



25 September 2026

Market Announcements Office
ASX Limited

To be released for each of the ASX codes listed below

ANNUAL FINANCIAL REPORT 2026

Betashares Capital Ltd, the issuer of each of the following Funds, is pleased to provide the Annual Financial Report in respect of the Funds for the period ending 30 June 2026.

ASX Code	Fund
ERTH	Betashares Climate Change Innovation ETF
F100	Betashares FTSE 100 ETF
CFLO	Betashares Global Cash Flow Kings ETF
GTUM	Betashares Global Momentum ETF
QLTY	Betashares Global Quality Leaders ETF
BGBL	Betashares Global Shares ETF
EXUS	Betashares Global Shares Ex US ETF
ETHI	Betashares Global Sustainability Leaders ETF
IIND	Betashares India Quality ETF
QUS	Betashares S&P 500 Equal Weight ETF
INCM	Betashares S&P Global High Dividend Aristocrats ETF (Formerly Betashares Global Income Leaders ETF)

Further information about the Funds can be obtained at www.betashares.com.au or by contacting Betashares Client Services on 1300 487 577.

IMPORTANT INFORMATION: This information has been prepared by Betashares Capital Ltd (ACN 139 566 868 AFS Licence 341181) ("Betashares") the issuer of the Funds. It is general information only and does not take into account any person's objectives, financial situation or needs. The information does not constitute an offer of, or an invitation to purchase or subscribe for securities. You should read the relevant PDS, Target Market Determination ("TMD") and ASX announcements and seek professional legal, financial, taxation, and/or other professional advice before making an investment decision regarding any Betashares Funds. For a copy of the PDS and more information about Betashares Funds go to www.betashares.com.au or call 1300 487 577.

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Units in Betashares Funds trade on the ASX at market prices, not at NAV. An investment in any Betashares Fund is subject to investment risk including possible delays in repayment and loss of income and principal invested. Neither Betashares Capital Ltd nor Betashares Holdings Pty Ltd guarantees the performance of any Fund or the repayment of capital or any particular rate of return. Past performance is not an indication of future performance. Betashares® and Back Your View® are registered trademarks of Betashares Holdings Pty Ltd.



Booklet 5A

Annual Financial Report

30 June 2026

Responsible Entity

Betashares Capital Ltd
(ABN 78 139 566 868)

Level 46, 180 George St,
Sydney, NSW 2000

betashares.com.au



Booklet 5A

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

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

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

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

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

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

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

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

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

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

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

Annual Financial Report

30 June 2026

Booklet 5A
Annual Financial Report
30 June 2026

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Directors' report

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

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

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

Responsible Entity

The Responsible Entity of the Funds is Betashares Capital Ltd (ABN 78 139 566 868). The Responsible Entity's registered office and principal place of business is Level 46, 180 George Street, Sydney, NSW 2000.

Principal activities

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

The Funds did not have any employees during the financial year.

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

Financial statements presentation

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

Directors' report (continued)

Directors

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

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

Review and results of operations

During the financial year, the Funds continued to invest in accordance with target asset allocations as set out in their governing documents and in accordance with the provisions of the Funds' Constitutions.

The results of operations of the Funds are disclosed in the statements of comprehensive income. The income distributions payable by each of the Funds are disclosed in the statements of financial position. The income distributions paid and payable by each of the Funds are disclosed in Note 4 to the financial statements.

Significant changes in the state of affairs

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

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

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

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

Matters subsequent to the end of the financial year

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

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

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

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

Directors' report (continued)

Likely developments and expected results of operations

The results of the Funds' operations will be affected by a number of factors, including the performance of investment markets in which the Funds invest. Investment performance is not guaranteed and future returns may differ from past returns. As investment conditions change over time, past returns should not be used to predict future returns.

Further information on likely developments in the operation of the Funds and the expected results of those operations have not been included in this report because the Responsible Entity believes it would be likely to result in unreasonable prejudice to the Funds.

Indemnification and insurance of officers and auditor

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

Fees paid to and interests held in the Funds by the Responsible Entity or its associates

Fees paid to the Responsible Entity and its associates out of the Funds' property during the financial year are disclosed in Note 15 to the financial statements.

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

The number of interests in the Funds held by the Responsible Entity or its associates as at the end of the financial year are disclosed in Note 15 to the financial statements.

Interests in the Funds

The movement in units on issue in the Funds during the financial year is disclosed in Note 3 to the financial statements. The value of the Funds' assets and liabilities is disclosed on the statements of financial position and derived using the basis set out in Note 2 to the financial statements.

Environmental regulation

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

Rounding of amounts to the nearest thousand dollars

The Funds are entities of the kind referred to in *ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2026/183* and in accordance with that instrument, amounts in the financial report and directors' report have been rounded off to the nearest thousand dollars, unless otherwise stated.

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

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

Directors' report (continued)

Auditor's independence declaration

A copy of the Auditor's independence declaration as required under section 307C of the *Corporations Act 2001* is set out on page 6.

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



Alex Vynokur
Director

Sydney
18 September 2026



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

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

Betashares Climate Change Innovation ETF

Betashares Global Shares Ex US ETF

Betashares FTSE 100 ETF

Betashares Global Sustainability Leaders ETF

Betashares Global Cash Flow Kings ETF

Betashares India Quality ETF

Betashares Global Momentum ETF

Betashares S&P 500 Equal Weight ETF

Betashares Global Quality Leaders ETF

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

Betashares Global Shares ETF

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

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

KPMG

Andrew Reeves

Partner

Sydney

18 September 2026

Statements of comprehensive income

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

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

Statements of comprehensive income (continued)

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

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

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

Statements of comprehensive income (continued)

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

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

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

Statements of comprehensive income (continued)

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

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

Statements of financial position

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

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

Statements of financial position (continued)

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

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

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

Statements of financial position (continued)

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

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

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

Statements of financial position (continued)

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

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

Statements of changes in equity

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

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

Statements of changes in equity (continued)

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

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

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

Statements of changes in equity (continued)

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

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

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

Statements of changes in equity (continued)

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

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

Statements of cash flows

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

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

Statements of cash flows (continued)

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

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

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

Statements of cash flows (continued)

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

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

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

Statements of cash flows (continued)

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

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

Contents of the notes to the financial statements

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1 General information

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

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

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

The financial statements were authorised for issue by the directors of the Responsible Entity on 18 September 2026. The directors of the Responsible Entity have the power to amend and reissue the financial statements.

2 Summary of material accounting policies

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

(a) Basis of preparation

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

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

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

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

The statements of financial position are presented on a liquidity basis. Assets and liabilities are presented in decreasing order of liquidity and are not distinguished between current and non-current. All balances are expected to be recovered or settled within twelve months, except for investments in financial assets and liabilities at fair value through profit or loss and net assets attributable to unitholders.

2 Summary of material accounting policies (continued)

(a) Basis of preparation (continued)

Compliance with International Financial Reporting Standards

The financial statements of the Funds also comply with International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board.

New and amended standards adopted by the Funds

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

New accounting standards and interpretations not yet adopted

AASB 18 Presentation and Disclosure in Financial Statements

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

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

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

This new standard is not expected to have an impact on the recognition and measurement of assets, liabilities, income and expenses. However, it is expected to result in additional disclosures, as the standard requires the Funds to report on their approach to managing climate-related risks and opportunities within their operations and investment portfolios. The Funds are in the process of assessing the impact of the new standard.

AASB S2 Climate-related Disclosures

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

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

2 Summary of material accounting policies (continued)

(a) Basis of preparation (continued)

Use of estimates and judgement

Management makes estimates and assumptions that affect the reported amounts in the financial statements. These estimates and assumptions are continually evaluated and based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

For the majority of the Funds' financial instruments, quoted market prices are readily available. However, certain financial instruments are fair valued using valuation techniques. Where valuation techniques (for example, pricing models) are used to determine fair values, they are validated and regularly reviewed by experienced personnel of the Responsible Entity, independent of the area that created them.

Models use observable data, to the extent practicable. However, areas such as credit risk (both own and counterparty), volatilities and correlations require management to make estimates. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

For certain other financial instruments, including amounts due from/to brokers and payables, the carrying amounts approximate fair value due to the short-term nature of these financial instruments.

Investment entity exception

The Funds meet the definition of an investment entity and therefore apply the investment entity amendments to AASB 10 *Consolidated Financial Statements* ("AASB 10"), AASB 12 *Disclosure of Interests in Other Entities* and AASB 127 *Separate Financial Statements*. AASB 10 is applicable to all investees; among other things, it requires the consolidation of an investee if the Funds control the investee on the basis of de facto circumstances. An exception however exists where an entity meets the definition of an investment entity.

The Funds meet the definition of investment entity due to the following factors:

- (a) the Funds obtain funds from one or more unitholders for the purpose of providing the unitholders with investment management services;
- (b) the Funds commit to their unitholders that their business purpose is to invest funds solely for returns from capital appreciation, investment income, or both; and
- (c) the Funds measure and evaluate the performance of substantially all of their investments on a fair value basis.

In making the above assessments, the Funds have multiple investments and multiple investors. Their investors are generally unrelated parties of the Funds. Unitholders invest for returns from capital appreciation, investment income, or both. Directors of the Responsible Entity have concluded that the Funds meet the definition of investment entity.

Assessment of the Funds' investments as structured entities

The Funds have assessed whether the securities in which they invest are structured entities. The Funds have considered the voting rights and other similar rights afforded to investors in any managed investment funds in which they invest, including the rights to remove the fund manager or redeem holdings. The Funds have assessed whether these rights are the dominant factor in controlling the relevant funds, or whether the contractual agreement with the fund manager is the dominant factor in controlling such funds. The Funds have concluded that any managed investment funds in which they invest are not structured entities.

2 Summary of material accounting policies (continued)

(b) Financial instruments

(i) Classification

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

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

(ii) Recognition/derecognition

The Funds recognise financial assets and financial liabilities on the date they become party to the contractual agreement (trade date) and recognise changes in fair value of the financial assets or financial liabilities from this date.

Investments are derecognised when the right to receive cash flows from the investments have expired or the Funds have transferred substantially all risks and rewards of ownership.

(iii) Measurement

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

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

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

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

(iv) Offsetting financial instruments

Financial assets and liabilities are offset and the net amount reported in the statements of financial position when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis, or realise the asset and settle the liability simultaneously.

(c) Net assets attributable to unitholders

The Funds consider their net assets attributable to unitholders as equity as each Fund had made an irrevocable choice to be an Attribution Managed Investment Trust ("AMIT"). Units are normally redeemable only by unitholders being Authorised Participants at the unitholders' option (other unitholders only have a right to redeem units in special circumstances). The units can be put back to the Funds at any time (subject to the *Corporations Act 2001* and the Funds' Constitutions) for cash. The fair value of redeemable units is measured at the redemption amount that is payable (based on the redemption unit price) at the end of the reporting period if unitholders exercised their right to redeem units in the Funds. The net assets attributable to unitholders of the Funds met the criteria set out under AASB 132 *Financial Instruments: Presentation* and are classified as equity since inception.

2 Summary of material accounting policies (continued)

(c) Net assets attributable to unitholders (continued)

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

(d) Cash and cash equivalents

For the purpose of presentation in the statements of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short term, highly liquid investments with original maturities of three months or less from the date of acquisition that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. The carrying amount of cash approximates fair value.

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

(e) Cash held on collateral

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

(f) Investment income

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

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

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

(g) Expenses

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

(h) Income tax

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

2 Summary of material accounting policies (continued)

(h) Income tax (continued)

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

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

(i) Distributions

Distributions are payable, either by cash or reinvestment, as set out in the Funds' Product Disclosure Statements and/or Funds' Constitutions.

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

(j) Foreign currency translation

(i) Functional and presentation currency

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

(ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translations at year end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statements of comprehensive income.

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

(k) Due from/to brokers

Amounts due from/to brokers (if applicable) represent receivables for securities sold and payables for securities purchased that have been contracted for but not yet delivered by the end of the financial year. Trades are recorded on trade date, and normally settled within two business days. These amounts are recognised initially at fair value and subsequently measured at amortised cost. At each reporting date, the Funds shall measure the loss allowance on amounts due from broker at an amount equal to the lifetime expected credit losses if the credit risk has increased significantly since initial recognition. If, at the reporting date, the credit risk has not increased significantly since initial recognition, the Funds shall measure the loss allowance at an amount equal to 12-month expected credit losses.

2 Summary of material accounting policies (continued)

(k) Due from/to brokers (continued)

Significant financial difficulties of the broker, probability that the broker will enter bankruptcy or financial reorganisation, and default in payments are all considered indicators that a loss allowance may be required. If the credit risk increases to the point that it is considered to be credit impaired, interest income will be calculated based on the gross carrying amount adjusted for the loss allowance.

(l) Other receivables

Other receivables may include amounts for dividends, interest and trust distributions. Dividends and trust distributions are accrued when the right to receive payment is established. Interest is accrued at the end of each reporting period from the time of last payment in accordance with the policy set out in Note 2(f) above. The Funds' receivables are measured at amortised cost under AASB 9 *Financial Instruments* and the impact of any expected credit losses (ECL) is not material as amounts are generally received within 30 days of being recorded as receivables. The carrying amount of receivables approximates fair value.

(m) Other payables

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

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

(n) Creations and redemptions

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

(o) Goods and Services Tax (GST)

The GST incurred on the costs of various services provided to the Funds by third parties such as custodial services and investment management fees have been passed onto the Funds. The Funds qualify for Reduced Input Tax Credits (RITC) at a rate of 55% to 93%; hence investment management fees, custodial fees and other expenses have been recognised in the statements of comprehensive income net of the amount of GST recoverable from the Australian Taxation Office (ATO). Accounts payable are inclusive of GST net of RITC. The net amount of GST recoverable from the ATO as a RITC is included in receivables in the statements of financial position.

(p) Rounding of amounts

The Funds are entities of the kind referred to in *ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2026/183*, relating to the "rounding off" of amounts in the financial statements. Amounts in the financial statements have been rounded off to the nearest thousand dollars, unless otherwise stated.

3 Net assets attributable to unitholders

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

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

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

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

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

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

3 Net assets attributable to unitholders (continued)

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

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

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

³Global Shares Ex US ETF issued 16 units as units issued upon reinvestment of distributions, which rounded to Nil units for 30 June 2026.

3 Net assets attributable to unitholders (continued)

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

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

Capital risk management

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

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

4 Distributions to unitholders

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

The distribution amounts and cents per unit (CPU) for the financial year were as follows:

	Climate Change Innovation ETF				FTSE 100 ETF			
	30 June	30 June	30 June	30 June	30 June	30 June	30 June	30 June
	2026	2026	2025	2025	2026	2026	2025	2025
	\$'000	CPU	\$'000	CPU	\$'000	CPU	\$'000	CPU
Distributions paid - December	–	–	83	0.79	5,065	18.09	4,438	16.17
Distributions payable - June	59	0.73	403	4.52	9,517	33.90	8,857	30.57
Total distributions	59	0.73	486	5.31	14,582	51.99	13,295	46.74
	Global Cash Flow Kings ETF				Global Momentum ETF ¹			
	30 June	30 June	30 June	30 June	30 June	30 June	30 June	30 June
	2026	2026	2025	2025	2026	2026	2025	2025
	\$'000	CPU	\$'000	CPU	\$'000	CPU	\$'000	CPU
Distributions paid - December	88	5.64	67	3.86	–	–	–	–
Distributions payable - June	736	56.52	774	42.64	232	33.17	–	–
Total distributions	824	62.16	841	46.50	232	33.17	–	–
	Global Quality Leaders ETF				Global Shares ETF			
	30 June	30 June	30 June	30 June	30 June	30 June	30 June	30 June
	2026	2026	2025	2025	2026	2026	2025	2025
	\$'000	CPU	\$'000	CPU	\$'000	CPU	\$'000	CPU
Distributions paid - December	2,421	8.76	1,843	8.26	15,869	38.83	8,255	37.00
Distributions payable - June	30,771	102.88	16,578	67.85	32,508	60.73	26,788	89.44
Total distributions	33,192	111.64	18,421	76.11	48,377	99.56	35,043	126.44

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

4 Distributions to unitholders (continued)

	Global Shares Ex US ETF ²				Global Sustainability Leaders ETF			
	30 June	30 June	30 June	30 June	30 June	30 June	30 June	30 June
	2026	2026	2025	2025	2026	2026	2025	2025
	\$'000	CPU	\$'000	CPU	\$'000	CPU	\$'000	CPU
Distributions paid - December	35	3.55	–	–	9,317	4.03	9,853	4.29
Distributions payable - June	909	37.24	–	–	59,261	26.34	68,413	30.66
Total distributions	944	40.79	–	–	68,578	30.37	78,266	34.95
	India Quality ETF				S&P 500 Equal Weight ETF			
	30 June	30 June	30 June	30 June	30 June	30 June	30 June	30 June
	2026	2026	2025	2025	2026	2026	2025	2025
	\$'000	CPU	\$'000	CPU	\$'000	CPU	\$'000	CPU
Distributions paid - December	742	4.03	546	2.89	6,000	33.42	3,207	22.51
Distributions payable - June	–	–	790	4.12	21,627	111.08	15,197	90.45
Total distributions	742	4.03	1,336	7.01	27,627	144.50	18,404	112.96
	S&P Global High Dividend Aristocrats ETF							
	30 June	30 June	30 June	30 June				
	2026	2026	2025	2025				
	\$'000	CPU	\$'000	CPU				
Distributions paid - September	449	14.52	243	13.58				
Distributions paid - December	526	14.51	264	13.11				
Distributions paid - March	711	14.20	255	11.07				
Distributions payable - June	2,850	58.26	1,922	77.95				
Total distributions	4,536	101.49	2,684	115.71				

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

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

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

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

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

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

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

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

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

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

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

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

6 Other receivables

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

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

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

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

6 Other receivables (continued)

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

7 Other payables

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

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

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

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

7 Other payables (continued)

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

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

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

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

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

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

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

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

9 Financial risk management

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

The Funds' activities expose them to a variety of financial risks which may include: market risk (including price risk, foreign exchange risk and interest rate risk), counterparty/credit risk and liquidity risk. The Funds use different methods to measure different types of risk to which they are exposed. Methods include sensitivity analysis in the case of price risk.

The Funds' overall risk management programmes focus on ensuring compliance with the Funds' Product Disclosure Statements (PDSs). Financial risk management is carried out by an investment manager under policies approved by the Board of Directors of the Responsible Entity (the Board).

The Board of Directors of the Responsible Entity has overall responsibility for the establishment and oversight of the Funds' risk management framework. The Funds' overall risk management programmes focus on ensuring compliance with the Funds' PDSs and investment guidelines.

Compliance with the Funds' PDSs, Constitutions and investment guidelines is reported to the Board on a regular basis.

(a) Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates, interest rates and equity market prices will affect the Funds' income or the carrying value of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return on risk.

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

(i) Price risk

The Funds are exposed to equity securities and derivatives price risk. This arises from investments held by the Funds for which prices in the future are uncertain. Equity securities and derivatives are classified in the statements of financial position as at fair value through profit or loss. All securities investments present a risk of loss of capital.

The Funds' overall market positions are reported to the Board on a regular basis.

Sensitivity analysis

A 10% movement at the report date of the market prices attributable to financial assets or financial liabilities by the relevant Funds would have the following impact on the Funds' profit/(loss) and net assets attributable to unitholders. The calculations include the impact of any derivatives that may be held by a Fund. It is assumed that the relevant change occurs at the balance date.

9 Financial risk management (continued)

(a) Market risk (continued)

(i) Price risk (continued)

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

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

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

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

9 Financial risk management (continued)

(a) Market risk (continued)

(i) Price risk (continued)

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

(ii) Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Interest rate risk is not considered to be significant to the Funds other than its cash holdings.

The Funds are exposed to interest rate risk on their cash holdings. Interest income from cash holdings is earned at variable interest rates. Investments in cash holdings are at call.

(iii) Foreign exchange risk

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

(iii) *Foreign exchange risk (continued)*

30 June 2026

Increase/(decrease) in foreign currency exposure
Net foreign currency exposure

Increase/(decrease) in foreign currency exposure
Net foreign currency exposure

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

30 June 2026

Assets

Cash and cash equivalents

Cash held on collateral

Financial assets at fair value through profit or loss

Other receivables

Total

Increase/(decrease) in foreign currency exposure

Net foreign currency exposure

FTSE 100 ETF				
GBP	USD	EUR	GEL	Total
\$'000	\$'000	\$'000	\$'000	\$'000
640	4	20	–	664
411	–	–	–	411
415,470	10,199	675	–	426,344
866	114	82	5	1,067
417,387	10,317	777	5	428,486
20	–	(20)	–	–
417,407	10,317	757	5	428,486

30 June 2025

Assets

Cash and cash equivalents

Cash held on collateral

Financial assets at fair value through profit or loss

Other receivables

Total

Increase/(decrease) in foreign currency exposure

Net foreign currency exposure

FTSE 100 ETF				
USD	EUR	GBP	Total	
\$'000	\$'000	\$'000	\$'000	\$'000
18	29	1,276	1,323	
–	–	415	415	
–	–	402,563	402,563	
112	75	1,107	1,294	
130	104	405,361	405,595	
–	–	–	–	
130	104	405,361	405,595	

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

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

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

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

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

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

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

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

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

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

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

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

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

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

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

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

30 June 2026

Assets

Cash and cash equivalents

Due from brokers – receivables for securities sold

Financial assets at fair value through profit or loss

Other receivables

Total

Liabilities

Due to brokers – payables for securities purchased

Financial liabilities at fair value through profit or loss

Total

Increase/(decrease) in foreign currency exposure

Net foreign currency exposure

Global Sustainability Leaders ETF

USD	EUR	JPY	CHF	CAD	Others	Total
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
1,604	12	977	17	3	24	2,637
21,160	3,440	2,855	1,178	833	1,358	30,824
2,673,093	445,011	353,378	158,606	98,738	162,644	3,891,470
1,204	671	66	3,935	410	638	6,924
2,697,061	449,134	357,276	163,736	99,984	164,664	3,931,855
975	179	208	–	85	–	1,447
1	–	–	–	–	–	1
976	179	208	–	85	–	1,448
(20,003)	(3,175)	(2,639)	1,184	(742)	(1,356)	(29,009)
2,676,082	445,780	354,429	164,920	99,157	163,308	3,901,398

Global Sustainability Leaders ETF

30 June 2025

Assets

Cash and cash equivalents

Financial assets at fair value through profit or loss

Other receivables

Total

Increase/(decrease) in foreign currency exposure

Net foreign currency exposure

USD	CAD	EUR	JPY	CHF	Others	Total
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
1,568	60	8	603	11	37	2,287
2,654,789	90,376	305,826	250,184	90,986	158,545	3,550,706
961	347	672	94	3,723	529	6,326
2,657,318	90,783	306,506	250,881	94,720	159,111	3,559,319
–	–	–	–	–	–	–
2,657,318	90,783	306,506	250,881	94,720	159,111	3,559,319

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

30 June 2026

Assets

Cash and cash equivalents
Due from brokers – receivables for securities sold
Financial assets at fair value through profit or loss
Other receivables

Total

Increase/(decrease) in foreign currency exposure

Net foreign currency exposure

India Quality ETF		S&P 500 Equal Weight ETF	
INR*	Total	USD**	Total
\$'000	\$'000	\$'000	\$'000
128	128	981	981
–	–	31,538	31,538
176,263	176,263	1,088,990	1,088,990
312	312	1,011	1,011
176,703	176,703	1,122,520	1,122,520
–	–	(31,653)	(31,653)
176,703	176,703	1,090,867	1,090,867

30 June 2025

Assets

Cash and cash equivalents
Financial assets at fair value through profit or loss
Other receivables

Total

Increase/(decrease) in foreign currency exposure

Net foreign currency exposure

India Quality ETF		S&P 500 Equal Weight ETF	
INR*	Total	USD**	Total
\$'000	\$'000	\$'000	\$'000
193	193	537	537
232,831	232,831	870,441	870,441
494	494	784	784
233,518	233,518	871,762	871,762
–	–	–	–
233,518	233,518	871,762	871,762

* This Fund only has INR exposure

** This Fund only has USD exposure

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

30 June 2026

Assets

Cash and cash equivalents	178
Cash held on collateral	58
Financial assets at fair value through profit or loss	68,160
Due from brokers - receivable for securities sold	1,190
Other receivables	47
Total	69,633

Increase/(decrease) in foreign currency exposure

Net foreign currency exposure

S&P Global High Dividend Aristocrats ETF

USD	JPY	EUR	CHF	CAD	Others	Total
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
178	184	46	13	18	54	493
58	—	—	—	—	—	58
68,160	7,404	6,576	6,287	4,570	3,046	96,043
1,190	95	130	124	66	40	1,645
47	5	30	52	8	5	147
69,633	7,688	6,782	6,476	4,662	3,145	98,386
(1,429)	(266)	(173)	(136)	(83)	(87)	(2,174)
68,204	7,422	6,609	6,340	4,579	3,058	96,212

S&P Global High Dividend Aristocrats ETF

30 June 2025

Assets

Cash and cash equivalents	150
Cash held on collateral	65
Financial assets at fair value through profit or loss	30,837
Due from brokers - receivable for securities sold	1,008
Other receivables	53
Total	32,113

Liabilities

Due to brokers - payable for securities purchased	—
Total	2

Increase/(decrease) in foreign currency exposure

Net foreign currency exposure

USD	EUR	CAD	SGD	JPY	Others	Total
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
150	24	20	6	33	48	281
65	—	—	—	—	—	65
30,837	6,088	2,243	1,894	1,612	1,762	44,436
1,008	152	60	58	43	47	1,368
53	43	9	—	—	18	123
32,113	6,307	2,332	1,958	1,688	1,875	46,273
—	2	—	—	—	—	2
—	2	—	—	—	—	2
—	—	—	—	—	—	—
32,113	6,305	2,332	1,958	1,688	1,875	46,271

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

Sensitivity analysis – Foreign exchange risk

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

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

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

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

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

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

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

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

(b) Credit risk

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

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

(i) Cash and cash equivalents

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

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

At 30 June 2026, the custody of the Funds' assets is mainly concentrated with one counterparty, namely Citigroup Pty Ltd. Citigroup Pty Ltd is a subsidiary of a company listed on a major securities exchange, and at 30 June 2026 had a credit rating of A+ by Standard & Poor's (S&P) (30 June 2025: "A+" by S&P). At 30 June 2026, substantially all cash and cash equivalents, balances due from brokers and investments are held in custody by Citigroup Pty Ltd.

(ii) Settlement of securities transactions

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

9 Financial risk management (continued)

(b) Credit risk (continued)

(iii) Other

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

(c) Liquidity risk

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

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

Certain Funds may invest in derivative contracts traded over the counter, which are not traded in an organised market and may be illiquid. As a result, the Funds may not be able to quickly liquidate their investments in these instruments at an amount close to their fair value to meet their liquidity requirements or to respond to specific events such as deterioration in the creditworthiness of any particular issuer or counterparty.

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

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

9 Financial risk management (continued)

(c) Liquidity risk (continued)

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

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

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

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

9 Financial risk management (continued)

(c) Liquidity risk (continued)

	Global Quality Leaders ETF							
	On demand 30 June 2026 \$'000	Less than 6 months 30 June 2026 \$'000	Greater than 6 months 30 June 2026 \$'000	Total 30 June 2026 \$'000	On demand 30 June 2025 \$'000	Less than 6 months 30 June 2025 \$'000	Greater than 6 months 30 June 2025 \$'000	Total 30 June 2025 \$'000
Distributions payable	–	30,771	–	30,771	–	16,578	–	16,578
Other payables	–	6,733	–	6,733	–	255	–	255
Contractual cash flows (excluding net settled derivatives)	–	37,504	–	37,504	–	16,833	–	16,833
Forward foreign currency contracts	–	1	–	1	–	–	–	–
Net settled derivatives	–	1	–	1	–	–	–	–
	Global Shares ETF							
	On demand 30 June 2026 \$'000	Less than 6 months 30 June 2026 \$'000	Greater than 6 months 30 June 2026 \$'000	Total 30 June 2026 \$'000	On demand 30 June 2025 \$'000	Less than 6 months 30 June 2025 \$'000	Greater than 6 months 30 June 2025 \$'000	Total 30 June 2025 \$'000
Cash held on collateral	–	3	–	3	–	280	–	280
Due to brokers - payable for securities purchased	–	4,958	–	4,958	–	–	–	–
Distributions payable	–	32,508	–	32,508	–	26,788	–	26,788
Other payables	–	107,319	–	107,319	–	172	–	172
Contractual cash flows (excluding net settled derivatives)	–	144,788	–	144,788	–	27,240	–	27,240
Forward foreign currency contracts	–	37	–	37	–	–	–	–
Net settled derivatives	–	37	–	37	–	–	–	–

9 Financial risk management (continued)

(c) Liquidity risk (continued)

Global Shares Ex US ETF ²								
	On demand 30 June 2026 \$'000	Less than 6 months 30 June 2026 \$'000	Greater than 6 months 30 June 2026 \$'000	Total 30 June 2026 \$'000	On demand 30 June 2025 \$'000	Less than 6 months 30 June 2025 \$'000	Greater than 6 months 30 June 2025 \$'000	Total 30 June 2025 \$'000
Due to brokers - payable for securities purchased	—	956	—	956	—	—	—	—
Distributions payable	—	909	—	909	—	—	—	—
Other payables	—	11	—	11	—	—	—	—
Contractual cash flows (excluding net settled derivatives)	—	1,876	—	1,876	—	—	—	—
Forward foreign currency contracts	—	93	—	93	—	—	—	—
Net settled derivatives	—	93	—	93	—	—	—	—
Global Sustainability Leaders ETF								
	On demand 30 June 2026 \$'000	Less than 6 months 30 June 2026 \$'000	Greater than 6 months 30 June 2026 \$'000	Total 30 June 2026 \$'000	On demand 30 June 2025 \$'000	Less than 6 months 30 June 2025 \$'000	Greater than 6 months 30 June 2025 \$'000	Total 30 June 2025 \$'000
Due to brokers - payable for securities purchased	—	1,447	—	1,447	—	—	—	—
Distributions payable	—	59,261	—	59,261	—	68,413	—	68,413
Other payables	—	31,581	—	31,581	—	1,925	—	1,925
Contractual cash flows (excluding net settled derivatives)	—	92,289	—	92,289	—	70,338	—	70,338
Forward foreign currency contracts	—	1	—	1	—	—	—	—
Net settled derivatives	—	1	—	1	—	—	—	—

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

9 Financial risk management (continued)

(c) Liquidity risk (continued)

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

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

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

10 Offsetting financial assets and financial liabilities

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

	Effects of offsetting on the statements of financial position			Related amounts not offset in the statements of financial position		
	Gross amounts of financial assets/ (liabilities)	Gross amounts set off in the statements of financial position	Net amount of financial assets/ (liabilities) presented in the statements of financial position	Financial instruments (including non-cash collateral)	Stock and cash collateral pledged	Net amounts
Global Momentum ETF¹						
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 30 June 2026						
Financial liabilities						
Forward foreign currency contracts	(3)	—	(3)	—	—	(3)
Total	(3)	—	(3)	—	—	(3)
	Effects of offsetting on the statements of financial position			Related amounts not offset in the statements of financial position		
	Gross amounts of financial assets/ (liabilities)	Gross amounts set off in the statements of financial position	Net amount of financial assets/ (liabilities) presented in the statements of financial position	Financial instruments (including non-cash collateral)	Stock and cash collateral pledged	Net amounts
Global Quality Leaders ETF						
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 30 June 2026						
Financial liabilities						
Forward foreign currency contracts	(1)	—	(1)	—	—	(1)
Total	(1)	—	(1)	—	—	(1)
As at 30 June 2025						
Financial liabilities						
Forward foreign currency contracts	—	—	—	—	—	—
Total	—	—	—	—	—	—

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

10 Offsetting financial assets and financial liabilities (continued)

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

10 Offsetting financial assets and financial liabilities (continued)

	Effects of offsetting on the statements of financial position			Related amounts not offset in the statements of financial position		
	Gross amounts of financial assets/ (liabilities)	Gross amounts set off in the statements of financial position	Net amount of financial assets/ (liabilities) presented in the statements of financial position	Financial instruments (including non-cash collateral)	Stock and cash collateral pledged	Net amounts
Global Shares Ex US ETF²						
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 30 June 2026						
Financial assets						
Forward foreign currency contracts	87	–	87	(87)	–	–
Total	87	–	87	(87)	–	–
Financial liabilities						
Forward foreign currency contracts	(93)	–	(93)	87	–	(6)
Total	(93)	–	(93)	87	–	(6)
	Effects of offsetting on the statements of financial position			Related amounts not offset in the statements of financial position		
	Gross amounts of financial assets/ (liabilities)	Gross amounts set off in the statements of financial position	Net amount of financial assets/ (liabilities) presented in the statements of financial position	Financial instruments (including non-cash collateral)	Stock and cash collateral pledged	Net amounts
Global Sustainability Leaders ETF						
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 30 June 2026						
Financial liabilities						
Forward foreign currency contracts	(1)	–	(1)	–	–	(1)
Total	(1)	–	(1)	–	–	(1)
As at 30 June 2025						
Financial liabilities						
Forward foreign currency contracts	–	–	–	–	–	–
Total	–	–	–	–	–	–

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

10 Offsetting financial assets and financial liabilities (continued)

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

11 Fair value measurements

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

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

Fair values estimation

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

Financial assets and liabilities at fair value through profit or loss are measured initially at fair value excluding any transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability. Transaction costs on financial assets and financial liabilities at fair value through profit or loss are expensed immediately. Subsequent to initial recognition, all instruments at fair value through profit or loss are measured at fair value with changes in their fair value recognised in statements of comprehensive income.

(i) Fair value in an active market (Level 1)

The fair value of financial assets and liabilities traded in active markets is based on their quoted market prices at the end of the reporting period without any deduction for estimated future selling costs.

The Funds value their investments in accordance with the accounting policies set out in Note 2 to the financial statements. For the majority of investments, the Funds rely on information provided by independent pricing services for the valuation of investments. The quoted market price used for financial assets and liabilities held by the Funds is the last traded price. Where the last traded price does not fall within the bid-ask spread, an assessment is performed by management to determine the appropriate valuation price to use that is most representative of fair value.

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

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

11 Fair value measurements (continued)

Fair values estimation (continued)

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

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

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

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

If one or more of the significant inputs is not based on observable market data, the instrument is included in Level 3. This is the case for instruments where risk gives rise to a significant unobservable adjustment. The fair value of financial assets and liabilities is determined using valuation techniques. These include the use of recent arm's length market transactions, reference to the current fair value of a substantially similar other instrument, discounted cash flow techniques, option pricing models or any other valuation technique that provides a reliable estimate of prices obtained in actual market transactions.

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

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

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

(iv) Recognised fair value measurement

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

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

11 Fair value measurements (continued)

Fair values estimation (continued)

(iv) Recognised fair value measurement (continued)

		FTSE 100 ETF						
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
	30 June	30 June	30 June	30 June	30 June	30 June	30 June	30 June
	2026	2026	2026	2026	2025	2025	2025	2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets								
Financial assets at fair value through profit or loss:								
Listed equity securities	414,559	–	–	414,559	392,495	–	–	392,495
Listed unit trusts	11,785	–	–	11,785	10,068	–	–	10,068
Total	426,344	–	–	426,344	402,563	–	–	402,563
		Global Cash Flow Kings ETF						
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
	30 June	30 June	30 June	30 June	30 June	30 June	30 June	30 June
	2026	2026	2026	2026	2025	2025	2025	2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets								
Financial assets at fair value through profit or loss:								
Listed equity securities	25,296	–	–	25,296	33,453	–	–	33,453
Listed unit trusts	251	–	–	251	542	–	–	542
Total	25,547	–	–	25,547	33,995	–	–	33,995
		Global Momentum ETF ¹						
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
	30 June	30 June	30 June	30 June	30 June	30 June	30 June	30 June
	2026	2026	2026	2026	2025	2025	2025	2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets								
Financial assets at fair value through profit or loss:								
Listed equity securities	18,014	–	–	18,014	–	–	–	–
Total	18,014	–	–	18,014	–	–	–	–
Financial liabilities								
Financial liabilities at fair value through profit or loss:								
Forward foreign currency contracts	–	3	–	3	–	–	–	–
Total	–	3	–	3	–	–	–	–

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

11 Fair value measurements (continued)

Fair values estimation (continued)

(iv) Recognised fair value measurement (continued)

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

Financial liabilities

Financial liabilities at fair value through profit or loss:

Forward foreign currency contracts	–	1	–	1	–	–	–	–
Total	–	1	–	1	–	–	–	–

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

Financial liabilities

Financial liabilities at fair value through profit or loss:

Forward foreign currency contracts	–	37	–	37	–	–	–	–
Total	–	37	–	37	–	–	–	–

11 Fair value measurements (continued)

Fair values estimation (continued)

(iv) Recognised fair value measurement (continued)

Global Shares Ex US ETF ²							
Level 1 30 June 2026 \$'000	Level 2 30 June 2026 \$'000	Level 3 30 June 2026 \$'000	Total 30 June 2026 \$'000	Level 1 30 June 2025 \$'000	Level 2 30 June 2025 \$'000	Level 3 30 June 2025 \$'000	Total 30 June 2025 \$'000
Financial assets							
Financial assets at fair value through profit or loss:							
Listed equity securities	90,687	4	90,691	—	—	—	—
Listed unit trusts	427	—	427	—	—	—	—
Preference shares	13	—	13	—	—	—	—
Forward foreign currency contracts	—	87	87	—	—	—	—
Total	91,127	91	91,218	—	—	—	—
Financial liabilities							
Financial liabilities at fair value through profit or loss:							
Forward foreign currency contracts	—	93	93	—	—	—	—
Total	—	93	93	—	—	—	—
Global Sustainability Leaders ETF							
Level 1 30 June 2026 \$'000	Level 2 30 June 2026 \$'000	Level 3 30 June 2026 \$'000	Total 30 June 2026 \$'000	Level 1 30 June 2025 \$'000	Level 2 30 June 2025 \$'000	Level 3 30 June 2025 \$'000	Total 30 June 2025 \$'000
Financial assets							
Financial assets at fair value through profit or loss:							
Listed equity securities	3,759,119	—	3,759,119	3,432,768	—	—	3,432,768
Listed unit trusts	132,351	—	132,351	117,938	—	—	117,938
Total	3,891,470	—	3,891,470	3,550,706	—	—	3,550,706
Financial liabilities							
Financial liabilities at fair value through profit or loss:							
Forward foreign currency contracts	—	1	1	—	—	—	—
Total	—	1	1	—	—	—	—

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

11 Fair value measurements (continued)

Fair values estimation (continued)

(iv) Recognised fair value measurement (continued)

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

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

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

11 Fair value measurements (continued)

Fair values estimation (continued)

(v) Transfers between levels

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

(vi) Movement in Level 3 instruments

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

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

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

12 Current and deferred income taxes

(a) Income tax expense

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

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

12 Current and deferred income taxes (continued)

(a) Income tax expense (continued)

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

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

(b) Deferred tax

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

13 Derivative financial instruments

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

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

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

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

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

Certain Funds hold the following derivative instruments:

Futures contracts

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

Forward foreign currency contracts

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

13 Derivative financial instruments (continued)

The following Funds held derivative instruments:

Global Momentum ETF ¹					
Contract/ notional 30 June 2026 \$'000	Assets 30 June 2026 \$'000	Liabilities 30 June 2026 \$'000	Contract/ notional 30 June 2025 \$'000	Assets 30 June 2025 \$'000	Liabilities 30 June 2025 \$'000
Forward foreign currency contracts	398	–	3	–	–
Total	398	–	3	–	–
Global Quality Leaders ETF					
Contract/ notional 30 June 2026 \$'000	Assets 30 June 2026 \$'000	Liabilities 30 June 2026 \$'000	Contract/ notional 30 June 2025 \$'000	Assets 30 June 2025 \$'000	Liabilities 30 June 2025 \$'000
Forward foreign currency contracts	34,515	–	1	–	–
Total	34,515	–	1	–	–
Global Shares ETF					
Contract/ notional 30 June 2026 \$'000	Assets 30 June 2026 \$'000	Liabilities 30 June 2026 \$'000	Contract/ notional 30 June 2025 \$'000	Assets 30 June 2025 \$'000	Liabilities 30 June 2025 \$'000
Listed futures	3,175	38	–	–	–
Forward foreign currency contracts	97,652	–	37	–	–
Total	100,827	38	37	–	–

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

13 Derivative financial instruments (continued)

		Global Shares Ex US ETF ²					
		Contract/ notional	Assets	Liabilities	Contract/ notional	Assets	Liabilities
		30 June	30 June	30 June	30 June	30 June	30 June
		2026	2026	2026	2025	2025	2025
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Forward foreign currency contracts		838	87	93	–	–	–
Total		838	87	93	–	–	–
		Global Sustainability Leaders ETF					
		Contract/ notional	Assets	Liabilities	Contract/ notional	Assets	Liabilities
		30 June	30 June	30 June	30 June	30 June	30 June
		2026	2026	2026	2025	2025	2025
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Forward foreign currency contracts		29,099	–	1	–	–	–
Total		29,099	–	1	–	–	–
		S&P 500 Equal Weight ETF					
		Contract/ notional	Assets	Liabilities	Contract/ notional	Assets	Liabilities
		30 June	30 June	30 June	30 June	30 June	30 June
		2026	2026	2026	2025	2025	2025
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Forward foreign currency contracts		31,653	–	–	–	–	–
Total		31,653	–	–	–	–	–
		S&P Global High Dividend Aristocrats ETF					
		Contract/ notional	Assets	Liabilities	Contract/ notional	Assets	Liabilities
		30 June	30 June	30 June	30 June	30 June	30 June
		2026	2026	2026	2025	2025	2025
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Forward foreign currency contracts		2,175	–	–	–	–	–
Total		2,175	–	–	–	–	–

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

14 Auditor's remuneration

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

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

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

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

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

15 Related party transactions

Responsible Entity

The Responsible Entity of the Funds is Betashares Capital Ltd (ABN 78 139 566 868), which is a wholly owned subsidiary of Betashares Financial Group Pty Ltd (ABN 58 646 305 517).

Key management personnel

The Funds do not employ personnel in their own right. However, the Funds are required to have an incorporated Responsible Entity to manage the activities and this is considered to be key management personnel. The directors of the Responsible Entity, which are key management personnel of the Responsible Entity, during or since the end of the financial year are:

(a) Directors

Mr Alex Vynokur (appointed 21 September 2009)

Mr Jason Gellert (appointed 5 March 2021)

Mr Edward Sippel (appointed 5 March 2021)

(b) Other key management personnel

There were no other persons with responsibility for planning, directing and controlling the activities of the Funds, directly or indirectly during the financial year.

Responsible Entity's management fees and other transactions

The Responsible Entity's fees are calculated in accordance with the Funds' Constitutions. The Responsible Entity's fees comprise a management fee and (if applicable) expense recoveries (after taking account of GST and reduced input tax credits), which are calculated as a percentage of the net asset value of the Funds and are disclosed in the statements of comprehensive income.

15 Related party transactions (continued)

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

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

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

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

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

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

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

15 Related party transactions (continued)

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

	<u>Global Momentum ETF¹</u>		<u>Global Quality Leaders ETF</u>		<u>Global Shares ETF</u>	
	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$
Management fees expensed to the Responsible Entity	10,012	–	2,581,124	1,968,343	2,664,168	1,305,643
Management fees payable to the Responsible Entity as at reporting date	3,726	–	255,300	191,817	312,502	147,638
Expense recoveries expensed to the Responsible Entity	–	–	534,026	407,243	–	–
Expense recoveries payable to the Responsible Entity at reporting date	–	–	52,821	39,686	–	–
	<u>Global Shares Ex US ETF²</u>		<u>Global Sustainability Leaders ETF</u>		<u>India Quality ETF</u>	
	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$
Management fees expensed to the Responsible Entity	48,632	–	17,996,395	16,826,156	1,473,788	1,604,569
Management fees payable to the Responsible Entity as at reporting date	10,675	–	1,623,951	1,463,871	113,406	140,592
Expense recoveries expensed to the Responsible Entity	–	–	3,672,734	3,433,909	163,754	178,285
Expense recoveries payable to the Responsible Entity at reporting date	–	–	331,419	298,749	12,601	15,621
	<u>S&P 500 Equal Weight ETF</u>		<u>S&P Global High Dividend Aristocrats ETF</u>			
	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$		
Management fees expensed to the Responsible Entity			2,405,905	1,689,189	287,016	148,944
Management fees payable to the Responsible Entity as at reporting date			234,380	183,184	32,522	15,338
Expense recoveries expensed to the Responsible Entity			384,945	270,270	2,789	22,914
Expense recoveries payable to the Responsible Entity at reporting date			37,501	29,309	–	2,360

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

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

15 Related party transactions (continued)

Related party unitholdings

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

FTSE 100 ETF

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

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

Global Quality Leaders ETF

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

*This is a New Zealand based PIE fund.

15 Related party transactions (continued)

Related party unitholdings (continued)

Global Quality Leaders ETF

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

Global Shares ETF

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

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

*This is a New Zealand based PIE fund.

15 Related party transactions (continued)

Related party unitholdings (continued)

Global Sustainability Leaders ETF

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

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

15 Related party transactions (continued)

Related party unitholdings (continued)

S&P 500 Equal Weight ETF

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

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

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

Investments

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

16 Events occurring after the financial year

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

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

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

17 Contingent assets and liabilities and commitments

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

Directors' declaration

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

Betashares Climate Change Innovation ETF
Betashares FTSE 100 ETF
Betashares Global Cash Flow Kings ETF
Betashares Global Momentum ETF
Betashares Global Quality Leaders ETF
Betashares Global Shares ETF
Betashares Global Shares Ex US ETF
Betashares Global Sustainability Leaders ETF
Betashares India Quality ETF
Betashares S&P 500 Equal Weight ETF
Betashares S&P Global High Dividend Aristocrats ETF (Formerly Betashares Global Income Leaders ETF)

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

(a) the financial statements and notes set out on pages 7 to 82 are in accordance with the *Corporations Act 2001*, including:

- (i) complying with Australian Accounting Standards, and interpretations issued by the Australian Accounting Standards Board and the *Corporations Regulations 2001*; and
- (ii) giving a true and fair view of the Funds' financial positions as at 30 June 2026 and of their performance for the financial year ended on that date;

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

(c) Note 2(a) confirms that the financial statements comply with International Financial Reporting Standards and Interpretations as issued by the International Accounting Standards Board.

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



Alex Vynokur
Director

Sydney
18 September 2026



Independent Auditor's Report

To the respective unitholders of the following Funds:

Betashares Climate Change Innovation ETF

Betashares FTSE 100 ETF

Betashares Global Cash Flow Kings ETF

Betashares Global Momentum ETF

Betashares Global Quality Leaders ETF

Betashares Global Shares ETF

Betashares Global Shares Ex US ETF

Betashares Global Sustainability Leaders ETF

Betashares India Quality ETF

Betashares S&P 500 Equal Weight ETF

Betashares S&P Global High Dividend Aristocrats ETF (Formerly

Betashares Global Income Leaders ETF)

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

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Opinions

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

In our opinion, the accompanying Financial Report of each Fund gives a true and fair view, including of the Fund's financial position as at 30 June 2026 and of its financial performance for the period then ended, in accordance with the *Corporations Act 2001*, in compliance with *Australian Accounting Standards* and the *Corporations Regulations 2001*.

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

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

Basis for opinions

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

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



We are independent of the Funds and the Responsible Entity in accordance with the *Corporations Act 2001* and the ethical requirements of the *Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audits of the Financial Reports in Australia. We have fulfilled our other ethical responsibilities in accordance with these requirements.

Key Audit Matters

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

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

The Key Audit Matter we identified for each of Betashares Climate Change Innovation ETF, Betashares FTSE 100 ETF, Betashares Global Cash Flow Kings ETF, Betashares Global Momentum ETF, Betashares Global Quality Leaders ETF, Betashares Global Shares ETF, Betashares Global Shares Ex US ETF, Betashares Global Sustainability Leaders ETF, Betashares India Quality ETF, Betashares S&P 500 Equal Weight ETF and Betashares S&P Global High Dividend Aristocrats ETF (Formerly Betashares Global Income Leaders ETF) is:

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

Valuation and existence of financial assets at fair value through profit or loss (Betashares Climate Change Innovation ETF \$91,352,000, Betashares FTSE 100 ETF \$426,344,000, Betashares Global Cash Flow Kings ETF \$25,547,000, Betashares Global Momentum ETF \$18,014,000, Betashares Global Quality Leaders ETF \$988,869,000, Betashares Global Shares ETF \$4,544,096,000,

Betashares Global Shares Ex US ETF \$91,218,000, Betashares Global Sustainability Leaders ETF \$3,891,470,000, Betashares India Quality ETF \$176,263,000, Betashares S&P 500 Equal Weight ETF \$1,088,990,000 and Betashares S&P Global High Dividend Aristocrats ETF (Formerly Betashares Global Income Leaders ETF) \$96,043,000)

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

The key audit matter

Financial assets at fair value through profit or loss comprise investments in Listed equity securities, Listed unit trusts, Listed futures, Forward foreign currency contracts and Preference shares ("investments").

The Fund outsources certain processes and controls relevant to:

- Executing the purchase and sale of investment transactions as instructed by the Responsible Entity and recording and valuing investments to the Fund's administrator; and
- Maintaining custody and underlying records of investments to the

How the matter was addressed in our audits

Our procedures included:

- We assessed the appropriateness of the accounting policies applied by the Fund, including those relevant to the fair value of investments, against the requirements of the accounting standards.
- We obtained and read the Fund's ASAE 3402 (Assurance Reports on Controls at a Service Organisation) and GS007 (Guidance Statement 007 Audit Implications of the Use of Service Organisations for Investment Management Services) assurance reports for the period from 1 July 2025 to 30 June 2026 to understand the processes and assess the controls relevant to the:



custodian. Valuation and existence of investments is a key audit matter due to the: • Size of the Fund's portfolio of investments. These investments represent a significant percentage of the Fund's total assets at period end; and • Importance of the performance of these investments in driving the Fund's investment income and capital performance of the Fund, as reported in the Financial Report. As a result, this was the area with greatest effect on our overall audit strategy and allocation of resources in planning and performing our audit.	- Fund administrator – to execute transactions, record and value the Fund's investments; and - Custodian – to maintain custody and underlying records of the Fund's investments. • We assessed the reputation, professional competence and independence of the auditors of the ASAE 3402 and GS007 assurance reports. • We checked the existence of investments, being the ownership and quantity held to independent confirmations from the custodian as at 30 June 2026. • We checked the valuation of investments, as recorded in the general ledger, to independently sourced prices from relevant stock exchanges at 30 June 2026. • We evaluated the Fund's disclosures of investments, using our understanding obtained from our testing, against the requirements of the accounting standards.
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Other Information

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

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

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

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

Responsibilities of the Directors for the Financial Reports

The Directors of the Responsible Entity are responsible for:

- preparing the Financial Reports in accordance with the *Corporations Act 2001*, including giving a true and fair view of the financial position and performance of each Fund, and in compliance with *Australian Accounting Standards* and the *Corporations Regulations 2001*
- implementing necessary internal controls to enable the preparation of a Financial Report in accordance with the *Corporations Act 2001*, including giving a true and fair view of the financial position and performance of each Fund, and that is free from material misstatement, whether due to fraud or error
- assessing each Fund's ability to continue as a going concern and



whether the use of the going concern basis of accounting is appropriate. This includes disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the respective Fund or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audits of the Financial Reports

Our objective is:

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

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

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

A further description of our responsibilities for the audits of the Financial Reports is located at the Auditing and Assurance Standards Board website at: https://www.auasb.gov.au/admin/file/content102/c3/ar2_2020.pdf
This description forms part of our Auditor's Report.


KPMG

Andrew Reeves
Partner
Sydney
18 September 2026

Supplementary information

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



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