betashares

Booklet 5B

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 5B

Betashares Europe Currency Hedged ETF - ASX Code: HEUR (ARSN 609 145 897)

Betashares FTSE Global Infrastructure Shares Currency Hedged ETF - ASX Code: TOLL (ARSN 685 149 731)

Betashares Global Agriculture Companies Currency Hedged ETF - ASX Code: FOOD (ARSN 609 246 611)

Betashares Global Banks Currency Hedged ETF - ASX Code: BNKS (ARSN 609 154 994)

Betashares Global Energy Companies Currency Hedged ETF - ASX Code: FUEL (ARSN 609 154 896)

Betashares Global Gold Miners Currency Hedged ETF - ASX Code: MNRS (ARSN 609 155 419)

Betashares Global Healthcare Currency Hedged ETF - ASX Code: DRUG (ARSN 609 155 124)

Betashares Japan Currency Hedged ETF - ASX Code: HJPN (ARSN 609 146 269)

Betashares Managed Risk Global Shares Complex ETF - ASX Code: WRLD (ARSN 608 056 962)

Betashares Nasdaq 100 Yield Maximiser Complex ETF - ASX Code: QMAX (ARSN 654 542 819)

Betashares S&P 500 Yield Maximiser Complex ETF - ASX Code: UMAX (ARSN 169 906 530)

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Directors' report

The directors of Betashares Capital Ltd, the Responsible Entity of the following managed investment funds (the "Funds"), present their report together with the annual financial 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 Europe Currency Hedged ETF	Europe Currency Hedged ETF	1 July 2025 to 30 June 2026	609 145 897
Betashares FTSE Global Infrastructure Shares Currency Hedged ETF	FTSE Global Infrastructure Shares Currency Hedged ETF	1 July 2025 to 30 June 2026	685 149 731
Betashares Global Agriculture Companies Currency Hedged ETF	Global Agriculture Companies Currency Hedged ETF	1 July 2025 to 30 June 2026	609 246 611
Betashares Global Banks Currency Hedged ETF	Global Banks Currency Hedged ETF	1 July 2025 to 30 June 2026	609 154 994
Betashares Global Energy Companies Currency Hedged ETF	Global Energy Companies Currency Hedged ETF	1 July 2025 to 30 June 2026	609 154 896
Betashares Global Gold Miners Currency Hedged ETF	Global Gold Miners Currency Hedged ETF	1 July 2025 to 30 June 2026	609 155 419
Betashares Global Healthcare Currency Hedged ETF	Global Healthcare Currency Hedged ETF	1 July 2025 to 30 June 2026	609 155 124
Betashares Japan Currency Hedged ETF	Japan Currency Hedged ETF	1 July 2025 to 30 June 2026	609 146 269
Betashares Managed Risk Global Shares Complex ETF	Managed Risk Global Shares Complex ETF	1 July 2025 to 30 June 2026	609 056 962
Betashares Nasdaq 100 Yield Maximiser Complex ETF	Nasdaq 100 Yield Maximiser Complex ETF	1 July 2025 to 30 June 2026	654 542 819
Betashares S&P 500 Yield Maximiser Complex ETF	S&P 500 Yield Maximiser Complex ETF	1 July 2025 to 30 June 2026	169 906 530

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 FTSE Global Infrastructure Shares Currency Hedged ETF was registered on 18 March 2025 and commenced operations on 28 October 2025.

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 Funds have changed by more than 10% due to changes in the fair value of the investments held. These movements result from implementation of the investment objective as set out in the relevant Funds' Product Disclosure Statement.

Fund	Net asset value per unit changed by
Global Energy Companies Currency Hedged ETF	18.03%
Global Gold Miners Currency Hedged ETF	29.93%

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 14 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 14 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 Europe Currency Hedged ETF

Betashares FTSE Global Infrastructure Shares Currency Hedged ETF

Betashares Global Agriculture Companies Currency Hedged ETF

Betashares Global Banks Currency Hedged ETF

Betashares Global Energy Companies Currency Hedged ETF

Betashares Global Gold Miners Currency Hedged ETF

Betashares Global Healthcare Currency Hedged ETF

Betashares Japan Currency Hedged ETF

Betashares Managed Risk Global Shares Complex ETF

Betashares Nasdaq 100 Yield Maximiser Complex ETF

Betashares S&P 500 Yield Maximiser Complex 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

KPMG

Andrew Reeves

Partner

Sydney

18 September 2026

Statements of comprehensive income

		Europe Currency Hedged ETF		FTSE Global Infrastructure Shares Currency Hedged ETF[1]		Global Agriculture Companies Currency Hedged ETF	
		30 June 2026	30 June 2025	**30 June 2026**	30 June 2025	**30 June 2026**	30 June 2025
	Notes	**$'000**	$'000	**$[2]**	$[2]	**$'000**	$'000
Investment income							
Interest income		**7**	5	**2,059**	–	**4**	2
Dividend and distribution income		**1,777**	1,165	**125,791**	–	**1,750**	1,836
Net gains/(losses) on financial instruments at fair value through profit or loss		**6,440**	5,593	**422,294**	–	**350**	5,651
Net foreign exchange gains/(losses)		**8,818**	(1,583)	**662,102**	–	**7,202**	(3,514)
Other operating income		**62**	30	**13,107**	–	**14**	9
Total net investment income/(loss)		**17,104**	5,210	**1,225,353**	–	**9,320**	3,984
Expenses							
Interest expenses		**3**	2	**30**	–	**2**	5
Management fees	14	**423**	265	**5,787**	–	**313**	314
Expense recoveries	14	**42**	26	**–**	–	**67**	67
Transaction costs		**88**	44	**12,281**	–	**33**	23
Other operating expenses		**10**	11	**2,829**	–	**11**	11
Total operating expenses		**566**	348	**20,927**	–	**426**	420
Profit/(loss) for the financial year	3,8	**16,538**	4,862	**1,204,426**	–	**8,894**	3,564
Other comprehensive income		**–**	–	**–**	–	**–**	–
Total comprehensive income/(loss) for the financial year		**16,538**	4,862	**1,204,426**	–	**8,894**	3,564

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

[1]There was no comparative amount for FTSE Global Infrastructure Shares Currency Hedged ETF. The Fund was registered on 18 March 2025 and commenced trading on 28 October 2025.
[2]Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2026/183 to round to the nearest thousand dollars.

Statements of comprehensive income (continued)

	Notes	Global Banks Currency Hedged ETF		Global Energy Companies Currency Hedged ETF		Global Gold Miners Currency Hedged 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		**14**	6	**20**	11	**16**	8
Dividend and distribution income		**4,587**	2,868	**5,908**	5,784	**3,192**	1,312
Net gains/(losses) on financial instruments at fair value through profit or loss		**28,925**	19,727	**22,614**	(1,005)	**20,204**	40,665
Net foreign exchange gains/(losses)		**15,897**	(2,790)	**18,777**	(6,886)	**20,793**	(2,427)
Other operating income		**109**	78	**206**	36	**203**	35
Total net investment income/(loss)		**49,532**	19,889	**47,525**	(2,060)	**44,408**	39,593
Expenses							
Interest expenses		**5**	5	**10**	11	**15**	2
Management fees	14	**650**	310	**877**	707	**1,014**	405
Expense recoveries	14	**138**	66	**187**	151	**216**	86
Transaction costs		**151**	85	**240**	75	**229**	59
Other operating expenses		**11**	8	**6**	8	**10**	8
Total operating expenses		**955**	474	**1,320**	952	**1,484**	560
Profit/(loss) for the financial year	3,8	**48,577**	19,415	**46,205**	(3,012)	**42,924**	39,033
Other comprehensive income		**–**	–	**–**	–	**–**	–
Total comprehensive income/(loss) for the financial year		**48,577**	19,415	**46,205**	(3,012)	**42,924**	39,033

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

Statements of comprehensive income (continued)

	Notes	Global Healthcare Currency Hedged ETF		Japan Currency Hedged ETF		Managed Risk Global Shares Complex 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		**9**	12	**30**	21	**113**	59
Dividend and distribution income		**3,143**	3,144	**3,938**	2,855	**554**	779
Net gains/(losses) on financial instruments at fair value through profit or loss		**5,144**	(13,113)	**51,701**	12,137	**5,748**	5,791
Net foreign exchange gains/(losses)		**19,204**	(8,657)	**40,261**	(10,166)	**124**	(34)
Other operating income		**93**	34	**41**	45	**–**	–
Total net investment income/(loss)		**27,593**	(18,580)	**95,971**	4,892	**6,539**	6,595
Expenses							
Interest expenses		**1**	10	**9**	6	**58**	34
Management fees	14	**798**	870	**1,091**	721	**149**	157
Expense recoveries	14	**170**	185	**107**	71	**71**	75
Transaction costs		**86**	45	**65**	48	**4**	9
Other operating expenses		**10**	10	**21**	16	**–**	–
Total operating expenses		**1,065**	1,120	**1,293**	862	**282**	275
Profit/(loss) for the financial year	3,8	**26,528**	(19,700)	**94,678**	4,030	**6,257**	6,320
Other comprehensive income		**–**	–	**–**	–	**–**	–
Total comprehensive income/(loss) for the financial year		**26,528**	(19,700)	**94,678**	4,030	**6,257**	6,320

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

Statements of comprehensive income (continued)

	Notes	Nasdaq 100 Yield Maximiser Complex ETF		S&P 500 Yield Maximiser Complex ETF	
		30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Investment income					
Interest income		**4**	7	**48**	130
Dividend and distribution income		**241**	186	**2,903**	2,812
Net gains/(losses) on financial instruments at fair value through profit or loss		**5,859**	2,033	**31,039**	24,308
Net foreign exchange gains/(losses)		**(16)**	(9)	**(18)**	(12)
Other operating income		**1**	4	**4**	6
Total net investment income/(loss)		**6,089**	2,221	**33,976**	27,244
Expenses					
Interest expenses		**1**	1	**4**	1
Management fees	14	**136**	98	**1,604**	1,361
Expense recoveries	14	**–**	–	**573**	486
Transaction costs		**1**	1	**22**	22
Total operating expenses		**138**	100	**2,203**	1,870
Profit/(loss) for the financial year	3,8	**5,951**	2,121	**31,773**	25,374
Other comprehensive income		**–**	–	**–**	–
Total comprehensive income/(loss) for the financial year		**5,951**	2,121	**31,773**	25,374

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

Statements of financial position

	Notes	Europe Currency Hedged ETF		FTSE Global Infrastructure Shares Currency Hedged ETF[1]		Global Agriculture Companies Currency Hedged ETF	
		30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $[2]**	30 June 2025 $[2]	**30 June 2026 $'000**	30 June 2025 $'000
Assets							
Cash and cash equivalents		**239**	366	**408,011**	–	**82**	157
Cash held on collateral		**51**	54	**–**	–	**–**	–
Financial assets at fair value through profit or loss	5	**83,439**	61,658	**8,023,469**	–	**71,677**	61,206
Due from brokers - receivable for securities sold		**5,151**	–	**299,212**	–	**5,256**	–
Other receivables	6	**248**	190	**21,785**	–	**179**	168
Total assets		**89,128**	62,268	**8,752,477**	–	**77,194**	61,531
Liabilities							
Financial liabilities at fair value through profit or loss	5	**1,412**	860	**180,549**	–	**1,942**	117
Due to brokers - payable for securities purchased		**–**	–	**401,547**	–	**–**	658
Distributions payable	4	**3,564**	–	**88,737**	–	**2,962**	–
Other payables	7	**43**	30	**1,062**	–	**40**	31
Total liabilities (excluding net assets attributable to unitholders)		**5,019**	890	**671,895**	–	**4,944**	806
Net assets attributable to unitholders - equity	3	**84,109**	61,378	**8,080,582**	–	**72,250**	60,725

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

[1]There was no comparative amount for FTSE Global Infrastructure Shares Currency Hedged ETF. The Fund was registered on 18 March 2025 and commenced trading on 28 October 2025.
[2]Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2026/183 to round to the nearest thousand dollars.

Statements of financial position (continued)

	Notes	Global Banks Currency Hedged ETF		Global Energy Companies Currency Hedged ETF		Global Gold Miners Currency Hedged 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		**576**	74	**486**	142	**485**	587
Financial assets at fair value through profit or loss	5	**165,431**	92,476	**222,211**	129,831	**193,784**	103,958
Due from brokers - receivable for securities sold		**12,315**	–	**15,704**	–	**23,059**	–
Other receivables	6	**259**	255	**690**	517	**173**	47
Total assets		**178,581**	92,805	**239,091**	130,490	**217,501**	104,592
Liabilities							
Financial liabilities at fair value through profit or loss	5	**3,558**	294	**6,862**	305	**4,392**	61
Due to brokers - payable for securities purchased		**–**	539	**–**	1,222	**–**	1,237
Distributions payable	4	**8,134**	–	**7,937**	–	**17,703**	–
Other payables	7	**87**	44	**128**	63	**116**	50
Total liabilities (excluding net assets attributable to unitholders)		**11,779**	877	**14,927**	1,590	**22,211**	1,348
Net assets attributable to unitholders - equity	3	**166,802**	91,928	**224,164**	128,900	**195,290**	103,244

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

Statements of financial position (continued)

	Notes	**Global Healthcare Currency Hedged ETF**		**Japan Currency Hedged ETF**		**Managed Risk Global Shares Complex 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		**669**	144	**1,785**	844	**626**	271
Cash held on collateral		**–**	–	**364**	31	**2,044**	2,761
Financial assets at fair value through profit or loss	5	**194,785**	167,811	**303,050**	149,898	**46,319**	42,948
Due from brokers - receivable for securities sold		**13,031**	–	**24,392**	–	**–**	11
Other receivables	6	**756**	735	**332**	276	**339**	524
Total assets		**209,241**	168,690	**329,923**	151,049	**49,328**	46,515
Liabilities							
Cash held on collateral		**–**	–	**239**	–	**1,804**	1,500
Financial liabilities at fair value through profit or loss	5	**5,267**	402	**4,539**	94	**–**	71
Due to brokers - payable for securities purchased		**573**	1,521	**–**	2,546	**–**	33
Distributions payable	4	**7,165**	–	**18,079**	–	**–**	–
Other payables	7	**97**	86	**159**	73	**20**	19
Total liabilities (excluding net assets attributable to unitholders)		**13,102**	2,009	**23,016**	2,713	**1,824**	1,623
Net assets attributable to unitholders - equity	3	**196,139**	166,681	**306,907**	148,336	**47,504**	44,892

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

Statements of financial position (continued)

	Notes	Nasdaq 100 Yield Maximiser Complex ETF		S&P 500 Yield Maximiser Complex ETF	
		30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Assets					
Cash and cash equivalents		**509**	514	**4,689**	5,244
Cash held on collateral		**–**	25	**–**	–
Financial assets at fair value through profit or loss	5	**37,043**	32,308	**293,243**	269,129
Other receivables	6	**152**	104	**53**	48
Total assets		**37,704**	32,951	**297,985**	274,421
Liabilities					
Financial liabilities at fair value through profit or loss	5	**80**	703	**382**	4,396
Distributions payable	4	**245**	655	**1,377**	4,402
Other payables	7	**22**	13	**206**	182
Total liabilities (excluding net assets attributable to unitholders)		**347**	1,371	**1,965**	8,980
Net assets attributable to unitholders - equity	3	**37,357**	31,580	**296,020**	265,441

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

Statements of changes in equity

	Notes	Europe Currency Hedged ETF		FTSE Global Infrastructure Shares Currency Hedged ETF[1]		Global Agriculture Companies Currency Hedged ETF	
		30 June 2026	30 June 2025	**30 June 2026**	30 June 2025	**30 June 2026**	30 June 2025
		$'000	$'000	**$[2]**	$[2]	**$'000**	$'000
Total equity at the beginning of the financial year	3	**61,378**	57,662	**–**	–	**60,725**	75,688
Comprehensive income for the financial year							
Profit/(loss) for the financial year	3,8	**16,538**	4,862	**1,204,426**	–	**8,894**	3,564
Other comprehensive income		**–**	–	**–**	–	**–**	–
Total comprehensive income for the financial year		**16,538**	4,862	**1,204,426**	–	**8,894**	3,564
Transactions with unitholders							
Creations	3	**37,679**	17,390	**16,163,923**	–	**15,594**	–
Redemptions	3	**(27,922)**	(18,555)	**(9,148,445)**	–	**(9,464)**	(18,081)
Units issued upon reinvestment of distributions	3	**–**	97	**709**	–	**44**	124
Distributions to unitholders	3,4	**(3,564)**	(78)	**(140,031)**	–	**(3,543)**	(570)
Total transactions with unitholders		**6,193**	(1,146)	**6,876,156**	–	**2,631**	(18,527)
Total equity at the end of the financial year	3	**84,109**	61,378	**8,080,582**	–	**72,250**	60,725

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

[1]*There was no comparative amount for FTSE Global Infrastructure Shares Currency Hedged ETF. The Fund was registered on 18 March 2025 and commenced trading on 28 October 2025.*
[2]*Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2026/183 to round to the nearest thousand dollars.*

Statements of changes in equity (continued)

		Global Banks Currency Hedged ETF		Global Energy Companies Currency Hedged ETF		Global Gold Miners Currency Hedged 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	**91,928**	38,434	**128,900**	162,408	**103,244**	67,839
Comprehensive income for the financial year							
Profit/(loss) for the financial year	3,8	**48,577**	19,415	**46,205**	(3,012)	**42,924**	39,033
Other comprehensive income		**–**	–	**–**	–	**–**	–
Total comprehensive income for the financial year		**48,577**	19,415	**46,205**	(3,012)	**42,924**	39,033
Transactions with unitholders							
Creations	3	**78,354**	58,540	**143,232**	15,189	**112,063**	13,467
Redemptions	3	**(42,657)**	(23,818)	**(84,364)**	(43,138)	**(44,819)**	(16,876)
Units issued upon reinvestment of distributions	3	**41**	72	**116**	328	**24**	71
Distributions to unitholders	3,4	**(9,441)**	(715)	**(9,925)**	(2,875)	**(18,146)**	(290)
Total transactions with unitholders		**26,297**	34,079	**49,059**	(30,496)	**49,122**	(3,628)
Total equity at the end of the financial year	3	**166,802**	91,928	**224,164**	128,900	**195,290**	103,244

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

Statements of changes in equity (continued)

		Global Healthcare Currency Hedged ETF		Japan Currency Hedged ETF		Managed Risk Global Shares Complex 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	**166,681**	173,241	**148,336**	142,822	**44,892**	54,442
Comprehensive income for the financial year							
Profit/(loss) for the financial year	3,8	**26,528**	(19,700)	**94,678**	4,030	**6,257**	6,320
Other comprehensive income		**–**	–	**–**	–	**–**	–
Total comprehensive income for the financial year		**26,528**	(19,700)	**94,678**	4,030	**6,257**	6,320
Transactions with unitholders							
Creations	3	**88,326**	35,862	**92,391**	57,452	**–**	–
Redemptions	3	**(77,572)**	(22,540)	**(9,316)**	(55,357)	**(3,517)**	(15,722)
Units issued upon reinvestment of distributions	3	**55**	444	**59**	308	**8**	8
Distributions to unitholders	3,4	**(7,879)**	(626)	**(19,241)**	(919)	**(136)**	(156)
Total transactions with unitholders		**2,930**	13,140	**63,893**	1,484	**(3,645)**	(15,870)
Total equity at the end of the financial year	3	**196,139**	166,681	**306,907**	148,336	**47,504**	44,892

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

Statements of changes in equity (continued)

		Nasdaq 100 Yield Maximiser Complex ETF		S&P 500 Yield Maximiser Complex ETF	
	Notes	**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	**31,580**	15,385	**265,441**	193,662
Comprehensive income for the financial year					
Profit/(loss) for the financial year	3,8	**5,951**	2,121	**31,773**	25,374
Other comprehensive income		**–**	–	**–**	–
Total comprehensive income for the financial year		**5,951**	2,121	**31,773**	25,374
Transactions with unitholders					
Creations	3	**3,086**	15,865	**20,796**	60,655
Redemptions	3	**(1,138)**	–	**(7,682)**	(1,248)
Units issued upon reinvestment of distributions	3	**126**	54	**1,306**	1,030
Distributions to unitholders	3,4	**(2,248)**	(1,845)	**(15,614)**	(14,032)
Total transactions with unitholders		**(174)**	14,074	**(1,194)**	46,405
Total equity at the end of the financial year	3	**37,357**	31,580	**296,020**	265,441

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

Statements of cash flows

	Notes	Europe Currency Hedged ETF		FTSE Global Infrastructure Shares Currency Hedged ETF[1]		Global Agriculture Companies Currency Hedged ETF	
		30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $[2]**	30 June 2025 $[2]	**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		**45,536**	35,250	**10,665,690**	–	**35,171**	43,182
Payments for purchase of financial instruments at fair value through profit or loss		**(56,655)**	(33,077)	**(17,328,030)**	–	**(42,125)**	(25,066)
Movements in cash held on collateral		**3**	(54)	**–**	–	**–**	–
Dividends and distributions received		**1,722**	1,156	**104,935**	–	**1,742**	1,807
Interest income received		**8**	5	**1,785**	–	**4**	3
Other operating income received		**62**	30	**13,107**	–	**14**	12
Management fees paid		**(411)**	(262)	**(4,954)**	–	**(305)**	(318)
Interest expense paid		**(3)**	(2)	**(30)**	–	**(2)**	(5)
Expense recoveries paid		**(41)**	(25)	**–**	–	**(65)**	(68)
Transaction costs paid		**(88)**	(44)	**(12,281)**	–	**(33)**	(23)
Other operating expenses paid		**(14)**	(10)	**(3,255)**	–	**(15)**	(12)
Net cash inflow/(outflow) from operating activities	8	**(9,881)**	2,967	**(6,563,033)**	–	**(5,614)**	19,512
Cash flows from financing activities							
Proceeds from creations by unitholders		**37,679**	17,390	**16,163,923**	–	**15,594**	–
Payments for redemptions by unitholders		**(27,922)**	(18,555)	**(9,148,445)**	–	**(9,464)**	(18,081)
Distributions paid		**–**	(1,592)	**(50,586)**	–	**(537)**	(1,521)
Net cash inflow/(outflow) from financing activities		**9,757**	(2,757)	**6,964,892**	–	**5,593**	(19,602)
Net increase/(decrease) in cash and cash equivalents		**(124)**	210	**401,859**	–	**(21)**	(90)
Cash and cash equivalents at the beginning of the financial year		**366**	146	**–**	–	**157**	249
Effects of foreign currency exchange rate changes on cash and cash equivalents		**(3)**	10	**6,152**	–	**(54)**	(2)
Cash and cash equivalents at the end of the financial year		**239**	366	**408,011**	–	**82**	157
Non-cash financing activities							
Units issued upon reinvestment of distributions	3	**–**	97	**709**	–	**44**	124

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

[1]*There was no comparative amount for FTSE Global Infrastructure Shares Currency Hedged ETF. The Fund was registered on 18 March 2025 and commenced trading on 28 October 2025.*
[2]*Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2026/183 to round to the nearest thousand dollars.*

Statements of cash flows (continued)

	Notes	Global Banks Currency Hedged ETF		Global Energy Companies Currency Hedged ETF		Global Gold Miners Currency Hedged 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		**81,329**	43,695	**150,404**	104,466	**129,339**	46,471
Payments for purchase of financial instruments at fair value through profit or loss		**(119,001)**	(79,610)	**(211,702)**	(75,846)	**(198,131)**	(42,321)
Dividends and distributions received		**4,595**	2,782	**5,757**	5,960	**3,094**	1,313
Interest income received		**14**	6	**19**	10	**14**	8
Other operating income received		**109**	78	**206**	36	**203**	35
Management fees paid		**(616)**	(288)	**(823)**	(716)	**(960)**	(389)
Interest expense paid		**(5)**	(5)	**(10)**	(11)	**(15)**	(2)
Expense recoveries paid		**(130)**	(62)	**(176)**	(153)	**(205)**	(82)
Transaction costs paid		**(151)**	(85)	**(240)**	(75)	**(229)**	(59)
Other operating expenses paid		**(22)**	(13)	**(27)**	(1)	**(35)**	(11)
Net cash inflow/(outflow) from operating activities	8	**(33,878)**	(33,502)	**(56,592)**	33,670	**(66,925)**	4,963
Cash flows from financing activities							
Proceeds from creations by unitholders		**78,354**	58,540	**143,232**	15,189	**112,063**	13,467
Payments for redemptions by unitholders		**(42,657)**	(23,818)	**(84,364)**	(43,138)	**(44,819)**	(16,876)
Distributions paid		**(1,267)**	(1,245)	**(1,871)**	(5,840)	**(419)**	(1,152)
Net cash inflow/(outflow) from financing activities		**34,430**	33,477	**56,997**	(33,789)	**66,825**	(4,561)
Net increase/(decrease) in cash and cash equivalents		**552**	(25)	**405**	(119)	**(100)**	402
Cash and cash equivalents at the beginning of the financial year		**74**	87	**142**	254	**587**	184
Effects of foreign currency exchange rate changes on cash and cash equivalents		**(50)**	12	**(61)**	7	**(2)**	1
Cash and cash equivalents at the end of the financial year		**576**	74	**486**	142	**485**	587
Non-cash financing activities							
Units issued upon reinvestment of distributions	3	**41**	72	**116**	328	**24**	71

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

Statements of cash flows (continued)

	Notes	Global Healthcare Currency Hedged ETF		Japan Currency Hedged ETF		Managed Risk Global Shares Complex 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		**133,103**	89,222	**85,678**	108,347	**3,097**	16,308
Payments for purchase of financial instruments at fair value through profit or loss		**(144,830)**	(99,926)	**(169,329)**	(103,718)	**(778)**	(5)
Movements in cash held on collateral		**–**	–	**(95)**	22	**1,022**	(1,210)
Dividends and distributions received		**3,125**	2,951	**3,903**	2,753	**737**	723
Interest income received		**8**	11	**28**	21	**114**	56
Other operating income received		**93**	34	**41**	47	**1**	1
Management fees paid		**(789)**	(866)	**(1,014)**	(715)	**(148)**	(158)
Interest expense paid		**(1)**	(10)	**(9)**	(6)	**(58)**	(34)
Expense recoveries paid		**(168)**	(184)	**(99)**	(71)	**(71)**	(75)
Transaction costs paid		**(86)**	(45)	**(65)**	(48)	**(4)**	(9)
Other operating expenses paid		**(12)**	(11)	**(39)**	(13)	**–**	–
Net cash inflow/(outflow) from operating activities	8	**(9,557)**	(8,824)	**(81,000)**	6,619	**3,912**	15,597
Cash flows from financing activities							
Proceeds from creations by unitholders		**88,326**	35,862	**92,391**	57,452	**–**	–
Payments for redemptions by unitholders		**(77,572)**	(22,540)	**(9,316)**	(55,357)	**(3,517)**	(15,722)
Distributions paid		**(659)**	(4,708)	**(1,103)**	(8,741)	**(128)**	(148)
Net cash inflow/(outflow) from financing activities		**10,095**	8,614	**81,972**	(6,646)	**(3,645)**	(15,870)
Net increase/(decrease) in cash and cash equivalents		**538**	(210)	**972**	(27)	**267**	(273)
Cash and cash equivalents at the beginning of the financial year		**144**	305	**844**	873	**271**	557
Effects of foreign currency exchange rate changes on cash and cash equivalents		**(13)**	49	**(31)**	(2)	**88**	(13)
Cash and cash equivalents at the end of the financial year		**669**	144	**1,785**	844	**626**	271
Non-cash financing activities							
Units issued upon reinvestment of distributions	3	**55**	444	**59**	308	**8**	8

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

Statements of cash flows (continued)

	Notes	Nasdaq 100 Yield Maximiser Complex ETF		S&P 500 Yield Maximiser Complex 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		**9,017**	5,195	**51,738**	29,145
Payments for purchase of financial instruments at fair value through profit or loss		**(8,531)**	(19,727)	**(48,863)**	(78,668)
Movements in cash held on collateral		**25**	(10)	**–**	782
Dividends and distributions received		**194**	208	**2,903**	2,812
Interest income received		**4**	7	**52**	135
Other operating income received		**8**	5	**6**	7
Management fees paid		**(134)**	(90)	**(1,588)**	(1,317)
Interest expense paid		**(1)**	(1)	**(4)**	(1)
Expense recoveries paid		**–**	–	**(567)**	(471)
Transaction costs paid		**(1)**	(1)	**(22)**	(22)
Other operating expenses paid		**(1)**	(1)	**(8)**	(13)
Net cash inflow/(outflow) from operating activities	8	**580**	(14,415)	**3,647**	(47,611)
Cash flows from financing activities					
Proceeds from creations by unitholders		**3,086**	15,865	**20,796**	60,655
Payments for redemptions by unitholders		**(1,138)**	–	**(7,682)**	(1,248)
Distributions paid		**(2,532)**	(1,384)	**(17,334)**	(11,128)
Net cash inflow/(outflow) from financing activities		**(584)**	14,481	**(4,220)**	48,279
Net increase/(decrease) in cash and cash equivalents		**(4)**	66	**(573)**	668
Cash and cash equivalents at the beginning of the financial year		**514**	455	**5,244**	4,620
Effects of foreign currency exchange rate changes on cash and cash equivalents		**(1)**	(7)	**18**	(44)
Cash and cash equivalents at the end of the financial year		**509**	514	**4,689**	5,244
Non-cash financing activities					
Units issued upon reinvestment of distributions	3	**126**	54	**1,306**	1,030

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

Contents of the notes to the financial statements

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1 General information

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

Abbreviated Fund Name	Registered Date	Commenced Date	Financial reporting period
Europe Currency Hedged ETF	11 November 2015	10 May 2016	1 July 2025 to 30 June 2026
FTSE Global Infrastructure Shares Currency Hedged ETF	18 March 2025	28 October 2025	1 July 2025 to 30 June 2026
Global Agriculture Companies Currency Hedged ETF	12 November 2015	2 August 2016	1 July 2025 to 30 June 2026
Global Banks Currency Hedged ETF	16 November 2015	28 July 2016	1 July 2025 to 30 June 2026
Global Energy Companies Currency Hedged ETF	16 November 2015	16 June 2016	1 July 2025 to 30 June 2026
Global Gold Miners Currency Hedged ETF	16 November 2015	27 July 2016	1 July 2025 to 30 June 2026
Global Healthcare Currency Hedged ETF	11 November 2015	4 August 2016	1 July 2025 to 30 June 2026
Japan Currency Hedged ETF	11 November 2015	10 May 2016	1 July 2025 to 30 June 2026
Managed Risk Global Shares Complex ETF	11 September 2015	16 December 2015	1 July 2025 to 30 June 2026
Nasdaq 100 Yield Maximiser Complex ETF	26 October 2021	4 October 2022	1 July 2025 to 30 June 2026
S&P 500 Yield Maximiser Complex ETF	16 June 2014	17 September 2014	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 in 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.

Listed equity securities, listed unit trusts, preference shares and 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 income is recognised on the ex-dividend date with any related foreign withholding tax recorded as an expense. The Funds currently incur withholding tax imposed by certain countries on investment income. Such income is recorded net of withholding tax in the statements of comprehensive income.

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.

2 Summary of material accounting policies (continued)

(h) Income tax

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

(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 financial 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. 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.

2 Summary of material accounting policies (continued)

(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:

	Europe Currency Hedged ETF				FTSE Global Infrastructure Shares Currency Hedged ETF[1]			
	30 June 2026 Units '000	30 June 2025 Units '000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 Units[2]**	30 June 2025 Units[2]	**30 June 2026 $[2]**	30 June 2025 $[2]
Net assets attributable to unitholders								
Opening balance	**3,894**	4,038	**61,378**	57,662	**–**	–	**–**	–
Creations	**2,200**	1,150	**37,679**	17,390	**650,000**	–	**16,163,923**	–
Redemptions	**(1,550)**	(1,300)	**(27,922)**	(18,555)	**(350,000)**	–	**(9,148,445)**	–
Units issued upon reinvestment of distributions	**–**	6	**–**	97	**27**	–	**709**	–
Distribution to unitholders	**–**	–	**(3,564)**	(78)	**–**	–	**(140,031)**	–
Profit/(loss) for the financial year	**–**	–	**16,538**	4,862	**–**	–	**1,204,426**	–
Closing balance	**4,544**	3,894	**84,109**	61,378	**300,027**	–	**8,080,582**	–

	Global Agriculture Companies Currency Hedged ETF				Global Banks Currency Hedged 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	**8,737**	11,517	**60,725**	75,688	**9,311**	5,152	**91,928**	38,434
Creations	**1,900**	–	**15,594**	–	**6,650**	6,900	**78,354**	58,540
Redemptions	**(1,300)**	(2,800)	**(9,464)**	(18,081)	**(3,500)**	(2,750)	**(42,657)**	(23,818)
Units issued upon reinvestment of distributions	**6**	20	**44**	124	**4**	9	**41**	72
Distribution to unitholders	**–**	–	**(3,543)**	(570)	**–**	–	**(9,441)**	(715)
Profit/(loss) for the financial year	**–**	–	**8,894**	3,564	**–**	–	**48,577**	19,415
Closing balance	**9,343**	8,737	**72,250**	60,725	**12,465**	9,311	**166,802**	91,928

[1] *There was no comparative amount for FTSE Global Infrastructure Shares Currency Hedged ETF. The Fund was registered on 18 March 2025 and commenced trading on 28 October 2025.*

[2] *Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2026/183 to round to the nearest thousand dollars.*

3 Net assets attributable to unitholders (continued)

	Global Energy Companies Currency Hedged ETF				Global Gold Miners Currency Hedged 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	**20,656**	24,904	**128,900**	162,408	**11,248**	11,636	**103,244**	67,839
Creations	**19,000**	2,400	**143,232**	15,189	**7,500**	1,800	**112,063**	13,467
Redemptions	**(10,700)**	(6,700)	**(84,364)**	(43,138)	**(3,050)**	(2,200)	**(44,819)**	(16,876)
Units issued upon reinvestment of distributions	**17**	52	**116**	328	**1**	12	**24**	71
Distribution to unitholders	**–**	–	**(9,925)**	(2,875)	**–**	–	**(18,146)**	(290)
Profit/(loss) for the financial year	**–**	–	**46,205**	(3,012)	**–**	–	**42,924**	39,033
Closing balance	**28,973**	20,656	**224,164**	128,900	**15,699**	11,248	**195,290**	103,244

	Global Healthcare Currency Hedged ETF				Japan Currency Hedged 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	**21,850**	20,297	**166,681**	173,241	**7,124**	7,029	**148,336**	142,822
Creations	**10,600**	4,200	**88,326**	35,862	**3,250**	2,950	**92,391**	57,452
Redemptions	**(9,500)**	(2,700)	**(77,572)**	(22,540)	**(350)**	(2,870)	**(9,316)**	(55,357)
Units issued upon reinvestment of distributions	**6**	53	**55**	444	**2**	15	**59**	308
Distribution to unitholders	**–**	–	**(7,879)**	(626)	**–**	–	**(19,241)**	(919)
Profit/(loss) for the financial year	**–**	–	**26,528**	(19,700)	**–**	–	**94,678**	4,030
Closing balance	**22,956**	21,850	**196,139**	166,681	**10,026**	7,124	**306,907**	148,336

3 Net assets attributable to unitholders (continued)

	Managed Risk Global Shares Complex ETF[3]				Nasdaq 100 Yield Maximiser Complex 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	**2,146**	2,946	**44,892**	54,442	**1,139**	582	**31,580**	15,385
Creations	**–**	–	**–**	–	**100**	555	**3,086**	15,865
Redemptions	**(150)**	(800)	**(3,517)**	(15,722)	**(40)**	–	**(1,138)**	–
Units issued upon reinvestment of distributions	**–**	–	**8**	8	**4**	2	**126**	54
Distribution to unitholders	**–**	–	**(136)**	(156)	**–**	–	**(2,248)**	(1,845)
Profit/(loss) for the financial year	**–**	–	**6,257**	6,320	**–**	–	**5,951**	2,121
Closing balance	**1,996**	2,146	**47,504**	44,892	**1,203**	1,139	**37,357**	31,580

	S&P 500 Yield Maximiser Complex 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	**10,645**	8,304	**265,441**	193,662
Creations	**800**	2,350	**20,796**	60,655
Redemptions	**(300)**	(50)	**(7,682)**	(1,248)
Units issued upon reinvestment of distributions	**52**	41	**1,306**	1,030
Distribution to unitholders	**–**	–	**(15,614)**	(14,032)
Profit/(loss) for the financial year	**–**	–	**31,773**	25,374
Closing balance	**11,197**	10,645	**296,020**	265,441

[3]*Managed Risk Global Shares Complex ETF issued 352 units (2025: 376 units) as units issued upon reinvestment of distributions, which rounded to Nil units for 30 June 2026 and 30 June 2025.*

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:

	Europe Currency Hedged ETF				FTSE Global Infrastructure Shares Currency Hedged ETF[1]			
	30 June 2026 $'000	**30 June 2026 CPU**	30 June 2025 $'000	30 June 2025 CPU	**30 June 2026 $[2]**	**30 June 2026 CPU**	30 June 2025 $[2]	30 June 2025 CPU
Distributions paid - December	**–**	**–**	78	2.56	**9,489**	**4.74**	–	–
Distributions paid - March	**–**	**–**	–	–	**41,805**	**20.90**	–	–
Distributions payable - June	**3,564**	**78.44**	–	–	**88,737**	**29.58**	–	–
Total distributions	**3,564**	**78.44**	78	2.56	**140,031**	**55.22**	–	–

	Global Agriculture Companies Currency Hedged ETF				Global Banks Currency Hedged 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	**581**	**7.61**	570	5.74	**1,307**	**10.53**	715	8.87
Distributions payable - June	**2,962**	**31.71**	–	–	**8,134**	**65.26**	–	–
Total distributions	**3,543**	**39.32**	570	5.74	**9,441**	**75.79**	715	8.87

	Global Energy Companies Currency Hedged ETF				Global Gold Miners Currency Hedged 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	**1,988**	**9.33**	2,875	11.82	**443**	**3.09**	290	2.40
Distributions payable - June	**7,937**	**27.39**	–	–	**17,703**	**112.76**	–	–
Total distributions	**9,925**	**36.72**	2,875	11.82	**18,146**	**115.85**	290	2.40

[1] *There was no comparative amount for FTSE Global Infrastructure Shares Currency Hedged ETF. The Fund was registered on 18 March 2025 and commenced trading on 28 October 2025.*

[2] *Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2026/183 to round to the nearest thousand dollars.*

4 Distributions to unitholders (continued)

	Global Healthcare Currency Hedged ETF				Japan Currency Hedged 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	**714**	**3.44**	626	2.73	**1,162**	**15.34**	919	12.58
Distributions payable - June	**7,165**	**31.21**	–	–	**18,079**	**180.32**	–	–
Total distributions	**7,879**	**34.65**	626	2.73	**19,241**	**195.66**	919	12.58

	Managed Risk Global Shares Complex ETF[4]				Nasdaq 100 Yield Maximiser Complex 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 - September	**–**	**–**	–	–	**456**	**41.45**	319	45.30
Distributions paid - December	**136**	**6.32**	156	6.12	**663**	**60.25**	401	48.39
Distributions paid - January	**–**	**–**	–	–	**149**	**13.49**	–	–
Distributions paid - February	**–**	**–**	–	–	**142**	**12.94**	–	–
Distributions paid - March	**–**	**–**	–	–	**184**	**16.70**	470	49.55
Distributions paid - April	**–**	**–**	–	–	**217**	**19.69**	–	–
Distributions paid - May	**–**	**–**	–	–	**192**	**17.40**	–	–
Distributions payable - June	**–**	**–**	–	–	**245**	**20.37**	655	57.49
Total distributions	**136**	**6.32**	156	6.12	**2,248**	**202.29**	1,845	200.73

	S&P 500 Yield Maximiser Complex ETF			
	30 June 2026 $'000	**30 June 2026 CPU**	30 June 2025 $'000	30 June 2025 CPU
Distributions paid - September	**3,505**	**32.13**	2,611	29.45
Distributions paid - December	**4,197**	**37.25**	3,358	35.25
Distributions paid - January	**1,043**	**9.21**	–	–
Distributions paid - February	**1,128**	**10.04**	–	–
Distributions paid - March	**1,289**	**11.37**	3,661	34.92
Distributions paid - April	**1,766**	**15.57**	–	–
Distributions paid - May	**1,309**	**11.59**	–	–
Distributions payable - June	**1,377**	**12.30**	4,402	41.36
Total distributions	**15,614**	**139.46**	14,032	140.98

[4] *Betashares Managed Risk Global Shares Complex ETF is a semi-annual distributing fund.*

4 Distributions to unitholders (continued)

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.

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:

	Europe Currency Hedged ETF		FTSE Global Infrastructure Shares Currency Hedged ETF[1]		Global Agriculture Companies Currency Hedged ETF		Global Banks Currency Hedged ETF	
	30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $[2]**	30 June 2025 $[2]	**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	**83,282**	61,585	**7,247,532**	–	**71,437**	60,312	**164,736**	91,009
Listed unit trusts	**–**	–	**765,251**	–	**–**	–	**608**	471
Listed futures	**2**	–	**–**	–	**–**	–	**–**	–
Preference shares	**80**	55	**–**	–	**–**	–	**–**	–
Forward foreign currency contracts	**75**	18	**10,686**	–	**240**	894	**87**	996
Total financial assets at fair value through profit or loss	**83,439**	61,658	**8,023,469**	–	**71,677**	61,206	**165,431**	92,476
Financial liabilities at fair value through profit or loss								
Forward foreign currency contracts	**1,412**	860	**180,549**	–	**1,942**	117	**3,558**	294
Total financial liabilities at fair value through profit or loss	**1,412**	860	**180,549**	–	**1,942**	117	**3,558**	294

[1] There was no comparative amount for FTSE Global Infrastructure Shares Currency Hedged ETF. The Fund was registered on 18 March 2025 and commenced trading on 28 October 2025.

[2] Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2026/183 to round to the nearest thousand dollars.

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

	Global Energy Companies Currency Hedged ETF		Global Gold Miners Currency Hedged ETF		Global Healthcare Currency Hedged ETF		Japan Currency Hedged 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	**221,929**	128,300	**193,731**	102,906	**194,763**	165,525	**303,022**	146,731
Listed futures	**–**	–	**–**	–	**–**	–	**8**	22
Forward foreign currency contracts	**282**	1,531	**53**	1,052	**22**	2,286	**20**	3,145
Total financial assets at fair value through profit or loss	**222,211**	129,831	**193,784**	103,958	**194,785**	167,811	**303,050**	149,898
Financial liabilities at fair value through profit or loss								
Forward foreign currency contracts	**6,862**	305	**4,392**	61	**5,267**	402	**4,539**	94
Total financial liabilities at fair value through profit or loss	**6,862**	305	**4,392**	61	**5,267**	402	**4,539**	94

	Managed Risk Global Shares Complex ETF		Nasdaq 100 Yield Maximiser Complex ETF		S&P 500 Yield Maximiser Complex 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 unit trusts	**46,319**	42,948	**37,043**	32,308	**293,243**	269,129
Total financial assets at fair value through profit or loss	**46,319**	42,948	**37,043**	32,308	**293,243**	269,129
Financial liabilities at fair value through profit or loss						
Listed futures	**–**	71	**–**	–	**–**	–
Options	**–**	–	**80**	703	**382**	4,396
Total financial liabilities at fair value through profit or loss	**–**	71	**80**	703	**382**	4,396

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

	Europe Currency Hedged ETF		FTSE Global Infrastructure Shares Currency Hedged ETF[1]		Global Agriculture Companies Currency Hedged ETF		Global Banks Currency Hedged ETF	
	30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $[2]**	30 June 2025 $[2]	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Dividends and distributions receivable	**238**	183	**20,856**	–	**168**	160	**237**	245
Interest receivable	**–**	1	**274**	–	**–**	–	**–**	–
GST receivable	**10**	6	**655**	–	**11**	8	**22**	10
Total other receivables	**248**	190	**21,785**	–	**179**	168	**259**	255

	Global Energy Companies Currency Hedged ETF		Global Gold Miners Currency Hedged ETF		Global Healthcare Currency Hedged ETF		Japan Currency Hedged 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
Dividends and distributions receivable	**652**	501	**134**	36	**731**	713	**296**	261
Interest receivable	**1**	–	**2**	–	**2**	1	**2**	–
GST receivable	**37**	16	**37**	11	**23**	21	**34**	15
Total other receivables	**690**	517	**173**	47	**756**	735	**332**	276

	Managed Risk Global Shares Complex ETF		Nasdaq 100 Yield Maximiser Complex ETF		S&P 500 Yield Maximiser Complex 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
Dividends and distributions receivable	**331**	514	**147**	100	**–**	–
Interest receivable	**4**	5	**–**	–	**2**	5
GST receivable	**4**	5	**5**	4	**51**	43
Total other receivables	**339**	524	**152**	104	**53**	48

[1] *There was no comparative amount for FTSE Global Infrastructure Shares Currency Hedged ETF. The Fund was registered on 18 March 2025 and commenced trading on 28 October 2025.*

[2] *Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2026/183 to round to the nearest thousand dollars.*

7 Other payables

	Europe Currency Hedged ETF		FTSE Global Infrastructure Shares Currency Hedged ETF[1]		Global Agriculture Companies Currency Hedged ETF		Global Banks Currency Hedged ETF	
	30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $[2]**	30 June 2025 $[2]	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Management fees payable	**38**	26	**833**	–	**32**	24	**70**	36
Expense recoveries payable	**4**	3	**–**	–	**7**	5	**15**	7
Other payables	**1**	1	**229**	–	**1**	2	**2**	1
Total other payables	**43**	30	**1,062**	–	**40**	31	**87**	44

	Global Energy Companies Currency Hedged ETF		Global Gold Miners Currency Hedged ETF		Global Healthcare Currency Hedged ETF		Japan Currency Hedged 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
Management fees payable	**104**	50	**94**	40	**76**	67	**140**	63
Expense recoveries payable	**22**	11	**20**	9	**16**	14	**14**	6
Other payables	**2**	2	**2**	1	**5**	5	**5**	4
Total other payables	**128**	63	**116**	50	**97**	86	**159**	73

	Managed Risk Global Shares Complex ETF		Nasdaq 100 Yield Maximiser Complex ETF		S&P 500 Yield Maximiser Complex 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
Management fees payable	**13**	12	**13**	11	**143**	127
Expense recoveries payable	**6**	6	**–**	–	**51**	45
Other payables	**1**	1	**9**	2	**12**	10
Total other payables	**20**	19	**22**	13	**206**	182

[1] *There was no comparative amount for FTSE Global Infrastructure Shares Currency Hedged ETF. The Fund was registered on 18 March 2025 and commenced trading on 28 October 2025.*

[2] *Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2026/183 to round to the nearest thousand dollars.*

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

	Europe Currency Hedged ETF		FTSE Global Infrastructure Shares Currency Hedged ETF[1]		Global Agriculture Companies Currency Hedged ETF		Global Banks Currency Hedged ETF	
	30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $[2]**	30 June 2025 $[2]	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Profit/(loss) for the financial year	**16,538**	4,862	**1,204,426**	–	**8,894**	3,564	**48,577**	19,415
Proceeds from sale of financial instruments at fair value through profit or loss	**45,536**	35,250	**10,665,690**	–	**35,171**	43,182	**81,329**	43,695
Payments for purchase of financial instruments at fair value through profit or loss	**(56,655)**	(33,077)	**(17,328,030)**	–	**(42,125)**	(25,066)	**(119,001)**	(79,610)
Net (gains)/losses on financial instruments at fair value through profit or loss	**(6,440)**	(5,593)	**(422,294)**	–	**(350)**	(5,651)	**(28,925)**	(19,727)
Movements in cash held on collateral	**3**	(54)	**–**	–	**–**	–	**–**	–
Net change in receivables and other assets	**(58)**	(9)	**(21,785)**	–	**(11)**	(26)	**(4)**	(91)
Net foreign exchange (gains)/losses	**(8,818)**	1,583	**(662,102)**	–	**(7,202)**	3,514	**(15,897)**	2,790
Net change in payables and other liabilities	**13**	5	**1,062**	–	**9**	(5)	**43**	26
Net cash inflow/(outflow) from operating activities	**(9,881)**	2,967	**(6,563,033)**	–	**(5,614)**	19,512	**(33,878)**	(33,502)

	Global Energy Companies Currency Hedged ETF		Global Gold Miners Currency Hedged ETF		Global Healthcare Currency Hedged ETF		Japan Currency Hedged 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	**46,205**	(3,012)	**42,924**	39,033	**26,528**	(19,700)	**94,678**	4,030
Proceeds from sale of financial instruments at fair value through profit or loss	**150,404**	104,466	**129,339**	46,471	**133,103**	89,222	**85,678**	108,347
Payments for purchase of financial instruments at fair value through profit or loss	**(211,702)**	(75,846)	**(198,131)**	(42,321)	**(144,830)**	(99,926)	**(169,329)**	(103,718)
Net (gains)/losses on financial instruments at fair value through profit or loss	**(22,614)**	1,005	**(20,204)**	(40,665)	**(5,144)**	13,113	**(51,701)**	(12,137)
Movements in cash held on collateral	**–**	–	**–**	–	**–**	–	**(95)**	22
Net change in receivables and other assets	**(173)**	182	**(126)**	(2)	**(21)**	(195)	**(56)**	(100)
Net foreign exchange (gains)/losses	**(18,777)**	6,886	**(20,793)**	2,427	**(19,204)**	8,657	**(40,261)**	10,166
Net change in payables and other liabilities	**65**	(11)	**66**	20	**11**	5	**86**	9
Net cash inflow/(outflow) from operating activities	**(56,592)**	33,670	**(66,925)**	4,963	**(9,557)**	(8,824)	**(81,000)**	6,619

[1] *There was no comparative amount for FTSE Global Infrastructure Shares Currency Hedged ETF. The Fund was registered on 18 March 2025 and commenced trading on 28 October 2025.*

[2] *Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2026/183 to round to the nearest thousand dollars.*

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

	Managed Risk Global Shares Complex ETF		Nasdaq 100 Yield Maximiser Complex ETF		S&P 500 Yield Maximiser Complex 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	**6,257**	6,320	**5,951**	2,121	**31,773**	25,374
Proceeds from sale of financial instruments at fair value through profit or loss	**3,097**	16,308	**9,017**	5,195	**51,738**	29,145
Payments for purchase of financial instruments at fair value through profit or loss	**(778)**	(5)	**(8,531)**	(19,727)	**(48,863)**	(78,668)
Net (gains)/losses on financial instruments at fair value through profit or loss	**(5,748)**	(5,791)	**(5,859)**	(2,033)	**(31,039)**	(24,308)
Movements in cash held on collateral	**1,022**	(1,210)	**25**	(10)	**–**	782
Net change in receivables and other assets	**185**	(55)	**(48)**	24	**(5)**	(4)
Net foreign exchange (gains)/losses	**(124)**	34	**16**	9	**19**	12
Net change in payables and other liabilities	**1**	(4)	**9**	6	**24**	56
Net cash inflow/(outflow) from operating activities	**3,912**	15,597	**580**	(14,415)	**3,647**	(47,611)

9 Financial risk management

The Funds are exchange traded managed funds that primarily invest in a portfolio of securities listed on Australian and global financial markets.

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.

9 Financial risk management (continued)

(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 prices, 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.

	Europe Currency Hedged ETF		**FTSE Global Infrastructure Shares Currency Hedged ETF[1]**		**Global Agriculture Companies Currency Hedged ETF**		**Global Banks Currency Hedged ETF**	
	30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $[2]**	30 June 2025 $[2]	**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	**8,347**	6,165	**801,278**	–	**7,144**	6,031	**16,535**	9,148
-10% Price movement - impact on the Funds' profit/(loss) and net assets attributable to unitholders	**(8,347)**	(6,165)	**(801,278)**	–	**(7,144)**	(6,031)	**(16,535)**	(9,148)

[1] *There was no comparative amount for FTSE Global Infrastructure Shares Currency Hedged ETF. The Fund was registered on 18 March 2025 and commenced trading on 28 October 2025.*

[2] *Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2026/183 to round to the nearest thousand dollars.*

9 Financial risk management (continued)

(a) Market risk (continued)

(i) Price risk (continued)

	Global Energy Companies Currency Hedged ETF		Global Gold Miners Currency Hedged ETF		Global Healthcare Currency Hedged ETF		Japan Currency Hedged 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	**22,193**	12,830	**19,373**	10,291	**19,476**	16,553	**30,338**	14,673
-10% Price movement - impact on the Funds' profit/(loss) and net assets attributable to unitholders	**(22,193)**	(12,830)	**(19,373)**	(10,291)	**(19,476)**	(16,553)	**(30,338)**	(14,673)

	Managed Risk Global Shares Complex ETF		Nasdaq 100 Yield Maximiser Complex ETF		S&P 500 Yield Maximiser Complex 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	**4,632**	4,295	**3,383**	510	**16,339**	4,399
-10% Price movement - impact on the Funds' profit/(loss) and net assets attributable to unitholders	**(4,632)**	(4,295)	**(3,356)**	(2,442)	**(28,902)**	(21,840)

(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.

	Europe Currency Hedged ETF				
30 June 2026	**EUR**	**USD**	**SEK**	**HKD**	**Total**
Assets	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Cash and cash equivalents	**192**	**4**	**1**	**2**	**199**
Cash held on collateral	**33**	**–**	**–**	**–**	**33**
Financial assets at fair value through profit or loss	**81,687**	**750**	**964**	**38**	**83,439**
Due from brokers – receivable for securities sold	**5,029**	**56**	**64**	**2**	**5,151**
Other receivables	**238**	**–**	**–**	**–**	**238**
Total	**87,179**	**810**	**1,029**	**42**	**89,060**
Liabilities					
Financial liabilities at fair value through profit or loss	**1,381**	**29**	**1**	**1**	**1,412**
Total	**1,381**	**29**	**1**	**1**	**1,412**
Increase/(decrease) in foreign currency exposure	**(84,162)**	**(725)**	**(958)**	**(37)**	**(85,882)**
Net foreign currency exposure	**1,637**	**56**	**70**	**4**	**1,767**

	Europe Currency Hedged ETF					
30 June 2025	EUR	USD	SEK	HKD	GBP	Total
Assets	$'000	$'000	$'000	$'000	$'000	$'000
Cash and cash equivalents	6	23	6	1	2	38
Cash held on collateral	3	–	–	–	–	3
Financial assets at fair value through profit or loss	60,340	634	644	40	–	61,658
Other receivables	183	–	–	–	–	183
Total	60,532	657	650	41	2	61,882
Liabilities						
Financial liabilities at fair value through profit or loss	860	–	–	–	–	860
Total	860	–	–	–	–	860
Increase/(decrease) in foreign currency exposure	(59,854)	(635)	(647)	(39)	–	(61,175)
Net foreign currency exposure	(182)	22	3	2	2	(153)

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

	FTSE Global Infrastructure Shares Currency Hedged ETF[1]						
30 June 2026	**USD**	**CAD**	**EUR**	**GBP**	**JPY**	**Other**	**Total**
Assets	**$[2]**	**$[2]**	**$[2]**	**$[2]**	**$[2]**	**$[2]**	**$[3]**
Cash and cash equivalents	**9,661**	**3,093**	**1,917**	**647**	**1,992**	**1,350**	**18,660**
Financial assets at fair value through profit or loss	**4,763,576**	**913,748**	**830,018**	**326,501**	**269,975**	**426,453**	**7,530,271**
Due from brokers – receivable for securities sold	**195,275**	**35,594**	**26,118**	**8,773**	**–**	**13,176**	**278,936**
Other receivables	**3,947**	**1,440**	**735**	**5,705**	**11**	**–**	**11,838**
Total	**4,972,459**	**953,875**	**858,788**	**341,626**	**271,978**	**440,979**	**7,839,705**
Liabilities							
Financial liabilities at fair value through profit or loss	**148,780**	**5,545**	**11,773**	**6,358**	**3,785**	**4,308**	**180,549**
Due to brokers – payable for securities purchased	**2,647**	**–**	**141,551**	**55,229**	**43,717**	**72,119**	**315,263**
Total	**151,427**	**5,545**	**153,324**	**61,587**	**47,502**	**76,427**	**495,812**
Increase/(decrease) in foreign currency exposure	**(4,871,398)**	**(963,477)**	**(718,458)**	**(276,427)**	**(226,179)**	**(373,418)**	**(7,429,357)**
Net foreign currency exposure	**(50,366)**	**(15,147)**	**(12,994)**	**3,612**	**(1,703)**	**(8,866)**	**(85,464)**

[1]There was no comparative amount for FTSE Global Infrastructure Shares Currency Hedged ETF. The Fund was registered on 18 March 2025 and commenced trading on 28 October 2025.

[2]Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2026/183 to round to the nearest thousand dollars.

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

	Global Agriculture Companies Currency Hedged ETF						
30 June 2026	**USD**	**NOK**	**JPY**	**CAD**	**EUR**	**Others**	**Total**
Assets	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Cash and cash equivalents	**19**	**16**	**28**	**4**	**5**	**25**	**97**
Financial assets at fair value through profit or loss	**35,702**	**5,659**	**12,213**	**5,820**	**5,011**	**7,272**	**71,677**
Due from brokers – receivable for securities sold	**2,615**	**399**	**895**	**426**	**367**	**555**	**5,257**
Other receivables	**62**	**19**	**28**	**–**	**22**	**37**	**168**
Total	**38,398**	**6,093**	**13,164**	**6,250**	**5,405**	**7,889**	**77,199**
Liabilities							
Financial liabilities at fair value through profit or loss	**1,419**	**2**	**201**	**46**	**69**	**205**	**1,942**
Total	**1,419**	**2**	**201**	**46**	**69**	**205**	**1,942**
Increase/(decrease) in foreign currency exposure	**(36,824)**	**(6,239)**	**(13,042)**	**(6,067)**	**(5,304)**	**(7,420)**	**(74,896)**
Net foreign currency exposure	**155**	**(148)**	**(79)**	**137**	**32**	**264**	**361**

	Global Agriculture Companies Currency Hedged ETF						
30 June 2025	USD	JPY	CAD	NOK	EUR	Others	Total
Assets	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Cash and cash equivalents	14	45	4	38	7	12	120
Financial assets at fair value through profit or loss	29,860	10,478	4,998	4,295	3,533	8,042	61,206
Other receivables	61	38	–	27	10	24	160
Total	29,935	10,561	5,002	4,360	3,550	8,078	61,486
Liabilities							
Financial liabilities at fair value through profit or loss	9	6	2	1	42	57	117
Due to brokers – payable for securities purchased	351	106	58	47	41	55	658
Total	360	112	60	48	83	112	775
Increase/(decrease) in foreign currency exposure	(29,687)	(10,435)	(5,019)	(4,252)	(3,587)	(8,081)	(61,061)
Net foreign currency exposure	(112)	14	(77)	60	(120)	(115)	(350)

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

	Global Banks Currency Hedged ETF						
30 June 2026	**USD**	**EUR**	**CAD**	**GBP**	**JPY**	**Others**	**Total**
Assets	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Cash and cash equivalents	**63**	**10**	**7**	**63**	**196**	**23**	**362**
Financial assets at fair value through profit or loss	**45,970**	**31,858**	**27,519**	**17,329**	**16,552**	**26,203**	**165,431**
Due from brokers – receivable for securities sold	**3,260**	**2,432**	**2,102**	**1,324**	**1,264**	**1,933**	**12,315**
Other receivables	**20**	**137**	**30**	**–**	**–**	**50**	**237**
Total	**49,313**	**34,437**	**29,658**	**18,716**	**18,012**	**28,209**	**178,345**
Liabilities							
Financial liabilities at fair value through profit or loss	**1,603**	**505**	**189**	**380**	**245**	**636**	**3,558**
Total	**1,603**	**505**	**189**	**380**	**245**	**636**	**3,558**
Increase/(decrease) in foreign currency exposure	**(48,175)**	**(33,428)**	**(29,111)**	**(18,224)**	**(17,910)**	**(27,195)**	**(174,043)**
Net foreign currency exposure	**(465)**	**504**	**358**	**112**	**(143)**	**378**	**744**

	Global Banks Currency Hedged ETF						
30 June 2025	USD	EUR	CAD	GBP	JPY	Others	Total
Assets	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Cash and cash equivalents	5	1	1	1	63	3	74
Financial assets at fair value through profit or loss	30,780	16,104	13,195	8,886	7,885	15,626	92,476
Other receivables	19	140	20	–	34	32	245
Total	30,804	16,245	13,216	8,887	7,982	15,661	92,795
Liabilities							
Financial liabilities at fair value through profit or loss	–	231	3	–	4	56	294
Due to brokers – payable for securities purchased	195	92	88	59	52	53	539
Total	195	323	91	59	56	109	833
Increase/(decrease) in foreign currency exposure	(30,586)	(15,956)	(13,102)	(8,900)	(7,895)	(15,704)	(92,143)
Net foreign currency exposure	23	(34)	23	(72)	31	(152)	(181)

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

	Global Energy Companies Currency Hedged ETF						
30 June 2026	**USD**	**CAD**	**EUR**	**GBP**	**BRL**	**Others**	**Total**
Assets	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Cash and cash equivalents	**19**	**19**	**8**	**341**	**–**	**48**	**435**
Financial assets at fair value through profit or loss	**113,674**	**36,138**	**32,430**	**25,971**	**6,570**	**7,428**	**222,211**
Due from brokers – receivable for securities sold	**8,040**	**2,556**	**2,294**	**1,836**	**461**	**517**	**15,704**
Other receivables	**58**	**125**	**289**	**–**	**100**	**80**	**652**
Total	**121,791**	**38,838**	**35,021**	**28,148**	**7,131**	**8,073**	**239,002**
Liabilities							
Financial liabilities at fair value through profit or loss	**4,826**	**308**	**622**	**689**	**175**	**242**	**6,862**
Total	**4,826**	**308**	**622**	**689**	**175**	**242**	**6,862**
Increase/(decrease) in foreign currency exposure	**(118,447)**	**(39,045)**	**(33,667)**	**(27,177)**	**(6,465)**	**(7,883)**	**(232,684)**
Net foreign currency exposure	**(1,482)**	**(515)**	**732**	**282**	**491**	**(52)**	**(544)**

	Global Energy Companies Currency Hedged ETF						
30 June 2025	USD	CAD	GBP	EUR	HKD	Others	Total
Assets	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Cash and cash equivalents	35	2	73	1	29	1	141
Financial assets at fair value through profit or loss	74,378	16,682	15,508	15,568	3,086	4,609	129,831
Other receivables	32	87	–	198	108	77	502
Total	74,445	16,771	15,581	15,767	3,223	4,687	130,474
Liabilities							
Financial liabilities at fair value through profit or loss	4	5	5	209	1	81	305
Due to brokers – payable for securities purchased	695	157	148	149	29	44	1,222
Total	699	162	153	358	30	125	1,527
Increase/(decrease) in foreign currency exposure	(74,551)	(16,761)	(15,697)	(15,346)	(3,112)	(4,529)	(129,996)
Net foreign currency exposure	(805)	(152)	(269)	63	81	33	(1,049)

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

	Global Gold Miners Currency Hedged ETF						
30 June 2026	**CAD**	**ZAR**	**USD**	**HKD**	**GBP**	**Others**	**Total**
Assets	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Cash and cash equivalents	**56**	**226**	**59**	**32**	**18**	**14**	**405**
Financial assets at fair value through profit or loss	**110,169**	**34,354**	**31,005**	**9,969**	**7,676**	**611**	**193,784**
Due from brokers – receivable for securities sold	**13,154**	**4,099**	**3,646**	**1,171**	**916**	**73**	**23,059**
Other receivables	**–**	**–**	**7**	**127**	**–**	**–**	**134**
Total	**123,379**	**38,679**	**34,717**	**11,299**	**8,610**	**698**	**217,382**
Liabilities							
Financial liabilities at fair value through profit or loss	**983**	**1,229**	**1,479**	**466**	**225**	**10**	**4,392**
Total	**983**	**1,229**	**1,479**	**466**	**225**	**10**	**4,392**
Increase/(decrease) in foreign currency exposure	**(109,345)**	**(32,687)**	**(29,799)**	**(9,709)**	**(7,575)**	**(608)**	**(189,723)**
Net foreign currency exposure	**13,051**	**4,763**	**3,439**	**1,124**	**810**	**80**	**23,267**

	Global Gold Miners Currency Hedged ETF						
30 June 2025	CAD	ZAR	USD	HKD	GBP	Others	Total
Assets	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Cash and cash equivalents	62	–	23	4	–	8	97
Financial assets at fair value through profit or loss	60,947	15,226	14,470	6,848	3,504	2,963	103,958
Other receivables	–	–	4	5	–	27	36
Total	61,009	15,226	14,497	6,857	3,504	2,998	104,091
Liabilities							
Financial liabilities at fair value through profit or loss	31	9	4	5	–	12	61
Due to brokers – payable for securities purchased	426	377	106	171	83	74	1,237
Total	457	386	110	176	83	86	1,298
Increase/(decrease) in foreign currency exposure	(59,641)	(14,540)	(14,141)	(6,872)	(3,379)	(3,047)	(101,620)
Net foreign currency exposure	911	300	246	(191)	42	(135)	1,173

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

	Global Healthcare Currency Hedged ETF						
30 June 2026	**USD**	**CHF**	**GBP**	**EUR**	**JPY**	**Others**	**Total**
Assets	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Cash and cash equivalents	**18**	**8**	**25**	**8**	**30**	**6**	**95**
Financial assets at fair value through profit or loss	**134,961**	**22,824**	**12,651**	**9,688**	**5,779**	**8,882**	**194,785**
Due from brokers – receivable for securities sold	**9,204**	**1,556**	**610**	**662**	**394**	**605**	**13,031**
Other receivables	**106**	**478**	**28**	**33**	**9**	**78**	**732**
Total	**144,289**	**24,866**	**13,314**	**10,391**	**6,212**	**9,571**	**208,643**
Liabilities							
Financial liabilities at fair value through profit or loss	**4,512**	**65**	**294**	**136**	**78**	**182**	**5,267**
Due to brokers – payable for securities purchased	**–**	**220**	**120**	**92**	**55**	**86**	**573**
Total	**4,512**	**285**	**414**	**228**	**133**	**268**	**5,840**
Increase/(decrease) in foreign currency exposure	**(141,800)**	**(24,373)**	**(12,991)**	**(10,018)**	**(6,093)**	**(9,283)**	**(204,558)**
Net foreign currency exposure	**(2,023)**	**208**	**(91)**	**145**	**(14)**	**20**	**(1,755)**

	Global Healthcare Currency Hedged ETF						
30 June 2025	USD	CHF	GBP	EUR	JPY	Others	Total
Assets	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Cash and cash equivalents	93	3	1	1	42	2	142
Financial assets at fair value through profit or loss	120,546	15,822	9,766	6,909	6,530	8,238	167,811
Other receivables	91	505	25	14	20	58	713
Total	120,730	16,330	9,792	6,924	6,592	8,298	168,666
Liabilities							
Financial liabilities at fair value through profit or loss	7	177	–	105	4	109	402
Due to brokers – payable for securities purchased	1,125	135	101	67	26	67	1,521
Total	1,132	312	101	172	30	176	1,923
Increase/(decrease) in foreign currency exposure	(118,632)	(15,667)	(9,757)	(6,803)	(6,516)	(8,029)	(165,404)
Net foreign currency exposure	966	351	(66)	(51)	46	93	1,339

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

	Japan Currency Hedged ETF	
30 June 2026	**JPY***	**Total**
Assets	**$'000**	**$'000**
Cash and cash equivalents	**1,319**	**1,319**
Cash held on collateral	**364**	**364**
Financial assets at fair value through profit or loss	**303,050**	**303,050**
Due from brokers – receivable for securities sold	**24,392**	**24,392**
Other receivables	**296**	**296**
Total	**329,421**	**329,421**
Liabilities		
Financial liabilities at fair value through profit or loss	**4,539**	**4,539**
Total	**4,539**	**4,539**
Increase/(decrease) in foreign currency exposure	**(297,750)**	**(297,750)**
Net foreign currency exposure	**27,132**	**27,132**

	Japan Currency Hedged ETF	
30 June 2025	JPY*	Total
Assets	$'000	$'000
Cash and cash equivalents	715	715
Cash held on collateral	7	7
Financial assets at fair value through profit or loss	149,898	149,898
Other receivables	261	261
Total	150,881	150,881
Liabilities		
Financial liabilities at fair value through profit or loss	94	94
Due to brokers – payable for securities purchased	2,546	2,546
Total	2,640	2,640
Increase/(decrease) in foreign currency exposure	(150,009)	(150,009)
Net foreign currency exposure	(1,768)	(1,768)

**This Fund only has JPY exposure.*

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

	Managed Risk Global Shares Complex ETF				
30 June 2026	**USD**	**JPY**	**EUR**	**GBP**	**Total**
Assets	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Cash and cash equivalents	**32**	**–**	**–**	**–**	**32**
Total	**32**	**–**	**–**	**–**	**32**
Liabilities					
Cash held on collateral	**1,033**	**497**	**249**	**25**	**1,804**
Total	**1,033**	**497**	**249**	**25**	**1,804**
Increase/(decrease) in foreign currency exposure	**–**	**–**	**–**	**–**	**–**
Net foreign currency exposure	**(1,001)**	**(497)**	**(249)**	**(25)**	**(1,772)**

	Managed Risk Global Shares Complex ETF				
30 June 2025	USD	EUR	JPY	GBP	Total
Assets	$'000	$'000	$'000	$'000	$'000
Cash and cash equivalents	34	–	–	–	34
Financial assets at fair value through profit or loss	–	–	–	3	3
Other receivables	11	–	–	–	11
Total	45	–	–	3	48
Liabilities					
Cash held on collateral	850	181	455	14	1,500
Financial liabilities at fair value through profit or loss	57	2	15	–	74
Due to brokers – payable for securities purchased	26	–	7	–	33
Total	933	183	477	14	1,607
Increase/(decrease) in foreign currency exposure	–	–	–	–	–
Net foreign currency exposure	(888)	(183)	(477)	(11)	(1,559)

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

	Nasdaq 100 Yield Maximiser Complex ETF		**S&P 500 Yield Maximiser Complex ETF**	
30 June 2026	**USD***	**Total**	**USD***	**Total**
Assets	**$'000**	**$'000**	**$'000**	**$'000**
Cash and cash equivalents	**326**	**326**	**2,842**	**2,842**
Financial assets at fair value through profit or loss	**26,631**	**26,631**	**293,243**	**293,243**
Total	**26,957**	**26,957**	**296,085**	**296,085**
Liabilities				
Financial liabilities at fair value through profit or loss	**80**	**80**	**382**	**382**
Total	**80**	**80**	**382**	**382**
Increase/(decrease) in foreign currency exposure	**–**	**–**	**–**	**–**
Net foreign currency exposure	**26,877**	**26,877**	**295,703**	**295,703**

	Nasdaq 100 Yield Maximiser Complex ETF		S&P 500 Yield Maximiser Complex ETF	
30 June 2025	USD*	Total	USD*	Total
Assets	$'000	$'000	$'000	$'000
Cash and cash equivalents	442	442	3,712	3,712
Cash held on collateral	25	25	–	–
Financial assets at fair value through profit or loss	21,942	21,942	269,129	269,129
Total	22,409	22,409	272,841	272,841
Liabilities				
Financial liabilities at fair value through profit or loss	703	703	4,396	4,396
Total	703	703	4,396	4,396
Increase/(decrease) in foreign currency exposure	–	–	–	–
Net foreign currency exposure	21,706	21,706	268,445	268,445

This Fund only has USD exposure.

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

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

Sensitivity analysis - Foreign exchange risk

	Europe Currency Hedged ETF		FTSE Global Infrastructure Shares Currency Hedged ETF[1]		Global Agriculture Companies Currency Hedged ETF		Global Banks Currency Hedged ETF	
	30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $[2]**	30 June 2025 $[2]	**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%)	**177**	(15)	**(8,546)**	–	**36**	(35)	**74**	(18)

	Global Energy Companies Currency Hedged ETF		Global Gold Miners Currency Hedged ETF		Global Healthcare Currency Hedged ETF		Japan Currency Hedged 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%)	**(54)**	(105)	**2,327**	117	**(176)**	134	**2,713**	(177)

[1] *There was no comparative amount for FTSE Global Infrastructure Shares Currency Hedged ETF. The Fund was registered on 18 March 2025 and commenced trading on 28 October 2025.*

[2] *Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2026/183 to round to the nearest thousand dollars.*

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

	Managed Risk Global Shares Complex ETF		Nasdaq 100 Yield Maximiser Complex ETF		S&P 500 Yield Maximiser Complex 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%)	**(177)**	(156)	**2,688**	2,171	**29,570**	26,845

Fair value hedges

The Funds apply fair value hedging to its derivative investments, carefully assessing hedge effectiveness at each financial year. This process involves conducting quantitative analysis to evaluate the financial connection between the hedged items and the hedging instruments. If this analysis reveals any ineffectiveness in the hedged relationship, such ineffectiveness is recognized and recorded in the statements of comprehensive income at the end of each financial year. This ensures that any discrepancy between the expected and actual performance of the hedging strategy is identified and appropriately reflected in the financial statements. Foreign exchange sensitivity is not applied as the foreign currency is fully hedged and there is no material sensitivity.

Europe Currency Hedged ETF, FTSE Global Infrastructure Shares Currency Hedged ETF, Global Agriculture Companies Currency Hedged ETF, Global Banks Currency Hedged ETF, Global Energy Companies Currency Hedged ETF, Global Gold Miners Currency Hedged ETF, Global Healthcare Currency Hedged ETF and Japan Currency Hedged ETF elected into TOFA hedging effective 1 July 2025. The following tables outline the Funds' foreign exchange risk exposure, denominated in different currencies:

	Europe Currency Hedged ETF			
	EUR $'000	**USD $'000**	**SEK $'000**	**HKD $'000**
30 June 2026				
Foreign currency risk				
Forward foreign currency contracts				
Average contracted rate	**0.6057**	**0.6927**	**6.7000**	**5.4297**
Net exposure	**(85,483)**	**(753)**	**(947)**	**(38)**

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

Fair value hedges (continued)

	FTSE Global Infrastructure Shares Currency Hedged ETF				
	USD	**CAD**	**EUR**	**GBP**	**JPY**
	$[2]	**$[2]**	**$[2]**	**$[2]**	**$[2]**
30 June 2026					
Foreign currency risk					
Forward foreign currency contracts					
Average contracted rate	**0.6927**	**0.9824**	**0.6057**	**0.5219**	**112.4847**
Net exposure	**(5,020,176)**	**(968,206)**	**(728,578)**	**(282,242)**	**(229,068)**

	Global Agriculture Companies Currency Hedged ETF				
	USD	**NOK**	**JPY**	**CAD**	**JPY**
	$'000	**$'000**	**$'000**	**$'000**	**$'000**
30 June 2026					
Foreign currency risk					
Forward foreign currency contracts					
Average contracted rate	**0.6927**	**6.8553**	**112.5072**	**0.9824**	**0.6057**
Net exposure	**(38,243)**	**(6,025)**	**(13,243)**	**(6,113)**	**(5,373)**

	Global Banks Currency Hedged ETF				
	USD	**EUR**	**CAD**	**GBP**	**JPY**
	$'000	**$'000**	**$'000**	**$'000**	**$'000**
30 June 2026					
Foreign currency risk					
Forward foreign currency contracts					
Average contracted rate	**0.6927**	**0.6056**	**0.9823**	**0.5219**	**112.4905**
Net exposure	**(49,778)**	**(33,933)**	**(29,300)**	**(18,603)**	**(18,154)**

[2]*Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2026/183 to round to the nearest thousand dollars.*

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

Fair value hedges (continued)

	Global Energy Companies Currency Hedged ETF				
	USD	**CAD**	**EUR**	**GBP**	**BRL**
	$'000	**$'000**	**$'000**	**$'000**	**$'000**
30 June 2026					
Foreign currency risk					
Forward foreign currency contracts					
Average contracted rate	**0.6927**	**0.9825**	**0.6057**	**0.5219**	**3.5934**
Net exposure	**(123,197)**	**(39,336)**	**(34,271)**	**(27,845)**	**(6,541)**

	Global Gold Miners Currency Hedged ETF				
	CAD	**ZAR**	**USD**	**HKD**	**GBP**
	$'000	**$'000**	**$'000**	**$'000**	**$'000**
30 June 2026					
Foreign currency risk					
Forward foreign currency contracts					
Average contracted rate	**0.9824**	**11.3625**	**0.6927**	**5.4302**	**0.5219**
Net exposure	**(110,310)**	**(33,896)**	**(31,263)**	**(10,169)**	**(7,797)**

	Global Healthcare Currency Hedged ETF				
	USD	**CHF**	**GBP**	**EUR**	**JPY**
	$'000	**$'000**	**$'000**	**$'000**	**$'000**
30 June 2026					
Foreign currency risk					
Forward foreign currency contracts					
Average contracted rate	**0.6927**	**0.5585**	**0.5219**	**0.6064**	**112,5369**
Net exposure	**(146,312)**	**(24,436)**	**(13,284)**	**(10,512)**	**(6,170)**

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

Fair value hedges (continued)

	Japan Currency Hedged ETF
	JPY
	$'000
30 June 2026	
Foreign currency risk	
Forward foreign currency contracts	
Average contracted rate	**112,5230**
Net exposure	**(302,260)**

9 Financial risk management (continued)

(a) Market risk (continued)

(iv) Net investment hedges

30 June 2026

The amounts related to items designated as hedging instruments were as follows.

	Europe Currency Hedged ETF			
		Carrying amount		Line item in the statements of
	Nominal amount $'000	Assets $'000	Liabilities $'000	financial position where the hedging instrument is included
Forward foreign currency contracts	85,885	6,194	(1,938)	Financial assets and liabilities held at fair value through profit or loss

The amounts related to items designated as hedged items were as follows.

	Changes in value of hedging instruments used for calculating hedge ineffectiveness $'000	Changes in value of hedged item used for calculating hedge ineffectiveness $'000	Net change in value used for calculating hedge ineffectiveness $'000
Net investment	4,256	(4,256)	–

9 Financial risk management (continued)

(a) Market risk (continued)

(iv) Net investment hedges (continued)

30 June 2026

The amounts related to items designated as hedging instruments were as follows.

	FTSE Global Infrastructure Shares Currency Hedged ETF			
		Carrying amount		
	Nominal amount $[2]	Assets $[2]	Liabilities $[2]	Line item in the statements of financial position where the hedging instrument is included
Forward foreign currency contracts	**7,433,629**	**445,384**	**(165,778)**	Financial assets and liabilities held at fair value through profit or loss

The amounts related to items designated as hedged items were as follows.

	Changes in value of hedging instruments used for calculating hedge ineffectiveness $[2]	Changes in value of hedged item used for calculating hedge ineffectiveness $[2]	Net change in value used for calculating hedge ineffectiveness $[2]
Net investment	**279,606**	**(279,606)**	**–**

[2] Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2026/183 to round to the nearest thousand dollars.

9 Financial risk management (continued)

(a) Market risk (continued)

(iv) Net investment hedges (continued)

30 June 2026

The amounts related to items designated as hedging instruments were as follows.

	Global Agriculture Companies Currency Hedged ETF			
	Carrying amount			Line item in the statements of financial position where the hedging instrument is included
	Nominal amount $'000	Assets $'000	Liabilities $'000	
Forward foreign currency contracts	**74,844**	**3,445**	**(1,163)**	Financial assets and liabilities held at fair value through profit or loss

The amounts related to items designated as hedged items were as follows.

	Changes in value of hedging instruments used for calculating hedge ineffectiveness $'000	Changes in value of hedged item used for calculating hedge ineffectiveness $'000	Net change in value used for calculating hedge ineffectiveness $'000
Net investment	**2,282**	**(2,282)**	**–**

9 Financial risk management (continued)

(a) Market risk (continued)

(iv) Net investment hedges (continued)

30 June 2026

The amounts related to items designated as hedging instruments were as follows.

	Global Banks Currency Hedged ETF			
		Carrying amount		Line item in the statements of
	Nominal amount $'000	Assets $'000	Liabilities $'000	financial position where the hedging instrument is included
Forward foreign currency contracts	**174,003**	**11,751**	**(3,949)**	Financial assets and liabilities held at fair value through profit or loss

The amounts related to items designated as hedged items were as follows.

	Changes in value of hedging instruments used for calculating hedge ineffectiveness $'000	Changes in value of hedged item used for calculating hedge ineffectiveness $'000	Net change in value used for calculating hedge ineffectiveness $'000
Net investment	**7,802**	**(7,802)**	**–**

9 Financial risk management (continued)

(a) Market risk (continued)

(iv) Net investment hedges (continued)

30 June 2026

The amounts related to items designated as hedging instruments were as follows.

	Global Energy Companies Currency Hedged ETF			
		Carrying amount		**Line item in the statements of**
	Nominal amount $'000	**Assets $'000**	**Liabilities $'000**	**financial position where the hedging instrument is included**
Forward foreign currency contracts	**232,624**	**16,580**	**(6,990)**	Financial assets and liabilities held at fair value through profit or loss

The amounts related to items designated as hedged items were as follows.

	Changes in value of hedging instruments used for calculating hedge ineffectiveness $'000	**Changes in value of hedged item used for calculating hedge ineffectiveness $'000**	**Net change in value used for calculating hedge ineffectiveness $'000**
Net investment	**9,590**	**(9,590)**	**–**

9 Financial risk management (continued)

(a) Market risk (continued)

(iv) Net investment hedges (continued)

30 June 2026

The amounts related to items designated as hedging instruments were as follows.

	Global Gold Miners Currency Hedged ETF			
	Carrying amount			Line item in the statements of financial position where the hedging instrument is included
	Nominal amount $'000	Assets $'000	Liabilities $'000	
Forward foreign currency contracts	**189,714**	**16,998**	**(6,586)**	Financial assets and liabilities held at fair value through profit or loss

The amounts related to items designated as hedged items were as follows.

	Changes in value of hedging instruments used for calculating hedge ineffectiveness $'000	Changes in value of hedged item used for calculating hedge ineffectiveness $'000	Net change in value used for calculating hedge ineffectiveness $'000
Net investment	**10,412**	**(10,412)**	**–**

9 Financial risk management (continued)

(a) Market risk (continued)

(iv) Net investment hedges (continued)

30 June 2026

The amounts related to items designated as hedging instruments were as follows.

	Global Healthcare Currency Hedged ETF			
		Carrying amount		**Line item in the statements of**
	Nominal amount $'000	**Assets $'000**	**Liabilities $'000**	**financial position where the hedging instrument is included**
Forward foreign currency contracts	**204,565**	**11,603**	**(4,841)**	Financial assets and liabilities held at fair value through profit or loss

The amounts related to items designated as hedged items were as follows.

	Changes in value of hedging instruments used for calculating hedge ineffectiveness $'000	**Changes in value of hedged item used for calculating hedge ineffectiveness $'000**	**Net change in value used for calculating hedge ineffectiveness $'000**
Net investment	**6,762**	**(6,762)**	**–**

9 Financial risk management (continued)

(a) Market risk (continued)

(iv) Net investment hedges (continued)

30 June 2026

The amounts related to items designated as hedging instruments were as follows.

	Japan Currency Hedged ETF			
		Carrying amount		
	Nominal amount $'000	Assets $'000	Liabilities $'000	Line item in the statements of financial position where the hedging instrument is included
Forward foreign currency contracts	**297,741**	**24,952**	**(4,229)**	Financial assets and liabilities held at fair value through profit or loss

The amounts related to items designated as hedged items were as follows.

	Changes in value of hedging instruments used for calculating hedge ineffectiveness $'000	Changes in value of hedged item used for calculating hedge ineffectiveness $'000	Net change in value used for calculating hedge ineffectiveness $'000
Net investment	**20,723**	**(20,723)**	**–**

9 Financial risk management (continued)

(b) Credit risk

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

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

(i) Cash and cash equivalents

The exposure to credit risk for cash and cash equivalents is considered low as the Funds only invest their assets into bank deposit accounts held with banks that are regulated in Australia by the Australian Prudential 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 equity securities are settled/paid for upon delivery using approved brokers. The risk of default is considered low, as delivery of securities sold is only made once the broker has received payment. Payment is made once the securities have been received by the broker. The trade will fail if either party fails to meet its obligations.

(iii) Debt securities

Certain Funds invest in debt securities that are exposed to credit risk. An analysis of debt securities by rating of the issuer is set out in the table below for Funds which have such securities.

(iv) 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.

9 Financial risk management (continued)

(c) Liquidity risk (continued)

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.

	Europe Currency Hedged 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	**–**	**3,564**	**–**	**3,564**	–	–	–	–
Other payables	**–**	**43**	**–**	**43**	–	30	–	30
Contractual cash flows (excluding net settled derivatives)	**–**	**3,607**	**–**	**3,607**	–	30	–	30
Forward foreign currency contracts	**–**	**1,412**	**–**	**1,412**	–	860	–	860
Net settled derivatives	**–**	**1,412**	**–**	**1,412**	–	860	–	860

	FTSE Global Infrastructure Shares Currency Hedged ETF[1]							
	On demand 30 June 2026 $[2]	**Less than 6 months 30 June 2026 $[2]**	**Greater than 6 months 30 June 2026 $[2]**	**Total 30 June 2026 $[2]**	On demand 30 June 2025 $[2]	Less than 6 months 30 June 2025 $[2]	Greater than 6 months 30 June 2025 $[2]	Total 30 June 2025 $[2]
Due to brokers - payable for securities purchased	**–**	**401,547**	**–**	**401,547**	–	–	–	–
Distributions payable	**–**	**88,737**	**–**	**88,737**	–	–	–	–
Other payables	**–**	**1,062**	**–**	**1,062**	–	–	–	–
Contractual cash flows (excluding net settled derivatives)	**–**	**491,346**	**–**	**491,346**	–	–	–	–
Forward foreign currency contracts	**–**	**180,549**	**–**	**180,549**	–	–	–	–
Net settled derivatives	**–**	**180,549**	**–**	**180,549**	–	–	–	–

[1] *There was no comparative amount for FTSE Global Infrastructure Shares Currency Hedged ETF. The Fund was registered on 18 March 2025 and commenced trading on 28 October 2025.*

[2] *Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2026/183 to round to the nearest thousand dollars.*

9 Financial risk management (continued)

(c) Liquidity risk (continued)

	Global Agriculture Companies Currency Hedged 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	**–**	**–**	**–**	**–**	–	658	–	658
Distributions payable	**–**	**2,962**	**–**	**2,962**	–	–	–	–
Other payables	**–**	**40**	**–**	**40**	–	31	–	31
Contractual cash flows (excluding net settled derivatives)	**–**	**3,002**	**–**	**3,002**	–	689	–	689
Forward foreign currency contracts	**–**	**1,942**	**–**	**1,942**	–	117	–	117
Net settled derivatives	**–**	**1,942**	**–**	**1,942**	–	117	–	117

	Global Banks Currency Hedged 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	**–**	**–**	**–**	**–**	–	539	–	539
Distributions payable	**–**	**8,134**	**–**	**8,134**	–	–	–	–
Other payables	**–**	**87**	**–**	**87**	–	44	–	44
Contractual cash flows (excluding net settled derivatives)	**–**	**8,221**	**–**	**8,221**	–	583	–	583
Forward foreign currency contracts	**–**	**3,558**	**–**	**3,558**	–	294	–	294
Net settled derivatives	**–**	**3,558**	**–**	**3,558**	–	294	–	294

9 Financial risk management (continued)

(c) Liquidity risk (continued)

	Global Energy Companies Currency Hedged 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	**–**	**–**	**–**	**–**	–	1,222	–	1,222
Distributions payable	**–**	**7,937**	**–**	**7,937**	–	–	–	–
Other payables	**–**	**128**	**–**	**128**	–	63	–	63
Contractual cash flows (excluding net settled derivatives)	**–**	**8,065**	**–**	**8,065**	–	1,285	–	1,285
Forward foreign currency contracts	**–**	**6,862**	**–**	**6,862**	–	305	–	305
Net settled derivatives	**–**	**6,862**	**–**	**6,862**	–	305	–	305

	Global Gold Miners Currency Hedged 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	**–**	**–**	**–**	**–**	–	1,237	–	1,237
Distributions payable	**–**	**17,703**	**–**	**17,703**	–	–	–	–
Other payables	**–**	**116**	**–**	**116**	–	50	–	50
Contractual cash flows (excluding net settled derivatives)	**–**	**17,819**	**–**	**17,819**	–	1,287	–	1,287
Forward foreign currency contracts	**–**	**4,392**	**–**	**4,392**	–	61	–	61
Net settled derivatives	**–**	**4,392**	**–**	**4,392**	–	61	–	61

9 Financial risk management (continued)

(c) Liquidity risk (continued)

	Global Healthcare Currency Hedged 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	**–**	**573**	**–**	**573**	–	1,521	–	1,521
Distributions payable	**–**	**7,165**	**–**	**7,165**	–	–	–	–
Other payables	**–**	**97**	**–**	**97**	–	86	–	86
Contractual cash flows (excluding net settled derivatives)	**–**	**7,835**	**–**	**7,835**	–	1,607	–	1,607
Forward foreign currency contracts	**–**	**5,267**	**–**	**5,267**	–	402	–	402
Net settled derivatives	**–**	**5,267**	**–**	**5,267**	–	402	–	402

	Japan Currency Hedged 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	**–**	**239**	**–**	**239**	–	–	**–**	–
Due to brokers - payable for securities purchased	**–**	**–**	**–**	**–**	–	2,546	–	2,546
Distributions payable	**–**	**18,079**	**–**	**18,079**	–	–	–	–
Other payables	**–**	**159**	**–**	**159**	–	73	–	73
Contractual cash flows (excluding net settled derivatives)	**–**	**18,477**	**–**	**18,477**	–	2,619	–	2,619
Forward foreign currency contracts	**–**	**4,539**	**–**	**4,539**	–	94	–	94
Net settled derivatives	**–**	**4,539**	**–**	**4,539**	–	94	–	94

9 Financial risk management (continued)

(c) Liquidity risk (continued)

	Managed Risk Global Shares Complex 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	**–**	**1,804**	**–**	**1,804**	–	1,500	–	1,500
Due to brokers - payable for securities purchased	**–**	**–**	**–**	**–**	–	33	–	33
Other payables	**–**	**20**	**–**	**20**	–	19	–	19
Contractual cash flows (excluding net settled derivatives)	**–**	**1,824**	**–**	**1,824**	–	1,552	–	1,552
Listed futures	**–**	**–**	**–**	**–**	–	71	–	71
Net settled derivatives	**–**	**–**	**–**	**–**	–	71	–	71

	Nasdaq 100 Yield Maximiser Complex 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	**–**	**245**	**–**	**245**	–	655	–	655
Other payables	**–**	**22**	**–**	**22**	–	13	–	13
Contractual cash flows (excluding net settled derivatives)	**–**	**267**	**–**	**267**	–	668	–	668
Options	**–**	**80**	**–**	**80**	–	703	–	703
Net settled derivatives	**–**	**80**	**–**	**80**	–	703	–	703

9 Financial risk management (continued)

(c) Liquidity risk (continued)

	S&P 500 Yield Maximiser Complex 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	**–**	**1,377**	**–**	**1,377**	–	4,402	–	4,402
Other payables	**–**	**206**	**–**	**206**	–	182	–	182
Contractual cash flows (excluding net settled derivatives)	**–**	**1,583**	**–**	**1,583**	–	4,584	–	4,584
Options	**–**	**382**	**–**	**382**	–	4,396	–	4,396
Net settled derivatives	**–**	**382**	**–**	**382**	–	4,396	–	4,396

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**
Europe Currency Hedged ETF						
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
As at 30 June 2026						
Financial assets						
Listed futures	**2**	**–**	**2**	**–**	**–**	**2**
Forward foreign currency contracts	**75**	**–**	**75**	**(75)**	**–**	**–**
Total	**77**	**–**	**77**	**(75)**	**–**	**2**
Financial liabilities						
Forward foreign currency contracts	**(1,412)**	**–**	**(1,412)**	**75**	**–**	**(1,337)**
Total	**(1,412)**	**–**	**(1,412)**	**75**	**–**	**(1,337)**
As at 30 June 2025						
Financial assets						
Forward foreign currency contracts	18	–	18	18	–	–
Total	18	–	18	18	–	–
Financial liabilities						
Forward foreign currency contracts	(860)	–	(860)	18	–	(842)
Total	(860)	–	(860)	18	–	(842)

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**
FTSE Global Infrastructure Shares Currency Hedged ETF[1]						
	$[2]	**$**[2]	**$**[2]	**$**[2]	**$**[2]	**$**[2]
As at 30 June 2026						
Financial assets						
Forward foreign currency contracts	**10,686**	**–**	**10,686**	**(10,686)**	**–**	**–**
Total	**10,686**	**–**	**10,686**	**(10,686)**	**–**	**–**
Financial liabilities						
Forward foreign currency contracts	**(180,549)**	**–**	**(180,549)**	**10,686**	**–**	**(169,863)**
Total	**(180,549)**	**–**	**(180,549)**	**10,686**	**–**	**(169,863)**

[1] *There was no comparative amount for FTSE Global Infrastructure Shares Currency Hedged ETF. The Fund was registered on 18 March 2025 and commenced trading on 28 October 2025.*

[2] *Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2026/183 to round to the nearest thousand dollars.*

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 Agriculture Companies Currency Hedged ETF						
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
As at 30 June 2026						
Financial assets						
Forward foreign currency contracts	**240**	**–**	**240**	**(240)**	**–**	**–**
Total	**240**	**–**	**240**	**(240)**	**–**	**–**
Financial liabilities						
Forward foreign currency contracts	**(1,942)**	**–**	**(1,942)**	**240**	**–**	**(1,702)**
Total	**(1,942)**	**–**	**(1,942)**	**240**	**–**	**(1,702)**
As at 30 June 2025						
Financial assets						
Forward foreign currency contracts	894	–	894	(117)	–	777
Total	894	–	894	(117)	–	777
Financial liabilities						
Forward foreign currency contracts	(117)	–	(117)	117	–	–
Total	(117)	–	(117)	117	–	–

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 Banks Currency Hedged ETF						
	$'000	**$'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	**(3,558)**	**–**	**(3,558)**	**87**	**–**	**(3,471)**
Total	**(3,558)**	**–**	**(3,558)**	**87**	**–**	**(3,471)**
As at 30 June 2025						
Financial assets						
Forward foreign currency contracts	996	–	996	(294)	–	702
Total	996	–	996	(294)	–	702
Financial liabilities						
Forward foreign currency contracts	(294)	–	(294)	294	–	–
Total	(294)	–	(294)	294	–	–

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 Energy Companies Currency Hedged ETF						
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
As at 30 June 2026						
Financial assets						
Forward foreign currency contracts	**282**	**–**	**282**	**(282)**	**–**	**–**
Total	**282**	**–**	**282**	**(282)**	**–**	**–**
Financial liabilities						
Forward foreign currency contracts	**(6,862)**	**–**	**(6,862)**	**282**	**–**	**(6,580)**
Total	**(6,862)**	**–**	**(6,862)**	**282**	**–**	**(6,580)**
As at 30 June 2025						
Financial assets						
Forward foreign currency contracts	1,531	–	1,531	(305)	–	1,226
Total	1,531	–	1,531	(305)	–	1,226
Financial liabilities						
Forward foreign currency contracts	(305)	–	(305)	305	–	–
Total	(305)	–	(305)	305	–	–

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 Gold Miners Currency Hedged ETF						
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
As at 30 June 2026						
Financial assets						
Forward foreign currency contracts	**53**	**–**	**53**	**(53)**	**–**	**–**
Total	**53**	**–**	**53**	**(53)**	**–**	**–**
Financial liabilities						
Forward foreign currency contracts	**(4,392)**	**–**	**(4,392)**	**53**	**–**	**(4,339)**
Total	**(4,392)**	**–**	**(4,392)**	**53**	**–**	**(4,339)**
As at 30 June 2025						
Financial assets						
Forward foreign currency contracts	1,052	–	1,052	(61)	–	991
Total	1,052	–	1,052	(61)	–	991
Financial liabilities						
Forward foreign currency contracts	(61)	–	(61)	61	–	–
Total	(61)	–	(61)	61	–	–

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 Healthcare Currency Hedged ETF						
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
As at 30 June 2026						
Financial assets						
Forward foreign currency contracts	**22**	**–**	**22**	**(22)**	**–**	**–**
Total	**22**	**–**	**22**	**(22)**	**–**	**–**
Financial liabilities						
Forward foreign currency contracts	**(5,267)**	**–**	**(5,267)**	**22**	**–**	**(5,245)**
Total	**(5,267)**	**–**	**(5,267)**	**22**	**–**	**(5,245)**
As at 30 June 2025						
Financial assets						
Forward foreign currency contracts	2,286	–	2,286	(402)	–	1,884
Total	2,286	–	2,286	(402)	–	1,884
Financial liabilities						
Forward foreign currency contracts	(402)	–	(402)	402	–	–
Total	(402)	–	(402)	402	–	–

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**
Japan Currency Hedged ETF						
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
As at 30 June 2026						
Financial assets						
Listed futures	**8**	**–**	**8**	**–**	**–**	**8**
Forward foreign currency contracts	**20**	**–**	**20**	**(20)**	**–**	**–**
Total	**28**	**–**	**28**	**(20)**	**–**	**8**
Financial liabilities						
Forward foreign currency contracts	**(4,539)**	**–**	**(4,539)**	**20**	**–**	**(4,519)**
Total	**(4,539)**	**–**	**(4,539)**	**20**	**–**	**(4,519)**
As at 30 June 2025						
Financial assets						
Listed futures	22	–	22	–	–	22
Forward foreign currency contracts	3,145	–	3,145	–	–	3,145
Total	3,167	–	3,167	–	–	3,167
Financial liabilities						
Forward foreign currency contracts	(94)	–	(94)	–	–	(94)
Total	(94)	–	(94)	–	–	(94)

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**
Managed Risk Global Shares Complex ETF						
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
As at 30 June 2026						
Financial liabilities						
Listed futures	–	–	–	–	–	–
Total	–	–	–	–	–	–
As at 30 June 2025						
Financial liabilities						
Listed futures	(71)	–	(71)	–	71	–
Total	(71)	–	(71)	–	71	–

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
Nasdaq 100 Yield Maximiser Complex ETF						
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
As at 30 June 2026						
Financial liabilities						
Options	**(80)**	**–**	**(80)**	**–**	**80**	**–**
Total	**(80)**	**–**	**(80)**	**–**	**80**	**–**
As at 30 June 2025						
Financial liabilities						
Options	(703)	–	(703)	–	703	–
Total	(703)	–	(703)	–	703	–

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**
S&P 500 Yield Maximiser Complex ETF						
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
As at 30 June 2026						
Financial liabilities						
Options	**(382)**	**–**	**(382)**	**–**	**382**	**–**
Total	**(382)**	**–**	**(382)**	**–**	**382**	**–**
As at 30 June 2025						
Financial liabilities						
Options	(4,396)	–	(4,396)	–	4,396	–
Total	(4,396)	–	(4,396)	–	4,396	–

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. For the majority of their investments, the Funds rely on information provided by independent pricing services for the valuation of their investments.

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

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

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

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.

(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.

11 Fair value measurements (continued)

Fair values estimation (continued)

(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:

	Europe Currency Hedged 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	**83,282**	**–**	**–**	**83,282**	61,585	–	–	61,585
Listed futures	**2**	**–**	**–**	**2**	–	–	–	–
Preference shares	**80**	**–**	**–**	**80**	55	**–**	–	**55**
Forward foreign currency contracts	**–**	**75**	**–**	**75**	–	18	–	18
Total	**83,364**	**75**	**–**	**83,439**	61,640	18	–	61,658
Financial liabilities								
Financial liabilities at fair value through profit or loss:								
Forward foreign currency contracts	**–**	**1,412**	**–**	**1,412**	–	860	–	860
Total	**–**	**1,412**	**–**	**1,412**	–	860	–	860

11 Fair value measurements (continued)

Fair values estimation (continued)

(iv) Recognised fair value measurement (continued)

	FTSE Global Infrastructure Shares Currency Hedged ETF[1]							
	Level 1 30 June 2026 $[2]	**Level 2 30 June 2026 $[2]**	**Level 3 30 June 2026 $[2]**	**Total 30 June 2026 $[2]**	Level 1 30 June 2025 $[2]	Level 2 30 June 2025 $[2]	Level 3 30 June 2025 $[2]	Total 30 June 2025 $[2]
Financial assets								
Financial assets at fair value through profit or loss:								
Listed equity securities	**7,247,532**	**–**	**–**	**7,247,532**	–	–	–	–
Listed unit trusts	**765,251**	**–**	**–**	**765,251**	–	–	–	–
Forward foreign currency contracts	**–**	**10,686**	**–**	**10,686**	–	–	–	–
Total	**8,012,783**	**10,686**	**–**	**8,023,469**	–	–	–	–
Financial liabilities								
Financial liabilities at fair value through profit or loss:								
Forward foreign currency contracts	**–**	**180,549**	**–**	**180,549**	–	–	–	–
Total	**–**	**180,549**	**–**	**180,549**	–	–	–	–

	Global Agriculture Companies Currency Hedged 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	**71,437**	**–**	**–**	**71,437**	60,312	–	–	60,312
Forward foreign currency contracts	**–**	**240**	**–**	**240**	–	894	–	894
Total	**71,437**	**240**	**–**	**71,677**	60,312	894	–	61,206
Financial liabilities								
Financial liabilities at fair value through profit or loss:								
Forward foreign currency contracts	**–**	**1,942**	**–**	**1,942**	–	117	–	117
Total	**–**	**1,942**	**–**	**1,942**	–	117	–	117

[1] *There was no comparative amount for FTSE Global Infrastructure Shares Currency Hedged ETF. The Fund was registered on 18 March 2025 and commenced trading on 28 October 2025.*

[2] *Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2026/183 to round to the nearest thousand dollars.*

11 Fair value measurements (continued)

Fair values estimation (continued)

(iv) Recognised fair value measurement (continued)

	Global Banks Currency Hedged 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	**164,736**	**–**	**–**	**164,736**	91,009	–	–	91,009
Listed unit trusts	**608**	**–**	**–**	**608**	471	–	–	471
Forward foreign currency contracts	**–**	**87**	**–**	**87**	–	996	–	996
Total	**165,344**	**87**	**–**	**165,431**	91,480	996	–	92,476
Financial liabilities								
Financial liabilities at fair value through profit or loss:								
Forward foreign currency contracts	**–**	**3,558**	**–**	**3,558**	–	294	–	294
Total	**–**	**3,558**	**–**	**3,558**	–	294	–	294

	Global Energy Companies Currency Hedged 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	**221,929**	**–**	**–**	**221,929**	128,300	–	–	128,300
Forward foreign currency contracts	**–**	**282**	**–**	**282**	–	1,531	–	1,531
Total	**221,929**	**282**	**–**	**222,211**	128,300	1,531	–	129,831
Financial liabilities								
Financial liabilities at fair value through profit or loss:								
Forward foreign currency contracts	**–**	**6,862**	**–**	**6,862**	–	305	–	305
Total	**–**	**6,862**	**–**	**6,862**	–	305	–	305

11 Fair value measurements (continued)

Fair values estimation (continued)

(iv) Recognised fair value measurement (continued)

	Global Gold Miners Currency Hedged 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	**193,731**	**–**	**–**	**193,731**	102,906	–	–	102,906
Forward foreign currency contracts	**–**	**53**	**–**	**53**	–	1,052	–	1,052
Total	**193,731**	**53**	**–**	**193,784**	102,906	1,052	–	103,958
Financial liabilities								
Financial liabilities at fair value through profit or loss:								
Forward foreign currency contracts	**–**	**4,392**	**–**	**4,392**	–	61	–	61
Total	**–**	**4,392**	**–**	**4,392**	–	61	–	61

	Global Healthcare Currency Hedged 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	**194,763**	**–**	**–**	**194,763**	165,525	–	–	165,525
Forward foreign currency contracts	**–**	**22**	**–**	**22**	–	2,286	–	2,286
Total	**194,763**	**22**	**–**	**194,785**	165,525	2,286	–	167,811
Financial liabilities								
Financial liabilities at fair value through profit or loss:								
Forward foreign currency contracts	**–**	**5,267**	**–**	**5,267**	–	402	–	402
Total	**–**	**5,267**	**–**	**5,267**	–	402	–	402

11 Fair value measurements (continued)

Fair values estimation (continued)

(iv) Recognised fair value measurement (continued)

	Japan Currency Hedged 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	**303,022**	**–**	**–**	**303,022**	146,731	–	–	146,731
Listed futures	**8**	**–**	**–**	**8**	22	–	–	22
Forward foreign currency contracts	**–**	**20**	**–**	**20**	–	3,145	–	3,145
Total	**303,030**	**20**	**–**	**303,050**	146,753	3,145	–	149,898
Financial liabilities								
Financial liabilities at fair value through profit or loss:								
Forward foreign currency contracts	**–**	**4,539**	**–**	**4,539**	–	94	–	94
Total	**–**	**4,539**	**–**	**4,539**	–	94	–	94

	Managed Risk Global Shares Complex 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 unit trusts	**46,319**	**–**	**–**	**46,319**	42,948	–	–	42,948
Total	**46,319**	**–**	**–**	**46,319**	42,948	–	–	42,948
Financial liabilities								
Financial liabilities at fair value through profit or loss:								
Listed futures	**–**	**–**	**–**	**–**	71	–	–	71
Total	**–**	**–**	**–**	**–**	71	–	–	71

11 Fair value measurements (continued)

Fair values estimation (continued)

(iv) Recognised fair value measurement (continued)

	Nasdaq 100 Yield Maximiser Complex 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 unit trusts	**37,043**	**–**	**–**	**37,043**	32,308	–	–	32,308
Total	**37,043**	**–**	**–**	**37,043**	32,308	–	–	32,308
Financial liabilities								
Financial liabilities at fair value through profit or loss:								
Options	**80**	**–**	**–**	**80**	703	–	–	703
Total	**80**	**–**	**–**	**80**	703	–	–	703

	S&P 500 Yield Maximiser Complex 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 unit trusts	**293,243**	**–**	**–**	**293,243**	269,129	–	–	269,129
Total	**293,243**	**–**	**–**	**293,243**	269,129	–	–	269,129
Financial liabilities								
Financial liabilities at fair value through profit or loss:								
Options	**382**	**–**	**–**	**382**	4,396	–	–	4,396
Total	**382**	**–**	**–**	**382**	4,396	–	–	4,396

(v) Transfers between levels

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

11 Fair value measurements (continued)

Fair values estimation (continued)

(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 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.

12 Derivative financial instruments (continued)

Options

An option is a contractual arrangement under which the seller (writer) grants the purchaser (holder) the right, but not the obligation, either to buy (a call option) or sell (a put option) at or by a set date or during a set period, a specific amount of securities or a financial instrument at a predetermined price. The seller receives a premium from the purchaser in consideration for the assumption of future securities price risk. Options held by the Funds are exchange-traded. The Funds are exposed to credit risk on purchased options to the extent of their carrying amount, which is their fair value. Options are settled on a gross basis.

Forward foreign currency contracts

Forward foreign currency contracts are primarily used by the Funds to hedge against foreign currency exchange rate risks on its non-Australian dollar denominated trading securities. 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 financial year. The Funds recognise a gain or loss equal to the change in fair value at the end of each financial year.

The following Funds held derivative instruments (amounts in positive indicates long/buy and amounts in negative indicates short/sell):

	Europe Currency Hedged ETF						FTSE Global Infrastructure Shares Currency Hedged 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	**Contract/ notional 30 June 2026 $[2]**	**Assets 30 June 2026 $[2]**	**Liabilities 30 June 2026 $[2]**	Contract/ notional 30 June 2025 $[2]	Assets 30 June 2025 $[2]	Liabilities 30 June 2025 $[2]
Listed futures	**105**	**1**	**–**	–	–	–	**–**	**–**	**–**	–	–	–
Forward foreign currency contracts	**85,885**	**75**	**1,412**	61,173	18	860	**7,433,629**	**10,686**	**180,549**	–	–	–
	85,990	**76**	**1,412**	61,173	18	860	**7,433,629**	**10,686**	**180,549**	–	–	–

	Global Agriculture Companies Currency Hedged ETF						Global Banks Currency Hedged 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	**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	**74,844**	**240**	**1,942**	61,017	894	117	**174,003**	**87**	**3,558**	92,127	996	294
	74,844	**240**	**1,942**	61,017	894	117	**174,003**	**87**	**3,558**	92,127	996	294

[1] *There was no comparative amount for FTSE Global Infrastructure Shares Currency Hedged ETF. The Fund was registered on 18 March 2025 and commenced trading on 28 October 2025.*

[2] *Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2026/183 to round to the nearest thousand dollars.*

12 Derivative financial instruments (continued)

Global Energy Companies Currency Hedged 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	**232,624**	**282**	**6,862**	129,934	1,531	305
	232,624	**282**	**6,862**	129,934	1,531	305

Global Gold Miners Currency Hedged 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	**189,714**	**53**	**4,392**	101,609	1,052	61
	189,714	**53**	**4,392**	101,609	1,052	61

Global Healthcare Currency Hedged 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	**–**	**–**	**–**	–	–	–
Forward foreign currency contracts	**204,565**	**22**	**5,267**	165,404	2,286	402
	204,565	**22**	**5,267**	165,404	2,286	402

Japan Currency Hedged 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	**356**	**8**	**–**	–	–	–
Forward foreign currency contracts	**297,741**	**20**	**4,539**	150,005	3,145	94
	298,097	**28**	**4,539**	150,005	3,145	94

Managed Risk Global Shares Complex 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	**–**	**–**	**–**	(1,600)	–	71
Options	**–**	**–**	**–**	–	–	–
	–	**–**	**–**	(1,600)	–	71

Nasdaq 100 Yield Maximiser Complex 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	**–**	**–**	**–**	–	–	–
Options	**(29,274)**	**–**	**80**	(30,995)	–	703
	(29,274)	**–**	**80**	(30,995)	–	703

12 Derivative financial instruments (continued)

	S&P 500 Yield Maximiser Complex ETF					
	Notional 30 June 2026 $'000	**Assets 30 June 2026 $'000**	**Liabilities 30 June 2026 $'000**	Notional 30 June 2025 $'000	Assets 30 June 2025 $'000	Liabilities 30 June 2025 $'000
Options	**(240,579)**	**–**	**382**	(255,640)	–	4,396
	(240,579)	**–**	**382**	(255,640)	–	4,396

13 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:

	Europe Currency Hedged ETF		FTSE Global Infrastructure Shares Currency Hedged ETF		Global Agriculture Companies Currency Hedged ETF		Global Banks Currency Hedged 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**	8,377	**6,456**	1,140	**6,456**	8,377	**6,456**	8,377
Audit of compliance plan	**1,250**	1,368	**1,250**	343	**1,250**	1,368	**1,250**	1,368
Total remuneration of audit and other assurance services	**7,706**	9,745	**7,706**	1,483	**7,706**	9,745	**7,706**	9,745

	Global Energy Companies Currency Hedged ETF		Global Gold Miners Currency Hedged ETF		Global Healthcare Currency Hedged ETF		Japan Currency Hedged 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**	8,377	**6,456**	8,377	**6,456**	8,377	**6,456**	8,377
Audit of compliance plan	**1,250**	1,368	**1,250**	1,368	**1,250**	1,368	**1,250**	1,368
Total remuneration of audit and other assurance services	**7,706**	9,745	**7,706**	9,745	**7,706**	9,745	**7,706**	9,745

13 Auditor's remuneration (continued)

	Managed Risk Global Shares Complex ETF		Nasdaq 100 Yield Maximiser Complex ETF		S&P 500 Yield Maximiser Complex 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**	8,377	**6,456**	5,543	**6,456**	8,377
Audit of compliance plan	**1,250**	1,368	**1,250**	1,369	**1,250**	1,368
Total remuneration of audit and other assurance services	**7,706**	9,745	**7,706**	6,912	**7,706**	9,745

In addition to the audit fees disclosed above, non-audit fees of $3,702 (2025: $nil) and $7,403 (2025: $nil) were paid to KPMG for tax compliance review services in respect of Global Agriculture Companies Currency Hedged ETF and Global Banks Currency Hedged ETF.

14 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.

14 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 %
Europe Currency Hedged ETF	**0.51**	0.51	**0.05**	0.05
FTSE Global Infrastructure Shares Currency Hedged ETF[1]	**0.14**	-	**-**	-
Global Agriculture Companies Currency Hedged ETF	**0.47**	0.47	**0.10**	0.10
Global Banks Currency Hedged ETF	**0.47**	0.47	**0.10**	0.10
Global Energy Companies Currency Hedged ETF	**0.47**	0.47	**0.10**	0.10
Global Gold Miners Currency Hedged ETF	**0.47**	0.47	**0.10**	0.10
Global Healthcare Currency Hedged ETF	**0.47**	0.47	**0.10**	0.10
Japan Currency Hedged ETF	**0.51**	0.51	**0.05**	0.05
Managed Risk Global Shares Complex ETF	**0.39**	0.39	**0.15**	0.15
Nasdaq 100 Yield Maximiser Complex ETF	**0.68**	0.68	**-**	-
S&P 500 Yield Maximiser Complex ETF	**0.59**	0.59	**0.20**	0.20

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

	Europe Currency Hedged ETF		FTSE Global Infrastructure Shares Currency Hedged ETF[1]		Global Agriculture Companies Currency Hedged 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	**423,402**	264,895	**5,787**	–	**313,095**	314,330
Management fees payable to the Responsible Entity as at reporting date	**38,462**	26,221	**833**	–	**31,749**	24,462
Expense recoveries expensed to the Responsible Entity	**41,510**	25,970	**–**	–	**66,616**	66,879
Expense recoveries payable to the Responsible Entity at reporting date	**3,771**	2,571	**–**	–	**6,755**	5,205

[1] There was no comparative amount for FTSE Global Infrastructure Shares Currency Hedged ETF. The Fund was registered on 18 March 2025 and commenced trading on 28 October 2025.

14 Related party transactions (continued)

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

	Global Banks Currency Hedged ETF		Global Energy Companies Currency Hedged ETF		Global Gold Miners Currency Hedged 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	**649,750**	309,651	**876,605**	707,372	**1,013,961**	404,682
Management fees payable to the Responsible Entity as at reporting date	**69,921**	35,829	**103,806**	50,273	**93,611**	40,312
Expense recoveries expensed to the Responsible Entity	**138,245**	65,883	**186,512**	150,505	**215,736**	86,103
Expense recoveries payable to the Responsible Entity at reporting date	**14,877**	7,623	**22,086**	10,696	**19,917**	8,577

	Global Healthcare Currency Hedged ETF		Japan Currency Hedged ETF		Managed Risk Global Shares Complex 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	**798,422**	869,614	**1,090,604**	720,809	**185,353**	196,244
Management fees payable to the Responsible Entity as at reporting date	**76,099**	67,208	**140,476**	62,324	**16,556**	14,995
Expense recoveries expensed to the Responsible Entity	**169,877**	185,024	**106,922**	70,667	**71,290**	75,479
Expense recoveries payable to the Responsible Entity at reporting date	**16,191**	14,300	**13,772**	6,110	**6,368**	5,767
Management fees rebate received from the Responsible Entity	**–**	–	**–**	–	**36,678**	39,636
Management fees rebate receivable from the Responsible Entity at reporting date	**–**	–	**–**	–	**3,330**	2,980

	Nasdaq 100 Yield Maximiser Complex ETF		S&P 500 Yield Maximiser Complex ETF	
	30 June 2026 $	30 June 2025 $	**30 June 2026 $**	30 June 2025 $
Management fees expensed to the Responsible Entity	**219,123**	164,011	**1,689,853**	1,433,012
Management fees payable to the Responsible Entity as at reporting date	**20,210**	18,306	**150,681**	133,602
Expense recoveries expensed to the Responsible Entity	**–**	–	**572,832**	485,767
Expense recoveries payable to the Responsible Entity at reporting date	**–**	–	**51,078**	45,289
Management fees rebate received from the Responsible Entity	**82,841**	66,312	**85,767**	71,869
Management fees rebate receivable from the Responsible Entity at reporting date	**7,158**	6,867	**7,622**	6,722

14 Related party transactions (continued)

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

Related party unitholdings

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

Investments

Holdings of the Funds in other related parties, including those under the management of the Responsible Entity is as follows:

Managed Risk Global Shares Complex ETF

2026 **Holding in related fund**	**Number of units held opening (Units)**	**Number of units held closing (Units)**	**Fair value of Investment ($)**	**Interest Held (%)**	**Number of units acquired (Units)**	**Number of units disposed (Units)**	**Distributions received/ receivable by the Fund ($)**
Betashares Global Shares ETF	**575,423**	**545,037**	**46,319,218**	**1.02**	**10,564**	**40,950**	**554,461**
Total	**575,423**	**545,037**	**46,319,218**		**10,564**	**40,950**	**554,461**

2025 Holding in related fund	Number of units held opening (Units)	Number of units held closing (Units)	Fair value of Investment ($)	Interest Held (%)	Number of units acquired (Units)	Number of units disposed (Units)	Distributions received/ receivable by the Fund ($)
Betashares Global Shares ETF	836,155	575,423	42,947,581	1.92	-	260,732	779,232
Total	836,155	575,423	42,947,581		-	260,732	779,232

14 Related party transactions (continued)

Investments (continued)

Nasdaq 100 Yield Maximiser Complex ETF

2026 **Holding in related fund**	**Number of units held opening (Units)**	**Number of units held closing (Units)**	**Fair value of Investment ($)**	**Interest Held (%)**	**Number of units acquired (Units)**	**Number of units disposed (Units)**	**Distributions received/ receivable by the Fund ($)**
Betashares Nasdaq 100 ETF	**203,352**	**163,914**	**10,411,268**	**0.11**	**15,255**	**54,693**	**147,723**
Total	**203,352**	**163,914**	**10,411,268**		**15,255**	**54,693**	**147,723**

2025 Holding in related fund	Number of units held opening (Units)	Number of units held closing (Units)	Fair value of Investment ($)	Interest Held (%)	Number of units acquired (Units)	Number of units disposed (Units)	Distributions received/ receivable by the Fund ($)
Betashares Nasdaq 100 ETF	134,715	203,352	10,365,747	0.16	120,485	51,848	105,361
Total	134,715	203,352	10,365,747		120,485	51,848	105,361

15 Events occurring after the financial year

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

Fund	**Net asset value per unit changed by**
Global Energy Companies Currency Hedged ETF	18.03%
Global Gold Miners Currency Hedged ETF	29.93%

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.

16 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 Europe Currency Hedged ETF
Betashares FTSE Global Infrastructure Shares Currency Hedged ETF
Betashares Global Agriculture Companies Currency Hedged ETF
Betashares Global Banks Currency Hedged ETF
Betashares Global Energy Companies Currency Hedged ETF
Betashares Global Gold Miners Currency Hedged ETF
Betashares Global Healthcare Currency Hedged ETF
Betashares Japan Currency Hedged ETF
Betashares Managed Risk Global Shares Complex ETF
Betashares Nasdaq 100 Yield Maximiser Complex ETF
Betashares S&P 500 Yield Maximiser Complex 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 100 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 Europe Currency Hedged ETF

Betashares FTSE Global Infrastructure Shares Currency Hedged ETF

Betashares Global Agriculture Companies Currency Hedged ETF

Betashares Global Banks Currency Hedged ETF

Betashares Global Energy Companies Currency Hedged ETF

Betashares Global Gold Miners Currency Hedged ETF

Betashares Global Healthcare Currency Hedged ETF

Betashares Japan Currency Hedged ETF

Betashares Managed Risk Global Shares Complex ETF

Betashares Nasdaq 100 Yield Maximiser Complex ETF

Betashares S&P 500 Yield Maximiser Complex 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 year then ended, in accordance with the *Corporations Act 2001*, in compliance with *Australian Accounting Standards* and the *Corporations Regulations 2001*.

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

- Statements of financial position as at 30 June 2026
- Statements of comprehensive income, Statements of changes in equity, and Statements of cash flows for the year then ended
- Notes, including material accounting policies
- Directors' Declaration made by the Directors' of Betashares Capital Ltd (the Responsible Entity).

Basis for opinions

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

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

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

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

Key Audit Matters

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

These matters were addressed in the context of our audits of 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 Europe Currency Hedged ETF, Betashares FTSE Global Infrastructure Shares Currency Hedged ETF, Betashares Global Agriculture Companies Currency Hedged ETF, Betashares Global Banks Currency Hedged ETF, Betashares Global Energy Companies Currency Hedged ETF, Betashares Global Gold Miners Currency Hedged ETF, Betashares Global Healthcare Currency Hedged ETF, Betashares Japan Currency Hedged ETF, Betashares Managed Risk Global Shares Complex ETF, Betashares Nasdaq 100 Yield Maximiser Complex ETF and Betashares S&P 500 Yield Maximiser Complex 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 Europe Currency Hedged ETF $83,439,000, Betashares FTSE Global Infrastructure Shares Currency Hedged ETF $8,023,469, Betashares Global Agriculture Companies Currency Hedged ETF $71,677,000, Betashares Global Banks Currency Hedged ETF $165,431,000, Betashares Global Energy Companies Currency Hedged ETF $222,211,000, Betashares Global Gold Miners Currency Hedged ETF $193,784,000, Betashares Global Healthcare Currency Hedged ETF $194,785,000, Betashares Japan Currency Hedged ETF $303,050,000, Betashares Managed Risk Global Shares Complex ETF $46,319,000, Betashares Nasdaq 100 Yield Maximiser Complex ETF $37,043,000 and Betashares S&P 500 Yield Maximiser Complex ETF $293,243,000)

Refer to Notes 2(b), 5, 9, 11 and 12 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 custodian.	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:

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 year 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

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.