



Booklet 5D

Condensed Interim Financial Report

31 December 2023

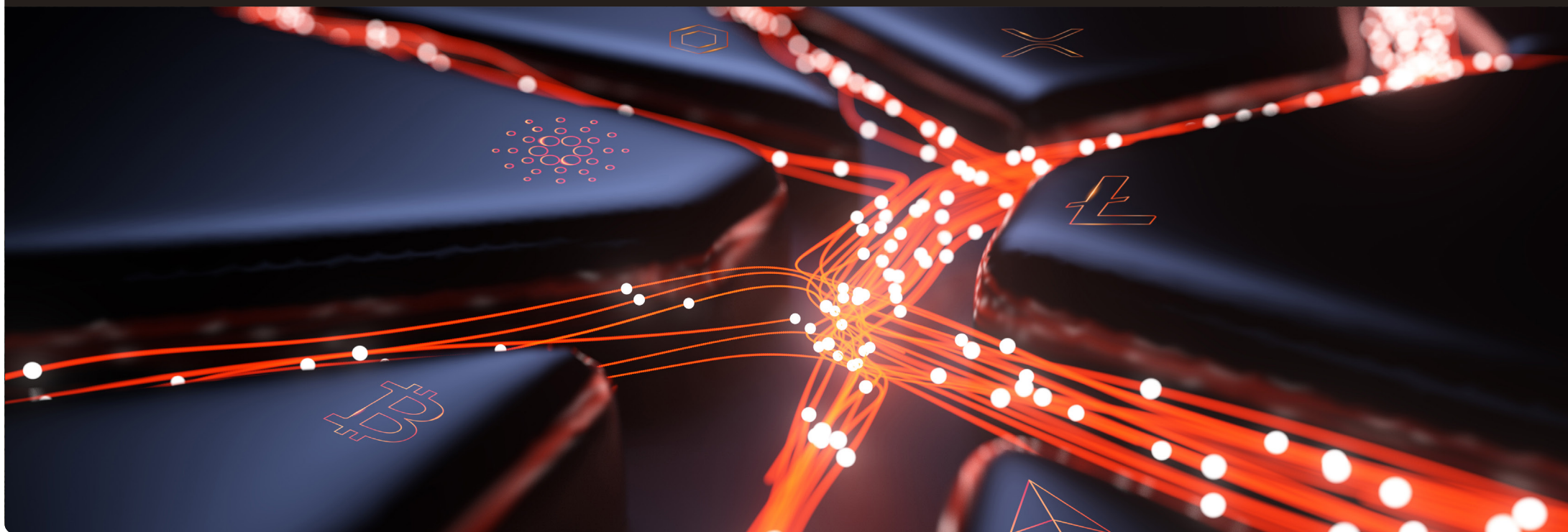
Responsible Entity

Betashares Capital Ltd

(ABN 78 139 566 868)

Level 11, 50 Margaret,
Sydney, NSW 2000

betashares.com.au



Booklet 5D

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

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

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

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

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

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

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

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

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

Condensed Interim Financial Report

For the half-year ended 31 December 2023

Booklet 5D
Condensed Interim Financial Report
For the half-year ended 31 December 2023

Contents	Page
Directors' report	2
Auditor's independence declaration	5
Condensed interim statements of comprehensive income	6
Condensed interim statements of financial position	9
Condensed interim statements of changes in equity	12
Condensed interim statements of cash flows	15
Notes to the condensed interim financial statements	18
Directors' declaration	34
Independent auditor's report to the unitholders	35

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 condensed interim financial report of the Funds for the half-year ended 31 December 2023 and the auditor's report thereon.

Fund name	Referred to in this document as	Financial reporting period	ARSN
Betashares Crypto Innovators ETF	Crypto Innovators ETF	1 July 2023 to 31 December 2023	650 203 777
Betashares Digital Health and Telemedicine ETF	Digital Health and Telemedicine ETF	1 July 2023 to 31 December 2023	654 542 640
Betashares Electric Vehicles and Future Mobility ETF	Electric Vehicles and Future Mobility ETF	1 July 2023 to 31 December 2023	654 544 475
Betashares Future of Food ETF	Future of Food ETF	1 July 2023 to 31 December 2023	656 267 382
Betashares Future of Payments ETF	Future of Payments ETF	1 July 2023 to 31 December 2023	654 544 377
Betashares Global Uranium ETF	Global Uranium ETF	1 July 2023 to 31 December 2023	656 267 391
Betashares Online Retail and E-commerce ETF	Online Retail and E-commerce ETF	1 July 2023 to 31 December 2023	654 544 037
Betashares Solar ETF	Solar ETF	1 July 2023 to 31 December 2023	656 267 293
Betashares Video Games and Esports ETF	Video Games and Esports ETF	1 July 2023 to 31 December 2023	654 543 601

Responsible Entity

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

Principal activities

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

The Funds did not have any employees during the half-year.

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

Directors

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

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

Directors' report (continued)

During the half-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 condensed interim statements of comprehensive income. The income distributions payable by each of the Funds are disclosed in condensed interim the statements of financial position. The income distributions paid and payable by each of the Funds are disclosed in Note 4 to the condensed interim financial statements.

Significant changes in state of affairs

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

Matters subsequent to the end of the financial half-year

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

Fund	Net asset value changed by :
Crypto Innovators ETF	11.02%
Future of Payments ETF	10.72%
Online Retail and E-commerce ETF	10.57%
Solar ETF	(11.63)%

No matter or circumstance has arisen since 31 December 2023 that has significantly affected, or may significantly affect:

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

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.

Directors' report (continued)

Rounding of amounts to the nearest thousand dollars

Betashares Crypto Innovators ETF, Betashares Electric Vehicles and Future Mobility ETF and Betashares Global Uranium ETF are entities of the kind referred to in *ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2016/191* and in accordance with that instrument, amounts in the condensed interim financial report and directors' report have been rounded off to the nearest thousand dollars, unless otherwise stated.

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

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

Auditor's independence declaration

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

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



Alex Vynokur
Director

Sydney
8 March 2024



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

To the Directors of Betashares Capital Limited, the Responsible Entity for the Schemes:

Betashares Crypto Innovators ETF

Betashares Global Uranium ETF

Betashares Digital Health and Telemedicine ETF

Betashares Online Retail and E-commerce ETF

Betashares Electric Vehicles and Future Mobility ETF

Betashares Solar ETF

Betashares Future of Food ETF

Betashares Video Games and Esports ETF

Betashares Future of Payments ETF

I declare that, to the best of my knowledge and belief, in relation to the review of Schemes for the half-year ended 31 December 2023 there have been:

- i. no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the review; and
- ii. no contraventions of any applicable code of professional conduct in relation to the review.


KPMG



Nicholas Buchanan

Partner

Sydney

8 March 2024

Booklet 5D
Condensed interim statements of comprehensive income
For the half-year ended 31 December 2023

Condensed interim statements of comprehensive income

	Crypto Innovators ETF		Digital Health and Telemedicine ETF		Electric Vehicles and Future Mobility ETF	
	31 December 2023	31 December 2022	31 December 2023	31 December 2022	31 December 2023	31 December 2022
	\$'000	\$'000	\$¹	\$¹	\$'000	\$'000
Investment income						
Interest income	2	1	18	-	-	-
Dividend/distribution income	99	62	1,627	1,497	78	135
Net gains/(losses) on financial instruments at fair value through profit or loss	35,348	(18,431)	(193,562)	43,039	(595)	(1,291)
Net foreign exchange gains/(losses)	3	46	18	282	1	24
Other operating income	6	9	-	-	1	2
Total net investment income/(loss)	35,458	(18,313)	(191,899)	44,818	(515)	(1,130)
Expenses						
Management fees	277	192	5,054	5,851	45	40
Transaction costs	9	98	196	608	2	4
Other operating expenses	1	5	899	882	1	2
Total operating expenses	287	295	6,149	7,341	48	46
Profit/(loss) for the half-year	35,171	(18,608)	(198,048)	37,477	(563)	(1,176)
Other comprehensive income	-	-	-	-	-	-
Total comprehensive income/(loss) for the half-year	35,171	(18,608)	(198,048)	37,477	(563)	(1,176)

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

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

Booklet 5D
Condensed interim statements of comprehensive income
For the half-year ended 31 December 2023
(continued)

Condensed interim statements of comprehensive income

	Future of Food ETF		Future of Payments ETF		Global Uranium ETF	
	31 December 2023	31 December 2022	31 December 2023	31 December 2022	31 December 2023	31 December 2022
	\$¹	\$¹	\$¹	\$¹	\$'000	\$'000
Investment income						
Interest income	17	-	17	54	4	-
Dividend/distribution income	16,423	11,923	8,202	14,159	322	47
Net gains/(losses) on financial instruments at fair value through profit or loss	(53,874)	(108,190)	299,735	39,287	18,456	(1,299)
Net foreign exchange gains/(losses)	(556)	910	(7,654)	(3,422)	4	46
Other operating income	-	-	1,101	142	22	12
Total net investment income/(loss)	(37,990)	(95,357)	301,401	50,220	18,808	(1,194)
Expenses						
Management fees	6,868	7,536	8,364	16,339	209	46
Transaction costs	181	296	1,088	477	12	5
Interest expenses	29	8	564	-	1	-
Other operating expenses	142	271	623	665	5	1
Total operating expenses	7,220	8,111	10,639	17,481	227	52
Profit/(loss) for the half-year	(45,210)	(103,468)	290,762	32,739	18,581	(1,246)
Other comprehensive income	-	-	-	-	-	-
Total comprehensive income/(loss) for the half-year	(45,210)	(103,468)	290,762	32,739	18,581	(1,246)

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

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

Booklet 5D
Condensed interim statements of comprehensive income
For the half-year ended 31 December 2023
(continued)

Condensed interim statements of comprehensive income	Online Retail and E-commerce ETF		Solar ETF		Video Games and Esports ETF	
	31 December	31 December	31 December	31 December	31 December	31 December
	2023	2022	2023	2022	2023	2022
	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Investment income						
Interest income	-	-	20	82	445	-
Dividend/distribution income	1,381	304	16,628	9,707	6,746	10,389
Net gains/(losses) on financial instruments at fair value through profit or loss	91,287	35,219	(983,247)	(101,512)	(72,481)	(340,860)
Net foreign exchange gains/(losses)	28	45	835	(1,675)	204	1,198
Other operating income	-	-	-	1,779	-	-
Total net investment income/(loss)	92,696	35,568	(965,764)	(91,619)	(65,086)	(329,273)
Expenses						
Management fees	3,968	3,288	11,824	12,455	5,638	10,138
Transaction costs	257	238	685	2,321	289	459
Interest expenses	14	14	43	81	26	10
Other operating expenses	70	1,307	413	825	582	838
Total operating expenses	4,309	4,847	12,965	15,682	6,535	11,445
Profit/(loss) for the half-year	88,387	30,721	(978,729)	(107,301)	(71,621)	(340,718)
Other comprehensive income	-	-	-	-	-	-
Total comprehensive income/(loss) for the half-year	88,387	30,721	(978,729)	(107,301)	(71,621)	(340,718)

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

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

Booklet 5D
Condensed interim statements of financial position
As at 31 December 2023

Condensed interim statements of financial position

	Notes	Crypto Innovators ETF		Digital Health and Telemedicine ETF		Electric Vehicles and Future Mobility ETF	
		31 December	30 June	31 December	30 June	31 December	30 June
		2023	2023	2023	2023	2023	2023
		\$'000	\$'000	\$ ¹	\$ ¹	\$'000	\$'000
Assets							
Cash and cash equivalents		169	53	3,126	4,462	-	26
Financial assets at fair value through profit or loss	5	119,035	76,865	1,519,490	1,716,292	13,586	14,318
Due from brokers - receivables for securities sold		1,010	-	-	-	-	-
Other receivables		39	9	221	273	52	24
Total assets		120,253	76,927	1,522,837	1,721,027	13,638	14,368
Liabilities							
Bank overdraft		-	-	-	-	11	-
Distributions payable	4	-	-	-	-	-	170
Redemption payable		496	-	-	-	-	-
Due to brokers - payable for securities purchased		517	-	-	-	-	-
Other payables		59	37	791	933	9	9
Total liabilities (excluding net assets attributable to unitholders)		1,072	37	791	933	20	179
Net assets attributable to unitholders - equity	3	119,181	76,890	1,522,046	1,720,094	13,618	14,189

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

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

Booklet 5D
Condensed interim statements of financial position
As at 31 December 2023
(continued)

Condensed interim statements of financial position

	Notes	Future of Food ETF		Future of Payments ETF		Global Uranium ETF	
		31 December 2023	30 June 2023	31 December 2023	30 June 2023	31 December 2023	30 June 2023
		\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$'000	\$'000
Assets							
Cash and cash equivalents		5,879	5,778	208	10,555	157	34
Financial assets at fair value through profit or loss	5	2,053,623	2,112,370	1,740,492	4,832,593	89,402	35,082
Applications receivable		-	-	-	-	-	606
Due from brokers - receivable for securities sold		-	-	3,758	-	87	-
Other receivables		4,554	4,409	357	680	11	4
Total assets		2,064,056	2,122,557	1,744,815	4,843,828	89,657	35,726
Liabilities							
Distributions payable	4	8,750	14,204	-	-	107	21
Due to brokers - payables for securities purchased		-	-	-	-	87	605
Other payables		1,317	1,152	1,396	2,563	48	19
Total liabilities (excluding net assets attributable to unitholders)		10,067	15,356	1,396	2,563	242	645
Net assets attributable to unitholders - equity	3	2,053,989	2,107,201	1,743,419	4,841,265	89,415	35,081

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

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Booklet 5D
Condensed interim statements of financial position
As at 31 December 2023
(continued)

Condensed interim statements of financial position		Online Retail and E-commerce ETF		Solar ETF		Video Games and Esports ETF	
		31 December 2023 \$ ¹	30 June 2023 \$ ¹	31 December 2023 \$ ¹	30 June 2023 \$ ¹	31 December 2023 \$ ¹	30 June 2023 \$ ¹
	Notes						
Assets							
Cash and cash equivalents		883	1,671	5,010	2,124	7,498	1,866,725
Financial assets at fair value through profit or loss	5	1,220,936	1,132,487	3,287,202	4,265,813	1,961,463	2,037,457
Due from brokers - receivables for securities sold		-	-	-	28	-	-
Other receivables		955	190	2,590	6,224	1,524	1,148
Total assets		1,222,774	1,134,348	3,294,802	4,274,189	1,970,485	3,905,330
Liabilities							
Distributions payable	4	-	-	7,817	-	-	9,173
Redemption payable		-	-	-	-	-	1,854,332
Other payables		653	614	1,725	2,383	1,322	1,935
Total liabilities (excluding net assets attributable to unitholders)		653	614	9,542	2,383	1,322	1,865,440
Net assets attributable to unitholders - equity	3	1,222,121	1,133,734	3,285,260	4,271,806	1,969,163	2,039,890

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

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Booklet 5D
Condensed interim statements of changes in equity
For the half-year ended 31 December 2023

Condensed interim statements of changes in equity		Crypto Innovators ETF		Digital Health and Telemedicine ETF		Electric Vehicles and Future Mobility ETF	
		31 December 2023	31 December 2022	31 December 2023	31 December 2022	31 December 2023	31 December 2022
	Notes	\$'000	\$'000	\$¹	\$¹	\$'000	\$'000
Total equity at the beginning of the half-year	3	76,890	46,458	1,720,094	1,618,534	14,189	10,086
Comprehensive income for the half-year							
Profit/(loss) for the half-year		35,171	(18,608)	(198,048)	37,477	(563)	(1,176)
Other comprehensive income		-	-	-	-	-	-
Total comprehensive income/(loss) for the half-year		35,171	(18,608)	(198,048)	37,477	(563)	(1,176)
Transactions with unitholders							
Applications	3	13,103	8,823	-	-	920	2,720
Redemptions	3	(5,983)	(1,350)	-	-	(954)	(821)
Units issued upon reinvestment of distributions	3	-	-	-	-	26	6
Total transactions with unitholders		7,120	7,473	-	-	(8)	1,905
Total equity at the end of the half-year	3	119,181	35,323	1,522,046	1,656,011	13,618	10,815

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

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Booklet 5D
Condensed interim statements of changes in equity
For the half-year ended 31 December 2023
(continued)

Condensed interim statements of changes in equity		Future of Food ETF		Future of Payments ETF		Global Uranium ETF	
		31 December 2023	31 December 2022	31 December 2023	31 December 2022	31 December 2023	31 December 2022
	Notes	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$'000	\$'000
Total equity at the beginning of the half-year	3	2,107,201	2,283,317	4,841,265	4,636,452	35,081	2,481
Comprehensive income for the half-year							
Profit/(loss) for the half-year		(45,210)	(103,468)	290,762	32,739	18,581	(1,246)
Other comprehensive income		-	-	-	-	-	-
Total comprehensive income/(loss) for the half-year		(45,210)	(103,468)	290,762	32,739	18,581	(1,246)
Transactions with unitholders							
Applications	3	-	-	-	-	35,860	19,523
Redemptions	3	-	-	(3,388,608)	(436,384)	-	-
Units issued upon reinvestment of distributions	3	748	-	-	-	-	-
Distributions to unitholders	3,4	(8,750)	-	-	-	(107)	-
Total transactions with unitholders		(8,002)	-	(3,388,608)	(436,384)	35,753	19,523
Total equity at the end of the half-year	3	2,053,989	2,179,849	1,743,419	4,232,807	89,415	20,758

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

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Booklet 5D
Condensed interim statements of changes in equity
For the half-year ended 31 December 2023
(continued)

Condensed interim statements of changes in equity		Online Retail and E-commerce ETF		Solar ETF		Video Games and Esports ETF	
		31 December 2023	31 December 2022	31 December 2023	31 December 2022	31 December 2023	31 December 2022
Notes		\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Total equity at the beginning of the half-year	3	1,133,734	942,067	4,271,806	1,711,722	2,039,890	3,678,289
Comprehensive income for the half-year							
Profit/(loss) for the half-year		88,387	30,721	(978,729)	(107,301)	(71,621)	(340,718)
Other comprehensive income		-	-	-	-	-	-
Total comprehensive income/(loss) for the half-year		88,387	30,721	(978,729)	(107,301)	(71,621)	(340,718)
Transactions with unitholders							
Applications	3	-	-	-	2,541,726	-	-
Units issued upon reinvestment of distributions	3	-	-	-	-	894	120
Distributions to unitholders	3,4	-	-	(7,817)	-	-	-
Total transactions with unitholders		-	-	(7,817)	2,541,726	894	120
Total equity at the end of the half-year	3	1,222,121	972,788	3,285,260	4,146,147	1,969,163	3,337,691

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

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Booklet 5D
Condensed interim statements of cash flows
For the half-year ended 31 December 2023

Condensed interim statements of cash flows	Crypto Innovators ETF		Digital Health and Telemedicine ETF ¹		Electric Vehicles and Future Mobility ETF	
	31 December	31 December	31 December	31 December	31 December	31 December
	2023	2022	2023	2022	2023	2022
	\$'000	\$'000	\$ ¹	\$ ¹	\$'000	\$'000
Cash flows from operating activities						
Proceeds from sale of financial instruments at fair value through profit or loss	21,821	14,712	129,002	285,900	1,964	3,365
Payments for purchase of financial instruments at fair value through profit or loss	(29,133)	(22,022)	(125,698)	(285,022)	(1,825)	(5,279)
Distributions/dividends received	71	45	1,627	1,497	67	33
Interest income received/(paid)	1	1	15	10	-	-
Other operating income received	5	10	55	-	-	(3)
Management fees paid	(255)	(201)	(5,196)	(5,831)	(46)	(40)
Transaction costs paid	(9)	(98)	(196)	(608)	(2)	(4)
Other operating expenses paid	(1)	-	(899)	(937)	(16)	(2)
Net cash inflow/(outflow) from operating activities	(7,500)	(7,553)	(1,290)	(4,991)	142	(1,930)
Cash flows from financing activities						
Proceeds from applications by unitholders	13,103	8,823	-	-	920	2,720
Payments for redemptions by unitholders	(5,487)	(1,350)	-	-	(954)	(821)
Distributions paid	-	-	-	-	(144)	(45)
Net cash inflow/(outflow) from financing activities	7,616	7,473	-	-	(178)	1,854
Net increase/(decrease) in cash and cash equivalents	116	(80)	(1,290)	(4,991)	(36)	(76)
Cash and cash equivalents at the beginning of the half-year	53	155	4,462	5,295	26	31
Effects of foreign currency exchange rate changes on cash and cash equivalents	-	-	(46)	-	(1)	1
Cash and cash equivalents at the end of the half-year	169	75	3,126	304	(11)	(44)
Non-cash financing activities						
Units issued upon reinvestment of distributions	-	-	-	-	26	-

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Booklet 5D
Condensed interim statements of cash flows
For the half-year ended 31 December 2023
(continued)

Condensed interim statements of cash flows

	Future of Food ETF³		Future of Payments ETF		Global Uranium ETF⁴	
	31 December 2023	31 December 2022	31 December 2023	31 December 2022	31 December 2023	31 December 2022
	\$¹	\$¹	\$¹	\$¹	\$'000	\$'000
Cash flows from operating activities						
Proceeds from sale of financial instruments at fair value through profit or loss	309,135	260,379	3,652,085	871,968	2,723	159
Payments for purchase of financial instruments at fair value through profit or loss	(304,751)	(265,848)	(271,664)	(441,933)	(39,188)	(19,619)
Distributions/dividends received	16,784	10,998	8,202	14,874	322	47
Interest income received	11	-	22	71	3	-
Other operating income received	60	(258)	1,419	142	16	12
Management fees paid	(6,932)	(7,565)	(9,531)	(16,691)	(180)	(36)
Transaction costs paid	(181)	(296)	(1,088)	(477)	(12)	(5)
Other operating expenses paid	(502)	(607)	(1,187)	(1,369)	(6)	(4)
Net cash inflow/(outflow) from operating activities	13,624	(3,197)	3,378,258	426,585	(36,322)	(19,446)
Cash flows from financing activities						
Proceeds from applications by unitholders	-	-	-	-	36,466	19,467
Payments for redemptions by unitholders	-	-	(3,388,608)	(436,384)	-	-
Distributions paid	(13,456)	-	-	-	(21)	-
Net cash inflow/(outflow) from financing activities	(13,456)	-	(3,388,608)	(436,384)	36,445	19,467
Net increase/(decrease) in cash and cash equivalents	168	(3,197)	(10,350)	(9,799)	123	21
Cash and cash equivalents at the beginning of the half-year	5,778	7,285	10,555	18,376	34	5
Effects of foreign currency exchange rate changes on cash and cash equivalents	(67)	-	3	(24)	-	-
Cash and cash equivalents at the end of the half-year	5,879	4,088	208	8,553	157	26
Non-cash financing activities						
Units issued upon reinvestment of distributions	748	-	-	-	-	-

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

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

Booklet 5D
Condensed interim statements of cash flows
For the half-year ended 31 December 2023
(continued)

Condensed interim statements of cash flows	Online Retail and E-commerce ETF ⁵		Solar ETF ⁶		Video Games and Esports ETF ⁷	
	31 December 2023	31 December 2022	31 December 2023	31 December 2022	31 December 2023	31 December 2022
	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Cash flows from operating activities						
Proceeds from sale of financial instruments at fair value through profit or loss	138,578	112,947	532,969	1,251,030	237,088	343,377
Payments for purchase of financial instruments at fair value through profit or loss	(135,698)	(112,855)	(536,723)	(3,782,967)	(233,192)	(337,588)
Distributions/dividends received	617	298	20,061	7,996	5,879	8,228
Interest income received/(paid)	(2)	14	18	71	664	-
Other operating income received	1	-	203	1,779	272	(79)
Management fees paid	(3,929)	(3,371)	(12,482)	(10,816)	(6,451)	(10,358)
Transaction costs paid	(257)	(238)	(685)	(2,321)	(289)	(459)
Other operating expenses paid	(84)	(1,251)	(456)	(1,572)	(408)	(646)
Net cash inflow/(outflow) from operating activities	(774)	(4,456)	2,905	(2,536,800)	3,563	2,475
Cash flows from financing activities						
Proceeds from applications by unitholders	-	-	-	2,541,726	-	-
Payments for redemptions by unitholders	-	-	-	(594,229)	(1,854,332)	-
Distributions paid	-	-	-	-	(8,280)	(8,838)
Net cash inflow/(outflow) from financing activities	-	-	-	1,947,497	(1,862,612)	(8,838)
Net increase/(decrease) in cash and cash equivalents	(774)	(4,456)	2,905	(589,303)	(1,859,049)	(6,363)
Cash and cash equivalents at the beginning of the half-year	1,671	4,187	2,124	600,341	1,866,725	10,160
Effects of foreign currency exchange rate changes on cash and cash equivalents	(14)	3	(19)	(101)	(178)	3
Cash and cash equivalents at the end of the half-year	883	(266)	5,010	10,937	7,498	3,800
Non-cash financing activities						
Units issued upon reinvestment of distributions	-	-	-	-	894	-

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

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

Contents of the notes to the condensed interim financial statements

	Page
1 General information	19
2 Summary of material accounting policies	19
3 Net assets attributable to unitholders	21
4 Distributions to unitholders	24
5 Financial assets at fair value through profit or loss	25
6 Fair value measurements	26
7 Events occurring after the reporting period	33

1 General information

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

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

The condensed interim financial statements were authorised for issue by the directors of the Responsible Entity on 8 March 2024. The directors of the Responsible Entity have the power to amend and reissue the condensed interim financial statements.

2 Summary of material accounting policies

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

(a) Basis of preparation

These general purpose condensed interim financial statements have been prepared in accordance with Australian Accounting Standards, AASB 134 *Interim Financial Reporting* and the *Corporations Act 2001*. The Funds are for-profit unit trusts for the purpose of preparing the condensed interim financial statements.

These condensed interim financial statements do not include all the notes of the type normally included in annual financial statements. The financial report of the Funds complies with International Financial Reporting Standards adopted by the International Accounting Standards Board. Accordingly, this report is to be read in conjunction with the annual report for the period ended 30 June 2023 and any continuous disclosure requirements of the *Corporations Act 2001*.

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

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

2 Summary of material accounting policies (continued)

(a) Basis of preparation (continued)

The condensed interim 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.

Use of estimates and judgement

Management makes estimates and assumptions that affect the reported amounts in the condensed interim 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.

Functional currency and presentation

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

(b) Australian accounting standards and interpretations

The Funds have applied *AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting policies and Definition of Accounting Estimates*, effective from January 2023, for the first time in the current financial period. There are no other new accounting standards, interpretations or amendments to existing standards that are effective for the half-year beginning 1 July 2023 that had material impact on the Funds.

(c) Rounding of amounts

Betashares Crypto Innovators ETF, Betashares Electric Vehicles and Future Mobility ETF and Betashares Global Uranium ETF are entities of the kind referred to in *ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2016/191*, relating to the "rounding off" of amounts in the financial statements. Amounts in the financial statements have been rounded off to the nearest thousand dollars, unless otherwise indicated.

3 Net assets attributable to unitholders

Units are normally redeemable by unitholders being Authorised Participants at the unitholders' option, however, applications 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 based on the redemption price, 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 half-year were as follows:

	Crypto Innovators ETF				Digital Health and Telemedicine ETF			
	31 December 2023	31 December 2022	31 December 2023	31 December 2022	31 December 2023	31 December 2022	31 December 2023	31 December 2022
	Units '000	Units '000	\$'000	\$'000	Units ¹	Units ¹	\$ ¹	\$ ¹
Net assets attributable to unitholders								
Opening balance	24,300	21,600	76,890	46,458	160,000	160,000	1,720,094	1,618,534
Applications	4,000	3,600	13,103	8,823	-	-	-	-
Redemptions	(1,800)	(500)	(5,983)	(1,350)	-	-	-	-
Profit/(loss) for the half-year	-	-	35,171	(18,608)	-	-	(198,048)	37,477
Closing balance	26,500	24,700	119,181	35,323	160,000	160,000	1,522,046	1,656,011

	Electric Vehicles and Future Mobility ETF				Future of Food ETF			
	31 December 2023	31 December 2022	31 December 2023	31 December 2022	31 December 2023	31 December 2022	31 December 2023	31 December 2022
	Units '000	Units '000	\$'000	\$'000	Units ¹	Units ¹	\$ ¹	\$ ¹
Net assets attributable to unitholders								
Opening balance	1,521	1,200	14,189	10,086	200,000	200,000	2,107,201	2,283,317
Applications	100	320	920	2,720	-	-	-	-
Redemptions	(100)	(100)	(954)	(821)	-	-	-	-
Units issued upon reinvestment of distributions	2	1	26	6	71	-	748	-
Distributions to unitholders	-	-	-	-	-	-	(8,750)	-
Profit/(loss) for the half-year	-	-	(563)	(1,176)	-	-	(45,210)	(103,468)
Closing balance	1,523	1,421	13,618	10,815	200,071	200,000	2,053,989	2,179,849

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

3 Net assets attributable to unitholders (continued)

	Future of Payments ETF				Global Uranium ETF			
	31 December 2023	31 December 2022	31 December 2023	31 December 2022	31 December 2023	31 December 2022	31 December 2023	31 December 2022
	Units ¹	Units ¹	\$ ¹	\$ ¹	Units '000	Units '000	\$'000	\$'000
Net assets attributable to unitholders								
Opening balance	520,000	570,000	4,841,265	4,636,452	5,800	500	35,081	2,481
Applications	-	-	-	-	4,400	3,200	35,860	19,523
Redemptions	(350,000)	(50,000)	(3,388,608)	(436,384)	-	-	-	-
Distributions to unitholders	-	-	-	-	-	-	(107)	-
Profit/(loss) for the half-year	-	-	290,762	32,739	-	-	18,581	(1,246)
Closing balance	170,000	520,000	1,743,419	4,232,807	10,200	3,700	89,415	20,758

	Online Retail and E-commerce ETF				Solar ETF			
	31 December 2023	31 December 2022	31 December 2023	31 December 2022	31 December 2023	31 December 2022	31 December 2023	31 December 2022
	Units ¹	Units ¹	\$ ¹	\$ ¹	Units ¹	Units ¹	\$ ¹	\$ ¹
Net assets attributable to unitholders								
Opening balance	115,000	115,000	1,133,734	942,067	350,000	150,000	4,271,806	1,711,722
Applications	-	-	-	-	-	200,000	-	2,541,726
Distributions to unitholders	-	-	-	-	-	-	(7,817)	-
Profit/(loss) for the half-year	-	-	88,387	30,721	-	-	(978,729)	(107,301)
Closing balance	115,000	115,000	1,222,121	972,788	350,000	350,000	3,285,260	4,146,147

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

3 Net assets attributable to unitholders (continued)

	Video Games and Esports ETF			
	31 December 2023	31 December 2022	31 December 2023	31 December 2022
	Units ¹	Units ¹	\$ ¹	\$ ¹
Net assets attributable to unitholders				
Opening balance	210,013	400,000	2,039,890	3,678,289
Units issued upon reinvestment of distributions	92	13	894	120
Profit/(loss) for the half-year	-	-	(71,621)	(340,718)
Closing balance	210,105	400,013	1,969,163	3,337,691

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

Capital risk management

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

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

4 Distributions to unitholders

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

The distributions for the half-year were as follows:

	Future of Food ETF				Global Uranium ETF			
	31 December 2023 \$ ¹	31 December 2023 CPU	31 December 2022 \$ ¹	31 December 2022 CPU	31 December 2023 \$'000	31 December 2023 CPU	31 December 2022 \$'000	31 December 2022 CPU
Distributions payable - December	8,750	4.37	-	-	107	1.05	-	-
Total distributions	8,750	4.37	-	-	107	1.05	-	-

	Solar ETF			
	31 December 2023 \$ ¹	31 December 2023 CPU	31 December 2022 \$ ¹	31 December 2022 CPU
Distributions payable - December	7,817	2.23	-	-
Total distributions	7,817	2.23	-	-

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

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

All Funds are half-year distribution funds. Betashares Crypto Innovators ETF, Betashares Digital Health and Telemedicine ETF, Betashares Electric Vehicles and Future Mobility ETF, Betashares Future of Payments ETF, Betashares Online Retail and E-commerce ETF, and Betashares Video Games and Esports ETF had nil distributions for the half-year ended 31 December 2023.

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

5 Financial assets at fair value through profit or loss

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

	Crypto Innovators ETF		Digital Health and Telemedicine ETF		Electric Vehicles and Future Mobility ETF	
	31 December 2023 \$'000	30 June 2023 \$'000	31 December 2023 \$ ¹	30 June 2023 \$ ¹	31 December 2023 \$'000	30 June 2023 \$'000
Financial assets at fair value through profit or loss						
Listed equities	119,035	76,865	1,519,490	1,716,292	13,586	14,318
Total financial assets at fair value through profit or loss	119,035	76,865	1,519,490	1,716,292	13,586	14,318

	Future of Food ETF		Future of Payments ETF		Global Uranium ETF	
	31 December 2023 \$ ¹	30 June 2023 \$ ¹	31 December 2023 \$ ¹	30 June 2023 \$ ¹	31 December 2023 \$'000	30 June 2023 \$'000
Financial assets at fair value through profit or loss						
Listed equities	2,053,623	2,112,370	1,740,492	4,832,593	76,354	30,697
Listed unit trusts	-	-	-	-	13,048	4,385
Total financial assets at fair value through profit or loss	2,053,623	2,112,370	1,740,492	4,832,593	89,402	35,082

	Online Retail and E-commerce ETF		Solar ETF		Video Games and Esports ETF	
	31 December 2023 \$ ¹	30 June 2023 \$ ¹	31 December 2023 \$ ¹	30 June 2023 \$ ¹	31 December 2023 \$ ¹	30 June 2023 \$ ¹
Financial assets at fair value through profit or loss						
Listed equities	1,220,936	1,132,487	3,113,763	4,111,903	1,961,463	2,037,457
Listed unit trusts	-	-	173,439	153,910	-	-
Total financial assets at fair value through profit or loss	1,220,936	1,132,487	3,287,202	4,265,813	1,961,463	2,037,457

An overview of the fair value measurements relating to financial instruments at fair value through profit or loss is included in Note 6 to the financial statements.

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

6 Fair value measurements

AASB 13 *Fair Value Measurement* requires disclosure of fair value measurements by level of the following fair value measurement hierarchy:

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

Fair value estimation

The carrying amounts of the Funds' assets and liabilities at the end of each reporting 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 assets or financial liabilities. 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 condensed interim 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.

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

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

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

6 Fair value measurements (continued)

Fair value estimation (continued)

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

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

The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Funds for similar financial instruments.

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

(iii) Recognised fair value measurements

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

		Crypto Innovators ETF							
		Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
		31 December	31 December	31 December	31 December	30 June	30 June	30 June	30 June
		2023	2023	2023	2023	2023	2023	2023	2023
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets									
Financial assets at fair value through profit or loss:									
Listed equities		119,035	-	-	119,035	76,865	-	-	76,865
Total		119,035	-	-	119,035	76,865	-	-	76,865
		Digital Health and Telemedicine ETF							
		Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
		31 December	31 December	31 December	31 December	30 June	30 June	30 June	30 June
		2023	2023	2023	2023	2023	2023	2023	2023
		\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Financial assets									
Financial assets at fair value through profit or loss:									
Listed equities		1,519,490	-	-	1,519,490	1,716,292	-	-	1,716,292
Total		1,519,490	-	-	1,519,490	1,716,292	-	-	1,716,292

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

6 Fair value measurements (continued)

Fair value estimation (continued)

(iii) Recognised fair value measurements (continued)

Electric Vehicles and Future Mobility ETF							
Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
31 December	31 December	31 December	31 December	30 June	30 June	30 June	30 June
2023	2023	2023	2023	2023	2023	2023	2023
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets							
Financial assets at fair value through profit or loss:							
Listed equities							
	13,586	-	-	13,586	14,318	-	14,318
Total	13,586	-	-	13,586	14,318	-	14,318
Future of Food ETF							
Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
31 December	31 December	31 December	31 December	30 June	30 June	30 June	30 June
2023	2023	2023	2023	2023	2023	2023	2023
\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Financial assets							
Financial assets at fair value through profit or loss:							
Listed equities							
	2,053,623	-	-	2,053,623	2,112,370	-	2,112,370
Total	2,053,623	-	-	2,053,623	2,112,370	-	2,112,370

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

6 Fair value measurements (continued)

Fair value estimation (continued)

(iii) Recognised fair value measurements (continued)

	Future of Payments ETF							
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
	31 December	31 December	31 December	31 December	30 June	30 June	30 June	30 June
	2023	2023	2023	2023	2023	2023	2023	2023
	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Financial assets								
Financial assets at fair value through profit or loss:								
Listed equities	1,740,492	-	-	1,740,492	4,832,593	-	-	4,832,593
Total	1,740,492	-	-	1,740,492	4,832,593	-	-	4,832,593
	Global Uranium ETF							
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
	31 December	31 December	31 December	31 December	30 June	30 June	30 June	30 June
	2023	2023	2023	2023	2023	2023	2023	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets								
Financial assets at fair value through profit or loss:								
Listed equities	76,354	-	-	76,354	30,697	-	-	30,697
Listed unit trusts	13,048	-	-	13,048	4,385	-	-	4,385
Total	89,402	-	-	89,402	35,082	-	-	35,082

² Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

6 Fair value measurements (continued)

Fair value estimation (continued)

(iii) Recognised fair value measurements (continued)

Online Retail and E-commerce ETF							
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3
	31 December	31 December	31 December	31 December	30 June	30 June	30 June
	2023	2023	2023	2023	2023	2023	2023
	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Financial assets							
Financial assets at fair value through profit or loss:							
Listed equities	1,220,936	-	-	1,220,936	1,132,487	-	-
Total	1,220,936	-	-	1,220,936	1,132,487	-	-
Solar ETF							
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3
	31 December	31 December	31 December	31 December	30 June	30 June	30 June
	2023	2023	2023	2023	2023	2023	2023
	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Financial assets							
Financial assets at fair value through profit or loss:							
Listed equities	3,113,763	-	-	3,113,763	4,111,903	-	-
Listed unit trusts	173,439	-	-	173,439	153,910	-	-
Total	3,287,202	-	-	3,287,202	4,265,813	-	-

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

6 Fair value measurements (continued)

Fair value estimation (continued)

(iii) Recognised fair value measurements (continued)

	Video Games and Esports ETF							
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
	31 December	31 December	31 December	31 December	30 June	30 June	30 June	30 June
	2023	2023	2023	2023	2023	2023	2023	2023
	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Financial assets								
Financial assets at fair value through profit or loss:								
Listed equities	1,961,463	-	-	1,961,463	2,037,457	-	-	2,037,457
Total	1,961,463	-	-	1,961,463	2,037,457	-	-	2,037,457

(iv) Movement in level 3 instruments

The following table presents the Funds that had movement in level 3 instruments for the half-year ended 31 December 2023 by the class of financial instrument:

	Listed equities		Listed equities	
	Crypto Innovators ETF		Video Games and Esports ETF	
	31 December	30 June	31 December	30 June
	2023	2023	2023	2023
	\$'000	\$'000	\$ ¹	\$ ¹
Opening balance	-	-	-	8,718
Transfers into/(out) from level 3	-	295	-	-
Gains/(losses) recognised in profit or loss	-	(295)	-	(8,718)
Closing balance*	-	-	-	-
Financial assets and liabilities held at the end of the half-year	-	(295)	-	(8,718)

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

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

6 Fair value measurements (continued)

Fair value estimation (continued)

Valuation process

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

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

Due to uncertainties with Russian securities these assets were valued at zero as at 31 December 2023 and 30 June 2023.

(v) Transfer between levels

There were no transfers between levels during the half-year ended 31 December 2023 and 30 June 2023.

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

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

The carrying value of the net assets attributable to unitholders differs from its fair value (deemed to be the redemption price for individual units) due to differences in valuation inputs. The difference is not material in the current period.

7 Events occurring after the reporting period

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

Fund	Net asset value changed by:
Crypto Innovators ETF	11.02%
Future of Payments ETF	10.72%
Online Retail and E-commerce ETF	10.57%
Solar ETF	(11.63)%

No other significant events have occurred since the end of the reporting period which would impact on the financial position of the Funds disclosed in the condensed interim statements of financial position as at 31 December 2023 or on the results and cash flows of the Funds for the period ended on that date.

Directors' declaration

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

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

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

- (a) the condensed interim financial statements and notes set out on pages 6 to 33 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 31 December 2023 and of their performance for the half-year ended on that date; and
- (b) there are reasonable grounds to believe that the Funds will be able to pay their debts as and when they become due and payable.

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



Alex Vynokur
Director

Sydney
8 March 2024



Independent Auditor's Review Report

To the unitholders of following Schemes (the "Schemes"),

Betashares Crypto Innovators ETF

Betashares Digital Health and Telemedicine ETF

Betashares Electric Vehicles and Future Mobility ETF

Betashares Future of Food ETF

Betashares Future of Payments ETF

Betashares Global Uranium ETF

Betashares Online Retail and E-commerce ETF

Betashares Solar ETF

Betashares Video Games and Esports ETF

Conclusion

We have reviewed the accompanying **Condensed Interim Financial Reports** of the Schemes.

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the Condensed Interim Financial Reports of the Schemes do not comply with the *Corporations Act 2001*, including:

- giving a true and fair view of the Schemes financial position as at 31 December 2023 and of their performance for the half-year ended on that date; and
- complying with *Australian Accounting Standard AASB 134 Interim Financial Reporting* and the *Corporations Regulations 2001*.

The **Condensed Interim Financial Reports** comprise:

- Condensed interim statement of financial position as at 31 December 2023;
- Condensed interim statement of comprehensive income, Condensed interim statement of changes in equity and Condensed interim statement of cash flows for the half-year ended on that date;
- Notes 1 to 7 including selected explanatory notes; and
- The Directors' Declaration.

The **Interim Period** is the 6 months ended on 31 December 2023.

Basis for Conclusion

We conducted our review in accordance with ASRE 2410 *Review of a Financial Report Performed by the Independent Auditor of the Entity*. Our responsibilities are further described in the *Auditor's Responsibilities for the Review of the Financial Report* section of our report.

We are independent of the Schemes in accordance with the auditor independence requirements of 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 audit of the annual financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with these requirements.

Responsibilities of the Directors for the Condensed Interim Financial Reports

The Directors of Betashares Capital Limited (the Responsible Entity) are responsible for:

- the preparation of the Condensed Interim Financial Reports that give a true and fair view in accordance with *Australian Accounting Standards* and the *Corporations Act 2001*; and
- such internal control as the Directors determine is necessary to enable the preparation of the Condensed Interim Financial Reports that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Review of the Condensed Interim Financial Reports

Our responsibility is to express a conclusion on the Condensed Interim Financial Reports based on our review. ASRE 2410 requires us to conclude whether we have become aware of any matter that makes us believe that the Condensed Interim Financial Reports do not comply with the *Corporations Act 2001* including giving a true and fair view of the Schemes' financial position as at 31 December 2023 and its performance for the half-year ended on that date, and complying with *Australian Accounting Standard AASB 134 Interim Financial Reporting* and the *Corporations Regulations 2001*.

A review of a Condensed Interim Period Financial Reports consist of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with *Australian Auditing Standards* and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.


KPMG



Nic Buchanan
Partner
Sydney
8 March 2024



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