23 September 2026

Market Announcement Office
ASX Limited

PLEASE CROSS RELEASE TO ALL FUNDS LISTED BELOW

ANNUAL FINANCIAL REPORT 2026

DFA Australia Limited, the issuer of the following Funds quoted on the AQUA market of the ASX, is pleased to provide the Annual Financial Report for the year ended 30 June 2026.

FUND	ASX Code	ARSN
Dimensional Australian Core Equity Trust – Active ETF	DACE	120 009 163
Dimensional Australian Value Trust – Active ETF	DAVA	092 663 735
Dimensional Global Core Equity Trust (Unhedged and AUD Hedged Classes) – Active ETF	DGCE DFGH	120 009 305
Dimensional Global Value Trust – Active ETF	DGVA	092 663 360
Dimensional Global Small Company Trust – Active ETF	DGSM	092 662 952

The Dimensional Global Core Equity Trust (Unhedged Class) – Active ETF and the Dimensional Global Core Equity Trust (AUD Hedged Class) – Active ETF are classes of units in the Dimensional Global Core Equity Trust. The annual financial report of the Dimensional Global Core Equity Trust provides financial information for each of these classes of unit.

For any further information please refer to dimensional.com/au-en/funds

DIMENSIONAL TRUSTS

Annual Report for the year ended 30 June 2026

Dimensional Australian Core Equity Trust	ARSN 120 009 163 (ASX: DACE)
Dimensional Australian Value Trust	ARSN 092 663 735 (ASX: DAVA)
Dimensional Global Core Equity Trust	ARSN 120 009 305 (ASX: DGCE, DFGH)
Dimensional Global Value Trust	ARSN 092 663 360 (ASX: DGVA)
Dimensional Global Small Company Trust	ARSN 092 662 952 (ASX: DGSM)

ANNUAL REPORT

for the year ended 30 June 2026

CONTENTS

The Directors of DFA Australia Limited (ABN 46 065 937 671), the 'Responsible Entity' of the following regulated managed investment schemes, which form part of the Dimensional Trusts, present their report together with the financial statements of the following Schemes for the year ended 30 June 2026:

Dimensional Australian Core Equity Trust

Dimensional Australian Value Trust

Dimensional Global Core Equity Trust

Dimensional Global Value Trust

Dimensional Global Small Company Trust

(collectively 'the Schemes')

The Responsible Entity of the Schemes is DFA Australia Limited (the 'Responsible Entity'), a public company incorporated and operating in Australia.

In order to comply with the provisions of the *Corporations Act 2001*, the Directors of the Responsible Entity report as follows:

Directors

The names of the Directors of the Responsible Entity during the year and up to the date of this report (unless otherwise stated) are:

J.G. Crane	S.A. Clark
N.A.D. Stewart (resigned 31 December 2025)	D.P. Butler
C.L. Newell	G.K. O'Reilly
B.P. Singh	J.D. Lapping (appointed 31 December 2025)

Principal activities

The Schemes are registered managed investment schemes domiciled in Australia. The principal activity of the Schemes is to invest funds in accordance with their investment objectives and guidelines. These are set out in the Schemes' current Product Disclosure Statements and in accordance with the provisions of their Constitutions. The following is a summary of the investment objectives of the Schemes:

Scheme Name	Investment Objective	Principal Investments
Dimensional Australian Core Equity Trust (ASX: DACE)	To provide long-term capital growth by gaining exposure to a diversified portfolio of securities listed in Australia, with increased emphasis on higher expected return securities relative to a Market Capitalisation Weighted portfolio.	Ordinarily, this scheme will invest in a diversified market-wide portfolio of Australian listed securities. Eligible securities for the strategy include securities of companies and Real Estate Investment Trusts (REITs) and REIT-like entities listed in Australia. The portfolio emphasises investment in securities with a higher expected return considering the overall market, company size, relative price and profitability.
Dimensional Australian Value Trust (ASX: DAVA)	To provide long-term capital growth by gaining exposure to a diversified portfolio of Value Companies listed in Australia.	Ordinarily, this scheme will invest in a diversified market-wide portfolio of Australian low relative price or 'Value' Companies. The portfolio emphasises investment in securities with a higher expected return considering the overall market, company size, relative price and profitability.
Dimensional Global Core Equity Trust (ASX: DGCE, DFGH)	To provide long-term capital growth by gaining exposure to a diversified portfolio of securities associated with approved developed markets (excluding Australia), with increased emphasis on higher expected return securities relative to a Market Capitalisation Weighted portfolio.	Ordinarily, this scheme will invest in a diversified market-wide portfolio of securities associated with approved developed markets (excluding Australia). Eligible securities for the strategy include securities of companies and Real Estate Investment Trusts (REITs) and REIT-like entities listed on approved developed markets (excluding Australia). The portfolio emphasises investment in securities with a higher expected return considering the overall market, company size, relative price and profitability. Three classes of units are offered to all investors: unhedged class units, AUD hedged class units that are denominated in Australian dollars and NZD hedged class units that are denominated in New Zealand dollars. For the hedged class units, the scheme mitigates currency risk by hedging most major foreign currency exposures to the Australian dollar (for the AUD hedged class units) or the New Zealand dollar (for the NZD hedged class units).

Principal activities *(continued)*

Scheme Name	Investment Objective	Principal Investments
Dimensional Global Value Trust (ASX: DGVA)	To provide long-term capital growth by gaining exposure to a diversified portfolio of large Value Companies associated with approved developed markets (excluding Australia).	Ordinarily, this scheme will invest in a diversified portfolio of large, low relative price or 'Value' Companies associated with approved developed markets (excluding Australia). Large companies are generally defined as those falling into the largest 85-90% of securities by market capitalisation in each eligible country (or region in the case of Europe). The portfolio emphasises investment in securities with a higher expected return considering the overall market, company size, relative price and profitability.
Dimensional Global Small Company Trust (ASX: DGSM)	To provide long-term capital growth by gaining exposure to a diversified portfolio of small companies associated with approved developed markets (excluding Australia).	Ordinarily, this scheme will invest in a diversified portfolio of small companies associated with approved developed markets (excluding Australia). Dimensional generally defines small companies as those falling into the smallest 10-15% of securities by market capitalisation of each eligible country (or region in the case of Europe). The portfolio emphasises investment in securities with a higher expected return considering the overall market, company size, relative price and profitability.

The Schemes continued to have no employees during the year.

Review and results of operations

The Schemes are dual access funds. Under a "dual-access" structure, investors can access the Scheme's both on market as an ASX- listed ETF or via unlisted distribution channels off-market directly with the Responsible Entity. This structure allows individuals to hold and transact in different ways based on their preferences.

The Schemes will continue to be managed in line with their investment objectives.

Results

The results of the operations of the Schemes and the total amount distributable to unitholders are presented below. For details of distributions paid during the year, refer to Note 8 of the financial statements.

	Dimensional Australian Core Equity Trust Year Ended		Dimensional Australian Value Trust Year Ended	
	30 June 2026	**30 June 2025**	**30 June 2026**	**30 June 2025**
Profit/(loss) for the year ($'000)	**638,936**	689,881	**212,215**	110,506
Distributions paid and payable ($'000)	**198,589**	180,141	**93,162**	70,488
Distributions paid and payable (cents per unit)	**57.07**	54.35	**207.39**	174.30

	Dimensional Global Core Equity Trust AUD Unhedged Class Year Ended		Dimensional Global Core Equity Trust AUD Hedged Class Year Ended		Dimensional Global Core Equity Trust NZD Hedged Class Year Ended	
	30 June 2026	**30 June 2025**	**30 June 2026**	**30 June 2025**	**30 June 2026**	**30 June 2025**
Profit/(loss) for the year ($'000)	**789,070**	661,773	**840,138**	313,842	**38,731**	48,803
Distributions paid and payable ($'000)	**70,208**	144,066	**239,718**	–	**–**	–
Distributions paid and payable (cents per unit)	**41.67**	89.80	**260.99**	–	**–**	–

	Dimensional Global Value Trust Year Ended		Dimensional Global Small Company Trust Year Ended	
	30 June 2026	**30 June 2025**	**30 June 2026**	**30 June 2025**
Profit/(loss) for the year ($'000)	**262,765**	122,788	**118,949**	74,618
Distributions paid and payable ($'000)	**44,888**	39,646	**27,604**	14,395
Distributions paid and payable (cents per unit)	**112.66**	108.93	**151.35**	84.63

Review and results of operations *(continued)*

Performance

	30 June 2026 %	30 June 2025 %
Dimensional Australian Core Equity Trust		
Capital growth	**7.567**	9.823
Distribution of income	**3.413**	3.671
Total return	**10.980**	13.494

	30 June 2026 %	30 June 2025 %
Dimensional Australian Value Trust		
Capital growth	**10.773**	3.951
Distribution of income	**7.789**	6.892
Total return	**18.562**	10.843

	30 June 2026 %	30 June 2025 %
Dimensional Global Core Equity Trust - Unhedged class		
Capital growth	**15.474**	13.118
Distribution of income	**1.538**	3.662
Total return	**17.012**	16.780

	30 June 2026 %	30 June 2025 %
Dimensional Global Core Equity Trust - AUD Hedged class		
Capital growth	**17.874**	10.749
Distribution of income	**7.121**	0.000
Total return	**24.995**	10.749

Review and results of operations *(continued)*

Performance *(continued)*

	30 June 2026 %	30 June 2025 %
Dimensional Global Value Trust		
Capital growth	**23.110**	10.857
Distribution of income	**4.702**	4.937
Total return	**27.812**	15.794

	30 June 2026 %	30 June 2025 %
Dimensional Global Small Company Trust		
Capital growth	**15.045**	12.040
Distribution of income	**4.462**	2.757
Total return	**19.507**	14.797

Matters subsequent to the end of the financial year

No matters or circumstances have arisen since the end of the financial year that have significantly affected, or may significantly affect:

(i) the operations of the Schemes in future financial years;

(ii) the results of those operations in future financial years; or

(iii) the state of affairs of the Schemes in future financial years.

Significant changes in state of affairs

Effective from 1 October 2025, the Responsible Entity has reduced the management fee for the following Dimensional Trusts:

Dimensional Global Value Trust from 0.46% to 0.40%

Dimensional Global Small Company Trust from 0.645% to 0.55%

Dimensional Global Core Equity Trust from 0.36% to 0.30%[1]

1. All classes of the Dimensional Global Core Equity Trust have the same management fees.

In the opinion of the Directors, there were no other significant changes in the state of affairs of the Schemes that occurred during the financial year.

Likely developments and expected results of operations

The Schemes will continue to be managed in accordance with the investment objectives and guidelines as prescribed in the governing documents of the Schemes and in accordance with the provisions of the Schemes’ Constitutions.

The results of the Schemes’ operations will be affected by several factors, including the performance of investment markets in which the Schemes 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 operations of the Schemes 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 against the Schemes.

Options granted

No options were:

(i) granted over unissued units in the Schemes during or since the end of the financial year; or

(ii) granted to the Responsible Entity.

No unissued units in the Schemes were under option as at the date on which this report is made.

No units were issued in the Schemes during or since the end of the financial year as a result of the exercise of an option over unissued units in the Schemes.

Indemnification and insurance of officers and auditor

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

Fees paid to and interests in the Schemes by the Responsible Entity

Fees paid to the Responsible Entity and its associates out of the Schemes' property during the year are disclosed in the statements of comprehensive income and in Note 10(e) to the financial statements.

No fees were paid out of the Schemes' property to the Directors of the Responsible Entity during the year. The number of units in the Schemes held by the Responsible Entity or its associates as at the end of the financial year are disclosed in Note 10(d) to the financial statements.

The number of interests in the Schemes issued during the financial year, withdrawals from the Schemes during the financial year, and the number of interests in the Schemes at the end of the financial year are disclosed in Note 6 to the financial statements.

The value of the Schemes' assets as at the end of the financial year are disclosed in the statements of financial position as 'Total assets' and the basis of valuation is included in Note 2 to the financial statements.

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 11.

Environmental regulation

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

Rounding of amounts to the nearest thousand dollars

Amounts in the Directors' report have been rounded to the nearest thousand dollars in accordance with *ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2026/183*, unless otherwise indicated.

Signed in accordance with a resolution of the Directors of the Responsible Entity made pursuant to section 298(2) of the *Corporations Act 2001*.

On behalf of the Directors,

J.G. Crane	B.P. Singh
Director	Director

Sydney, 10 September 2026

Auditor's Independence Declaration

As lead auditor of Dimensional Australian Core Equity Trust, Dimensional Australian Value Trust, Dimensional Global Core Equity Trust, Dimensional Global Value Trust and Dimensional Global Small Company Trust's financial report for the year ended 30 June 2026, I declare that, to the best of my knowledge and belief, there have been:

a) no contraventions of the auditor independence requirements of the *Corporations Act 2001* in relation to the audit of the financial report; and

b) no contraventions of any applicable code of professional conduct in relation to the audit of the financial report.

Diane Winnard
Partner
PricewaterhouseCoopers

Sydney
10 September 2026

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Statements of Comprehensive Income for the year ended 30 June 2026

		Dimensional Australian Core Equity Trust Year Ended		Dimensional Australian Value Trust Year Ended	
		30 June 2026	30 June 2025	30 June 2026	30 June 2025
	Note	$'000	$'000	$'000	$'000
Investment income					
Interest income from financial assets at amortised cost		**1,146**	929	**401**	330
Dividend and distribution income		**218,892**	194,011	**55,986**	48,499
Net gains/(losses) on financial instruments at fair value through profit or loss		**434,379**	508,002	**160,346**	65,007
Other income		**2,626**	2,506	**109**	405
Total net investment income/(loss)		**657,043**	705,448	**216,842**	114,241
Expenses					
Management fees	10(e)	**17,594**	15,069	**4,479**	3,606
Brokerage fees		**315**	278	**140**	125
Other expenses		**198**	220	**8**	4
Total operating expenses		**18,107**	15,567	**4,627**	3,735
Profit/(loss) for the year		**638,936**	689,881	**212,215**	110,506
Other comprehensive income		**–**	–	**–**	–
Total comprehensive income for the year		**638,936**	689,881	**212,215**	110,506

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

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Statements of Comprehensive Income for the year ended 30 June 2026

		Dimensional Global Core Equity Trust Year Ended		Dimensional Global Value Trust Year Ended		Dimensional Global Small Company Trust Year Ended	
		30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025
	Note	$'000	$'000	$'000	$'000	$'000	$'000
Investment Income							
Interest income from financial assets at amortised cost		**2,581**	2,033	**178**	222	**115**	149
Dividend and distribution income		**143,567**	133,577	**21,792**	20,727	**10,157**	9,227
Net gains/(losses) on financial instruments at fair value through profit or loss		**1,549,889**	915,885	**245,170**	105,803	**112,189**	68,681
Other income		**1,506**	1,199	**69**	69	**344**	238
Total net investment income/(loss)		**1,697,543**	1,052,694	**267,209**	126,821	**122,805**	78,295
Expenses							
Management fees	10(e)	**28,676**	27,749	**4,336**	3,970	**3,742**	3,605
Brokerage fees		**801**	473	**105**	61	**85**	59
Other expenses		**127**	54	**3**	2	**29**	13
Total operating expenses		**29,604**	28,276	**4,444**	4,033	**3,856**	3,677
Operating profit/(loss)		**1,667,939**	1,024,418	**262,765**	122,788	**118,949**	74,618
Finance costs attributable to unitholders							
Distributions to unitholders		**309,926**	144,066	**–**	–	**–**	–
Increase/(decrease) in net assets attributable to unitholders		**1,358,013**	880,352	**–**	–	**–**	–
Profit/(loss) for the year		**–**	–	**262,765**	122,788	**118,949**	74,618
Other comprehensive income		**–**	–	**–**	–	**–**	–
Total comprehensive income for the year		**–**	–	**262,765**	122,788	**118,949**	74,618

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

Statements of Financial Position as at 30 June 2026

		Dimensional Australian Core Equity Trust As at		Dimensional Australian Value Trust As at	
		30 June 2026	30 June 2025	30 June 2026	30 June 2025
	Note	$'000	$'000	$'000	$'000
Assets					
Cash and cash equivalents		**40,851**	18,304	**34,201**	22,437
Deposits held with brokers for margin		**–**	–	**1,869**	1,228
Receivables		**24,374**	20,518	**8,421**	7,038
Financial assets at fair value through profit or loss	3	**6,679,797**	5,813,536	**1,395,773**	1,127,104
Total assets		**6,745,022**	5,852,358	**1,440,264**	1,157,807
Liabilities					
Distributions payable	8	**18,607**	24,479	**45,063**	29,191
Payables		**22,446**	11,861	**1,868**	632
Total liabilities		**41,053**	36,340	**46,931**	29,823
Net assets attributable to unitholders – liability	6	**–**	–	**–**	–
Net assets attributable to unitholders – equity	6	**6,703,969**	5,816,018	**1,393,333**	1,127,984

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

DIMENSIONAL TRUSTS

Statements of Financial Position as at 30 June 2026

		Dimensional Global Core Equity Trust As at		Dimensional Global Value Trust As at		Dimensional Global Small Company Trust As at	
		30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025
	Note	$'000	$'000	$'000	$'000	$'000	$'000
Assets							
Cash and cash equivalents		**284,544**	186,125	**45,619**	29,446	**25,771**	14,233
Deposits held with brokers for margin		**12,374**	7,648	**3,053**	1,388	**1,879**	640
Receivables		**24,302**	23,620	**8,213**	3,359	**2,082**	1,925
Financial assets at fair value through profit or loss	3	**10,042,247**	8,132,123	**1,206,930**	897,797	**720,441**	583,157
Total assets		**10,363,467**	8,349,516	**1,263,815**	931,990	**750,173**	599,955
Liabilities							
Distributions payable	8	**283,042**	120,451	**36,710**	32,766	**24,795**	12,151
Payables		**78,179**	35,141	**9,883**	1,180	**2,320**	784
Financial liabilities at fair value through profit or loss	4	**123,735**	11,480	**–**	–	**–**	–
Total liabilities		**484,956**	167,072	**46,593**	33,946	**27,115**	12,935
Net assets attributable to unitholders – liability	6	**9,878,511**	8,182,444	**–**	–	**–**	–
Net assets attributable to unitholders – equity	6	**–**	–	**1,217,222**	898,044	**723,058**	587,020

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

Statements of Changes in Equity for the year ended 30 June 2026

		Dimensional Australian Core Equity Trust Year Ended		Dimensional Australian Value Trust Year Ended	
		30 June 2026	30 June 2025	30 June 2026	30 June 2025
	Note	$'000	$'000	$'000	$'000
Total equity at the beginning of the financial year		**5,816,018**	5,039,608	**1,127,984**	981,573
Comprehensive income for the financial year					
Profit/(loss) for the financial year		**638,936**	689,881	**212,215**	110,506
Other comprehensive income		**–**	–	**–**	–
Total comprehensive income		**638,936**	689,881	**212,215**	110,506
Transactions with unitholders	6				
Applications		**1,027,277**	722,697	**291,238**	221,552
Redemptions		**(624,578)**	(492,245)	**(146,844)**	(116,575)
Units issued upon reinvestment of distributions		**44,905**	36,218	**1,902**	1,416
Distributions paid and payable	8	**(198,589)**	(180,141)	**(93,162)**	(70,488)
Total transactions with unitholders		**249,015**	86,529	**53,134**	35,905
Total equity at the end of the financial year		**6,703,969**	5,816,018	**1,393,333**	1,127,984

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

DIMENSIONAL TRUSTS

Statements of Changes in Equity for the year ended 30 June 2026

		Dimensional Global Core Equity Trust Year Ended		Dimensional Global Value Trust Year Ended		Dimensional Global Small Company Trust Year Ended	
		30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025
	Note	$'000	$'000	$'000	$'000	$'000	$'000
Total equity at the beginning of the financial year		**–**	–	**898,044**	735,196	**587,020**	486,986
Comprehensive income for the financial year							
Profit/(loss) for the financial year		**–**	–	**262,765**	122,788	**118,949**	74,618
Other comprehensive income		**–**	–	**–**	–	**–**	–
Total comprehensive income		**–**	–	**262,765**	122,788	**118,949**	74,618
Transactions with unitholders	6						
Applications		**–**	–	**223,684**	183,779	**137,464**	133,771
Redemptions		**–**	–	**(123,048)**	(106,033)	**(93,777)**	(96,492)
Units issued upon reinvestment of distributions		**–**	–	**665**	1,960	**1,006**	2,532
Distributions paid and payable	8	**–**	–	**(44,888)**	(39,646)	**(27,604)**	(14,395)
Total transactions with unitholders		**–**	–	**56,413**	40,060	**17,089**	25,416
Total equity at the end of the financial year		**–**	–	**1,217,222**	898,044	**723,058**	587,020

The Dimensional Global Core Equity Trust does not satisfy the criteria set out under AASB 132. Thus, the units are classified as financial liabilities.

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

DIMENSIONAL TRUSTS

Statements of Cash Flows for the year ended 30 June 2026

		Dimensional Australian Core Equity Trust Year Ended		Dimensional Australian Value Trust Year Ended	
		30 June 2026	30 June 2025	30 June 2026	30 June 2025
	Note	$'000	$'000	$'000	$'000
Cash flows from operating activities					
Proceeds from sale of financial instruments at fair value through profit or loss		**539,160**	480,061	**270,855**	223,583
Purchase of financial instruments at fair value through profit or loss		**(960,821)**	(770,563)	**(379,960)**	(316,125)
Dividends and distributions received		**218,207**	194,521	**55,075**	48,012
Interest received		**1,084**	939	**377**	328
Expenses paid		**(17,523)**	(14,969)	**(4,384)**	(3,533)
Other income received		**2,535**	2,531	**76**	397
Net cash provided by/(used in) operating activities	9(a)	**(217,358)**	(107,480)	**(57,961)**	(47,338)
Cash flows from financing activities					
Proceeds from applications by unitholders		**1,026,751**	721,971	**290,824**	221,680
Payments for redemptions by unitholders		**(627,290)**	(490,710)	**(145,711)**	(117,208)
Distributions paid		**(159,556)**	(135,436)	**(75,388)**	(57,040)
Net cash provided by/(used in) financing activities		**239,905**	95,825	**69,725**	47,432
Net increase/(decrease) in cash and cash equivalents		**22,547**	(11,655)	**11,764**	94
Cash and cash equivalents at the beginning of the year		**18,304**	29,959	**22,437**	22,343
Cash and cash equivalents at the end of the year		**40,851**	18,304	**34,201**	22,437

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

Statements of Cash Flows for the year ended 30 June 2026

	Note	Dimensional Global Core Equity Trust Year Ended 30 June 2026 $'000	Dimensional Global Core Equity Trust Year Ended 30 June 2025 $'000	Dimensional Global Value Trust Year Ended 30 June 2026 $'000	Dimensional Global Value Trust Year Ended 30 June 2025 $'000	Dimensional Global Small Company Trust Year Ended 30 June 2026 $'000	Dimensional Global Small Company Trust Year Ended 30 June 2025 $'000
Cash flows from operating activities							
Proceeds from sale of financial instruments at fair value through profit or loss		**1,801,923**	1,337,125	**204,649**	140,150	**134,935**	86,662
Purchase of financial instruments at fair value through profit or loss		**(2,053,116)**	(1,538,378)	**(263,609)**	(193,368)	**(160,615)**	(114,631)
Dividends and distributions received		**143,030**	132,769	**21,798**	20,481	**10,068**	9,166
Interest received		**2,218**	2,035	**173**	219	**113**	152
Expenses paid		**(28,568)**	(28,040)	**(4,264)**	(4,068)	**(3,740)**	(3,549)
Other income received		**1,311**	–	**124**	–	**340**	168
Net cash provided by/(used in) operating activities	9(a)	**(133,202)**	(94,489)	**(41,129)**	(36,586)	**(18,899)**	(22,032)
Cash flows from financing activities							
Proceeds from applications by unitholders		**1,301,233**	1,002,517	**218,774**	183,120	**137,622**	133,370
Payments for redemptions by unitholders		**(951,351)**	(758,475)	**(121,705)**	(105,798)	**(93,618)**	(96,237)
Distributions paid		**(115,124)**	(86,993)	**(40,279)**	(64,955)	**(13,955)**	(31,915)
Net cash provided by/(used in) financing activities		**234,758**	157,049	**56,790**	12,367	**30,049**	5,218
Net increase/(decrease) in cash and cash equivalents		**101,556**	62,560	**15,661**	(24,219)	**11,150**	(16,814)
Cash and cash equivalents at the beginning of the year		**186,125**	122,673	**29,446**	53,560	**14,233**	30,994
Effects of foreign currency exchange rate changes on cash and cash equivalents		**(3,137)**	892	**512**	105	**388**	53
Cash and cash equivalents at the end of the year		**284,544**	186,125	**45,619**	29,446	**25,771**	14,233

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

1. General information

These financial statements present the following registered schemes (the 'Schemes') as individual entities:

Scheme Name	Date of Dual Listing	Date of Constitution	Date of Commencement	Date of Activation	Date of Termination
Dimensional Australian Core Equity Trust	13 November 2023	5 October 2005	28 June 2006	3 July 2006	28 June 2086
Dimensional Australian Value Trust	19 August 2024	11 November 1997	29 June 1998	22 June 1999	29 June 2078
Dimensional Global Core Equity Trust	13 November 2023	5 October 2005	24 November 2006	5 December 2006	24 November 2086
Dimensional Global Value Trust	19 August 2024	11 November 1997	29 June 1998	27 August 1999	29 June 2078
Dimensional Global Small Company Trust	19 August 2024	11 November 1997	29 June 1998	21 August 2000	29 June 2078

The Schemes are registered managed investment schemes domiciled in Australia. The Schemes may be terminated prior to the termination date in accordance with the provisions of the Schemes' Constitutions.

The Responsible Entity of the Schemes is DFA Australia Limited (the 'Responsible Entity'), a public company incorporated and operating in Australia.

Principal Registered Office and Place of Business of the Responsible Entity

Gateway Building

Level 43, 1 Macquarie Place

Sydney NSW 2000

Tel: (+612) 8336 7100

Fax: (+612) 8336 7199

Email: au-invest@dimensional.com

Online: dimensional.com

The financial statements are presented in Australian currency.

The financial statements were authorised for issue by the Directors of the Responsible Entity on 10 September 2026. The Directors of the Responsible Entity have the power to amend and reissue the financial statements.

2. Summary of material accounting policies

Financial reporting framework

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

The Schemes are for-profit entities for the purpose of preparing the financial statements.

(a) Basis of preparation

The Schemes are of the kind referred to in *ASIC Corporations (Related Scheme Reports) Instrument 2025/438* dated 19 May 2025 issued by ASIC. In accordance with that Instrument, Schemes with a common Responsible Entity can include the financial statements in adjacent columns in a single financial report.

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

Some prior year note disclosure balances may have been restated in the financial statements to conform to the current year's presentation.

The statements of financial position are presented on a liquidity basis. Assets and liabilities are presented in decreasing order of liquidity and are not distinguish between current and non-current. All balances are expected to be recovered or settled within 12 months, except for financial assets at fair value through profit or loss and net assets attributable to unitholders. The amount expected to be recovered or settled within 12 months after the end of each reporting period cannot be reliably determined.

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements and have been consistently applied to all years presented unless otherwise stated below:

(i) Compliance with International Financial Reporting Standards

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

(ii) New and amended standards adopted by the Schemes

There are no standards, amendments to standards or interpretations that are effective for annual periods beginning on 1 July 2025 that have a material effect on the financial statements of the Schemes.

(iii) New standards, amendments 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 statement of comprehensive income, including:

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

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

2. Summary of material accounting policies *(continued)*

(a) Basis of preparation (continued)

(iii) New standards, amendments and interpretations not yet adopted (continued)

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

AASB 2024-2 *Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments* [AASB 7 & AASB 9] (effective for annual periods beginning on or after 1 January 2026).

In July 2024, the AASB issued amendments to AASB 7 *Financial Instruments: Disclosures* and AASB 9 *Financial Instruments.* This amendment amends requirements related to settling financial liabilities using an electronic payment system and assessing contractual cash flow characteristics of financial assets with environmental, social and corporate governance and similar features. It also amends disclosure requirements relating to investments in equity instruments designated at fair value through other comprehensive income and adds disclosure requirements for financial instruments with contingent features that do not relate directly to basic lending risks and costs. The amendments will be effective for annual reporting periods beginning on or after 1 January 2026.

The Schemes are currently working to identify all the impact of the new standards and amendments on the primary financial statements and the related notes.

Certain amendments to accounting standards have been published that are not mandatory for the 30 June 2026 reporting year and have not been early adopted by the Schemes. These amendments are not expected to have a material impact on the Schemes in the current or future reporting periods and on foreseeable future transactions.

(b) Financial instruments

(i) Classification

Financial assets

The Schemes classify financial assets in the following measurement categories:

> those to be measured subsequently at fair value through profit or loss; and

> those to be measured at amortised cost.

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

For equity securities and derivatives, the contractual cash flows of these instruments do not represent solely payments of principal and interest. Consequently, these investments are measured at fair value through profit or loss.

2. Summary of material accounting policies *(continued)*

(b) Financial instruments (continued)

(i) Classification (continued)

Financial liabilities

The Schemes invest in derivative financial instruments such as futures, warrants and forward currency contracts. These derivative financial instruments that have a negative fair value are presented as liabilities at fair value through profit or loss.

(ii) Recognition/derecognition

The Schemes recognise financial assets and financial liabilities on the date they become party to the contractual agreement (trade date) and recognise changes in the 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 have been transferred and the Schemes have transferred substantially all of the risks and rewards of ownership.

(iii) Measurement

At initial recognition, the Schemes measure financial assets and financial liabilities at fair value. Transaction costs of financial assets and financial liabilities carried at fair value through profit or loss are expensed in the statements of comprehensive income.

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

(i) Securities listed or traded on an exchange are fair valued based on quoted 'last' prices on long securities.

(ii) Securities not listed on a securities exchange or that are thinly traded are valued using quotes from brokers. Investments in unlisted unit trusts are valued at the mid price as established by the underlying trust's Responsible Entity.

(iii) In the absence of quoted values or brokers' representative prices, securities are valued using appropriate valuation techniques as reasonably determined by the Responsible Entity.

The Responsible Entity has determined that the Schemes are an investment entity under AASB 10 as they meet all the criteria and characteristics of an investment entity.

(iv) Impairment

At each reporting date, the Schemes shall measure the loss allowance on financial assets at amortised cost 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 Schemes shall measure the loss allowance at an amount equal to 12-month expected credit losses. Significant financial difficulties of the counterparty, probability that the counterparty 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. A significant increase in credit risk is defined by management as any contractual payment that is more than 30 days past due. Any contractual payment that is more than 90 days past due is considered credit impaired.

2. Summary of material accounting policies *(continued)*

(b) Financial instruments *(continued)*

(iv) Impairment *(continued)*

The expected credit losses (ECL) approach is based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Schemes expect to receive. The shortfall is then discounted at an approximation to the asset's original effective interest rate.

Financial assets measured at amortised cost are measured initially at fair value plus transaction costs and subsequently amortised using the effective interest rate method, less impairment losses if any. Such assets are reviewed at the end of each reporting period to determine whether there is objective evidence of impairment.

If evidence of impairment exists, an impairment loss is recognised in the statements of comprehensive income as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the original effective interest rate.

If in a subsequent period the amount of an impairment loss recognised on a financial asset carried at amortised cost decreases and the decrease can be linked objectively to an event occurring after the write-down, the write-down is reversed through the statements of comprehensive income.

(c) 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. Refer to Note 5 to the financial statements for further information.

(d) Net assets attributable to unitholders

Units are redeemable 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 Schemes at any time for cash based on the redemption price, which is equal to a proportionate share of the Schemes' net asset value attributable to the unitholders.

The units are carried at the redemption amount that is payable at balance sheet date if the holder exercises the right to put the unit back to the Schemes. This amount represents the expected cash flows on redemption of these units.

Units are classified as equity when they satisfy the following criteria under AASB 132 *Financial Instruments: Presentation*:

> the puttable financial instrument entitles the holder to a pro-rata share of net assets in the event of the Schemes' liquidation;

> the puttable financial instrument is in the class of instruments that is subordinate to all other classes of instruments and class features are identical;

> the puttable financial instrument does not include any contractual obligations to deliver cash or another financial asset, or to exchange financial instruments with another entity under potentially unfavourable conditions to the Schemes, and it is not a contract settled in the Schemes' own equity instruments; and

> the total expected cash flows attributable to the puttable financial instrument over the life are based substantially on the profit or loss.

The Dimensional Global Core Equity Trust has multiple classes of units where the features are not identical. Therefore, it does not satisfy all of the above conditions and thus the units are classified as financial liabilities. The remaining Schemes satisfies all the above conditions.

2. Summary of material accounting policies *(continued)*

(e) Investment income

Interest income from financial instruments that are at amortised cost is recognised in the statements of comprehensive income on a time-proportionate basis using the effective interest method. It includes interest from cash and cash equivalents.

Dividend income is recognised when the right to receive payments is established inclusive of any related foreign withholding tax.

Trust distributions are recognised on an entitlements basis.

(f) Expenses

All expenses, including Responsible Entity fees and custodian fees, are recognised in the statements of comprehensive income on an accruals basis.

(g) Cash and cash equivalents

For the purpose of presentation in the statements of cash flows, cash and cash equivalents include deposits at call that are readily convertible to cash on hand and are subject to an insignificant risk of changes in value, and bank overdrafts.

Overdrafts are presented as liabilities in the statements of financial position.

(h) Deposits with brokers

Margin accounts comprise cash held as collateral for derivative transactions and short sales. The cash is held by the broker and is only available to meet margin calls.

(i) Income tax

Under current legislation, the Schemes are not subject to income tax provided they attribute the entirety of their taxable income to their unitholders.

The benefits of imputation credits and foreign tax paid are passed on to unitholders. The Schemes 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.

(j) Distributions

Distributions are payable as set out in the Schemes' Constitutions and offering documents, at the end of September, December, March and June each year for the Dimensional Australian Core Equity Trust and Dimensional Australian Value Trust, except Dimensional Global Core Equity Trust, Dimensional Global Value Trust and Dimensional Global Small Company Trust which are payable at the end of December and June.

Distributions in the current period are recognised in the statements of changes in equity for Dimensional Australian Core Equity Trust, Dimensional Australian Value Trust, Dimensional Global Value Trust and Dimensional Global Small Company Trust except for Dimensional Global Core Equity Trust which are recognised in the statements of comprehensive income as finance costs attributable to unitholders.

(k) Increase/decrease in net assets attributable to unitholders

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

2. Summary of material accounting policies *(continued)*

(l) Due from/to brokers

Amounts due from/to brokers represent receivables for securities sold and payables for securities purchased that have been contracted for but not yet delivered by the end of the year. Trades are recorded on trade date, and for equities normally settled within three business days. The due from brokers balance is held for collection and consequently measured at amortised cost.

These amounts are recognised initially at fair value and subsequently measured at amortised cost. At each reporting date, the Schemes 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 Schemes 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. A significant increase in credit risk is defined by management as any contractual payment which is more than 30 days past due. Any contractual payment which is more than 90 days past due is considered credit impaired.

(m) Receivables

Receivables may include amounts for dividends, trust distributions, interest and securities sold where settlement has not yet occurred. 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 the last payment. Amounts are generally received within 30 days of being recorded as receivables.

These amounts are recognised initially at fair value and subsequently measured at amortised cost. At each reporting date, the Schemes shall measure the loss allowance on receivables 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 Schemes shall measure the loss allowance at an amount equal to 12- month expected credit losses. Significant financial difficulties of the counterparty, probability that the counterparty 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. A significant increase in credit risk is defined by management as any contractual payment which is more than 30 days past due. Any contractual payment which is more than 90 days past due is considered credit impaired.

The amount of the impairment loss is recognised in profit or loss within other expenses. When a trade receivable for which an impairment allowance had been recognised becomes uncollectible in a subsequent period, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against other expenses in profit or loss.

(n) Payables

Payables represent liabilities and accrued expenses for amounts owing by the Schemes at year end which are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition. Trades are recorded on trade date and normally settled within three business days. Purchases of securities and investments that are unsettled at reporting date are included in payables. The distributions payable to unitholders as at the end of each reporting period is recognised separately in the statements of financial position, where these amounts remain unpaid as at the end of the reporting period.

2. Summary of material accounting policies *(continued)*

(o) Applications and redemptions

Applications received for units in the Schemes are recorded net of any Transaction Cost Allowance payable before the issue of units in the Schemes. Redemptions from the Schemes are recorded gross of any Transaction Cost Allowance payable after the cancellation of units redeemed. Unit redemption prices are determined by reference to the net assets of the Schemes, divided by the number of units on issue at or immediately before close of business each day less any Transaction Cost Allowance.

(p) Goods and Services Tax (GST)

The GST incurred on the cost of various services provided to the Responsible Entity by third parties, such as audit fees, custodial fees and other expenses of the Schemes, have been passed on to the Schemes. The Schemes qualify for Reduced Input Tax Credits (RITCs) on certain fees and expenses, which have been recognised in the statements of comprehensive income net of the amount of GST recoverable from the Australian Taxation Office (ATO). Accounts payable are inclusive of GST. The net amount of GST recoverable from the ATO is included in receivables in the statements of financial position. Cash flows related to GST are included in the statements of cash flows on a gross basis.

(q) Use of estimates and judgements

Estimates, assumptions and judgements are made in preparing the financial statements of the Schemes that affect the reported amounts of assets and liabilities within the next financial year. Estimates and judgements are continually evaluated and based on historical experience and other factors, including expectations of future events that are believed to be reasonable in the circumstances.

Quoted market prices are readily available for most of the Schemes' financial instruments. However, certain financial instruments, for example, over-the-counter derivatives or unquoted securities, are fair valued using valuation techniques. Where valuation techniques (e.g., pricing models) are used to determine fair values, they are validated and periodically 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 and judgements. 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.

(r) Rounding of amounts

The Schemes are an entity of a 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 to the nearest thousand dollars, unless otherwise indicated.

(s) Foreign currency transactions and translation

(i) Functional and presentation currency

Items included in the Schemes' financial statements are measured using the currency of the primary economic environment in which they operate (the 'functional currency'). This is the Australian dollar, reflecting the currency of the economy in which the Schemes compete for funds and are regulated. The Australian dollar is also the Schemes' presentation currency.

2. Summary of material accounting policies *(continued)*

(s) Foreign currency transactions and translation *(continued)*

(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 the translations at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statements of comprehensive income.

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

(t) Impairment of financial assets

Financial assets, other than those at fair value through profit or loss, are assessed for indicators of impairment at the end of the reporting period. Financial assets are impaired where there is objective evidence that as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been affected. For financial assets carried at amortised cost, the amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate.

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets except for trade receivables, where the carrying amount is reduced through the use of an allowance account. When a trade receivable is uncollectable, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against the allowance account. Changes in the carrying amount of the allowance account are recognised in profit or loss.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed through profit or loss to the extent the carrying amount of the investment at the date of the impairment does not exceed what the amortised cost would have been had the impairment not been recognised.

3. Financial assets at fair value through profit or loss

	Dimensional Australian Core Equity Trust As at		Dimensional Australian Value Trust As at	
	30 June 2026	30 June 2025	30 June 2026	30 June 2025
	$'000	$'000	$'000	$'000
Financial assets at fair value through profit or loss				
Warrants	**21**	60	**–**	–
Listed equities	**6,160,274**	5,324,841	**1,395,644**	1,126,981
Listed unit trusts	**519,502**	488,635	**129**	123
Total financial assets at fair value through profit or loss	**6,679,797**	5,813,536	**1,395,773**	1,127,104

	Dimensional Global Core Equity Trust As at		Dimensional Global Value Trust As at		Dimensional Global Small Company Trust As at	
	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025
	$'000	$'000	$'000	$'000	$'000	$'000
Financial assets at fair value through profit or loss						
Futures	**587**	3,745	**128**	667	**133**	294
Forward currency contracts	**2,965**	40,677	**–**	–	**–**	–
Warrants	**–**	–	**–**	–	**3**	–
Listed equities	**9,872,408**	7,935,927	**1,206,802**	897,130	**719,650**	582,308
Listed unit trusts	**166,287**	151,774	**–**	–	**655**	555
Total financial assets at fair value through profit or loss	**10,042,247**	8,132,123	**1,206,930**	897,797	**720,441**	583,157

An overview of the risk exposures relating to financial assets at fair value through profit or loss is included in Note 11.

3. Financial assets at fair value through profit or loss *(continued)*

The Schemes have entered into a securities lending arrangement with Citigroup Pty Ltd. In accordance with the terms of the securities lending arrangement, the securities lent continue to be disclosed in the statements of financial position of the schemes, while the respective collateral received from counterparties is not included in the statements of financial position.

The value of securities lent to the counterparty and the respective collateral received are set out in the following tables:

Dimensional Australian Core Equity Trust				Dimensional Australian Value Trust			
Fair value		Collateral value		Fair value		Collateral value	
30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025
$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
207,407	74,358	**217,778**	78,075	**6,166**	14,346	**6,474**	15,064

Dimensional Global Core Equity Trust				Dimensional Global Value Trust			
Fair value		Collateral value		Fair value		Collateral value	
30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025
$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
344,062	85,373	**379,927**	90,355	**18,155**	5,323	**20,083**	5,631

Dimensional Global Small Company Trust			
Fair value		Collateral value	
30 June 2026	30 June 2025	30 June 2026	30 June 2025
$'000	$'000	$'000	$'000
79,478	12,852	**89,439**	13,622

4. Financial liabilities at fair value through profit or loss

	Dimensional Australian Core Equity Trust As at		Dimensional Australian Value Trust As at	
	30 June 2026	30 June 2025	30 June 2026	30 June 2025
	$'000	$'000	$'000	$'000
Financial liabilities at fair value through profit or loss				
Forward currency contracts	**–**	–	**–**	–
Total financial liabilities at fair value through profit or loss	**–**	–	**–**	–

	Dimensional Global Core Equity Trust As at		Dimensional Global Value Trust As at		Dimensional Global Small Company Trust As at	
	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025
	$'000	$'000	$'000	$'000	$'000	$'000
Financial liabilities at fair value through profit or loss						
Forward currency contracts	**123,735**	11,480	**–**	–	**–**	–
Total financial liabilities at fair value through profit or loss	**123,735**	11,480	**–**	–	**–**	–

An overview of the risk exposures relating to financial liabilities at fair value through profit or loss is included in Note 11.

5. Offsetting financial assets and financial liabilities

Financial assets and liabilities are offset and the net amount is 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.

				Dimensional Global Core Equity Trust	
Financial assets	**Gross amounts of financial assets**	**Gross amounts set off in the Statements of Financial Position**	**Net amount of financial assets presented in the Statements of Financial Position**	**Amounts subject to master netting arrangements**	**Net amount**
2026	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Derivative financial instruments	**2,965**	**–**	**2,965**	**(2,310)**	**655**
Total	**2,965**	**–**	**2,965**	**(2,310)**	**655**
2025					
Derivative financial instruments	40,677	–	40,677	(1,604)	39,073
Total	40,677	–	40,677	(1,604)	39,073

				Dimensional Global Core Equity Trust	
Financial liabilities	**Gross amounts of financial liabilities**	**Gross amounts set off in the Statements of Financial Position**	**Net amount of financial liabilities presented in the Statements of Financial Position**	**Amounts subject to master netting arrangements**	**Net amount**
2026	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Derivative financial instruments	**123,735**	**–**	**123,735**	**(2,310)**	**121,425**
Total	**123,735**	**–**	**123,735**	**(2,310)**	**121,425**
2025					
Derivative financial instruments	11,480	–	11,480	(1,604)	9,876
Total	11,480	–	11,480	(1,604)	9,876

6. Net assets attributable to unitholders

Under AASB 132 *Financial Instruments: Presentation*, puttable financial instruments are classified as equity where certain strict criteria are met. The Dimensional Global Core Equity Trust has multiple classes of units where the features are not identical, it does not satisfy all the conditions and thus the units are classified as financial liabilities. The remaining Schemes classify their net assets attributable to unitholders as equity as they satisfy all the criteria.

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

	Dimensional Australian Core Equity Trust				Dimensional Australian Value Trust			
	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025
	Units'000	Units'000	$'000	$'000	Units'000	Units'000	$'000	$'000
Opening balance	**338,362**	321,991	**5,816,018**	5,039,608	**41,559**	37,594	**1,127,984**	981,573
Applications	**55,778**	43,984	**1,027,277**	722,697	**9,524**	8,250	**291,238**	221,552
Redemptions	**(34,047)**	(29,839)	**(624,578)**	(492,245)	**(4,806)**	(4,338)	**(146,844)**	(116,575)
Units issued upon reinvestment of distributions	**2,491**	2,226	**44,905**	36,218	**66**	53	**1,902**	1,416
Distributions paid and payable	**–**	–	**(198,589)**	(180,141)	**–**	–	**(93,162)**	(70,488)
Profit/(loss) for the year	**–**	–	**638,936**	689,881	**–**	–	**212,215**	110,506
Closing balance	**362,584**	338,362	**6,703,969**	5,816,018	**46,343**	41,559	**1,393,333**	1,127,984

	Dimensional Global Core Equity Trust AUD Unhedged Class				Dimensional Global Core Equity Trust AUD Hedged Class			
	30 June 2026	30 June 2025	30 June 2026	30 June 2025 Restated*	30 June 2026	30 June 2025	30 June 2026	30 June 2025 Restated*
	Units'000	Units'000	$'000	$'000	Units'000	Units'000	$'000	$'000
Opening balance	**160,655**	157,677	**4,477,712**	3,885,833	**89,847**	83,554	**3,296,111**	2,768,321
Applications	**24,056**	18,601	**717,960**	495,470	**12,460**	13,053	**510,448**	448,900
Redemptions	**(15,529)**	(16,486)	**(465,099)**	(443,161)	**(10,457)**	(6,762)	**(434,816)**	(235,034)
Units issued upon reinvestment of distributions	**1,140**	863	**32,212**	21,862	**–**	2	**–**	84
Increase/(decrease) in net assets attributable to unitholders	**–**	–	**718,862**	517,708	**–**	–	**600,420**	313,840
Closing balance	**170,322**	160,655	**5,481,647**	4,477,712	**91,850**	89,847	**3,972,163**	3,296,111

* The comparative figures have been restated to more accurately reflect the apportionment of the net assets at the class level. This restatement affects only the allocation between classes and has no impact on the total net assets of the Scheme as a whole.

6. Net assets attributable to unitholders *(continued)*

	Dimensional Global Core Equity Trust NZD Hedged Class			
	30 June 2026	30 June 2025	30 June 2026	30 June 2025 Restated*
	Units'000	Units'000	$'000	$'000
Opening balance	**12,110**	13,276	**408,621**	396,268
Applications	**2,050**	1,911	**71,661**	59,563
Redemptions	**(2,702)**	(3,077)	**(94,312)**	(96,020)
Units issued upon reinvestment of distributions	**–**	–	**–**	6
Increase/(decrease) in net assets attributable to unitholders	**–**	–	**38,731**	48,804
Closing balance	**11,458**	12,110	**424,701**	408,621
New Zealand Dollar equivalent (NZD$)			**517,242**	441,133

* The comparative figures have been restated to more accurately reflect the apportionment of the net assets at the class level. This restatement affects only the allocation between classes and has no impact on the total net assets of the Scheme as a whole.

	Dimensional Global Value Trust				Dimensional Global Small Company Trust			
	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025
	Units'000	Units'000	$'000	$'000	Units'000	Units'000	$'000	$'000
Opening balance	**36,506**	33,130	**898,044**	735,196	**17,102**	15,895	**587,020**	486,986
Applications	**8,150**	7,639	**223,684**	183,779	**3,719**	4,015	**137,464**	133,771
Redemptions	**(4,490)**	(4,350)	**(123,048)**	(106,033)	**(2,540)**	(2,890)	**(93,777)**	(96,492)
Units issued upon reinvestment of distributions	**26**	87	**665**	1,960	**29**	82	**1,006**	2,532
Distributions paid and payable	**–**	–	**(44,888)**	(39,646)	**–**	–	**(27,604)**	(14,395)
Profit/(loss) for the year	**–**	–	**262,765**	122,788	**–**	–	**118,949**	74,618
Closing balance	**40,192**	36,506	**1,217,222**	898,044	**18,310**	17,102	**723,058**	587,020

As stipulated in the Schemes' Constitutions, each unit represents a right to an individual share of the net asset value of the Schemes (based on the market value of the portfolio of investments of the Schemes) and does not extend to a right to the underlying assets of the Schemes. Capital risk management is included in Note 11.

7. Auditor's remuneration

During the year the following fees were paid or payable for services by PricewaterhouseCoopers Australia (PwC) as the auditor of the Schemes:

	Dimensional Australian Core Equity Trust Year Ended		Dimensional Australian Value Trust Year Ended		Dimensional Global Core Equity Trust Year Ended	
	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025
	$	$	$	$	$	$
Audit of the financial report	**43,742**	42,468	**38,606**	37,481	**47,078**	45,707
Other non-audit services	**8,875**	8,939	**8,875**	8,939	**21,235**	21,390
Total services provided by PwC	**52,617**	51,407	**47,481**	46,420	**68,313**	67,097

	Dimensional Global Value Trust Year Ended		Dimensional Global Small Company Trust Year Ended	
	30 June 2026	30 June 2025	30 June 2026	30 June 2025
	$	$	$	$
Audit of the financial report	**40,877**	39,686	**38,384**	37,266
Other non-audit services	**8,875**	8,939	**8,875**	8,939
Total services provided by PwC	**49,752**	48,625	**47,259**	46,205

The auditor's remuneration for auditing the full and half year financial statements and other non-audit services was paid by the Responsible Entity. Other non-audit services are for taxation compliance services.

8. Distributions payable

	Dimensional Australian Core Equity Trust				Dimensional Australian Value Trust			
	30 June 2026 $'000	30 June 2025 $'000	30 June 2026 c/unit	30 June 2025 c/unit	30 June 2026 $'000	30 June 2025 $'000	30 June 2026 c/unit	30 June 2025 c/unit
Opening balance	**24,479**	15,992	**7.23**	4.97	**29,191**	17,159	**70.24**	45.64
Distributions recognised	**198,589**	180,141	**57.07**	54.35	**93,162**	70,488	**207.39**	174.30
Reductions arising from payments:								
June	**(24,479)**	(15,992)	**(7.23)**	(4.97)	**(29,191)**	(17,159)	**(70.24)**	(45.64)
September	**(80,700)**	(73,316)	**(23.57)**	(22.46)	**(21,368)**	(18,914)	**(49.89)**	(48.66)
December	**(26,844)**	(21,681)	**(7.72)**	(6.55)	**(10,040)**	(7,940)	**(22.98)**	(19.88)
March	**(72,438)**	(60,665)	**(20.65)**	(18.11)	**(16,691)**	(14,443)	**(37.28)**	(35.52)
Closing balance	**18,607**	24,479	**5.13**	7.23	**45,063**	29,191	**97.24**	70.24

	Dimensional Global Core Equity Trust AUD Unhedged Class				Dimensional Global Core Equity Trust AUD Hedged Class			
	30 June 2026 $'000	30 June 2025 $'000	30 June 2026 c/unit	30 June 2025 c/unit	30 June 2026 $'000	30 June 2025 $'000	30 June 2026 c/unit	30 June 2025 c/unit
Opening balance	**120,451**	84,986	**74.97**	53.90	**–**	302	**–**	0.36
Distributions recognised	**70,208**	144,066	**41.67**	89.80	**239,718**	–	**260.99**	–
Reductions arising from payments:								
June	**(120,451)**	(84,986)	**(74.97)**	(53.90)	**–**	(302)	**–**	(0.36)
December	**(26,884)**	(23,615)	**(16.23)**	(14.83)	**–**	–	**–**	–
Closing balance	**43,324**	120,451	**25.44**	74.97	**239,718**	–	**260.99**	–

8. Distributions payable *(continued)*

	Dimensional Global Core Equity Trust NZD Hedged Class			
	30 June 2026	30 June 2025	30 June 2026	30 June 2025
	$'000	$'000	c/unit	c/unit
Opening balance	**–**	42	**–**	0.32
Reductions arising from payments:				
June	**–**	(42)	**–**	(0.32)
December	**–**	–	**–**	–
Closing balance	**–**	–	**–**	–

	Dimensional Global Value Trust				Dimensional Global Small Company Trust			
	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025
	$'000	$'000	c/unit	c/unit	$'000	$'000	c/unit	c/unit
Opening balance	**32,766**	60,035	**89.76**	181.21	**12,151**	32,203	**71.05**	202.60
Distributions recognised	**44,888**	39,646	**112.66**	108.93	**27,604**	14,395	**151.35**	84.63
Reductions arising from payments:								
June	**(32,766)**	(60,035)	**(89.76)**	(181.21)	**(12,151)**	(32,203)	**(71.05)**	(202.60)
December	**(8,178)**	(6,880)	**(21.32)**	(19.17)	**(2,809)**	(2,244)	**(15.93)**	(13.58)
Closing balance	**36,710**	32,766	**91.34**	89.76	**24,795**	12,151	**135.42**	71.05

9. Cash and cash equivalents

(a) Reconciliation of profit/(loss) to net cash inflows/(outflows) from operating activities

	Dimensional Australian Core Equity Trust Year Ended		Dimensional Australian Value Trust Year Ended		Dimensional Global Core Equity Trust Year Ended	
	30 June 2026 $'000	30 June 2025 $'000	30 June 2026 $'000	30 June 2025 $'000	30 June 2026 $'000	30 June 2025 $'000
Operating profit/(loss) attributable to unitholders	**638,936**	689,881	**212,215**	110,506	**1,667,939**	1,024,418
Proceeds from sale of financial instruments at fair value through profit or loss	**539,160**	480,061	**270,855**	223,583	**1,801,923**	1,337,125
Purchase of financial instruments at fair value through profit or loss	**(960,821)**	(770,563)	**(379,960)**	(316,125)	**(2,053,116)**	(1,538,378)
Net (gains)/losses on financial instruments at fair value through profit or loss	**(434,379)**	(508,002)	**(160,346)**	(65,007)	**(1,549,889)**	(915,885)
Change in:						
Receivables	**(837)**	545	**(968)**	(497)	**(1,094)**	(2,788)
Payables	**583**	598	**243**	202	**1,035**	1,019
Net cash provided by/(used in) operating activities	**(217,358)**	(107,480)	**(57,961)**	(47,338)	**(133,202)**	(94,489)

9. Cash and cash equivalents *(continued)*

(a) Reconciliation of profit/(loss) to net cash inflows/(outflows) from operating activities *(continued)*

	Dimensional Global Value Trust Year Ended		Dimensional Global Small Company Trust Year Ended	
	30 June 2026	30 June 2025	30 June 2026	30 June 2025
	$'000	$'000	$'000	$'000
Operating profit/(loss) attributable to unitholders	**262,765**	122,788	**118,949**	74,618
Proceeds from sale of financial instruments at fair value through profit or loss	**204,649**	140,150	**134,935**	86,662
Purchase of financial instruments at fair value through profit or loss	**(263,609)**	(193,368)	**(160,615)**	(114,631)
Net (gains)/losses on financial instruments at fair value through profit or loss	**(245,170)**	(105,803)	**(112,189)**	(68,681)
Change in:				
Receivables	**56**	(495)	**(95)**	(128)
Payables	**180**	142	**116**	128
Net cash provided by/(used in) operating activities	**(41,129)**	(36,586)	**(18,899)**	(22,032)

9. Cash and cash equivalents *(continued)*

(b) Non-cash financing and investing activities

Income distributions that were reinvested by unitholders during the year for additional units in the Schemes are presented below:

	Dimensional Australian Core Equity Trust Year Ended		Dimensional Australian Value Trust Year Ended		Dimensional Global Core Equity Trust Year Ended	
	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025
	$'000	$'000	$'000	$'000	$'000	$'000
Distributions reinvestments	**44,905**	36,218	**1,902**	1,416	**32,212**	21,952

	Dimensional Global Value Trust Year Ended		Dimensional Global Small Company Trust Year Ended	
	30 June 2026	30 June 2025	30 June 2026	30 June 2025
	$'000	$'000	$'000	$'000
Distributions reinvestments	**665**	1,960	**1,006**	2,532

10. Related party transactions

(a) Responsible Entity and Investment Manager

The Responsible Entity of the Schemes is DFA Australia Limited (ABN 46 065 937 671). DFA Australia Limited is a wholly owned subsidiary of Dimensional Fund Advisors LP (incorporated in the United States of America).

DFA Australia Limited also acts as the investment manager of the Schemes.

(b) Key management personnel

The names of each person considered to be key management personnel of the Responsible Entity at any time during the financial year were:

J.G. Crane	S.A. Clark	N.A.D. Stewart (resigned 31 December 2025)	D.P. Butler
C.L. Newell	G.K. O'Reilly	B.P. Singh	J.D. Lapping (appointed 31 December 2025)

(c) Key management personnel compensation

No payments were made from the Schemes directly to the key management personnel of the Responsible Entity. Key management personnel are paid by the Responsible Entity.

(d) Related party unitholdings

Related party unitholdings include units held by individuals and entities associated with key management personnel, DFA Australia Limited and other Dimensional Trusts are presented below:

	Fair Value		Holding		Acquired		Disposals		Other Changes*		Distribution paid and payable		Number of units held	
	2026	2025	**2026**	2025	**2026**	2025	**2026**	2025	**2026**	2025	**2026**	2025	**2026**	2025
	$	$	**%**	%	**Units**	Units	**Units**	Units	**Units**	Units	**$**	$	**Units**	Units
Dimensional Australian Core Equity Trust	**1,348,994,033**	1,131,657,962	**20.12**	19.46	**8,302,288**	5,834,931	**(1,162,207)**	(906,809)	**(17,001)**	–	**40,240,282**	33,078,703	**72,960,401**	65,837,321
Dimensional Australian Value Trust	**1,212,661**	2,453,454	**0.09**	0.22	**3,749**	5,066	**(16,677)**	–	**(37,133)**	–	**143,582**	130,580	**40,334**	90,395
Dimensional Global Core Equity Trust AUD Unhedged Class	**1,069,276,687**	882,354,164	**10.69**	10.95	**2,931,158**	2,983,638	**(1,363,145)**	(1,558,119)	**(1,976)**	–	**29,131,010**	20,958,605	**33,223,859**	31,657,822
Dimensional Global Core Equity Trust AUD Hedged Class	**1,020,196,269**	904,646,614	**25.68**	27.45	**654,997**	2,226,150	**(1,724,590)**	(575,547)	**706**	–	**–**	–	**23,590,426**	24,659,313
Dimensional Global Value Trust	**1,181,372**	871,487	**0.10**	0.10	**3,237**	3,674	**(136)**	–	**481**	–	**40,798**	64,219	**39,009**	35,427
Dimensional Global Small Company Trust	**132,619**	66,010	**0.02**	0.01	**1,144**	1,082	**(61)**	–	**352**	–	**2,274**	1,963	**3,358**	1,923

* Other changes include the interest of a new director who was appointed on 31 December 2025 and became a related party as of that date and the removal of the interest of the director who resigned on 31 December 2025 and no longer a related party as of that date.

10. Related party transactions *(continued)*

(d) Related party unitholdings *(continued)*

Apart from those details disclosed in this note, no key management personnel have entered into a contract with the Schemes during the financial year and there were no material contracts involving key management personnel's interests existing at year end.

(e) Transactions with related parties

Under the terms of the Schemes' Constitutions, the Responsible Entity is entitled to a management fee of up to 1% per annum (2025: 1% per annum) of the net asset value of the Schemes. The Responsible Entity has however agreed to be paid management fees as set out below and as disclosed in the current Product Disclosure Statements.

Fees are accrued daily and payable on a monthly basis. Management fees are separately disclosed in the statements of comprehensive income.

Scheme Name	Management Fees[1] 30 June 2026 %	Management Fees[1] 30 June 2025 %
Dimensional Australian Core Equity Trust	**0.275**	0.275
Dimensional Australian Value Trust	**0.335**	0.335
Dimensional Global Core Equity Trust[2]	**0.300**	0.360
Dimensional Global Value Trust	**0.400**	0.460
Dimensional Global Small Company Trust	**0.550**	0.645

1. Rates are inclusive of GST.
2. All classes of the Dimensional Global Core Equity Trust have the same management fees.

The Responsible Entity has the right to increase management fees up to the limit set out in the Schemes' Constitutions, and to remove or vary the management fees.

10. Related party transactions *(continued)*

(e) Transactions with related parties *(continued)*

The management fees paid/payable for the year end between the Schemes and the Responsible Entity were as follows:

	Dimensional Australian Core Equity Trust		Dimensional Australian Value Trust		Dimensional Global Core Equity Trust	
	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025
	$	$	$	$	$	$
Management fees for the year earned by the Responsible Entity	**17,593,758**	15,069,598	**4,479,119**	3,606,889	**28,675,915**	27,749,354
Aggregate amounts payable to the Responsible Entity at the end of the reporting period	**1,730,284**	1,461,249	**453,297**	351,021	**3,054,867**	2,819,580

	Dimensional Global Value Trust		Dimensional Global Small Company Trust	
	30 June 2026	30 June 2025	30 June 2026	30 June 2025
	$	$	$	$
Management fees for the year earned by the Responsible Entity	**4,335,839**	3,969,915	**3,741,782**	3,605,025
Aggregate amounts payable to the Responsible Entity at the end of the reporting period	**466,146**	391,007	**381,643**	351,431

(f) Investments in related parties

Amounts invested by the Schemes in other schemes managed by DFA Australia Limited are included in Note 10(d). The Schemes did not hold any investment in DFA Australia Limited, its affiliates, or any other Schemes managed by DFA Australia Limited or its parent entity during the year (2025: Nil).

There have been no guarantees provided or received for any related party transactions or balances.

11. Financial risk management

Financial risk management objectives

The Schemes are exposed to a variety of financial risks as a result of their activities. These risks include market risk (including foreign exchange risk, interest rate risk and price risk), credit risk, liquidity risk and cash flow interest rate risk. The Schemes' risk management and investment policies, approved by the Responsible Entity, seek to minimise the potential adverse effects of these risks on the Schemes' financial performance. These policies may include the use of certain financial derivative instruments.

The Responsible Entity manages the financial risks relating to the operations of the Schemes in accordance with the Schemes' Constitutions and Product Disclosure Statements.

The Schemes do not enter into or trade derivative financial instruments for speculative purposes. The use of financial derivatives is governed by the Schemes' investment policies, which provide written principles on the use of financial derivatives. These principles permit the use of derivatives to change the Schemes' exposure to particular assets. Derivatives are not used to gear the Schemes and the Schemes' effective market exposure will not exceed their market value. Compliance with policies and exposure limits is reviewed by the Responsible Entity regularly.

Capital risk management

The Schemes consider their net assets attributable to unitholders as capital. The amount of net assets attributable to unitholders can change significantly on a daily basis as the Schemes are subject to daily applications and redemptions.

The Responsible Entity manages cash levels to ensure there are sufficient cash funds to meet unitholder redemptions.

The Schemes have no restrictions or specific capital requirements on the application and redemption of units. The Schemes' overall investment strategy remains unchanged from the prior year.

Market risk

Market risk is the risk that the value of the Schemes' investment portfolios will fluctuate due to changes in market prices. This risk is managed by ensuring that all activities are transacted in accordance with mandates, overall investment strategies and within approved limits. Market-risk analysis is conducted regularly on a total portfolio basis, which includes the effect of derivatives.

Derivative financial instruments

In the normal course of business, the Schemes may enter into transactions in various derivative financial instruments which have certain risks. A derivative is a financial instrument or other contract settled at a future date, the value of which 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.

11. Financial risk management *(continued)*

Market risk *(continued)*

Derivative financial instruments (*continued*)

Derivative transactions include many different instruments such as forwards, futures and options. Derivatives are considered to be part of the investment process and the use of derivatives is an essential part of the Schemes' 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 Schemes 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.

Derivatives are not used to gear (leverage) a portfolio. Gearing a portfolio would occur if the level of exposure to the markets exceeded the underlying value of the Schemes.

The Schemes hold the following derivative instruments:

(i) Futures

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. Interest-rate futures are contractual obligations to receive or pay a net amount based on changes in interest rates at a future date at a specified price, established in an organised financial market.

(ii) Forward currency contracts

Forward currency contracts are mainly used by the Schemes to hedge against foreign currency exchange-rate risks on their non-Australian dollar denominated trading securities. The Schemes agree to receive or deliver a fixed quantity of foreign currency for an agreed price on an agreed future date. Forward currency contracts are valued at the prevailing last price at the end of each reporting period. The Schemes recognise a gain or loss equal to the change in fair value at the end of each reporting period.

(iii) Warrants

Warrants are an option to purchase additional securities from the issuer at a specified price during a specified period. Warrants are valued at the prevailing market price at the end of each reporting period. The Schemes recognise a gain or loss equal to the change in fair value at the end of each reporting period.

Foreign exchange risk

A scheme that invests in financial instruments denominated in currencies other than the Australian dollar is exposed to foreign exchange risk. Foreign exchange risk arises as the income and value of monetary securities denominated in other currencies will fluctuate due to changes in exchange rates.

Derivative financial instruments are used within the Schemes to manage foreign exchange risk as described above.

For the Dimensional Global Core Equity Trust, the Schemes mitigate currency risk by hedging most major foreign currency exposures to the Australian dollar (for the AUD hedged class units) or the New Zealand dollar (for the NZD hedged class units).

For the Dimensional Australian Core Equity Trust and Dimensional Australian Value Trust, the Schemes have no direct exposure to foreign exchange risk.

11. Financial risk management *(continued)*

Market risk *(continued)*

Foreign exchange risk (*continued*)

The following tables detail the Schemes' international investments in Australian dollar equivalents by currency exposure and the amounts that are economically hedged using forward foreign currency contracts at the end of each reporting period. At 30 June 2026 had the exchange rate of all the currencies increased or decreased by 10% (2025: 10%) with all other variables held constant, the impact on the net assets attributable to unitholders would have been as reflected in the tables below.

										Dimensional Global Core Equity Trust
	Japanese Yen	US Dollar	Swiss Franc	Canadian Dollar	Hong Kong Dollar	European Euro	British Pound	New Zealand Dollar	Other	Total
30 June 2026	$A'000	$A'000	$A'000	$A'000	$A'000	$A'000	$A'000	$A'000	$A'000	$A'000
Gross investment amounts in foreign currency	**679,835**	**7,464,814**	**206,808**	**208,936**	**41,743**	**800,628**	**280,303**	**7,165**	**228,280**	**9,918,512**
Increase/(decrease) in foreign currency exposure	**(315,200)**	**(3,307,436)**	**–**	**(164,791)**	**–**	**(513,481)**	**(153,703)**	**411,947**	**–**	**(4,042,664)**
Total foreign currency exposure	**364,635**	**4,157,378**	**206,808**	**44,145**	**41,743**	**287,147**	**126,600**	**419,112**	**228,280**	**5,875,848**
Foreign currency exposure (+/-10%)	**36,464**	**415,738**	**20,681**	**4,415**	**4,174**	**28,715**	**12,660**	**41,911**	**22,828**	**587,586**

11. Financial risk management *(continued)*

Market risk *(continued)*

Foreign exchange risk (*continued*)

Dimensional Global Core Equity Trust

30 June 2025	Japanese Yen $A'000	US Dollar $A'000	Swiss Franc $A'000	Canadian Dollar $A'000	Hong Kong Dollar $A'000	European Euro $A'000	British Pound $A'000	New Zealand Dollar $A'000	Other $A'000	Total $A'000
Gross investment amounts in foreign currency	526,795	6,031,598	172,347	169,067	39,351	708,314	268,066	7,136	197,966	8,120,640
Increase/(decrease) in foreign currency exposure	(226,888)	(2,482,913)	–	(117,866)	–	(440,125)	(133,026)	378,557	–	(3,022,261)
Total foreign currency exposure	299,907	3,548,685	172,347	51,201	39,351	268,189	135,040	385,693	197,966	5,098,379
Foreign currency exposure (+/-10%)	29,991	354,869	17,235	5,120	3,935	26,819	13,504	38,569	19,797	509,839

11. Financial risk management *(continued)*

Market risk *(continued)*

Foreign exchange risk (*continued*)

								Dimensional Global Value Trust		
	Japanese Yen	US Dollar	Swiss Franc	Canadian Dollar	Hong Kong Dollar	Swedish Krona	European Euro	British Pound	Other	Total
30 June 2026	**$A'000**	**$A'000**	**$A'000**	**$A'000**	**$A'000**	**$A'000**	**$A'000**	**$A'000**	**$A'000**	**$A'000**
Gross investment amounts in foreign currency	**76,324**	**913,384**	**28,817**	**21,853**	**5,243**	**10,124**	**101,561**	**31,988**	**17,637**	**1,206,931**
Increase/(decrease) in foreign currency exposure	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total foreign currency exposure	**76,324**	**913,384**	**28,817**	**21,853**	**5,243**	**10,124**	**101,561**	**31,988**	**17,637**	**1,206,931**
Foreign currency exposure (+/-10%)	**7,632**	**91,338**	**2,882**	**2,185**	**524**	**1,011**	**10,156**	**3,199**	**1,764**	**120,691**

								Dimensional Global Value Trust		
	Japanese Yen	US Dollar	Swiss Franc	Canadian Dollar	Hong Kong Dollar	Swedish Krona	European Euro	British Pound	Other	Total
30 June 2025	**$A'000**	**$A'000**	**$A'000**	**$A'000**	**$A'000**	**$A'000**	**$A'000**	**$A'000**	**$A'000**	**$A'000**
Gross investment amounts in foreign currency	60,133	653,804	24,943	16,308	4,423	7,656	85,663	28,194	16,672	897,796
Increase/(decrease) in foreign currency exposure	–	–	–	–	–	–	–	–	–	–
Total foreign currency exposure	60,133	653,804	24,943	16,308	4,423	7,656	85,663	28,194	16,672	897,796
Foreign currency exposure (+/-10%)	6,013	65,380	2,494	1,631	442	766	8,566	2,819	1,667	89,778

11. Financial risk management *(continued)*

Market risk *(continued)*

Foreign exchange risk (*continued*)

								Dimensional Global Small Company Trust		
30 June 2026	**Japanese Yen $A'000**	**US Dollar $A'000**	**Swiss Franc $A'000**	**Canadian Dollar $A'000**	**Swedish Krona $A'000**	**European Euro $A'000**	**British Pound $A'000**	**Hong Kong Dollar $A'000**	**Other $A'000**	**Total $A'000**
Gross investment amounts in foreign currency	**51,027**	**527,655**	**16,234**	**24,143**	**5,491**	**54,602**	**23,450**	**3,654**	**14,185**	**720,441**
Increase/(decrease) in foreign currency exposure	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total foreign currency exposure	**51,027**	**527,655**	**16,234**	**24,143**	**5,491**	**54,602**	**23,450**	**3,654**	**14,185**	**720,441**
Foreign currency exposure (+/-10%)	**5,103**	**52,766**	**1,623**	**2,414**	**549**	**5,460**	**2,345**	**365**	**1,419**	**72,044**

								Dimensional Global Small Company Trust		
30 June 2025	**Japanese Yen $A'000**	**US Dollar $A'000**	**Swiss Franc $A'000**	**Canadian Dollar $A'000**	**Swedish Krona $A'000**	**European Euro $A'000**	**British Pound $A'000**	**Hong Kong Dollar $A'000**	**Other $A'000**	**Total $A'000**
Gross investment amounts in foreign currency	44,201	409,189	15,652	17,497	5,881	51,705	24,431	3,243	11,356	583,155
Increase/(decrease) in foreign currency exposure	–	–	–	–	–	–	–	–	–	–
Total foreign currency exposure	44,201	409,189	15,652	17,497	5,881	51,705	24,431	3,243	11,356	583,155
Foreign currency exposure (+/-10%)	4,420	40,919	1,565	1,750	588	5,171	2,443	324	1,136	58,316

11. Financial risk management *(continued)*

Market risk *(continued)*

Interest rate risk

Interest rate risk is the risk that a financial asset's value will fluctuate as a result of changes in market interest rates. Interest rate risk is managed as part of the overall investment strategy of the Schemes.

The following tables detail the Schemes' exposure to interest rate risk as at 30 June 2026 and 30 June 2025.

	Dimensional Australian Core Equity Trust		
	Floating interest rate	**Non-interest bearing**	**Total**
30 June 2026	**$'000**	**$'000**	**$'000**
Assets			
Cash and cash equivalents	**40,851**	**–**	**40,851**
Receivables	**–**	**24,374**	**24,374**
Financial assets at fair value through profit or loss	**–**	**6,679,797**	**6,679,797**
Total assets	**40,851**	**6,704,171**	**6,745,022**
Liabilities			
Payables	**–**	**(22,446)**	**(22,446)**
Distributions payable	**–**	**(18,607)**	**(18,607)**
Total liabilities	**–**	**(41,053)**	**(41,053)**
Net assets	**40,851**	**6,663,118**	**6,703,969**

11. Financial risk management *(continued)*

Market risk *(continued)*

Interest rate risk (*continued*)

	Dimensional Australian Core Equity Trust		
	Floating interest rate	Non-interest bearing	Total
30 June 2025	**$'000**	**$'000**	**$'000**
Assets			
Cash and cash equivalents	18,304	–	18,304
Receivables	–	20,518	20,518
Financial assets at fair value through profit or loss	–	5,813,536	5,813,536
Total assets	18,304	5,834,054	5,852,358
Liabilities			
Payables	–	(11,861)	(11,861)
Distributions payable	–	(24,479)	(24,479)
Total liabilities	–	(36,340)	(36,340)
Net assets	18,304	5,797,714	5,816,018

	Change in variable		Effect on profit/net assets attributable to unitholders	
	30 June 2026	**30 June 2025**	**30 June 2026**	**30 June 2025**
	+/-%	**+/-%**	**$'000**	**$'000**
Interest rate risk	**1.00**	1.00	**409**	183

11. Financial risk management *(continued)*

Market risk *(continued)*

Interest rate risk (*continued*)

	Dimensional Australian Value Trust		
	Floating interest rate	Non-interest bearing	Total
30 June 2026	$'000	$'000	$'000
Assets			
Cash and cash equivalents	34,201	–	34,201
Deposits held with brokers for margin	1,869	–	1,869
Receivables	–	8,421	8,421
Financial assets at fair value through profit or loss	–	1,395,773	1,395,773
Total assets	36,070	1,404,194	1,440,264
Liabilities			
Payables	–	(1,868)	(1,868)
Distributions payable	–	(45,063)	(45,063)
Total liabilities	–	(46,931)	(46,931)
Net assets	36,070	1,357,263	1,393,333

11. Financial risk management *(continued)*

Market risk *(continued)*

Interest rate risk (*continued*)

			Dimensional Australian Value Trust
	Floating interest rate	Non-interest bearing	Total
30 June 2025	$'000	$'000	$'000
Assets			
Cash and cash equivalents	22,437	–	22,437
Deposits held with brokers for margin	1,228	–	1,228
Receivables	–	7,038	7,038
Financial assets at fair value through profit or loss	–	1,127,104	1,127,104
Total assets	23,665	1,134,142	1,157,807
Liabilities			
Payables	–	(632)	(632)
Distributions payable	–	(29,191)	(29,191)
Total liabilities	–	(29,823)	(29,823)
Net assets	23,665	1,104,319	1,127,984

		Change in variable		Effect on profit/net assets attributable to unitholders
	30 June 2026	30 June 2025	30 June 2026	30 June 2025
	+/-%	+/-%	$'000	$'000
Interest rate risk	**1.00**	1.00	**361**	237

11. Financial risk management *(continued)*

Market risk *(continued)*

Interest rate risk (*continued*)

	Dimensional Global Core Equity Trust		
	Floating interest rate	Non-interest bearing	Total
30 June 2026	$'000	$'000	$'000
Assets			
Cash and cash equivalents	**284,544**	**–**	**284,544**
Deposits held with brokers for margin	**12,374**	**–**	**12,374**
Receivables	**–**	**24,302**	**24,302**
Financial assets at fair value through profit or loss	**–**	**10,042,247**	**10,042,247**
Total assets	**296,918**	**10,066,549**	**10,363,467**
Liabilities			
Payables	**–**	**(78,179)**	**(78,179)**
Distributions payable	**–**	**(283,042)**	**(283,042)**
Financial liabilities at fair value through profit or loss	**–**	**(123,735)**	**(123,735)**
Total liabilities	**–**	**(484,956)**	**(484,956)**
Net assets	**296,918**	**9,581,593**	**9,878,511**

11. Financial risk management *(continued)*

Market risk *(continued)*

Interest rate risk (*continued*)

	Dimensional Global Core Equity Trust		
	Floating interest rate	Non-interest bearing	Total
30 June 2025	**$'000**	**$'000**	**$'000**
Assets			
Cash and cash equivalents	186,125	–	186,125
Deposits held with brokers for margin	7,648	–	7,648
Receivables	–	23,620	23,620
Financial assets at fair value through profit or loss	–	8,132,123	8,132,123
Total assets	193,773	8,155,743	8,349,516
Liabilities			
Payables	–	(35,141)	(35,141)
Distributions payable	–	(120,451)	(120,451)
Financial liabilities at fair value through profit or loss	–	(11,480)	(11,480)
Total liabilities	–	(167,072)	(167,072)
Net assets	193,773	7,988,671	8,182,444

	Change in variable		Effect on profit/net assets attributable to unitholders	
	30 June 2026	**30 June 2025**	**30 June 2026**	**30 June 2025**
	+/-%	**+/-%**	**$'000**	**$'000**
Interest rate risk	**1.00**	1.00	**2,969**	1,938

11. Financial risk management *(continued)*

Market risk *(continued)*

Interest rate risk (*continued*)

	Dimensional Global Value Trust		
	Floating interest rate	Non-interest bearing	Total
30 June 2026	$'000	$'000	$'000
Assets			
Cash and cash equivalents	45,619	–	45,619
Deposits held with brokers for margin	3,053	–	3,053
Receivables	–	8,213	8,213
Financial assets at fair value through profit or loss	–	1,206,930	1,206,930
Total assets	**48,672**	**1,215,143**	**1,263,815**
Liabilities			
Payables	–	(9,883)	(9,883)
Distributions payable	–	(36,710)	(36,710)
Total liabilities	**–**	**(46,593)**	**(46,593)**
Net assets	**48,672**	**1,168,550**	**1,217,222**

11. Financial risk management *(continued)*

Market risk *(continued)*

Interest rate risk (*continued*)

			Dimensional Global Value Trust
	Floating interest rate	Non-interest bearing	Total
30 June 2025	$'000	$'000	$'000
Assets			
Cash and cash equivalents	29,446	–	29,446
Deposits held with brokers for margin	1,388	–	1,388
Receivables	–	3,359	3,359
Financial assets at fair value through profit or loss	–	897,797	897,797
Total assets	30,834	901,156	931,990
Liabilities			
Payables	–	(1,180)	(1,180)
Distributions payable	–	(32,766)	(32,766)
Total liabilities	–	(33,946)	(33,946)
Net assets	30,834	867,210	898,044

	Change in variable		Effect on profit/net assets attributable to unitholders	
	30 June 2026	30 June 2025	30 June 2026	30 June 2025
	+/-%	+/-%	$'000	$'000
Interest rate risk	**1.00**	1.00	**487**	308

11. Financial risk management *(continued)*

Market risk *(continued)*

Interest rate risk (*continued*)

	Dimensional Global Small Company Trust		
	Floating interest rate	Non-interest bearing	Total
30 June 2026	$'000	$'000	$'000
Assets			
Cash and cash equivalents	25,771	–	25,771
Deposits held with brokers for margin	1,879	–	1,879
Receivables	–	2,082	2,082
Financial assets at fair value through profit or loss	–	720,441	720,441
Total assets	27,650	722,523	750,173
Liabilities			
Payables	–	(2,320)	(2,320)
Distributions payable	–	(24,795)	(24,795)
Total liabilities	–	(27,115)	(27,115)
Net assets	27,650	695,408	723,058

11. Financial risk management *(continued)*

Market risk *(continued)*

Interest rate risk (*continued*)

	Dimensional Global Small Company Trust		
	Floating interest rate	Non-interest bearing	Total
30 June 2025	**$'000**	**$'000**	**$'000**
Assets			
Cash and cash equivalents	14,233	–	14,233
Deposits held with brokers for margin	640	–	640
Receivables	–	1,925	1,925
Financial assets at fair value through profit or loss	–	583,157	583,157
Total assets	14,873	585,082	599,955
Liabilities			
Payables	–	(784)	(784)
Distributions payable	–	(12,151)	(12,151)
Total liabilities	–	(12,935)	(12,935)
Net assets	14,873	572,147	587,020

	Change in variable		Effect on profit/net assets attributable to unitholders	
	30 June 2026	30 June 2025	30 June 2026	30 June 2025
	+/-%	+/-%	$'000	$'000
Interest rate risk	**1.00**	1.00	**277**	149

11. Financial risk management *(continued)*

Market risk *(continued)*

Price risk

Price risk is the risk that the total value of investments will fluctuate due to changes in market prices, whether caused by factors specific to an individual investment, its issuer or, all factors affecting all instruments traded in the market. The Schemes have investments in equity securities, unit trusts and equity derivatives which expose them to price risk. The Responsible Entity manages the Schemes' market risk on a daily basis in accordance with the Schemes' investment objectives and policies.

As the majority of the Schemes' financial instruments are carried at fair value with changes in fair value recognised in the statements of comprehensive income, all changes in market conditions will directly affect investment income.

The following table details the effect on profit attributable to unitholders and net assets attributable to unitholders from possible changes in other market risk that were reasonably possible based on the risk the Schemes were exposed to at the reporting date:

	Dimensional Australian Core Equity Trust				Dimensional Australian Value Trust			
	Change in variable		Effect on profit attributable to unitholders		Change in variable		Effect on profit attributable to unitholders	
	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025
	+/-%	+/-%	$'000	$'000	+/-%	+/-%	$'000	$'000
Equity price risk								
Australia	**10.00**	10.00	**663,983**	575,065	**10.00**	10.00	**139,577**	112,707
Asia Pacific (excluding Australia)	**10.00**	10.00	**–**	–	**10.00**	10.00	**–**	–
USA and Canada	**10.00**	10.00	**16**	36	**10.00**	10.00	**–**	–
Continental Europe	**10.00**	10.00	**1,286**	2,805	**10.00**	10.00	**–**	–
United Kingdom	**10.00**	10.00	**–**	–	**10.00**	10.00	**–**	–
Other	**10.00**	10.00	**2,695**	3,447	**10.00**	10.00	**–**	4

11. Financial risk management *(continued)*

Market risk *(continued)*

Price risk (*continued*)

	Dimensional Global Core Equity Trust				Dimensional Global Value Trust			
	Change in variable		Effect on profit attributable to unitholders		Change in variable		Effect on profit attributable to unitholders	
	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025
	+/-%	+/-%	$'000	$'000	+/-%	+/-%	$'000	$'000
Equity price risk								
Australia	**10.00**	10.00	**–**	–	**10.00**	10.00	**–**	–
Asia Pacific (excluding Australia)	**10.00**	10.00	**80,478**	61,998	**10.00**	10.00	**9,142**	7,037
USA and Canada	**10.00**	10.00	**725,285**	587,564	**10.00**	10.00	**86,595**	61,014
Continental Europe	**10.00**	10.00	**138,816**	120,762	**10.00**	10.00	**19,348**	16,983
United Kingdom	**10.00**	10.00	**32,883**	29,688	**10.00**	10.00	**4,334**	3,852
Other	**10.00**	10.00	**14,388**	12,052	**10.00**	10.00	**1,273**	894

11. Financial risk management *(continued)*

Market risk *(continued)*

Price risk (*continued*)

	Dimensional Global Small Company Trust			
	Change in variable		Effect on profit attributable to unitholders	
	30 June 2026	30 June 2025	30 June 2026	30 June 2025
	+/-%	+/-%	$'000	$'000
Equity price risk				
Australia	**10.00**	10.00	**–**	–
Asia Pacific (excluding Australia)	**10.00**	10.00	**6,230**	5,300
USA and Canada	**10.00**	10.00	**51,303**	39,706
Continental Europe	**10.00**	10.00	**9,670**	8,722
United Kingdom	**10.00**	10.00	**2,297**	2,516
Other	**10.00**	10.00	**2,544**	2,072

Environmental Social and Governance (ESG) related information, including climate risk, could have a significant impact on security prices and may materially impact the performance of investments. Financial markets process complex information every day including the impact of climate related risk. Publicly available and material ESG information is quickly incorporated into market prices so that any climate related risks that the Schemes' investments are potentially exposed to are reflected in market prices.

Management has relied on these market prices and has not made any further assumptions in determining the fair value of the Scheme's underlying investments.

11. Financial risk management *(continued)*

Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Schemes. The Schemes have adopted the policy of only dealing with creditworthy counterparties and obtaining sufficient collateral or other security where appropriate and ensuring that the majority of transactions are undertaken on recognised markets as a means of mitigating the risk of financial loss from default. The Schemes measure credit risk on a fair value basis.

The Schemes are also exposed to counterparty credit risk on derivative financial instruments, cash and cash equivalents, amounts due from brokers and other receivables.

The Schemes have no significant credit risk exposure to any single counterparty or counterparties with similar characteristics.

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

The exposure to credit risk for cash and cash equivalents is low as all counterparties have a rating of BBB- or higher. The exposure to credit risk in relation to other financial assets, such as equity securities and exchange traded derivatives, is reflected in the price of the assets and, therefore, subject to price risk. The maximum exposure to credit risk at the end of each reporting period is the carrying amount of the financial assets. None of these assets is impaired nor past due but not impaired as at 30 June 2026. Refer to Summary of Significant Accounting Policies Note 2(b)(iv).

Net fair value

The carrying amount of financial assets and financial liabilities recorded in the financial statements represents their respective net fair values, determined in accordance with Note 2 to the financial statements. The Schemes have no significant holdings of investments that are not readily traded on original markets in standardised form or for which prices are not publicly available.

Liquidity and cash flow risk

Liquidity risk is the risk that the Schemes will experience difficulty in either realising assets or otherwise raising sufficient funds to satisfy commitments associated with financial instruments. This risk is controlled through the Schemes' investments in financial instruments, which are readily convertible to cash under normal market conditions. In addition, the Schemes maintain cash and cash equivalents to meet normal operating requirements.

Cash flow risk is the risk that the future cash flows derived from holding financial instruments will fluctuate.

The risk-management guidelines adopted are designed to minimise liquidity and cash flow risk through:

- ensuring there is no significant exposure to illiquid or thinly traded financial instruments; and
- applying limits to ensure there is no concentration of liquidity risk to a particular counterparty or market

11. Financial risk management *(continued)*

Liquidity and cash flow risk *(continued)*

Maturity analysis of financial liabilities

The following tables analyse the Schemes' non-derivative financial liabilities into relevant maturity groupings based on the remaining period at balance sheet date to the contractual maturity date. The amounts in the tables are the contractual undiscounted cash flows. Units are redeemed on demand at the unitholder's option. However, the Board of Directors does not envisage that the contractual maturity disclosed in the tables below will represent the actual cash flows, as holders of these instruments typically retain them for the medium to long term.

			Dimensional Australian Core Equity Trust	
	Due on demand	Due within 3 months	Due after 3 months	Total
30 June 2026	$'000	$'000	$'000	$'000
Payables	**–**	**22,446**	**–**	**22,446**
Distributions payable	**–**	**18,607**	**–**	**18,607**
Net assets attributable to unitholders	**6,703,969**	**–**	**–**	**6,703,969**
Contractual cash flows (excluding derivatives)	**6,703,969**	**41,053**	**–**	**6,745,022**

			Dimensional Australian Core Equity Trust	
	Due on demand	Due within 3 months	Due after 3 months	Total
30 June 2025	$'000	$'000	$'000	$'000
Payables	–	11,861	–	11,861
Distributions payable	–	24,479	–	24,479
Net assets attributable to unitholders	5,816,018	–	–	5,816,018
Contractual cash flows (excluding derivatives)	5,816,018	36,340	–	5,852,358

			Dimensional Australian Value Trust	
	Due on demand	Due within 3 months	Due after 3 months	Total
30 June 2026	$'000	$'000	$'000	$'000
Payables	**–**	**1,868**	**–**	**1,868**
Distributions payable	**–**	**45,063**	**–**	**45,063**
Net assets attributable to unitholders	**1,393,333**	**–**	**–**	**1,393,333**
Contractual cash flows (excluding derivatives)	**1,393,333**	**46,931**	**–**	**1,440,264**

11. Financial risk management *(continued)*

Liquidity and cash flow risk *(continued)*

Maturity analysis of financial liabilities (*continued*)

				Dimensional Australian Value Trust
	Due on demand	Due within 3 months	Due after 3 months	Total
30 June 2025	$'000	$'000	$'000	$'000
Payables	–	632	–	632
Distributions payable	–	29,191	–	29,191
Net assets attributable to unitholders	1,127,984	–	–	1,127,984
Contractual cash flows (excluding derivatives)	1,127,984	29,823	–	1,157,807

				Dimensional Global Core Equity Trust
	Due on demand	Due within 3 months	Due after 3 months	Total
30 June 2026	$'000	$'000	$'000	$'000
Payables	**–**	**78,179**	**–**	**78,179**
Distributions payable	**–**	**283,042**	**–**	**283,042**
Financial liabilities - Net settled derivatives	**–**	**123,735**	**–**	**123,735**
Net assets attributable to unitholders	**9,878,511**	**–**	**–**	**9,878,511**
Contractual cash flows (excluding derivatives)	**9,878,511**	**484,956**	**–**	**10,363,467**

				Dimensional Global Core Equity Trust
	Due on demand	Due within 3 months	Due after 3 months	Total
30 June 2025	$'000	$'000	$'000	$'000
Payables	–	35,141	–	35,141
Distributions payable	–	120,451	–	120,451
Financial liabilities - Net settled derivatives	–	11,480	–	11,480
Net assets attributable to unitholders	8,182,444	–	–	8,182,444
Contractual cash flows (excluding derivatives)	8,182,444	167,072	–	8,349,516

11. Financial risk management *(continued)*

Liquidity and cash flow risk *(continued)*

Maturity analysis of financial liabilities (*continued*)

				Dimensional Global Value Trust
	Due on demand	Due within 3 months	Due after 3 months	Total
30 June 2026	$'000	$'000	$'000	$'000
Payables	**–**	**9,883**	**–**	**9,883**
Distributions payable	**–**	**36,710**	**–**	**36,710**
Net assets attributable to unitholders	**1,217,222**	**–**	**–**	**1,217,222**
Contractual cash flows (excluding derivatives)	**1,217,222**	**46,593**	**–**	**1,263,815**

				Dimensional Global Value Trust
	Due on demand	Due within 3 months	Due after 3 months	Total
30 June 2025	$'000	$'000	$'000	$'000
Payables	–	1,180	–	1,180
Distributions payable	–	32,766	–	32,766
Net assets attributable to unitholders	898,044	–	–	898,044
Contractual cash flows (excluding derivatives)	898,044	33,946	–	931,990

11. Financial risk management *(continued)*

Liquidity and cash flow risk *(continued)*

Maturity analysis of financial liabilities (*continued*)

			Dimensional Global Small Company Trust	
	Due on demand	Due within 3 months	Due after 3 months	Total
30 June 2026	$'000	$'000	$'000	$'000
Payables	**–**	**2,320**	**–**	**2,320**
Distributions payable	**–**	**24,795**	**–**	**24,795**
Net assets attributable to unitholders	**723,058**	**–**	**–**	**723,058**
Contractual cash flows (excluding derivatives)	**723,058**	**27,115**	**–**	**750,173**

			Dimensional Global Small Company Trust	
	Due on demand	Due within 3 months	Due after 3 months	Total
30 June 2025	$'000	$'000	$'000	$'000
Payables	–	784	–	784
Distributions payable	–	12,151	–	12,151
Net assets attributable to unitholders	587,020	–	–	587,020
Contractual cash flows (excluding derivatives)	587,020	12,935	–	599,955

11. Financial risk management *(continued)*

Fair value measurement

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

> Financial assets/liabilities at fair value through profit or loss; and
> Derivative financial instruments

The Schemes have no assets or liabilities measured at fair value on a non-recurring basis in the current reporting period.

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

(a) quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1);

(b) inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices) (Level 2); and

(c) inputs for the asset or liability that are not based on observable market data (that is, unobservable inputs) (Level 3).

(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 Schemes value their investments in accordance with the accounting policies set out in Note 2 of the financial statements. For the majority of their investments, the Schemes rely on information provided by independent pricing services for the valuation of their investments.

The quoted market price used for financial assets and financial liabilities held by the Schemes is last price. When the Schemes hold derivatives with offsetting market risks, they use last market prices as a basis for establishing fair values for the offsetting risk positions and the net open position.

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.

11. Financial risk management *(continued)*

Fair value measurement *(continued)*

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

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

Specific valuation techniques using observable input used to value financial instruments include:

- the use of quoted market prices or dealer quotes for similar instruments.
- Foreign currency forwards are valued at the present value of future cash flows based on the forward exchange rates at the balance sheet date.
- Investments in unlisted unit trusts are valued at the mid-price as established by the underlying trust's Responsible Entity.
- Securities which are not listed on a securities exchange or are thinly traded are valued using quotes from brokers.

(iii) Fair value in an inactive or unquoted market (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.

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 derivatives that are not exchange traded is estimated at the amount that the Schemes would receive or pay to terminate the contract at the end of the reporting period taking into account current market conditions (volatility and appropriate yield curve) and the current creditworthiness of the counterparties. The fair value of a forward contract is determined as a net present value of estimated future cash flows, discounted at appropriate market rates as at the valuation date. The fair value of an option contract is determined by applying the Black-Scholes option valuation model.

Investments in other unlisted unit trusts are recorded at the redemption value per unit as reported by the investment managers of such funds.

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 Schemes hold. Valuations are therefore adjusted, where appropriate, to allow for additional factors, including liquidity risk and counterparty risk.

11. Financial risk management *(continued)*

Fair value measurement *(continued)*

(iv) Recognised fair value measurements

The following tables set out the Schemes' financial assets and liabilities measured at fair value according to the fair value hierarchy at 30 June 2026 and 30 June 2025.

	Dimensional Australian Core Equity Trust				Dimensional Australian Value Trust			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
30 June 2026	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Financial assets at fair value through profit or loss								
Warrants	9	–	12	21	–	–	–	–
Listed equities	6,155,764	–	4,510	6,160,274	1,394,782	–	862	1,395,644
Listed unit trusts	519,502	–	–	519,502	129	–	–	129
Total	6,675,275	–	4,522	6,679,797	1,394,911	–	862	1,395,773

	Dimensional Global Core Equity Trust				Dimensional Global Value Trust			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
30 June 2026	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Financial assets at fair value through profit or loss								
Futures	587	–	–	587	128	–	–	128
Forward currency contracts	–	2,965	–	2,965	–	–	–	–
Listed equities	9,871,875	–	533	9,872,408	1,206,799	–	3	1,206,802
Listed unit trusts	166,287	–	–	166,287	–	–	–	–
Total	10,038,749	2,965	533	10,042,247	1,206,927	–	3	1,206,930
Financial liabilities at fair value through profit or loss								
Forward currency contracts	–	123,735	–	123,735	–	–	–	–
Total	–	123,735	–	123,735	–	–	–	–

11. Financial risk management *(continued)*

Fair value measurement *(continued)*

(iv) Recognised fair value measurements (*continued*)

	Dimensional Global Small Company Trust			
	Level 1	Level 2	Level 3	Total
30 June 2026	$'000	$'000	$'000	$'000
Financial assets at fair value through profit or loss				
Futures	**133**	**–**	**–**	**133**
Warrants	**3**	**–**	**–**	**3**
Listed equities	**719,519**	**–**	**131**	**719,650**
Listed unit trusts	**655**	**–**	**–**	**655**
Total	**720,310**	**–**	**131**	**720,441**

	Dimensional Australian Core Equity Trust				Dimensional Australian Value Trust			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
30 June 2025	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Financial assets at fair value through profit or loss								
Warrants	59	–	1	60	–	–	–	–
Listed equities	5,321,315	–	3,526	5,324,841	1,126,749	–	232	1,126,981
Listed unit trusts	488,063	–	572	488,635	123	–	–	123
Total	5,809,437	–	4,099	5,813,536	1,126,872	–	232	1,127,104

11. Financial risk management *(continued)*

Fair value measurement *(continued)*

(iv) Recognised fair value measurements (*continued*)

30 June 2025	Dimensional Global Core Equity Trust Level 1 $'000	Level 2 $'000	Level 3 $'000	Total $'000	Dimensional Global Value Trust Level 1 $'000	Level 2 $'000	Level 3 $'000	Total $'000
Financial assets at fair value through profit or loss								
Futures	3,745	–	–	3,745	667	–	–	667
Forward currency contracts	–	40,677	–	40,677	–	–	–	–
Listed equities	7,935,649	–	278	7,935,927	897,130	–	–	897,130
Listed unit trusts	151,771	–	3	151,774	–	–	–	–
Total	8,091,165	40,677	281	8,132,123	897,797	–	–	897,797
Financial liabilities at fair value through profit or loss								
Forward currency contracts	–	11,480	–	11,480	–	–	–	–
Total	–	11,480	–	11,480	–	–	–	–

30 June 2025	Dimensional Global Small Company Trust Level 1 $'000	Level 2 $'000	Level 3 $'000	Total $'000
Financial assets at fair value through profit or loss				
Futures	294	–	–	294
Listed equities	582,211	–	97	582,308
Listed unit trusts	555	–	–	555
Total	583,060	–	97	583,157

11. Financial risk management *(continued)*

Fair value measurement *(continued)*

(iv) Recognised fair value measurements (*continued*)

Investments whose values are based on quoted market prices in active markets, and therefore classified within Level 1, include active listed equities, listed unit trusts, warrants and futures.

Financial instruments 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 active forward currency contracts. As Level 2 investments include positions that are not traded in active markets and/or are subject to transfer restrictions, valuation may be adjusted to reflect illiquidity and/or non-transferability, which are generally based on available market information.

Investments classified within Level 3 have significant unobservable inputs, as they are infrequently traded. Level 3 instruments include certain unlisted shares and daily priced unlisted unit trusts with suspended applications and withdrawals. As observable prices are not available for these securities, the Responsible Entity has used valuation techniques to derive fair value.

(v) Transfers between levels

	Dimensional Australian Core Equity Trust			Dimensional Australian Value Trust		
As at 30 June 2026	**Level 1 $'000**	**Level 2 $'000**	**Level 3 $'000**	**Level 1 $'000**	**Level 2 $'000**	**Level 3 $'000**
Transfers between levels:						
Equity securities	**(2,233)**	**–**	**2,233**	**(630)**	**–**	**630**
Equity securities	**488**	**–**	**(488)**	**–**	**–**	**–**
Total	**(1,745)**	**–**	**1,745**	**(630)**	**–**	**630**

	Dimensional Global Core Equity Trust		
As at 30 June 2026	**Level 1 $'000**	**Level 2 $'000**	**Level 3 $'000**
Transfers between levels:			
Equity securities	**(331)**	**–**	**331**
Total	**(331)**	**–**	**331**

11. Financial risk management *(continued)*

Fair value measurement *(continued)*

(v) Transfers between levels (*continued*)

As at 30 June 2026	Dimensional Global Value Trust Level 1 $'000	Dimensional Global Value Trust Level 2 $'000	Dimensional Global Value Trust Level 3 $'000	Dimensional Global Small Company Trust Level 1 $'000	Dimensional Global Small Company Trust Level 2 $'000	Dimensional Global Small Company Trust Level 3 $'000
Transfers between levels:						
Equity securities	**(3)**	**–**	**3**	**(52)**	**–**	**52**
Total	**(3)**	**–**	**3**	**(52)**	**–**	**52**

The transfers from Level 1 to Level 3 relates to securities that have been suspended, delisted or priced as per the portfolio manager's recommendation. The transfers from Level 3 to Level 1 relates to securities that have been reinstated for trading or relisted and have quoted prices in active markets.

As at 30 June 2025	Dimensional Australian Core Equity Trust Level 1 $'000	Dimensional Australian Core Equity Trust Level 2 $'000	Dimensional Australian Core Equity Trust Level 3 $'000	Dimensional Australian Value Trust Level 1 $'000	Dimensional Australian Value Trust Level 2 $'000	Dimensional Australian Value Trust Level 3 $'000
Transfers between levels:						
Equity securities	(1,503)	–	1,503	–	–	–
Total	(1,503)	–	1,503	–	–	–

As at 30 June 2025	Dimensional Global Core Equity Trust Level 1 $'000	Dimensional Global Core Equity Trust Level 2 $'000	Dimensional Global Core Equity Trust Level 3 $'000
Transfers between levels:			
Equity securities	(109)	–	109
Total	(109)	–	109

11. Financial risk management *(continued)*

Fair value measurement *(continued)*

(v) Transfers between levels (*continued*)

	Dimensional Global Value Trust			Dimensional Global Small Company Trust		
As at 30 June 2025	**Level 1 $'000**	**Level 2 $'000**	**Level 3 $'000**	**Level 1 $'000**	**Level 2 $'000**	**Level 3 $'000**
Transfers between levels:						
Equity securities	–	–	–	(24)	–	24
Total	–	–	–	(24)	–	24

The transfers from Level 1 to Level 3 relates to securities that have been suspended, delisted or priced as per the portfolio manager's recommendation.

11. Financial risk management *(continued)*

Fair value measurement *(continued)*

(vi) Movement in Level 3 instruments

The following table presents the movement for the year ended 30 June 2026 and year ended 30 June 2025.

	Dimensional Australian Core Equity Trust		Dimensional Australian Value Trust	
	30 June 2026	**30 June 2025**	**30 June 2026**	**30 June 2025**
	$'000	**$'000**	**$'000**	**$'000**
Opening balance	**4,099**	3,492	**232**	254
Purchases	**–**	–	**–**	–
Sales	**–**	(3)	**–**	(3)
Transfer into Level 3 financial instruments	**2,233**	1,503	**630**	–
Total realised gains/(losses) on Level 3 financial instruments	**(3,297)**	(3,503)	**–**	(207)
Total unrealised gains/(losses) on Level 3 financial instruments	**1,487**	2,610	**–**	188
Closing balance	**4,522**	4,099	**862**	232
Total net profit/(loss) for the year included in the statements of comprehensive income for financial assets and liabilities held at the end of the year	**(1,810)**	(893)	**–**	(19)

11. Financial risk management *(continued)*

Fair value measurement *(continued)*

(vi) Movement in Level 3 instruments (*continued*)

	Dimensional Global Core Equity Trust		Dimensional Global Value Trust	
	30 June 2026	30 June 2025	30 June 2026	30 June 2025
	$'000	$'000	$'000	$'000
Opening balance	**281**	224	**–**	–
Purchases	**–**	–	**–**	–
Sales	**(95)**	(31)	**–**	–
Transfer into Level 3 financial instruments	**331**	109	**3**	–
Total realised gains/(losses) on Level 3 financial instruments	**(604)**	(51)	**–**	–
Total unrealised gains/(losses) on Level 3 financial instruments	**620**	30	**–**	–
Closing balance	**533**	281	**3**	–
Total net profit/(loss) for the year included in the statements of comprehensive income for financial assets and liabilities held at the end of the year	**16**	(21)	**–**	–

11. Financial risk management *(continued)*

Fair value measurement *(continued)*

(vi) Movement in Level 3 instruments (*continued*)

		Dimensional Global Small Company Trust
	30 June 2026	**30 June 2025**
	$'000	**$'000**
Opening balance	**97**	97
Purchases	**–**	–
Sales	**(4)**	–
Transfer into Level 3 financial instruments	**52**	24
Total realised gains/(losses) on Level 3 financial instruments	**(60)**	(25)
Total unrealised gains/(losses) on Level 3 financial instruments	**46**	1
Closing balance	**131**	97
Total net profit/(loss) for the year included in the statements of comprehensive income for financial assets and liabilities held at the end of the year	**(14)**	(24)

(vii) Valuation inputs and relationship to fair value

There were no significant inter-relationships between unobservable inputs that materially affect fair value.

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

12. Structured entities

A structured entity is an entity in which voting or similar rights are not the dominant factor in deciding control. The nature and extent of the Schemes' interests in structured entities are summarised in Note 3 'Financial assets at fair value through profit or loss' and Note 10 'Related party transactions' where appropriate. The total size of the structured entities that the Schemes have exposure to is their net assets, which is determined based on the percentage interest held and carrying value disclosed in Note 10 'Related party transactions'.

The Schemes have exposures to unconsolidated structured entities through their trading activities. These Schemes typically have no other involvement with the structured entity other than the securities they hold as part of trading activities, and their maximum exposure to loss is restricted to the carrying value of the asset. Exposures to trading assets are managed in accordance with financial risk management practices as set out in Note 11.

13. Operating segments

Operating segments are reported in a manner consistent with internal reporting used by the Directors of the Responsible Entity. The Schemes' investments are managed on a single portfolio basis in one segment as outlined in the Principal Investments in the Directors' report. Performance is reviewed against the performance of the Schemes targets.

14. Subsequent events

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

15. Contingent assets and liabilities and commitments

The Schemes did not have any contingent assets, liabilities or commitments as at 30 June 2026 (30 June 2025: Nil).

Directors' Declaration 30 June 2026

The financial statements and notes thereto of the following Schemes have been prepared by DFA Australia Limited (the Responsible Entity) in accordance with the *Corporations Act 2001:*

Dimensional Australian Core Equity Trust

Dimensional Australian Value Trust

Dimensional Global Core Equity Trust

Dimensional Global Value Trust

Dimensional Global Small Company Trust

In the opinion of the Directors of the Responsible Entity:

(a) there are reasonable grounds to believe that the Schemes will be able to pay their debts as and when they become due and payable; and

(b) the financial statements and notes thereto of the Schemes are in accordance with the Corporations Act 2001, including:

- (i) complying with Accounting Standards, the *Corporations Regulations 2001* and other mandatory professional reporting requirements; and
- (ii) giving a true and fair view of the Schemes' financial positions as at 30 June 2026 and of their performances for the financial year ended on that date.

(c) the financial statements also comply with International Financial Reporting Standards issued by the International Accounting Standards Board as disclosed in Note 2.

Signed in accordance with a resolution of the Directors of the Responsible Entity made pursuant to section 295(5) of the *Corporations Act 2001*.

On behalf of the Directors,

J.G. Crane	B.P. Singh
Director	Director

Sydney, 10 September 2026

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Independent auditor's report

To the unitholders of Dimensional Australian Core Equity Trust, Dimensional Australian Value Trust, Dimensional Global Core Equity Trust, Dimensional Global Value Trust and Dimensional Global Small Company Trust

Report on the audit of the financial report

Our opinion

In our opinion, the accompanying financial report of Dimensional Australian Core Equity Trust, Dimensional Australian Value Trust, Dimensional Global Core Equity Trust, Dimensional Global Value Trust and Dimensional Global Small Company Trust (the Registered Schemes) is in accordance with the *Corporations Act 2001*, including:

a) giving a true and fair view of the Registered Schemes' financial positions as at 30 June 2026 and of their financial performance for the year then ended; and

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

What we have audited

The financial report comprises:

- the statements of financial position as at 30 June 2026;
- the statements of comprehensive income for the year then ended;
- the statements of changes in equity for the year then ended;
- the statements of cash flows for the year then ended;
- the notes to the financial statements, including material accounting policy information and other explanatory information; and
- the directors' declaration.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial report* section of our report.

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

Independence

We are independent of the Registered Schemes in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional & 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 financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

Our audit approach

An audit is designed to provide reasonable assurance about whether the financial report is free from material misstatement. Misstatements may arise due to fraud or error. They are considered material if individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

We tailored the scope of our audit to ensure that we performed enough work to be able to give an opinion on the financial report as a whole, taking into account the geographic and management structure of the Registered Schemes, their accounting processes and controls and the industry in which they operate.

Audit Scope

- Our audit focused on where the Registered Schemes made subjective judgements; for example, significant accounting estimates involving assumptions and inherently uncertain future events.
- Our audit approach reflects the nature of the investments held by the Registered Schemes and the consideration of the work undertaken by third-party service providers. The key service provider relevant to our audit is the administrator and custodian, who maintains the accounting records of the Registered Schemes and provides custodian services for the investments.

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Key audit matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial report for the current period. The key audit matters were addressed in the context of our audit of the financial report as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Further, any commentary on the outcomes of a particular audit procedure is made in that context. We communicated the key audit matters to the directors of the Responsible Entity (the directors).

Key audit matter	*How our audit addressed the key audit matter*
Investments in financial assets and financial liabilities at fair value through profit or loss Refer to note 3 (Financial assets at fair value through profit or loss) and note 4 (Financial liabilities at fair value through profit or loss). As at 30 June 2026, investments in financial assets and liabilities at fair value through profit or loss primarily comprise listed equities, listed unit trusts, warrants, futures and forward currency contracts ("investments"). As described in note 2(b) of the financial report, these investments are measured at fair value through profit or loss in accordance with Australian Accounting Standards. Whilst there is no significant judgement in determining the existence or valuation of these investments, we determined this to be a key audit matter because they represent a significant proportion of the total net assets attributable to unitholders and fluctuations in the balance impact the net gains/(losses) on financial instruments at fair value through profit or loss recognised in the Registered Schemes' statements of comprehensive income.	We performed the following procedures, amongst others: • Obtained and evaluated the most recent controls reports issued by the Registered Schemes' administrator and custodian, setting out the controls in place at these service organisations, which included an assurance report over the design and implementation, and operating effectiveness of those controls. • Obtained independent confirmations of the Registered Schemes' investment holdings from the custodian and compared the confirmed balances to the Registered Schemes' underlying accounting records for a sample of investments as at balance date. For holdings with third parties held outside of custody as at balance date, we confirmed a sample of investments directly with the third party. Where we have not received confirmations, we have performed alternative procedures to confirm the existence of these positions. • Evaluated the Registered Schemes' valuation policy and for a selection of investments held by the Registered Schemes, independently obtained market price data from third-party price vendors and compared it to the prices used by the Registered Schemes to measure the fair value of investments as at year end. For a selection of FX Forwards held by the Registered Schemes which are measured at fair value using valuation techniques and observable market data inputs, assessed the appropriateness of the valuation methodology and inputs used by the Registered Schemes and independently recalculated the valuation as at year end date. • Assessed the reasonableness of the disclosures in the financial report against the requirements of Australian Accounting Standards.

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Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report for the year ended 30 June 2026, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon through our opinion on the financial report.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the directors for the financial report

The directors are responsible for the preparation of the financial report in accordance with Australian Accounting Standards and the *Corporations Act 2001*, including giving a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the ability of the Registered Schemes to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Registered Schemes or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and 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 report.

A further description of our responsibilities for the audit of the financial report 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.

PricewaterhouseCoopers

PricewaterhouseCoopers

Diane Winnard

Diane Winnard
Partner

Sydney
10 September 2026