	**56.52**	774	42.64	**232**	**33.17**	–	–
Total distributions	**824**	**62.16**	841	46.50	**232**	**33.17**	–	–

	Global Quality Leaders ETF				**Global Shares ETF**			
	30 June 2026 $'000	**30 June 2026 CPU**	30 June 2025 $'000	30 June 2025 CPU	**30 June 2026 $'000**	**30 June 2026 CPU**	30 June 2025 $'000	30 June 2025 CPU
Distributions paid - December	**2,421**	**8.76**	1,843	8.26	**15,869**	**38.83**	8,255	37.00
Distributions payable - June	**30,771**	**102.88**	16,578	67.85	**32,508**	**60.73**	26,788	89.44
Total distributions	**33,192**	**111.64**	18,421	76.11	**48,377**	**99.56**	35,043	126.44

[1]There was no comparative amount for Global Momentum ETF. The Fund was registered on 18 March 2025 and commenced trading on 30 January 2026.

4 Distributions to unitholders (continued)

	Global Shares Ex US ETF[2]				Global Sustainability Leaders ETF			
	30 June 2026 $'000	**30 June 2026 CPU**	30 June 2025 $'000	30 June 2025 CPU	**30 June 2026 $'000**	**30 June 2026 CPU**	30 June 2025 $'000	30 June 2025 CPU
Distributions paid - December	**35**	**3.55**	–	–	**9,317**	**4.03**	9,853	4.29
Distributions payable - June	**909**	**37.24**	–	–	**59,261**	**26.34**	68,413	30.66
Total distributions	**944**	**40.79**	–	–	**68,578**	**30.37**	78,266	34.95

	India Quality ETF				S&P 500 Equal Weight ETF			
	30 June 2026 $'000	**30 June 2026 CPU**	30 June 2025 $'000	30 June 2025 CPU	**30 June 2026 $'000**	**30 June 2026 CPU**	30 June 2025 $'000	30 June 2025 CPU
Distributions paid - December	**742**	**4.03**	546	2.89	**6,000**	**33.42**	3,207	22.51
Distributions payable - June	**–**	**–**	790	4.12	**21,627**	**111.08**	15,197	90.45
Total distributions	**742**	**4.03**	1,336	7.01	**27,627**	**144.50**	18,404	112.96

	S&P Global High Dividend Aristocrats ETF			
	30 June 2026 $'000	**30 June 2026 CPU**	30 June 2025 $'000	30 June 2025 CPU
Distributions paid - September	**449**	**14.52**	243	13.58
Distributions paid - December	**526**	**14.51**	264	13.11
Distributions paid - March	**711**	**14.20**	255	11.07
Distributions payable - June	**2,850**	**58.26**	1,922	77.95
Total distributions	**4,536**	**101.49**	2,684	115.71

The distribution information shown above refers to distributions paid/payable by the relevant Funds for the financial 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 financial year, some distributions were satisfied by the issue of units (reinvestment). See Note 3.

[2]*There was no comparative amount for Global Shares Ex US ETF. The Fund was registered on 18 March 2025 and commenced trading on 6 November 2025.*

5 Financial assets and liabilities at fair value through profit or loss

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

	Climate Change Innovation ETF		FTSE 100 ETF		Global Cash Flow Kings ETF		Global Momentum ETF[1]	
	30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Financial assets at fair value through profit or loss								
Listed equity securities	**90,765**	81,061	**414,559**	392,495	**25,296**	33,453	**18,014**	–
Listed unit trusts	**587**	821	**11,785**	10,068	**251**	542	**–**	–
Total financial assets at fair value through profit or loss	**91,352**	81,882	**426,344**	402,563	**25,547**	33,995	**18,014**	–
Financial liabilities at fair value through profit or loss								
Forward foreign currency contracts	**–**	–	**–**	–	**–**	–	**3**	–
Total financial liabilities at fair value through profit or loss	**–**	–	**–**	–	**–**	–	**3**	–

	Global Quality Leaders ETF		Global Shares ETF		Global Shares Ex US ETF[2]		Global Sustainability Leaders ETF	
	30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Financial assets at fair value through profit or loss								
Listed equity securities	**988,869**	795,772	**4,487,552**	2,204,089	**90,691**	–	**3,759,119**	3,432,768
Listed unit trusts	**–**	–	**56,143**	31,796	**427**	–	**132,351**	117,938
Listed futures	**–**	–	**38**	–	**–**	–	**–**	–
Preference shares	**–**	–	**363**	260	**13**	–	**–**	–
Forward foreign currency contracts	**–**	–	**–**	–	**87**	–	**–**	–
Total financial assets at fair value through profit or loss	**988,869**	795,772	**4,544,096**	2,236,145	**91,218**	–	**3,891,470**	3,550,706
Financial liabilities at fair value through profit or loss								
Forward foreign currency contracts	**1**	–	**37**	–	**93**	–	**1**	–
Total financial liabilities at fair value through profit or loss	**1**	–	**37**	–	**93**	–	**1**	–

[1]There was no comparative amount for Global Momentum ETF. The Fund was registered on 18 March 2025 and commenced trading on 30 January 2026.
[2]There was no comparative amount for Global Shares Ex US ETF. The Fund was registered on 18 March 2025 and commenced trading on 6 November 2025.

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

	India Quality ETF		S&P 500 Equal Weight ETF		S&P Global High Dividend Aristocrats ETF	
	30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Financial assets at fair value through profit or loss						
Listed equity securities	**176,204**	232,831	**1,028,521**	821,433	**94,826**	43,313
Listed unit trusts	**–**	–	**60,469**	49,008	**1,217**	1,123
Preference shares	**59**	–	**–**	–	**–**	–
Total financial assets at fair value through profit or loss	**176,263**	232,831	**1,088,990**	870,441	**96,043**	44,436

An overview of the fair value measurements relating to financial instruments at fair value through profit or loss is included in Note 11 to the financial statements.

6 Other receivables

	Climate Change Innovation ETF		FTSE 100 ETF		Global Cash Flow Kings ETF		Global Momentum ETF[1]	
	30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Creations receivable	**–**	–	**–**	–	**706**	–	**261**	–
Dividends and distributions receivable	**182**	214	**1,067**	1,294	**29**	24	**5**	–
Interest receivable	**–**	1	**2**	2	**–**	–	**1**	–
GST receivable	**12**	11	**43**	35	**2**	3	**1**	–
Total other receivables	**194**	226	**1,112**	1,331	**737**	27	**268**	–

	Global Quality Leaders ETF		Global Shares ETF		Global Shares Ex US ETF[2]		Global Sustainability Leaders ETF	
	30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Creations receivable	**2,560**	–	**11,133**	21,149	**755**	–	**–**	3,194
Dividends and distributions receivable	**1,037**	831	**3,915**	2,156	**106**	–	**6,936**	6,338
Interest receivable	**5**	–	**21**	11	**3**	–	**8**	3
GST receivable	**73**	52	**31**	31	**2**	–	**479**	437
Total other receivables	**3,675**	883	**15,100**	23,347	**866**	–	**7,423**	9,972

[1]There was no comparative amount for Global Momentum ETF. The Fund was registered on 18 March 2025 and commenced trading on 30 January 2026.
[2]There was no comparative amount for Global Shares Ex US ETF. The Fund was registered on 18 March 2025 and commenced trading on 6 November 2025.

6 Other receivables (continued)

	India Quality ETF		S&P 500 Equal Weight ETF		S&P Global High Dividend Aristocrats ETF	
	30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Creations receivable	**–**	–	**–**	3,132	**607**	–
Dividends and distributions receivable	**312**	493	**1,011**	784	**146**	124
Interest receivable	**–**	–	**1**	5	**1**	–
GST receivable	**33**	38	**67**	51	**8**	4
Total other receivables	**345**	531	**1,079**	3,972	**762**	128

7 Other payables

	Climate Change Innovation ETF		FTSE 100 ETF		Global Cash Flow Kings ETF		Global Momentum ETF[1]	
	30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Management fees payable	**43**	39	**141**	132	**10**	11	**4**	–
Expense recoveries payable	**8**	7	**26**	24	**–**	–	**–**	–
Other payables	**9**	9	**7**	5	**1**	1	**–**	–
Total other payables	**60**	55	**174**	161	**11**	12	**4**	–

	Global Quality Leaders ETF		Global Shares ETF		Global Shares Ex US ETF[2]		Global Sustainability Leaders ETF	
	30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Redemptions payable	**6,398**	–	**106,956**	–	**–**	–	**29,457**	–
Management fees payable	**255**	192	**313**	148	**11**	–	**1,624**	1,464
Expense recoveries payable	**53**	40	**–**	–	**–**	–	**331**	299
Other payables	**27**	23	**50**	24	**–**	–	**169**	162
Total other payables	**6,733**	255	**107,319**	172	**11**	–	**31,581**	1,925

[1]There was no comparative amount for Global Momentum ETF. The Fund was registered on 18 March 2025 and commenced trading on 30 January 2026.
[2]There was no comparative amount for Global Shares Ex US ETF. The Fund was registered on 18 March 2025 and commenced trading on 6 November 2025.

7 Other payables (continued)

	India Quality ETF		S&P 500 Equal Weight ETF		S&P Global High Dividend Aristocrats ETF	
	30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Redemptions payable	**2,424**	–	**11,993**	–	**–**	–
Accrued interest payable	**9**	–	**–**	–	**–**	–
Management fees payable	**113**	141	**234**	183	**33**	15
Expense recoveries payable	**13**	16	**38**	29	**–**	2
Other payables	**10**	20	**22**	21	**2**	2
Total other payables	**2,569**	177	**12,287**	233	**35**	19

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

	Climate Change Innovation ETF		FTSE 100 ETF		Global Cash Flow Kings ETF		Global Momentum ETF[1]	
	30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Profit/(loss) for the financial year	**17,972**	11,235	**49,436**	70,292	**2,663**	3,631	**2,760**	–
Proceeds from sale of financial instruments at fair value through profit or loss	**49,009**	52,234	**47,596**	18,878	**27,599**	14,917	**3,344**	–
Payments for purchase of financial instruments at fair value through profit or loss	**(40,537)**	(23,566)	**(33,222)**	(60,219)	**(16,676)**	(26,629)	**(18,228)**	–
Net (gains)/losses on financial instruments at fair value through profit or loss	**(17,935)**	(10,751)	**(38,237)**	(59,159)	**(2,463)**	(3,419)	**(2,736)**	–
Movements in cash held on collateral	**–**	–	**3**	26	**–**	–	**–**	–
Net change in receivables and other assets	**32**	25	**219**	(176)	**(4)**	(16)	**(7)**	–
Net foreign exchange (gains)/losses	**(3)**	(36)	**73**	(300)	**(11)**	4	**10**	–
Net change in payables and other liabilities	**5**	(9)	**13**	49	**(1)**	7	**4**	–
Net cash inflow/(outflow) from operating activities	**8,543**	29,132	**25,881**	(30,609)	**11,107**	(11,505)	**(14,853)**	–

[1] *There was no comparative amount for Global Momentum ETF. The Fund was registered on 18 March 2025 and commenced trading on 30 January 2026.*

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

	Global Quality Leaders ETF		Global Shares ETF		Global Shares Ex US ETF[2]		Global Sustainability Leaders ETF	
	30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Profit/(loss) for the financial year	**65,578**	93,552	**498,718**	278,685	**5,247**	–	**388,497**	313,169
Proceeds from sale of financial instruments at fair value through profit or loss	**454,111**	277,405	**371,041**	220,640	**1,512**	–	**1,035,594**	1,233,829
Payments for purchase of financial instruments at fair value through profit or loss	**(622,733)**	(424,929)	**(2,318,396)**	(1,293,532)	**(87,466)**	–	**(1,052,390)**	(1,473,090)
Net (gains)/losses on financial instruments at fair value through profit or loss	**(58,294)**	(87,932)	**(452,388)**	(253,315)	**(4,235)**	–	**(353,648)**	(280,510)
Movements in cash held on collateral	**–**	–	**(2,152)**	115	**–**	–	**–**	–
Net change in receivables and other assets	**(232)**	(346)	**(1,769)**	(1,411)	**(111)**	–	**(645)**	(1,361)
Net foreign exchange (gains)/losses	**11**	(163)	**(82)**	(72)	**20**	–	**609**	(876)
Net change in payables and other liabilities	**80**	91	**191**	112	**11**	–	**199**	447
Net cash inflow/(outflow) from operating activities	**(161,479)**	(142,322)	**(1,904,837)**	(1,048,778)	**(85,022)**	–	**18,216**	(208,392)

	India Quality ETF		S&P 500 Equal Weight ETF		S&P Global High Dividend Aristocrats ETF	
	30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Profit/(loss) for the financial year	**(38,526)**	4,149	**115,501**	62,822	**9,430**	6,046
Proceeds from sale of financial instruments at fair value through profit or loss	**79,629**	77,215	**422,796**	251,658	**60,558**	33,517
Payments for purchase of financial instruments at fair value through profit or loss	**(62,627)**	(125,102)	**(570,116)**	(675,662)	**(104,540)**	(47,248)
Net (gains)/losses on financial instruments at fair value through profit or loss	**39,585**	(4,811)	**(102,967)**	(53,853)	**(7,893)**	(4,615)
Movements in cash held on collateral	**–**	–	**–**	–	**(26)**	(4)
Net change in receivables and other assets	**186**	(246)	**(239)**	(449)	**(27)**	(5)
Net foreign exchange (gains)/losses	**(25)**	222	**199**	373	**(4)**	(44)
Net change in payables and other liabilities	**(2,752)**	577	**61**	135	**16**	9
Net cash inflow/(outflow) from operating activities	**15,470**	(47,996)	**(134,765)**	(414,976)	**(42,486)**	(12,344)

[2]There was no comparative amount for Global Shares Ex US ETF. The Fund was registered on 18 March 2025 and commenced trading on 6 November 2025

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 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 programmes 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 programmes focus on ensuring compliance with the Funds' PDSs and investment guidelines.

Compliance with the Funds' PDSs, Constitutions and investment guidelines is 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 financial 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 of 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 in 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.

9 Financial risk management (continued)

(a) Market risk (continued)

(i) Price risk (continued)

	Climate Change Innovation ETF		FTSE 100 ETF		Global Cash Flow Kings ETF		Global Momentum ETF[1]	
	30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
+10% Price movement - impact on the Funds' profit/(loss) and net assets attributable to unitholders	**9,136**	8,188	**42,635**	40,257	**2,555**	3,399	**1,801**	–
-10% Price movement - impact on the Funds' profit/(loss) and net assets attributable to unitholders	**(9,136)**	(8,188)	**(42,635)**	(40,257)	**(2,555)**	(3,399)	**(1,801)**	–

	Global Quality Leaders ETF		Global Shares ETF		Global Shares Ex US ETF[2]		Global Sustainability Leaders ETF	
	30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
+10% Price movement - impact on the Funds' profit/(loss) and net assets attributable to unitholders	**98,887**	79,577	**454,723**	223,615	**9,113**	–	**389,147**	355,071
-10% Price movement - impact on the Funds' profit/(loss) and net assets attributable to unitholders	**(98,887)**	(79,577)	**(454,723)**	(223,615)	**(9,113)**	–	**(389,147)**	(355,071)

[1]There was no comparative amount for Global Momentum ETF. The Fund was registered on 18 March 2025 and commenced trading on 30 January 2026.
[2]There was no comparative amount for Global Shares Ex US ETF. The Fund was registered on 18 March 2025 and commenced trading on 6 November 2025

9 Financial risk management (continued)

(a) Market risk (continued)

(i) Price risk (continued)

	India Quality ETF		S&P 500 Equal Weight ETF		S&P Global High Dividend Aristocrats ETF	
	30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
+10% Price movement - impact on the Funds' profit/(loss) and net assets attributable to unitholders	**17,626**	23,283	**108,899**	87,044	**9,605**	4,443
-10% Price movement - impact on the Funds' profit/(loss) and net assets attributable to unitholders	**(17,626)**	(23,283)	**(108,899)**	(87,044)	**(9,605)**	(4,443)

(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 its 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.

(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.

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

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.

	Climate Change Innovation ETF						
30 June 2026	**USD**	**EUR**	**HKD**	**CHF**	**CAD**	**Others**	**Total**
Assets	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Cash and cash equivalents	**9**	**16**	**6**	**3**	**5**	**45**	**84**
Due from brokers – receivables for securities sold	**–**	**–**	**–**	**6**	**–**	**–**	**6**
Financial assets at fair value through profit or loss	**47,635**	**14,186**	**5,750**	**4,692**	**4,437**	**14,652**	**91,352**
Other receivables	**21**	**55**	**27**	**9**	**–**	**69**	**181**
Total	**47,665**	**14,257**	**5,783**	**4,710**	**4,442**	**14,766**	**91,623**
Increase/(decrease) in foreign currency exposure	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Net foreign currency exposure	**47,665**	**14,257**	**5,783**	**4,710**	**4,442**	**14,766**	**91,623**

	Climate Change Innovation ETF						
30 June 2025	USD	EUR	DKK	HKD	JPY	Others	Total
Assets	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Cash and cash equivalents	1	6	4	2	8	12	33
Due from brokers – receivables for securities sold	–	–	–	–	–	5	5
Financial assets at fair value through profit or loss	32,817	18,925	5,369	8,860	3,309	12,602	81,882
Other receivables	15	57	26	63	–	52	213
Total	32,833	18,988	5,399	8,925	3,317	12,671	82,133
Increase/(decrease) in foreign currency exposure	–	–	–	–	–	–	–
Net foreign currency exposure	32,833	18,988	5,399	8,925	3,317	12,671	82,133

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

	FTSE 100 ETF				
30 June 2026	**GBP**	**USD**	**EUR**	**GEL**	**Total**
Assets	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Cash and cash equivalents	**640**	**4**	**20**	**–**	**664**
Cash held on collateral	**411**	**–**	**–**	**–**	**411**
Financial assets at fair value through profit or loss	**415,470**	**10,199**	**675**	**–**	**426,344**
Other receivables	**866**	**114**	**82**	**5**	**1,067**
Total	**417,387**	**10,317**	**777**	**5**	**428,486**
Increase/(decrease) in foreign currency exposure	**20**	**–**	**(20)**	**–**	**–**
Net foreign currency exposure	**417,407**	**10,317**	**757**	**5**	**428,486**

	FTSE 100 ETF			
30 June 2025	USD	EUR	GBP	Total
Assets	$'000	$'000	$'000	$'000
Cash and cash equivalents	18	29	1,276	1,323
Cash held on collateral	–	–	415	415
Financial assets at fair value through profit or loss	–	–	402,563	402,563
Other receivables	112	75	1,107	1,294
Total	130	104	405,361	405,595
Increase/(decrease) in foreign currency exposure	–	–	–	–
Net foreign currency exposure	130	104	405,361	405,595

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

	Global Cash Flow Kings ETF						
30 June 2026	**USD**	**JPY**	**EUR**	**CAD**	**CHF**	**Others**	**Total**
Assets	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Cash and cash equivalents	**5**	**6**	**–**	**1**	**–**	**7**	**19**
Financial assets at fair value through profit or loss	**16,214**	**2,912**	**2,861**	**1,156**	**812**	**1,592**	**25,547**
Other receivables	**5**	**4**	**1**	**4**	**11**	**3**	**28**
Total	**16,224**	**2,922**	**2,862**	**1,161**	**823**	**1,602**	**25,594**
Increase/(decrease) in foreign currency exposure	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Net foreign currency exposure	**16,224**	**2,922**	**2,862**	**1,161**	**823**	**1,602**	**25,594**

	Global Cash Flow Kings ETF						
30 June 2025	USD	JPY	EUR	GBP	CHF	Others	Total
Assets	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Cash and cash equivalents	13	15	5	12	4	18	67
Financial assets at fair value through profit or loss	22,036	3,369	3,158	1,731	1,336	2,365	33,995
Other receivables	5	3	5	3	6	2	24
Total	22,054	3,387	3,168	1,746	1,346	2,385	34,086
Increase/(decrease) in foreign currency exposure	–	–	–	–	–	–	–
Net foreign currency exposure	22,054	3,387	3,168	1,746	1,346	2,385	34,086

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

	Global Momentum ETF[1]						
30 June 2026	**USD**	**CAD**	**EUR**	**JPY**	**GBP**	**Others**	**Total**
Assets	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Cash and cash equivalents	–	4	3	5	2	9	23
Due from brokers – receivables for securities sold	–	–	23	19	–	20	62
Financial assets at fair value through profit or loss	10,089	2,106	1,973	1,903	1,249	694	18,014
Other receivables	1	2	1	1	1	–	6
Total	10,090	2,112	2,000	1,928	1,252	723	18,105
Liabilities							
Bank overdraft	19	–	–	–	–	–	19
Financial liabilities at fair value through profit or loss	–	–	1	1	1	–	3
Due to brokers – payables for securities sold	5	–	169	140	88	61	463
Total	24	–	170	141	89	61	485
Increase/(decrease) in foreign currency exposure	–	–	144	122	88	42	396
Net foreign currency exposure	10,066	2,112	1,974	1,909	1,251	704	18,016

[1]There was no comparative amount for Global Momentum ETF. The Fund was registered on 18 March 2025 and commenced trading on 30 January 2026.

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

	Global Quality Leaders ETF						
30 June 2026	**USD**	**JPY**	**EUR**	**CHF**	**GBP**	**Others**	**Total**
Assets	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Cash and cash equivalents	292	130	16	55	154	274	921
Due from brokers – receivables for securities sold	22,617	4,617	3,288	1,330	892	1,093	33,837
Financial assets at fair value through profit or loss	660,904	134,975	96,114	38,840	26,077	31,959	988,869
Other receivables	243	76	126	523		69	1,037
Total	684,056	139,798	99,544	40,748	27,123	33,395	1,024,664
Increase/(decrease) in foreign currency exposure	(22,835)	(4,707)	(3,238)	(1,360)	(1,046)	(1,330)	(34,516)
Net foreign currency exposure	661,221	135,091	96,306	39,388	26,077	32,065	990,148

	Global Quality Leaders ETF						
30 June 2025	USD	GBP	EUR	JPY	CHF	Others	Total
Assets	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Cash and cash equivalents	95	5	1	211	1	56	369
Financial assets at fair value through profit or loss	552,514	13,412	75,952	94,000	31,964	27,930	795,772
Other receivables	288	–	70	90	294	88	830
Total	552,897	13,417	76,023	94,301	32,259	28,074	796,971
Increase/(decrease) in foreign currency exposure	–	–	–	–	–	–	–
Net foreign currency exposure	552,897	13,417	76,023	94,301	32,259	28,074	796,971

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

	Global Shares ETF						
30 June 2026	**USD**	**EUR**	**JPY**	**CAD**	**GBP**	**Others**	**Total**
Assets	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Cash and cash equivalents	**4,038**	**110**	**1,022**	**133**	**376**	**180**	**5,859**
Cash held on collateral	**1,660**	**–**	**–**	**–**	**–**	**–**	**1,660**
Due from brokers – receivables for securities sold	**69,944**	**8,439**	**6,575**	**3,433**	**3,427**	**5,129**	**96,947**
Financial assets at fair value through profit or loss	**3,324,676**	**375,526**	**298,826**	**158,157**	**156,669**	**229,805**	**4,543,659**
Other receivables	**1,318**	**849**	**259**	**189**	**314**	**986**	**3,915**
Total	**3,401,636**	**384,924**	**306,682**	**161,912**	**160,786**	**236,100**	**4,652,040**
Liabilities							
Cash held on collateral	**–**	**3**	**–**	**–**	**–**	**–**	**3**
Due to brokers - payables for securities purchased	**77**	**1,491**	**1,507**	**–**	**810**	**1,073**	**4,958**
Financial liabilities at fair value through profit or loss	**2**	**9**	**16**	**–**	**4**	**6**	**37**
Total	**79**	**1,503**	**1,523**	**–**	**814**	**1,079**	**4,998**
Increase/(decrease) in foreign currency exposure	**(74,333)**	**(6,858)**	**(5,863)**	**(3,556)**	**(2,885)**	**(4,193)**	**(97,688)**
Net foreign currency exposure	**3,327,224**	**376,563**	**299,296**	**158,356**	**157,087**	**230,828**	**4,549,354**

	Global Shares ETF						
30 June 2025	CAD	EUR	GBP	JPY	USD	Others	Total
Assets	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Cash and cash equivalents	73	22	151	381	103	69	799
Cash held on collateral	–	–	–	–	478	–	478
Financial assets at fair value through profit or loss	75,216	190,348	85,657	141,463	1,625,449	117,148	2,235,281
Other receivables	107	435	249	208	709	447	2,155
Total	75,396	190,805	86,057	142,052	1,626,739	117,664	2,238,713
Liabilities							
Cash held on collateral	–	1	–	–	–	–	1
Total	–	1	–	–	–	–	1
Increase/(decrease) in foreign currency exposure	–	–	–	–	–	–	–
Net foreign currency exposure	75,396	190,804	86,057	142,052	1,626,739	117,664	2,238,712

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

	Global Shares Ex US ETF[2]						
30 June 2026	**EUR**	**JPY**	**CAD**	**GBP**	**CHF**	**Others**	**Total**
Assets	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Cash and cash equivalents	**17**	**65**	**11**	**28**	**1**	**29**	**151**
Financial assets at fair value through profit or loss	**27,656**	**22,010**	**11,663**	**11,564**	**7,309**	**10,895**	**91,097**
Other receivables	**17**	**19**	**14**	**20**	**23**	**12**	**105**
Total	**27,690**	**22,094**	**11,688**	**11,612**	**7,333**	**10,936**	**91,353**
Liabilities							
Financial liabilities at fair value through profit or loss	**18**	**63**	**10**	**1**	**–**	**1**	**93**
Due to brokers – payables for securities sold	**311**	**251**	**–**	**148**	**97**	**148**	**955**
Total	**329**	**314**	**10**	**149**	**97**	**149**	**1,048**
Increase/(decrease) in foreign currency exposure	**295**	**190**	**(10)**	**129**	**96**	**132**	**832**
Net foreign currency exposure	**27,656**	**21,970**	**11,668**	**11,592**	**7,332**	**10,919**	**91,137**

[2]*There was no comparative amount for Global Shares Ex US ETF. The Fund was registered on 18 March 2025 and commenced trading on 6 November 2025.*

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

	Global Sustainability Leaders ETF						
30 June 2026	**USD**	**EUR**	**JPY**	**CHF**	**CAD**	**Others**	**Total**
Assets	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Cash and cash equivalents	**1,604**	**12**	**977**	**17**	**3**	**24**	**2,637**
Due from brokers – receivables for securities sold	**21,160**	**3,440**	**2,855**	**1,178**	**833**	**1,358**	**30,824**
Financial assets at fair value through profit or loss	**2,673,093**	**445,011**	**353,378**	**158,606**	**98,738**	**162,644**	**3,891,470**
Other receivables	**1,204**	**671**	**66**	**3,935**	**410**	**638**	**6,924**
Total	**2,697,061**	**449,134**	**357,276**	**163,736**	**99,984**	**164,664**	**3,931,855**
Liabilities							
Due to brokers – payables for securities purchased	**975**	**179**	**208**	**–**	**85**	**–**	**1,447**
Financial liabilities at fair value through profit or loss	**1**	**–**	**–**	**–**	**–**	**–**	**1**
Total	**976**	**179**	**208**	**–**	**85**	**–**	**1,448**
Increase/(decrease) in foreign currency exposure	**(20,003)**	**(3,175)**	**(2,639)**	**1,184**	**(742)**	**(1,356)**	**(29,009)**
Net foreign currency exposure	**2,676,082**	**445,780**	**354,429**	**164,920**	**99,157**	**163,308**	**3,901,398**

	Global Sustainability Leaders ETF						
30 June 2025	USD	CAD	EUR	JPY	CHF	Others	Total
Assets	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Cash and cash equivalents	1,568	60	8	603	11	37	2,287
Financial assets at fair value through profit or loss	2,654,789	90,376	305,826	250,184	90,986	158,545	3,550,706
Other receivables	961	347	672	94	3,723	529	6,326
Total	2,657,318	90,783	306,506	250,881	94,720	159,111	3,559,319
Increase/(decrease) in foreign currency exposure	–	–	–	–	–	–	–
Net foreign currency exposure	2,657,318	90,783	306,506	250,881	94,720	159,111	3,559,319

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

	India Quality ETF		S&P 500 Equal Weight ETF	
30 June 2026	**INR***	**Total**	**USD****	**Total**
Assets	**$'000**	**$'000**	**$'000**	**$'000**
Cash and cash equivalents	**128**	**128**	**981**	**981**
Due from brokers – receivables for securities sold	**–**	**–**	**31,538**	**31,538**
Financial assets at fair value through profit or loss	**176,263**	**176,263**	**1,088,990**	**1,088,990**
Other receivables	**312**	**312**	**1,011**	**1,011**
Total	**176,703**	**176,703**	**1,122,520**	**1,122,520**
Increase/(decrease) in foreign currency exposure	**–**	**–**	**(31,653)**	**(31,653)**
Net foreign currency exposure	**176,703**	**176,703**	**1,090,867**	**1,090,867**

	India Quality ETF		S&P 500 Equal Weight ETF	
30 June 2025	INR*	Total	USD**	Total
Assets	$'000	$'000	$'000	$'000
Cash and cash equivalents	193	193	537	537
Financial assets at fair value through profit or loss	232,831	232,831	870,441	870,441
Other receivables	494	494	784	784
Total	233,518	233,518	871,762	871,762
Increase/(decrease) in foreign currency exposure	–	–	–	–
Net foreign currency exposure	233,518	233,518	871,762	871,762

** This Fund only has INR exposure*

*** This Fund only has USD exposure*

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

	S&P Global High Dividend Aristocrats ETF						
30 June 2026	**USD**	**JPY**	**EUR**	**CHF**	**CAD**	**Others**	**Total**
Assets	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Cash and cash equivalents	**178**	**184**	**46**	**13**	**18**	**54**	**493**
Cash held on collateral	**58**	**–**	**–**	**–**	**–**	**–**	**58**
Financial assets at fair value through profit or loss	**68,160**	**7,404**	**6,576**	**6,287**	**4,570**	**3,046**	**96,043**
Due from brokers - receivable for securities sold	**1,190**	**95**	**130**	**124**	**66**	**40**	**1,645**
Other receivables	**47**	**5**	**30**	**52**	**8**	**5**	**147**
Total	**69,633**	**7,688**	**6,782**	**6,476**	**4,662**	**3,145**	**98,386**
Increase/(decrease) in foreign currency exposure	**(1,429)**	**(266)**	**(173)**	**(136)**	**(83)**	**(87)**	**(2,174)**
Net foreign currency exposure	**68,204**	**7,422**	**6,609**	**6,340**	**4,579**	**3,058**	**96,212**

	S&P Global High Dividend Aristocrats ETF						
30 June 2025	USD	EUR	CAD	SGD	JPY	Others	Total
Assets	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Cash and cash equivalents	150	24	20	6	33	48	281
Cash held on collateral	65	–	–	–	–	–	65
Financial assets at fair value through profit or loss	30,837	6,088	2,243	1,894	1,612	1,762	44,436
Due from brokers - receivable for securities sold	1,008	152	60	58	43	47	1,368
Other receivables	53	43	9	–	–	18	123
Total	32,113	6,307	2,332	1,958	1,688	1,875	46,273
Liabilities							
Due to brokers - payable for securities purchased	–	2	–	–	–	–	2
Total	–	2	–	–	–	–	2
Increase/(decrease) in foreign currency exposure	–	–	–	–	–	–	–
Net foreign currency exposure	32,113	6,305	2,332	1,958	1,688	1,875	46,271

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

Sensitivity analysis – Foreign exchange risk

The tables below summarise the sensitivities of the Funds' foreign currency exposures to foreign exchange risk:

	Climate Change Innovation ETF		**FTSE 100 ETF**		**Global Cash Flow Kings ETF**		**Global Momentum ETF**[1]	
	30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Impact on the profit/(loss) from operating activities and net assets attributable to unitholders								
10% AUD appreciation against foreign currency (2025:10%)	**9,162**	8,213	**42,849**	40,560	**2,560**	3,409	**1,802**	–

	Global Quality Leaders ETF		**Global Shares ETF**		**Global Shares Ex US ETF**[2]		**Global Sustainability Leaders ETF**	
	30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Impact on the profit/(loss) from operating activities and net assets attributable to unitholders								
10% AUD appreciation against foreign currency (2025:10%)	**99,015**	79,697	**454,935**	223,871	**9,114**	–	**390,140**	355,932

[1]There was no comparative amount for Global Momentum ETF. The Fund was registered on 18 March 2025 and commenced trading on 30 January 2026.
[2]There was no comparative amount for Global Shares Ex US ETF. The Fund was registered on 18 March 2025 and commenced trading on 6 November 2025

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

	India Quality ETF		S&P 500 Equal Weight ETF		S&P Global High Dividend Aristocrats ETF	
	30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Impact on the profit/(loss) from operating activities and net assets attributable to unitholders						
10% AUD appreciation against foreign currency (2025:10%)	**17,670**	23,352	**109,087**	87,176	**9,621**	4,627

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

(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 Regulation 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.

At 30 June 2026, the custody of the Funds' assets is 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 2026 had a credit rating of A+ by Standard & Poor's (S&P) (30 June 2025: "A+" by S&P). At 30 June 2026, substantially all cash and cash equivalents, balances due from brokers and investments are held in custody by Citigroup Pty Ltd.

(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.

9 Financial risk management (continued)

(b) Credit risk (continued)

(iii) Other

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

(c) Liquidity risk

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

The Funds are exposed to daily 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.

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

	Climate Change Innovation ETF							
	On demand 30 June 2026 $'000	**Less than 6 months 30 June 2026 $'000**	**Greater than 6 months 30 June 2026 $'000**	**Total 30 June 2026 $'000**	On demand 30 June 2025 $'000	Less than 6 months 30 June 2025 $'000	Greater than 6 months 30 June 2025 $'000	Total 30 June 2025 $'000
Distributions payable	**–**	**59**	**–**	**59**	–	403	–	403
Other payables	**–**	**60**	**–**	**60**	–	55	–	55
Contractual cash flows (excluding net settled derivatives)	**–**	**119**	**–**	**119**	–	458	–	458

9 Financial risk management (continued)

(c) Liquidity risk (continued)

	FTSE 100 ETF							
	On demand 30 June 2026 $'000	**Less than 6 months 30 June 2026 $'000**	**Greater than 6 months 30 June 2026 $'000**	**Total 30 June 2026 $'000**	On demand 30 June 2025 $'000	Less than 6 months 30 June 2025 $'000	Greater than 6 months 30 June 2025 $'000	Total 30 June 2025 $'000
Distributions payable	**–**	**9,517**	**–**	**9,517**	–	8,857	–	8,857
Other payables	**–**	**174**	**–**	**174**	–	161	–	161
Contractual cash flows (excluding net settled derivatives)	**–**	**9,691**	**–**	**9,691**	–	9,018	–	9,018

	Global Cash Flow Kings ETF							
	On demand 30 June 2026 $'000	**Less than 6 months 30 June 2026 $'000**	**Greater than 6 months 30 June 2026 $'000**	**Total 30 June 2026 $'000**	On demand 30 June 2025 $'000	Less than 6 months 30 June 2025 $'000	Greater than 6 months 30 June 2025 $'000	Total 30 June 2025 $'000
Distributions payable	**–**	**736**	**–**	**736**	–	774	–	774
Other payables	**–**	**11**	**–**	**11**	–	12	–	12
Contractual cash flows (excluding net settled derivatives)	**–**	**747**	**–**	**747**	–	786	–	786

	Global Momentum ETF[1]							
	On demand 30 June 2026 $'000	**Less than 6 months 30 June 2026 $'000**	**Greater than 6 months 30 June 2026 $'000**	**Total 30 June 2026 $'000**	On demand 30 June 2025 $'000	Less than 6 months 30 June 2025 $'000	Greater than 6 months 30 June 2025 $'000	Total 30 June 2025 $'000
Due to brokers - payable for securities purchased	**–**	**463**	**–**	**463**	–	–	–	–
Distributions payable	**–**	**232**	**–**	**232**	–	–	–	–
Other payables	**–**	**4**	**–**	**4**	–	–	–	–
Contractual cash flows (excluding net settled derivatives)	**–**	**699**	**–**	**699**	–	–	–	–
Forward foreign currency contracts	**–**	**3**	**–**	**3**	–	–	–	–
Net settled derivatives	**–**	**3**	**–**	**3**	–	–	–	–

[1]There was no comparative amount for Global Momentum ETF. The Fund was registered on 18 March 2025 and commenced trading on 30 January 2026.

9 Financial risk management (continued)

(c) Liquidity risk (continued)

	Global Quality Leaders ETF							
	On demand 30 June 2026 $'000	**Less than 6 months 30 June 2026 $'000**	**Greater than 6 months 30 June 2026 $'000**	**Total 30 June 2026 $'000**	On demand 30 June 2025 $'000	Less than 6 months 30 June 2025 $'000	Greater than 6 months 30 June 2025 $'000	Total 30 June 2025 $'000
Distributions payable	**–**	**30,771**	**–**	**30,771**	–	16,578	–	16,578
Other payables	**–**	**6,733**	**–**	**6,733**	–	255	–	255
Contractual cash flows (excluding net settled derivatives)	**–**	**37,504**	**–**	**37,504**	–	16,833	–	16,833
Forward foreign currency contracts	**–**	**1**	**–**	**1**	–	–	–	–
Net settled derivatives	**–**	**1**	**–**	**1**	–	–	–	–

	Global Shares ETF							
	On demand 30 June 2026 $'000	**Less than 6 months 30 June 2026 $'000**	**Greater than 6 months 30 June 2026 $'000**	**Total 30 June 2026 $'000**	On demand 30 June 2025 $'000	Less than 6 months 30 June 2025 $'000	Greater than 6 months 30 June 2025 $'000	Total 30 June 2025 $'000
Cash held on collateral	**–**	**3**	**–**	**3**	–	280	–	280
Due to brokers - payable for securities purchased	**–**	**4,958**	**–**	**4,958**	–	–	–	–
Distributions payable	**–**	**32,508**	**–**	**32,508**	–	26,788	–	26,788
Other payables	**–**	**107,319**	**–**	**107,319**	–	172	–	172
Contractual cash flows (excluding net settled derivatives)	**–**	**144,788**	**–**	**144,788**	–	27,240	–	27,240
Forward foreign currency contracts	**–**	**37**	**–**	**37**	–	–	–	–
Net settled derivatives	**–**	**37**	**–**	**37**	–	–	–	–

9 Financial risk management (continued)

(c) Liquidity risk (continued)

	Global Shares Ex US ETF[2]							
	On demand 30 June 2026 $'000	**Less than 6 months 30 June 2026 $'000**	**Greater than 6 months 30 June 2026 $'000**	**Total 30 June 2026 $'000**	On demand 30 June 2025 $'000	Less than 6 months 30 June 2025 $'000	Greater than 6 months 30 June 2025 $'000	Total 30 June 2025 $'000
Due to brokers - payable for securities purchased	**–**	**956**	**–**	**956**	–	–	–	–
Distributions payable	**–**	**909**	**–**	**909**	–	–	–	–
Other payables	**–**	**11**	**–**	**11**	–	–	–	–
Contractual cash flows (excluding net settled derivatives)	**–**	**1,876**	**–**	**1,876**	–	–	–	–
Forward foreign currency contracts	**–**	**93**	**–**	**93**	–	–	–	–
Net settled derivatives	**–**	**93**	**–**	**93**	–	–	–	–

	Global Sustainability Leaders ETF							
	On demand 30 June 2026 $'000	**Less than 6 months 30 June 2026 $'000**	**Greater than 6 months 30 June 2026 $'000**	**Total 30 June 2026 $'000**	On demand 30 June 2025 $'000	Less than 6 months 30 June 2025 $'000	Greater than 6 months 30 June 2025 $'000	Total 30 June 2025 $'000
Due to brokers - payable for securities purchased	**–**	**1,447**	**–**	**1,447**	–	–	–	–
Distributions payable	**–**	**59,261**	**–**	**59,261**	–	68,413	–	68,413
Other payables	**–**	**31,581**	**–**	**31,581**	–	1,925	–	1,925
Contractual cash flows (excluding net settled derivatives)	**–**	**92,289**	**–**	**92,289**	–	70,338	–	70,338
Forward foreign currency contracts	**–**	**1**	**–**	**1**	–	–	–	–
Net settled derivatives	**–**	**1**	**–**	**1**	–	–	–	–

[2]There was no comparative amount for Global Shares Ex US ETF. The Fund was registered on 18 March 2025 and commenced trading on 6 November 2025.

9 Financial risk management (continued)

(c) Liquidity risk (continued)

	India Quality ETF							
	On demand 30 June 2026 $'000	**Less than 6 months 30 June 2026 $'000**	**Greater than 6 months 30 June 2026 $'000**	**Total 30 June 2026 $'000**	On demand 30 June 2025 $'000	Less than 6 months 30 June 2025 $'000	Greater than 6 months 30 June 2025 $'000	Total 30 June 2025 $'000
Distributions payable	**–**	**–**	**–**	**–**	–	790	–	790
Deferred tax liability	**–**	**–**	**–**	**–**	–	2,720	–	2,720
Other payables	**–**	**2,569**	**–**	**2,569**	–	177	–	177
Contractual cash flows (excluding net settled derivatives)	**–**	**2,569**	**–**	**2,569**	–	3,687	–	3,687

	S&P 500 Equal Weight ETF							
	On demand 30 June 2026 $'000	**Less than 6 months 30 June 2026 $'000**	**Greater than 6 months 30 June 2026 $'000**	**Total 30 June 2026 $'000**	On demand 30 June 2025 $'000	Less than 6 months 30 June 2025 $'000	Greater than 6 months 30 June 2025 $'000	Total 30 June 2025 $'000
Distributions payable	**–**	**21,627**	**–**	**21,627**	–	15,197	–	15,197
Other payables	**–**	**12,287**	**–**	**12,287**	–	233	–	233
Contractual cash flows (excluding net settled derivatives)	**–**	**33,914**	**–**	**33,914**	–	15,430	–	15,430

	S&P Global High Dividend Aristocrats ETF							
	On demand 30 June 2026 $'000	**Less than 6 months 30 June 2026 $'000**	**Greater than 6 months 30 June 2026 $'000**	**Total 30 June 2026 $'000**	On demand 30 June 2025 $'000	Less than 6 months 30 June 2025 $'000	Greater than 6 months 30 June 2025 $'000	Total 30 June 2025 $'000
Cash held on collateral	**–**	**–**	**–**	**–**	–	32	–	32
Due to brokers - payable for securities purchased	**–**	**–**	**–**	**–**	–	2	–	2
Distributions payable	**–**	**2,850**	**–**	**2,850**	–	1,922	–	1,922
Other payables	**–**	**35**	**–**	**35**	–	19	–	19
Contractual cash flows (excluding net settled derivatives)	**–**	**2,885**	**–**	**2,885**	–	1,975	–	1,975

10 Offsetting financial assets and financial liabilities

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

	Effects of offsetting on the statements of financial position			Related amounts not offset in the statements of financial position		
	Gross amounts of financial assets/ (liabilities)	**Gross amounts set off in the statements of financial position**	**Net amount of financial assets/ (liabilities) presented in the statements of financial position**	**Financial instruments (including non-cash collateral)**	**Stock and cash collateral pledged**	**Net amounts**
Global Momentum ETF[1]						
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
As at 30 June 2026						
Financial liabilities						
Forward foreign currency contracts	**(3)**	**–**	**(3)**	**–**	**–**	**(3)**
Total	**(3)**	**–**	**(3)**	**–**	**–**	**(3)**

	Effects of offsetting on the statements of financial position			Related amounts not offset in the statements of financial position		
	Gross amounts of financial assets/ (liabilities)	**Gross amounts set off in the statements of financial position**	**Net amount of financial assets/ (liabilities) presented in the statements of financial position**	**Financial instruments (including non-cash collateral)**	**Stock and cash collateral pledged**	**Net amounts**
Global Quality Leaders ETF						
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
As at 30 June 2026						
Financial liabilities						
Forward foreign currency contracts	**(1)**	**–**	**(1)**	**–**	**–**	**(1)**
Total	**(1)**	**–**	**(1)**	**–**	**–**	**(1)**
As at 30 June 2025						
Financial liabilities						
Forward foreign currency contracts	–	–	–	–	–	–
Total	–	–	–	–	–	–

[1]*There was no comparative amount for Global Momentum ETF. The Fund was registered on 18 March 2025 and commenced trading on 30 January 2026.*

10 Offsetting financial assets and financial liabilities (continued)

	Effects of offsetting on the statements of financial position			Related amounts not offset in the statements of financial position		
	Gross amounts of financial assets/ (liabilities)	**Gross amounts set off in the statements of financial position**	**Net amount of financial assets/ (liabilities) presented in the statements of financial position**	**Financial instruments (including non-cash collateral)**	**Stock and cash collateral pledged**	**Net amounts**
Global Shares ETF						
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
As at 30 June 2026						
Financial assets						
Listed futures	**38**	**–**	**38**	**–**	**–**	**38**
Total	**38**	**–**	**38**	**–**	**–**	**38**
Financial liabilities						
Forward foreign currency contracts	**(37)**	**–**	**(37)**	**–**	**–**	**(37)**
Total	**(37)**	**–**	**(37)**	**–**	**–**	**(37)**
As at 30 June 2025						
Financial assets	–	–	–	–	–	–
Listed futures	–	–	–	–	–	–
Total	–	–	–	–	–	–
Financial liabilities						
Forward foreign currency contracts	–	–	–	–	–	–
Total	–	–	–	–	–	–

10 Offsetting financial assets and financial liabilities (continued)

	Effects of offsetting on the statements of financial position			Related amounts not offset in the statements of financial position		
	Gross amounts of financial assets/ (liabilities)	Gross amounts set off in the statements of financial position	Net amount of financial assets/ (liabilities) presented in the statements of financial position	Financial instruments (including non-cash collateral)	Stock and cash collateral pledged	Net amounts
Global Shares Ex US ETF[2]						
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
As at 30 June 2026						
Financial assets						
Forward foreign currency contracts	**87**	**–**	**87**	**(87)**	**–**	**–**
Total	**87**	**–**	**87**	**(87)**	**–**	**–**
Financial liabilities						
Forward foreign currency contracts	**(93)**	**–**	**(93)**	**87**	**–**	**(6)**
Total	**(93)**	**–**	**(93)**	**87**	**–**	**(6)**

	Effects of offsetting on the statements of financial position			Related amounts not offset in the statements of financial position		
	Gross amounts of financial assets/ (liabilities)	Gross amounts set off in the statements of financial position	Net amount of financial assets/ (liabilities) presented in the statements of financial position	Financial instruments (including non-cash collateral)	Stock and cash collateral pledged	Net amounts
Global Sustainability Leaders ETF						
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
As at 30 June 2026						
Financial liabilities						
Forward foreign currency contracts	**(1)**	**–**	**(1)**	**–**	**–**	**(1)**
Total	**(1)**	**–**	**(1)**	**–**	**–**	**(1)**
As at 30 June 2025						
Financial liabilities						
Forward foreign currency contracts	–	–	–	–	–	–
Total	–	–	–	–	–	–

[2]*There was no comparative amount for Global Shares Ex US ETF. The Fund was registered on 18 March 2025 and commenced trading on 6 November 2025.*

10 Offsetting financial assets and financial liabilities (continued)

Agreements with over-the-counter derivative counterparties are based on the International Swaps and Derivatives Association (ISDA) Master Agreement. Under the terms of these arrangements, only when certain credit events occur (such as default), the net position owing/receivable to a single counterparty in the same currency will be taken as owing and all the relevant arrangements terminated. As the Fund does not presently have a legally enforceable right of set-off, these amounts have not been offset in the statements of financial position but have been presented separately in the above table.

11 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 financial assets or liabilities (Level 1);

- Inputs other than quoted prices included within Level 1 that are observable for the financial assets or liabilities, either directly or indirectly (Level 2); and

- Inputs for the financial assets or liabilities that are not based on observable market data (unobservable inputs) (Level 3).

Fair values estimation

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

Financial assets and liabilities 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 period without any deduction for estimated future selling costs.

The Funds value their investments in accordance with the accounting policies set out in Note 2 to the financial statements. For the majority of investments, the Funds rely on information provided by independent pricing services for the valuation of investments. The quoted market price used for financial assets and liabilities held by the Funds 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.

The fair value of units held in listed equity securities and ETFs are included within Level 1. The carrying value of the net assets attributable to unitholders for ETFs differs from its fair value due to differences in valuation inputs of ETFs, which are not valued at quoted market price.

11 Fair value measurements (continued)

Fair values estimation (continued)

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

The fair value of financial assets and liabilities that are not traded in an active market is determined using valuation techniques that maximise the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in Level 2.

Financial assets and liabilities that trade in markets that are not considered to be active but are valued based on quoted market prices, dealer quotations or alternative pricing sources supported by observable inputs are classified within Level 2. These include certain securities and over-the-counter derivatives.

(iii) Fair value in an inactive or unquoted market (Level 3)

If one or more of the significant inputs is not based on observable market data, the instrument is included in Level 3. This is the case for instruments where risk gives rise to a significant unobservable adjustment. The fair value of financial assets and liabilities 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.

The carrying amounts of the Funds' assets and liabilities at the balance sheet date approximate their fair values.

Where discounted cash flow techniques are used, estimated future cash flows are based on management's best estimates and the discount rate used is a market rate at the end of the reporting period applicable for an instrument with similar terms and conditions. For other pricing models, inputs are based on market data at the end of the reporting period. Fair values for unquoted equity investments are estimated, if possible, using applicable price/earnings ratios for similar listed companies adjusted to reflect the specific circumstances of the issuer.

Some of the inputs to these models may not be market observable and are therefore estimated based on assumptions. The output of a model is always an estimate or approximation of a value that cannot be determined with certainty, and valuation techniques employed may not fully reflect all factors relevant to the positions the Funds hold. Valuations are therefore adjusted, where appropriate, to allow for additional factors including liquidity risk and counterparty risk.

(iv) Recognised fair value measurement

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

	Climate Change Innovation ETF							
	Level 1 30 June 2026 $'000	**Level 2 30 June 2026 $'000**	**Level 3 30 June 2026 $'000**	**Total 30 June 2026 $'000**	Level 1 30 June 2025 $'000	Level 2 30 June 2025 $'000	Level 3 30 June 2025 $'000	Total 30 June 2025 $'000
Financial assets								
Financial assets at fair value through profit or loss:								
Listed equity securities	**90,765**	**–**	**–**	**90,765**	81,061	–	–	81,061
Listed unit trusts	**587**	**–**	**–**	**587**	821	–	–	821
Total	**91,352**	**–**	**–**	**91,352**	81,882	–	–	81,882

11 Fair value measurements (continued)

Fair values estimation (continued)

(iv) Recognised fair value measurement (continued)

	FTSE 100 ETF							
	Level 1 30 June 2026 $'000	**Level 2 30 June 2026 $'000**	**Level 3 30 June 2026 $'000**	**Total 30 June 2026 $'000**	Level 1 30 June 2025 $'000	Level 2 30 June 2025 $'000	Level 3 30 June 2025 $'000	Total 30 June 2025 $'000
Financial assets								
Financial assets at fair value through profit or loss:								
Listed equity securities	**414,559**	**–**	**–**	**414,559**	392,495	–	–	392,495
Listed unit trusts	**11,785**	**–**	**–**	**11,785**	10,068	–	–	10,068
Total	**426,344**	**–**	**–**	**426,344**	402,563	–	–	402,563

	Global Cash Flow Kings ETF							
	Level 1 30 June 2026 $'000	**Level 2 30 June 2026 $'000**	**Level 3 30 June 2026 $'000**	**Total 30 June 2026 $'000**	Level 1 30 June 2025 $'000	Level 2 30 June 2025 $'000	Level 3 30 June 2025 $'000	Total 30 June 2025 $'000
Financial assets								
Financial assets at fair value through profit or loss:								
Listed equity securities	**25,296**	**–**	**–**	**25,296**	33,453	–	–	33,453
Listed unit trusts	**251**	**–**	**–**	**251**	542	–	–	542
Total	**25,547**	**–**	**–**	**25,547**	33,995	–	–	33,995

	Global Momentum ETF[1]							
	Level 1 30 June 2026 $'000	**Level 2 30 June 2026 $'000**	**Level 3 30 June 2026 $'000**	**Total 30 June 2026 $'000**	Level 1 30 June 2025 $'000	Level 2 30 June 2025 $'000	Level 3 30 June 2025 $'000	Total 30 June 2025 $'000
Financial assets								
Financial assets at fair value through profit or loss:								
Listed equity securities	**18,014**	**–**	**–**	**18,014**	–	–	–	–
Total	**18,014**	**–**	**–**	**18,014**	–	–	–	–
Financial liabilities								
Financial liabilities at fair value through profit or loss:								
Forward foreign currency contracts	**–**	**3**	**–**	**3**	–	–	–	–
Total	**–**	**3**	**–**	**3**	–	–	–	–

[1]There was no comparative amount for Global Momentum ETF. The Fund was registered on 18 March 2025 and commenced trading on 30 January 2026.

11 Fair value measurements (continued)

Fair values estimation (continued)

(iv) Recognised fair value measurement (continued)

	Global Quality Leaders ETF							
	Level 1 30 June 2026 $'000	**Level 2 30 June 2026 $'000**	**Level 3 30 June 2026 $'000**	**Total 30 June 2026 $'000**	Level 1 30 June 2025 $'000	Level 2 30 June 2025 $'000	Level 3 30 June 2025 $'000	Total 30 June 2025 $'000
Financial assets								
Financial assets at fair value through profit or loss:								
Listed equity securities	**988,869**	**–**	**–**	**988,869**	795,772	–	–	795,772
Total	**988,869**	**–**	**–**	**988,869**	795,772	–	–	795,772
Financial liabilities								
Financial liabilities at fair value through profit or loss:								
Forward foreign currency contracts	**–**	**1**	**–**	**1**	–	–	–	–
Total	**–**	**1**	**–**	**1**	–	–	–	–

	Global Shares ETF							
	Level 1 30 June 2026 $'000	**Level 2 30 June 2026 $'000**	**Level 3 30 June 2026 $'000**	**Total 30 June 2026 $'000**	Level 1 30 June 2025 $'000	Level 2 30 June 2025 $'000	Level 3 30 June 2025 $'000	Total 30 June 2025 $'000
Financial assets								
Financial assets at fair value through profit or loss:								
Listed equity securities	**4,487,393**	**159**	**–**	**4,487,552**	2,204,089	–	–	2,204,089
Listed unit trusts	**56,143**	**–**	**–**	**56,143**	31,796	–	–	31,796
Listed futures	**38**	**–**	**–**	**38**	–	–	–	–
Preference shares	**363**	**–**	**–**	**363**	260	–	–	260
Total	**4,543,937**	**159**	**–**	**4,544,096**	2,236,145	–	–	2,236,145
Financial liabilities								
Financial liabilities at fair value through profit or loss:								
Forward foreign currency contracts	**–**	**37**	**–**	**37**	–	–	–	–
Total	**–**	**37**	**–**	**37**	–	–	–	–

11 Fair value measurements (continued)

Fair values estimation (continued)

(iv) Recognised fair value measurement (continued)

	Global Shares Ex US ETF[2]							
	Level 1 30 June 2026 $'000	**Level 2 30 June 2026 $'000**	**Level 3 30 June 2026 $'000**	**Total 30 June 2026 $'000**	Level 1 30 June 2025 $'000	Level 2 30 June 2025 $'000	Level 3 30 June 2025 $'000	Total 30 June 2025 $'000
Financial assets								
Financial assets at fair value through profit or loss:								
Listed equity securities	**90,687**	**4**	**–**	**90,691**	–	–	–	–
Listed unit trusts	**427**	**–**	**–**	**427**	–	–	–	–
Preference shares	**13**	**–**	**–**	**13**	–	–	–	–
Forward foreign currency contracts	**–**	**87**	**–**	**87**	–	–	–	–
Total	**91,127**	**91**	**–**	**91,218**	–	–	–	–
Financial liabilities								
Financial liabilities at fair value through profit or loss:								
Forward foreign currency contracts	**–**	**93**	**–**	**93**	–	–	–	–
Total	**–**	**93**	**–**	**93**	–	–	–	–

	Global Sustainability Leaders ETF							
	Level 1 30 June 2026 $'000	**Level 2 30 June 2026 $'000**	**Level 3 30 June 2026 $'000**	**Total 30 June 2026 $'000**	Level 1 30 June 2025 $'000	Level 2 30 June 2025 $'000	Level 3 30 June 2025 $'000	Total 30 June 2025 $'000
Financial assets								
Financial assets at fair value through profit or loss:								
Listed equity securities	**3,759,119**	**–**	**–**	**3,759,119**	3,432,768	–	–	3,432,768
Listed unit trusts	**132,351**	**–**	**–**	**132,351**	117,938	–	–	117,938
Total	**3,891,470**	**–**	**–**	**3,891,470**	3,550,706	–	–	3,550,706
Financial liabilities								
Financial liabilities at fair value through profit or loss:								
Forward foreign currency contracts	**–**	**1**	**–**	**1**	–	–	–	–
Total	**–**	**1**	**–**	**1**	–	–	–	–

[2]*There was no comparative amount for Global Shares Ex US ETF. The Fund was registered on 18 March 2025 and commenced trading on 6 November 2025.*

11 Fair value measurements (continued)

Fair values estimation (continued)

(iv) Recognised fair value measurement (continued)

India Quality ETF	Level 1 30 June 2026 $'000	Level 2 30 June 2026 $'000	Level 3 30 June 2026 $'000	Total 30 June 2026 $'000	Level 1 30 June 2025 $'000	Level 2 30 June 2025 $'000	Level 3 30 June 2025 $'000	Total 30 June 2025 $'000
Financial assets								
Financial assets at fair value through profit or loss:								
Listed equity securities	**176,204**	**–**	**–**	**176,204**	232,831	–	–	232,831
Preference shares	**59**	**–**	**–**	**59**	–	–	–	–
Total	**176,263**	**–**	**–**	**176,263**	232,831	–	–	232,831

S&P 500 Equal Weight ETF	Level 1 30 June 2026 $'000	Level 2 30 June 2026 $'000	Level 3 30 June 2026 $'000	Total 30 June 2026 $'000	Level 1 30 June 2025 $'000	Level 2 30 June 2025 $'000	Level 3 30 June 2025 $'000	Total 30 June 2025 $'000
Financial assets								
Financial assets at fair value through profit or loss:								
Listed equity securities	**1,028,521**	**–**	**–**	**1,028,521**	821,433	–	–	821,433
Listed unit trusts	**60,469**	**–**	**–**	**60,469**	49,008	–	–	49,008
Total	**1,088,990**	**–**	**–**	**1,088,990**	870,441	–	–	870,441

S&P Global High Dividend Aristocrats ETF	Level 1 30 June 2026 $'000	Level 2 30 June 2026 $'000	Level 3 30 June 2026 $'000	Total 30 June 2026 $'000	Level 1 30 June 2025 $'000	Level 2 30 June 2025 $'000	Level 3 30 June 2025 $'000	Total 30 June 2025 $'000
Financial assets								
Financial assets at fair value through profit or loss:								
Listed equity securities	**94,826**	**–**	**–**	**94,826**	43,313	–	–	43,313
Listed unit trusts	**1,217**	**–**	**–**	**1,217**	1,123	–	–	1,123
Total	**96,043**	**–**	**–**	**96,043**	44,436	–	–	44,436

11 Fair value measurements (continued)

Fair values estimation (continued)

(v) Transfers between levels

There were no transfers between levels for the financial year ended 30 June 2026 and 30 June 2025.

(vi) Movement in Level 3 instruments

There were no investments classified as Level 3 within the Funds as at 30 June 2026 and 30 June 2025.

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

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

12 Current and deferred income taxes

(a) Income tax expense

The amount of income tax recognised in the statements of comprehensive income represents:

	India Quality ETF	
	Year ended	
	30 June 2026 $'000	30 June 2025 $'000
Current income tax expense/(benefit)	**(526)**	1,207
Income tax expense/(benefit)	**(526)**	1,207

12 Current and deferred income taxes (continued)

(a) Income tax expense (continued)

The income tax expense differs from the amount that would arise from applying the Australian income tax rate applicable to the Fund on profit for the financial year due to the following:

	India Quality ETF	
	Year ended	
	30 June 2026 $'000	30 June 2025 $'000
Profit/(loss) for the financial year	**(38,526)**	4,149
Tax at applicable Australian tax rate of 0% (2025: 0%)	**–**	–
Effect of:		
Capital gains tax in foreign jurisdictions on financial assets	**(526)**	1,207
Income tax expense/(benefit)	**(526)**	1,207

(b) Deferred tax

	India Quality ETF	
	As at	
	30 June 2026 $'000	30 June 2025 $'000
Deferred tax assets		
Carry forward tax losses on financial assets at fair value through profit or loss	**–**	–
Deferred tax liabilities		
Unrealised gains on foreign assets at fair value through profit or loss	**–**	2,720
Net deferred tax liability after set-off of deferred tax assets	**–**	2,720

13 Derivative financial instruments

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

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

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

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

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

Certain Funds hold the following derivative instruments:

Futures contracts

Listed futures are contractual obligations to buy or sell financial instruments on a future date at a specified price established in an organised market. The futures contracts are collateralised by cash or marketable securities. Changes in futures contracts' values are usually settled net daily with the exchange.

Forward foreign currency contracts

Forward foreign currency contracts are primarily used by the Funds to hedge against foreign currency exchange rate risks on non-Australian Dollar denominated assets. The Funds agree to receive or deliver a fixed quantity of foreign currency for an agreed upon price on an agreed future date. Forward foreign currency contracts are valued at the prevailing bid price at the end of each reporting financial year. The Funds recognise a gain or loss equal to the change in fair value at the end of each reporting financial year.

13 Derivative financial instruments (continued)

The following Funds held derivative instruments:

	Global Momentum ETF[1]					
	Contract/ notional 30 June 2026 $'000	**Assets 30 June 2026 $'000**	**Liabilities 30 June 2026 $'000**	Contract/ notional 30 June 2025 $'000	Assets 30 June 2025 $'000	Liabilities 30 June 2025 $'000
Forward foreign currency contracts	**398**	**–**	**3**	–	–	–
Total	**398**	**–**	**3**	–	–	–

	Global Quality Leaders ETF					
	Contract/ notional 30 June 2026 $'000	**Assets 30 June 2026 $'000**	**Liabilities 30 June 2026 $'000**	Contract/ notional 30 June 2025 $'000	Assets 30 June 2025 $'000	Liabilities 30 June 2025 $'000
Forward foreign currency contracts	**34,515**	**–**	**1**	–	–	–
Total	**34,515**	**–**	**1**	–	–	–

	Global Shares ETF					
	Contract/ notional 30 June 2026 $'000	**Assets 30 June 2026 $'000**	**Liabilities 30 June 2026 $'000**	Contract/ notional 30 June 2025 $'000	Assets 30 June 2025 $'000	Liabilities 30 June 2025 $'000
Listed futures	**3,175**	**38**	**–**	–	–	–
Forward foreign currency contracts	**97,652**	**–**	**37**	–	–	–
Total	**100,827**	**38**	**37**	–	–	–

[1]There was no comparative amount for Global Momentum ETF. The Fund was registered on 18 March 2025 and commenced trading on 30 January 2026.

13 Derivative financial instruments (continued)

	Global Shares Ex US ETF[2]					
	Contract/ notional 30 June 2026 $'000	**Assets 30 June 2026 $'000**	**Liabilities 30 June 2026 $'000**	Contract/ notional 30 June 2025 $'000	Assets 30 June 2025 $'000	Liabilities 30 June 2025 $'000
Forward foreign currency contracts	**838**	**87**	**93**	–	–	–
Total	**838**	**87**	**93**	–	–	–

	Global Sustainability Leaders ETF					
	Contract/ notional 30 June 2026 $'000	**Assets 30 June 2026 $'000**	**Liabilities 30 June 2026 $'000**	Contract/ notional 30 June 2025 $'000	Assets 30 June 2025 $'000	Liabilities 30 June 2025 $'000
Forward foreign currency contracts	**29,099**	**–**	**1**	–	–	–
Total	**29,099**	**–**	**1**	–	–	–

	S&P 500 Equal Weight ETF					
	Contract/ notional 30 June 2026 $'000	**Assets 30 June 2026 $'000**	**Liabilities 30 June 2026 $'000**	Contract/ notional 30 June 2025 $'000	Assets 30 June 2025 $'000	Liabilities 30 June 2025 $'000
Forward foreign currency contracts	**31,653**	**–**	**–**	–	–	–
Total	**31,653**	**–**	**–**	–	–	–

	S&P Global High Dividend Aristocrats ETF					
	Contract/ notional 30 June 2026 $'000	**Assets 30 June 2026 $'000**	**Liabilities 30 June 2026 $'000**	Contract/ notional 30 June 2025 $'000	Assets 30 June 2025 $'000	Liabilities 30 June 2025 $'000
Forward foreign currency contracts	**2,175**	**–**	**–**	–	–	–
Total	**2,175**	**–**	**–**	–	–	–

[2]*There was no comparative amount for Global Shares Ex US ETF. The Fund was registered on 18 March 2025 and commenced trading on 6 November 2025.*

14 Auditor's remuneration

During the financial 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.

	Climate Change Innovation ETF		**FTSE 100 ETF**		**Global Cash Flow Kings ETF**		**Global Momentum ETF**	
	30 June 2026	30 June 2025	**30 June 2026**	30 June 2025	**30 June 2026**	30 June 2025	**30 June 2026**	30 June 2025
KPMG	**$**	$	**$**	$	**$**	$	**$**	$
Audit and other assurance services								
Audit and review of financial reports	**6,456**	5,543	**6,456**	5,543	**6,456**	5,543	**6,456**	1,140
Audit of compliance plan	**1,250**	1,369	**1,250**	1,369	**1,250**	1,369	**1,250**	343
Total remuneration of audit and other assurance services	**7,706**	6,912	**7,706**	6,912	**7,706**	6,912	**7,706**	1,483

	Global Quality Leaders ETF		**Global Shares ETF**		**Global Shares Ex US ETF**		**Global Sustainability Leaders ETF**	
	30 June 2026	30 June 2025	**30 June 2026**	30 June 2025	**30 June 2026**	30 June 2025	**30 June 2026**	30 June 2025
KPMG	**$**	$	**$**	$	**$**	$	**$**	$
Audit and other assurance services								
Audit and review of financial reports	**6,456**	5,543	**6,456**	5,543	**6,456**	1,140	**6,456**	5,543
Audit of compliance plan	**1,250**	1,369	**1,250**	1,369	**1,250**	343	**1,250**	1,369
Total remuneration of audit and other assurance services	**7,706**	6,912	**7,706**	6,912	**7,706**	1,483	**7,706**	6,912

	India Quality ETF		**S&P 500 Equal Weight ETF**		**S&P Global High Dividend Aristocrats ETF**	
	30 June 2026	30 June 2025	**30 June 2026**	30 June 2025	**30 June 2026**	30 June 2025
KPMG	**$**	$	**$**	$	**$**	$
Audit and other assurance services						
Audit and review of financial reports	**6,456**	5,543	**6,456**	5,543	**6,456**	5,543
Audit of compliance plan	**1,250**	1,369	**1,250**	1,369	**1,250**	1,369
Total remuneration of audit and other assurance services	**7,706**	6,912	**7,706**	6,912	**7,706**	6,912

In addition to the audit fees disclosed above, non-audit fees of $11,832 (2025: $nil) and $48,327 (2025: $nil) were paid to KPMG for tax compliance review services in respect of Climate Change Innovation ETF and India Quality ETF.

15 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 (ABN 58 646 305 517).

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)

(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 and (if applicable) expense recoveries (after taking account of GST and reduced input tax credits), which are calculated as a percentage of the net asset value of the Funds and are disclosed in the statements of comprehensive income.

15 Related party transactions (continued)

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

The fees below are stated on a gross basis. Where the Fund invests in another Fund that charges fees, the Responsible Entity will rebate amounts to ensure total fees do not exceed those disclosed in the relevant PDSs. The following table discloses the Responsible Entity's fees for 30 June 2026 and 30 June 2025:

	Management Fee		Expense Recoveries	
Funds	**30 June 2026 %**	30 June 2025 %	**30 June 2026 %**	30 June 2025 %
Climate Change Innovation ETF	**0.55**	0.55	**0.10**	0.10
FTSE 100 ETF	**0.38**	0.38	**0.07**	0.07
Global Cash Flow Kings ETF	**0.40**	0.40	**-**	-
Global Momentum ETF[1]	**0.35**	-	**-**	-
Global Quality Leaders ETF	**0.29**	0.29	**0.06**	0.06
Global Shares ETF	**0.08**	0.08	**-**	-
Global Shares Ex US ETF[2]	**0.14**	-	**-**	-
Global Sustainability Leaders ETF	**0.49**	0.49	**0.10**	0.10
India Quality ETF	**0.72**	0.72	**0.08**	0.08
S&P 500 Equal Weight ETF	**0.25**	0.25	**0.04**	0.04
S&P Global High Dividend Aristocrats ETF	**0.39**	0.39	**-**	0.06

[1]*There was no comparative amount for Global Momentum ETF. The Fund was registered on 18 March 2025 and commenced trading on 30 January 2026.*
[2]*There was no comparative amount for Global Shares Ex US ETF. The Fund was registered on 18 March 2025 and commenced trading on 6 November 2025.*

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

	Climate Change Innovation ETF		FTSE 100 ETF		Global Cash Flow Kings ETF	
	30 June 2026 $	30 June 2025 $	**30 June 2026 $**	30 June 2025 $	**30 June 2026 $**	30 June 2025 $
Management fees expensed to the Responsible Entity	**457,448**	517,296	**1,591,132**	1,328,264	**116,392**	116,304
Management fees payable to the Responsible Entity as at reporting date	**42,860**	39,196	**140,611**	131,562	**9,836**	11,458
Expense recoveries expensed to the Responsible Entity	**83,173**	94,054	**293,103**	244,680	**–**	–
Expense recoveries payable to the Responsible Entity at reporting date	**7,793**	7,126	**25,902**	24,235	**–**	–

15 Related party transactions (continued)

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

	Global Momentum ETF[1]		Global Quality Leaders ETF		Global Shares ETF	
	30 June 2026 $	30 June 2025 $	**30 June 2026 $**	30 June 2025 $	**30 June 2026 $**	30 June 2025 $
Management fees expensed to the Responsible Entity	**10,012**	–	**2,581,124**	1,968,343	**2,664,168**	1,305,643
Management fees payable to the Responsible Entity as at reporting date	**3,726**	–	**255,300**	191,817	**312,502**	147,638
Expense recoveries expensed to the Responsible Entity	**–**	–	**534,026**	407,243	**–**	–
Expense recoveries payable to the Responsible Entity at reporting date	**–**	–	**52,821**	39,686	**–**	–

	Global Shares Ex US ETF[2]		Global Sustainability Leaders ETF		India Quality ETF	
	30 June 2026 $	30 June 2025 $	**30 June 2026 $**	30 June 2025 $	**30 June 2026 $**	30 June 2025 $
Management fees expensed to the Responsible Entity	**48,632**	–	**17,996,395**	16,826,156	**1,473,788**	1,604,569
Management fees payable to the Responsible Entity as at reporting date	**10,675**	–	**1,623,951**	1,463,871	**113,406**	140,592
Expense recoveries expensed to the Responsible Entity	**–**	–	**3,672,734**	3,433,909	**163,754**	178,285
Expense recoveries payable to the Responsible Entity at reporting date	**–**	–	**331,419**	298,749	**12,601**	15,621

	S&P 500 Equal Weight ETF		S&P Global High Dividend Aristocrats ETF	
	30 June 2026 $	30 June 2025 $	**30 June 2026 $**	30 June 2025 $
Management fees expensed to the Responsible Entity	**2,405,905**	1,689,189	**287,016**	148,944
Management fees payable to the Responsible Entity as at reporting date	**234,380**	183,184	**32,522**	15,338
Expense recoveries expensed to the Responsible Entity	**384,945**	270,270	**2,789**	22,914
Expense recoveries payable to the Responsible Entity at reporting date	**37,501**	29,309	**–**	2,360

[1]There was no comparative amount for Global Momentum ETF. The Fund was registered on 18 March 2025 and commenced trading on 30 January 2026.
[2]There was no comparative amount for Global Shares Ex US ETF. The Fund was registered on 18 March 2025 and commenced trading on 6 November 2025.

15 Related party transactions (continued)

Related party unitholdings

During the financial year, parties related to the Funds, including the Responsible Entity, its affiliates or other Funds managed by the Responsible Entity, held units in the Funds and information about the investments held by these related parties in certain Funds is included in the following tables.

FTSE 100 ETF

2026 **Unitholder**	**Number of units held opening (Units)**	**Number of units held closing (Units)**	**Fair value of Investment ($)**	**Interest Held (%)**	**Number of units acquired (Units)**	**Number of units disposed (Units)**	**Distributions paid/payable by the Fund ($)**
Betashares FTSE 100 Currency Hedged ETF	**998,231**	**1,242,667**	**18,546,118**	**4.43**	**960,112**	**715,676**	**653,680**
Total	**998,231**	**1,242,667**	**18,546,118**		**960,112**	**715,676**	**653,680**

2025 Unitholder	Number of units held opening (Units)	Number of units held closing (Units)	Fair value of Investment ($)	Interest Held (%)	Number of units acquired (Units)	Number of units disposed (Units)	Distributions paid/payable by the Fund ($)
Betashares FTSE 100 Currency Hedged ETF	321,968	998,231	13,683,928	3.45	778,884	102,621	431,274
Total	321,968	998,231	13,683,928		778,884	102,621	431,274

Global Quality Leaders ETF

2026 **Unitholders**	**Number of units held opening (Units)**	**Number of units held closing (Units)**	**Fair value of Investment ($)**	**Interest Held (%)**	**Number of units acquired (Units)**	**Number of units disposed (Units)**	**Distributions paid/payable by the Fund ($)**
Betashares Global Quality Leaders Currency Hedged ETF	**3,323,476**	**4,196,036**	**138,904,325**	**14.03**	**1,391,383**	**518,823**	**4,652,999**
Betashares Global Quality Leaders Fund*	**471,260**	**524,385**	**17,359,153**	**0.02**	**106,798**	**53,673**	**583,790**
Total	**3,794,736**	**4,720,421**	**156,263,478**		**1,498,181**	**572,496**	**5,236,789**

**This is a New Zealand based PIE fund.*

15 Related party transactions (continued)

Related party unitholdings (continued)

Global Quality Leaders ETF

2025 Unitholders	Number of units held opening (Units)	Number of units held closing (Units)	Fair value of Investment ($)	Interest Held (%)	Number of units acquired (Units)	Number of units disposed (Units)	Distributions paid/payable by the Fund ($)
Betashares Global Quality Leaders Currency Hedged ETF	2,283,470	3,323,476	106,361,954	13.60	1,506,429	466,423	2,487,450
Betashares Global Quality Leaders Fund*	211,065	471,260	15,081,840	1.93	321,114	60,919	357,355
Total	2,494,535	3,794,736	121,443,794		1,827,543	527,342	2,844,805

Global Shares ETF

2026 Unitholders	**Number of units held opening (Units)**	**Number of units held closing (Units)**	**Fair value of Investment ($)**	**Interest Held (%)**	**Number of units acquired (Units)**	**Number of units disposed (Units)**	**Distributions paid/payable by the Fund ($)**
Betashares Global Shares Currency Hedged ETF	**19,818,328**	**30,888,695**	**2,625,033,180**	**57.71**	**19,121,870**	**8,051,503**	**28,472,607**
Betashares Managed Risk Global Shares Complex ETF	**575,423**	**545,037**	**46,319,218**	**1.02**	**10,564**	**40,950**	**554,461**
Betashares Wealth Builder Diversified All Growth Geared (30-40% LVR) Complex ETF	**562,502**	**2,265,730**	**192,549,942**	**4.23**	**1,703,228**	**–**	**1,930,731**
Betashares Wealth Builder Global Shares Geared (30-40% LVR) Complex ETF	**–**	**1,334,306**	**113,394,157**	**2.49**	**1,407,131**	**72,825**	**996,806**
Total	**20,956,253**	**35,033,768**	**2,977,296,497**		**22,242,793**	**8,165,278**	**31,954,605**

2025 Unitholders	Number of units held opening (Units)	Number of units held closing (Units)	Fair value of Investment ($)	Interest Held (%)	Number of units acquired (Units)	Number of units disposed (Units)	Distributions paid/payable by the Fund ($)
Betashares Managed Risk Global Shares Complex ETF	836,155	575,423	42,947,581	1.92	–	260,732	779,232
Betashares Global Shares Currency Hedged ETF	10,016,613	19,818,328	1,479,171,411	66.17	13,168,575	3,366,860	23,268,435
Betashares Wealth Builder Diversified All Growth Geared (30-40% LVR) Complex ETF	58,508	562,502	41,983,206	1.88	517,600	13,606	587,431
Total	10,911,276	20,956,253	1,564,102,198		13,686,175	3,641,198	24,635,098

**This is a New Zealand based PIE fund.*

15 Related party transactions (continued)

Related party unitholdings (continued)

Global Sustainability Leaders ETF

2026 **Unitholders**	**Number of units held opening (Units)**	**Number of units held closing (Units)**	**Fair value of Investment ($)**	**Interest Held (%)**	**Number of units acquired (Units)**	**Number of units disposed (Units)**	**Distributions paid/payable by the Fund ($)**
Betashares Ethical Diversified Balanced ETF	**433,812**	**447,711**	**7,642,227**	**0.20**	**83,190**	**69,291**	**137,646**
Betashares Ethical Diversified Growth ETF	**938,546**	**920,536**	**15,713,139**	**0.41**	**62,651**	**80,661**	**282,235**
Betashares Ethical Diversified High Growth ETF	**2,448,829**	**2,690,521**	**45,925,994**	**1.19**	**327,457**	**85,765**	**812,913**
Betashares Global Sustainability Leaders Currency Hedged ETF	**34,928,189**	**42,254,020**	**721,257,276**	**18.78**	**15,024,138**	**7,698,307**	**12,845,882**
Total	**38,749,376**	**46,312,788**	**790,538,636**		**15,497,436**	**7,934,024**	**14,078,676**

2025 Unitholders	Number of units held opening (Units)	Number of units held closing (Units)	Fair value of Investment ($)	Interest Held (%)	Number of units acquired (Units)	Number of units disposed (Units)	Distributions paid/payable by the Fund ($)
Betashares Ethical Diversified Balanced ETF	574,951	433,812	6,790,986	0.19	53,550	194,689	151,632
Betashares Ethical Diversified Growth ETF	1,260,821	938,546	14,692,200	0.42	92,769	415,044	327,912
Betashares Ethical Diversified High Growth ETF	3,029,677	2,448,829	38,334,493	1.10	504,595	1,085,443	855,473
Betashares Global Sustainability Leaders Currency Hedged ETF	30,682,880	34,928,189	546,773,590	15.65	18,564,561	14,319,252	12,279,945
Total	35,548,329	38,749,376	606,591,269		19,215,475	16,014,428	13,614,962

15 Related party transactions (continued)

Related party unitholdings (continued)

S&P 500 Equal Weight ETF

2026 **Unitholders**	**Number of units held opening (Units)**	**Number of units held closing (Units)**	**Fair value of Investment ($)**	**Interest Held (%)**	**Number of units acquired (Units)**	**Number of units disposed (Units)**	**Distributions paid/payable by the Fund ($)**
Betashares S&P 500 Equal Weight Currency Hedged ETF	**3,897,917**	**4,872,498**	**272,955,486**	**25.03**	**2,080,365**	**1,105,784**	**6,870,778**
Total	**3,897,917**	**4,872,498**	**272,955,486**		**2,080,365**	**1,105,784**	**6,870,778**

2025 Unitholders	Number of units held opening (Units)	Number of units held closing (Units)	Fair value of Investment ($)	Interest Held (%)	Number of units acquired (Units)	Number of units disposed (Units)	Distributions paid/payable by the Fund ($)
Betashares S&P 500 Equal Weight Currency Hedged ETF	–	3,897,917	199,870,594	23.20	4,289,553	391,636	3,949,764
Total	–	3,897,917	199,870,594		4,289,553	391,636	3,949,764

All transactions with related parties are conducted on normal terms and conditions. From time to time the Responsible Entity or its director-related entities may invest or withdraw from the Funds.

Investments

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

16 Events occurring after the financial year

Since the end of the financial year the net asset value per unit of the below Fund has changed by more than 10% due to changes in the fair value of the investments held. This movement results from implementation of the investment objective as set out in the Fund's Product Disclosure Statement.

Fund	**Net asset value per unit changed by**
Climate Change Innovation ETF	(11.09%)

No other significant events have occurred since the end of the financial year which would impact on the financial position of the Funds disclosed in the statements of financial position as at 30 June 2026 or on the results and cash flows of the Funds for the financial year ended on that date.

17 Contingent assets and liabilities and commitments

There are no outstanding contingent assets, liabilities or commitments as at 30 June 2026 and 30 June 2025.

Directors' declaration

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

Betashares Climate Change Innovation ETF
Betashares FTSE 100 ETF
Betashares Global Cash Flow Kings ETF
Betashares Global Momentum ETF
Betashares Global Quality Leaders ETF
Betashares Global Shares ETF
Betashares Global Shares Ex US ETF
Betashares Global Sustainability Leaders ETF
Betashares India Quality ETF
Betashares S&P 500 Equal Weight ETF
Betashares S&P Global High Dividend Aristocrats ETF (Formerly Betashares Global Income Leaders 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 82 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 2026 and of their performance for the financial year ended on that date;

(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 as issued by the International Accounting Standards Board.

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

Alex Vynokur
Director

Sydney
18 September 2026

Independent Auditor's Report

To the respective unitholders of the following Funds:

Betashares Climate Change Innovation ETF

Betashares FTSE 100 ETF

Betashares Global Cash Flow Kings ETF

Betashares Global Momentum ETF

Betashares Global Quality Leaders ETF

Betashares Global Shares ETF

Betashares Global Shares Ex US ETF

Betashares Global Sustainability Leaders ETF

Betashares India Quality ETF

Betashares S&P 500 Equal Weight ETF

Betashares S&P Global High Dividend Aristocrats ETF (Formerly Betashares Global Income Leaders 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 2026 and of its financial performance for the period 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 2026
- Statements of comprehensive income, Statements of changes in equity, and Statements of cash flows for the period 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 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 Betashares Climate Change Innovation ETF, Betashares FTSE 100 ETF, Betashares Global Cash Flow Kings ETF, Betashares Global Momentum ETF, Betashares Global Quality Leaders ETF, Betashares Global Shares ETF, Betashares Global Shares Ex US ETF, Betashares Global Sustainability Leaders ETF, Betashares India Quality ETF, Betashares S&P 500 Equal Weight ETF and Betashares S&P Global High Dividend Aristocrats ETF (Formerly Betashares Global Income Leaders ETF) 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 Climate Change Innovation ETF $91,352,000, Betashares FTSE 100 ETF $426,344,000, Betashares Global Cash Flow Kings ETF $25,547,000, Betashares Global Momentum ETF $18,014,000, Betashares Global Quality Leaders ETF $988,869,000, Betashares Global Shares ETF $4,544,096,000, Betashares Global Shares Ex US ETF $91,218,000, Betashares Global Sustainability Leaders ETF $3,891,470,000, Betashares India Quality ETF $176,263,000, Betashares S&P 500 Equal Weight ETF $1,088,990,000 and Betashares S&P Global High Dividend Aristocrats ETF (Formerly Betashares Global Income Leaders ETF) $96,043,000)

Refer to Notes 2(b), 5, 9, 11 and 13 to the Financial Reports

The key audit matter	How the matter was addressed in our audits
Financial assets at fair value through profit or loss comprise investments in Listed equity securities, Listed unit trusts, Listed futures, Forward foreign currency contracts and Preference shares ("investments"). The Fund outsources certain processes and controls relevant to: • 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	Our procedures included: • 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 (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) assurance reports for the period from 1 July 2025 to 30 June 2026 to understand the processes and assess the controls relevant to the:

custodian. Valuation and existence of investments is a key audit matter due to the: • Size of the Fund's portfolio of investments. These investments represent a significant percentage of the Fund's total assets at period end; and • Importance of the performance of these investments in driving the Fund's investment income and capital performance of the Fund, as reported in the Financial Report. 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.	- Fund administrator – to execute transactions, record and value the Fund's investments; and - Custodian – to maintain custody and underlying records of the Fund's investments. • 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 2026. • We checked the valuation of investments, as recorded in the general ledger, to independently sourced prices from relevant stock exchanges at 30 June 2026. • We evaluated the Fund's disclosures of investments, using our understanding obtained from our testing, against the requirements of the accounting standards.

Other Information

Other Information is financial and non-financial information in 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 and will 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

KPMG

Andrew Reeves
Partner
Sydney
18 September 2026

Supplementary information

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.