



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
A200	Betashares Australia 200 ETF
HBRD	Betashares Australian Credit Income Active ETF (Formerly Betashares Australian Hybrids Active ETF)
HVST	Betashares Australian Dividend Harvester Active ETF
EX20	Betashares Australian Ex-20 Portfolio Diversifier ETF
QFN	Betashares Australian Financials Sector ETF
MTUM	Betashares Australian Momentum ETF
AQLT	Betashares Australian Quality ETF
QRE	Betashares Australian Resources Sector ETF
SMLL	Betashares Australian Small Companies Select ETF
FAIR	Betashares Australian Sustainability Leaders ETF
QOZ	Betashares Australia 200 Fundamental Value ETF (Formerly Betashares FTSE RAFI Australia 200 ETF)
AUST	Betashares Managed Risk Australian Shares Complex ETF
HYLD	Betashares S&P Australian Shares High Yield 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

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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.

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 4

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 4

Betashares Australia 200 ETF - ASX Code: A200 (ARSN 623 014 326)

Betashares Australian Credit Income Active ETF (Formerly Betashares Australian Hybrids Active ETF) – ASX Code: HBRD (ARSN 613 694 009)

Betashares Australian Dividend Harvester Active ETF - ASX Code: HVST (ARSN 169 907 064)

Betashares Australian Ex-20 Portfolio Diversifier ETF - ASX Code: EX20 (ARSN 613 691 688)

Betashares Australian Financials Sector ETF - ASX Code: QFN (ARSN 143 220 964)

Betashares Australian Momentum ETF - ASX Code: MTUM (ARSN 670 077 906)

Betashares Australian Quality ETF - ASX Code: AQLT (ARSN 643 692 531)

Betashares Australian Resources Sector ETF - ASX Code: QRE (ARSN 143 220 795)

Betashares Australian Small Companies Select ETF - ASX Code: SMLL (ARSN 613 693 431)

Betashares Australian Sustainability Leaders ETF - ASX Code: FAIR (ARSN 608 057 996)

Betashares FTSE RAFI Australia 200 ETF - ASX Code: QOZ (ARSN 155 637 219)

Betashares Managed Risk Australian Shares Complex ETF - ASX Code: AUST (ARSN 602 666 384)

Betashares S&P Australian Shares High Yield ETF - ASX Code: HYLD (ARSN 685 149 615)

Annual Financial Report

30 June 2026

Booklet 4
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 Australia 200 ETF	Australia 200 ETF	1 July 2025 to 30 June 2026	623 014 326
Betashares Australian Credit Income Active ETF (Formerly Betashares Australian Hybrids Active ETF) ¹	Australian Credit Income Active ETF	1 July 2025 to 30 June 2026	613 694 009
Betashares Australian Dividend Harvester Active ETF	Australian Dividend Harvester Active ETF	1 July 2025 to 30 June 2026	169 907 064
Betashares Australian Ex-20 Portfolio Diversifier ETF	Australian Ex-20 Portfolio Diversifier ETF	1 July 2025 to 30 June 2026	613 691 688
Betashares Australian Financials Sector ETF	Australian Financials Sector ETF	1 July 2025 to 30 June 2026	143 220 964
Betashares Australian Momentum ETF	Australian Momentum ETF	1 July 2025 to 30 June 2026	670 077 906
Betashares Australian Quality ETF	Australian Quality ETF	1 July 2025 to 30 June 2026	643 692 531
Betashares Australian Resources Sector ETF	Australian Resources Sector ETF	1 July 2025 to 30 June 2026	143 220 795
Betashares Australian Small Companies Select ETF	Australian Small Companies Select ETF	1 July 2025 to 30 June 2026	613 693 431
Betashares Australian Sustainability Leaders ETF	Australian Sustainability Leaders ETF	1 July 2025 to 30 June 2026	608 057 996
Betashares FTSE RAFI Australia 200 ETF	FTSE RAFI Australia 200 ETF	1 July 2025 to 30 June 2026	155 637 219
Betashares Managed Risk Australian Shares Complex ETF	Managed Risk Australian Shares Complex ETF	1 July 2025 to 30 June 2026	602 666 384
Betashares S&P Australian Shares High Yield ETF	S&P Australian Shares High Yield ETF	1 July 2025 to 30 June 2026	685 149 615

¹On 31 March 2026, Betashares Australian Hybrids Active ETF changed its name to Betashares Australian Credit Income Active 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

Effective 31 March 2026, HBRD changed its name from Betashares Australian Hybrids Active ETF to Betashares Australian Credit Income Active ETF, along with the Fund's performance benchmark and certain other fund features. These updates enable the Fund to better reflect changes in the Australian credit market, in particular the gradual phasing out of Australian bank hybrids, and allow the Fund to access a broader range of credit income opportunities. Importantly, these updates do not materially change the Fund's overall nature or risk profile.

Betashares S&P Australian Shares High Yield ETF was registered on 18 March 2025 and commenced operations on 1 August 2025.

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

Matters subsequent to the end of the financial year

Since the end of the financial year the net asset value per unit of the below 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 relevant Fund's Product Disclosure Statement.

Fund	Net asset value per unit changed by
Australian Resources Sector ETF	13.33%

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

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

Directors' report (continued)

Likely developments and expected results of operations

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

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

Indemnification and insurance of officers and auditor

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

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

Fees paid to the Responsible Entity and its associates out of the Funds' property during the financial year are disclosed in Note 14 to the financial statements.

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

The number of interests in the Funds held by the Responsible Entity or its associates as at the end of the financial year are disclosed in Note 14 to the financial statements.

Interests in the Funds

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

Environmental regulation

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

Rounding of amounts to the nearest thousand dollars

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

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

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

Directors' report (continued)

Auditor's independence declaration

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

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



Alex Vynokur
Director

Sydney
18 September 2026

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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 Australia 200 ETF

Betashares Australian Resources Sector ETF

Betashares Australian Credit Income Active ETF (Formerly Betashares Australian Hybrids Active ETF)

Betashares Australian Small Companies Select ETF

Betashares Australian Dividend Harvester Active ETF

Betashares Australian Sustainability Leaders ETF

Betashares Australian Ex-20 Portfolio Diversifier ETF

Betashares FTSE RAFI Australia 200 ETF

Betashares Australian Financials Sector ETF

Betashares Managed Risk Australian Shares Complex ETF

Betashares Australian Momentum ETF

Betashares S&P Australian Shares High Yield ETF

Betashares Australian Quality 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

		Australia 200 ETF		Australian Credit Income Active ETF		Australian Dividend Harvester Active 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		799	661	1,680	1,894	87	83
Dividend and distribution income		295,128	223,929	12,117	31,440	14,138	13,245
Net gains/(losses) on financial instruments at fair value through profit or loss		222,009	605,400	9,252	6,490	(9,603)	15,394
Net foreign exchange gains/(losses)		—	—	(391)	—	—	—
Income on convertible instruments		—	—	119,805	97,235	—	—
Other operating income		—	—	12	—	—	—
Total net investment income/(loss)		517,936	829,990	142,475	137,059	4,622	28,722
Expenses							
Interest expenses		—	1	1	—	—	—
Management fees	14	3,564	2,588	11,917	10,402	1,617	1,369
Expense recoveries	14	—	—	1,899	2,337	193	162
Transaction costs		108	80	249	399	97	138
Other operating expenses		18	14	57	83	3	3
Total operating expenses		3,690	2,683	14,123	13,221	1,910	1,672
Profit/(loss) for the financial year	3,8	514,246	827,307	128,352	123,838	2,712	27,050
Other comprehensive income		—	—	—	—	—	—
Total comprehensive income/(loss) for the financial year		514,246	827,307	128,352	123,838	2,712	27,050

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

Statements of comprehensive income (continued)

		Australian Ex-20 Portfolio Diversifier ETF		Australian Financials Sector ETF		Australian Momentum 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		60	62	27	29	21	4
Dividend and distribution income		16,465	10,635	3,081	2,622	5,095	973
Net gains/(losses) on financial instruments at fair value through profit or loss		(21,446)	44,463	2,927	14,526	(17,527)	6,740
Total net investment income/(loss)		(4,921)	55,160	6,035	17,177	(12,411)	7,717
Expenses							
Management fees	14	1,192	734	319	249	573	112
Expense recoveries	14	298	183	—	—	—	—
Transaction costs		16	14	1	1	40	6
Other operating expenses		13	10	1	1	4	4
Total operating expenses		1,519	941	321	251	617	122
Profit/(loss) for the financial year	3,8	(6,440)	54,219	5,714	16,926	(13,028)	7,595
Other comprehensive income		—	—	—	—	—	—
Total comprehensive income/(loss) for the financial year		(6,440)	54,219	5,714	16,926	(13,028)	7,595

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

Statements of comprehensive income (continued)

		Australian Quality ETF		Australian Resources Sector ETF		Australian Small Companies Select 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		108	48	54	42	39	24
Dividend and distribution income		30,164	11,372	13,491	10,665	9,105	4,864
Net gains/(losses) on financial instruments at fair value through profit or loss		42,814	51,848	134,433	(20,470)	29,608	8,351
Other operating income		—	—	—	—	—	393
Total net investment income/(loss)		73,086	63,268	147,978	(9,763)	38,752	13,632
Expenses							
Interest expenses		—	1	2	—	3	—
Management fees	14	3,174	1,182	1,437	933	1,208	496
Expense recoveries	14	—	—	—	—	—	33
Performance fees	14	—	—	—	—	—	77
Transaction costs		135	50	10	11	85	51
Other operating expenses		2	2	3	3	3	17
Total operating expenses		3,311	1,235	1,452	947	1,299	674
Profit/(loss) for the financial year	3,8	69,775	62,033	146,526	(10,710)	37,453	12,958
Other comprehensive income		—	—	—	—	—	—
Total comprehensive income/(loss) for the financial year		69,775	62,033	146,526	(10,710)	37,453	12,958

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

Statements of comprehensive income (continued)

		Australian Sustainability Leaders ETF		FTSE RAFI Australia 200 ETF		Managed Risk Australian Shares Complex ETF	
		30 June 2026 \$'000	30 June 2025 \$'000	30 June 2026 \$'000	30 June 2025 \$'000	30 June 2026 \$'000	30 June 2025 \$'000
	Notes						
Investment income							
Interest income		119	145	100	101	19	44
Dividend and distribution income		35,550	30,630	35,093	25,793	1,042	1,067
Net gains/(losses) on financial instruments at fair value through profit or loss		(170,300)	171,417	116,607	43,968	597	1,380
Other operating income		876	—	—	—	—	—
Total net investment income/(loss)		(133,755)	202,192	151,800	69,862	1,658	2,491
Expenses							
Interest expenses		4	—	—	—	4	1
Management fees	14	4,671	4,794	2,850	1,911	124	124
Expense recoveries	14	1,198	1,229	950	637	32	32
Transaction costs		56	142	59	39	2	2
Other operating expenses		3	4	6	8	3	4
Total operating expenses		5,932	6,169	3,865	2,595	165	163
Profit/(loss) for the financial year	3,8	(139,687)	196,023	147,935	67,267	1,493	2,328
Other comprehensive income		—	—	—	—	—	—
Total comprehensive income/(loss) for the financial year		(139,687)	196,023	147,935	67,267	1,493	2,328

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

Statements of comprehensive income (continued)

		S&P Australian Shares High Yield ETF²	
		30 June 2026	30 June 2025
	Notes	\$'000	\$'000
Investment income			
Interest income		8	—
Dividend and distribution income		2,495	—
Net gains/(losses) on financial instruments at fair value through profit or loss		4,975	—
Total net investment income/(loss)		7,478	—
Expenses			
Management fees	14	141	—
Transaction costs		1	—
Other operating expenses		1	—
Total operating expenses		143	—
Profit/(loss) for the financial year	3,8	7,335	—
Other comprehensive income		—	—
Total comprehensive income/(loss) for the financial year		7,335	—

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

² There was no comparative amount for S&P Australian Shares High Yield ETF. The Fund was registered on 18 March 2025 and commenced trading on 1 August 2025.

Statements of financial position

		Australia 200 ETF		Australian Credit Income Active ETF		Australian Dividend Harvester Active 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		12,041	13,286	8,890	28,304	749	1,788
Cash held on collateral		4,214	3,794	15,256	9,405	112	–
5	Financial assets at fair value through profit or loss	10,035,875	7,581,842	2,449,263	2,368,736	279,092	249,256
	Due from brokers - receivable for securities sold	–	–	18,167	3,468	–	–
6	Other receivables	48,689	56,818	22,100	16,416	2,625	2,563
Total assets		10,100,819	7,655,740	2,513,676	2,426,329	282,578	253,607
Liabilities							
Cash held on collateral		–	–	481	–	–	–
5	Financial liabilities at fair value through profit or loss	–	–	5,330	1,939	19	–
	Due to brokers - payable for securities purchased	322	25,817	5,403	10,206	–	–
4	Distributions payable	67,214	57,215	12,486	11,299	1,310	1,195
7	Other payables	1,398	1,084	1,203	1,122	154	139
Total liabilities (excluding net assets attributable to unitholders)		68,934	84,116	24,903	24,566	1,483	1,334
3	Net assets attributable to unitholders - equity	10,031,885	7,571,624	2,488,773	2,401,763	281,095	252,273

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

Statements of financial position (continued)

		Australian Ex-20 Portfolio Diversifier ETF		Australian Financials Sector ETF		Australian Momentum 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							
		50	2,495	384	1,464	838	446
		151	322	122	198	117	79
	5	669,811	454,805	131,362	108,372	225,705	101,529
	6	3,929	1,189	625	484	2,888	470
		673,941	458,811	132,493	110,518	229,548	102,524
Liabilities							
		59	—	—	—	1,364	—
	4	10,680	11,560	792	1,293	2,223	557
	7	153	103	43	34	70	30
		10,892	11,663	835	1,327	3,657	587
		Total liabilities (excluding net assets attributable to unitholders)					
	3	663,049	447,148	131,658	109,191	225,891	101,937
		Net assets attributable to unitholders - equity					

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

Statements of financial position (continued)

Notes	Australian Quality ETF		Australian Resources Sector ETF		Australian Small Companies Select ETF	
	30 June 2026 \$'000	30 June 2025 \$'000	30 June 2026 \$'000	30 June 2025 \$'000	30 June 2026 \$'000	30 June 2025 \$'000
Assets						
Cash and cash equivalents	—	263	1,178	766	2,499	471
Cash held on collateral	280	168	140	95	328	128
Financial assets at fair value through profit or loss	1,277,632	561,939	531,055	350,121	336,967	242,873
Due from brokers - receivable for securities sold	33,539	—	—	—	—	—
Other receivables	7,271	4,866	38	52	981	588
Total assets	1,318,722	567,236	532,411	351,034	340,775	244,060
Liabilities						
Bank overdraft	3,551	—	—	—	—	—
Financial liabilities at fair value through profit or loss	2	—	—	—	—	—
Due to brokers - payable for securities purchased	—	3,305	—	—	—	—
Distributions payable	36,649	13,325	6,542	5,309	6,335	3,510
Other payables	399	165	173	107	115	82
Total liabilities (excluding net assets attributable to unitholders)	40,601	16,795	6,715	5,416	6,450	3,592
Net assets attributable to unitholders - equity	1,278,121	550,441	525,696	345,618	334,325	240,468

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

Statements of financial position (continued)

		Australian Sustainability Leaders ETF		FTSE RAFI Australia 200 ETF		Managed Risk Australian Shares Complex ETF	
		30 June 2026 \$'000	30 June 2025 \$'000	30 June 2026 \$'000	30 June 2025 \$'000	30 June 2026 \$'000	30 June 2025 \$'000
Notes							
Assets							
		298	410	1,371	890	–	585
		287	270	897	793	550	66
	5	1,082,737	1,255,450	1,247,910	725,844	27,162	31,721
		13,968	–	10,142	–	14	–
	6	2,717	2,595	16,415	18,387	113	135
		1,100,007	1,258,725	1,276,735	745,914	27,839	32,507
Liabilities							
		–	–	–	–	239	–
		–	–	40	10,142	2	45
	4	16,854	26,244	28,463	16,575	379	391
	7	498	556	434	248	11	14
		17,352	26,800	28,937	26,965	631	450
Total liabilities (excluding net assets attributable to unitholders)							
	3	1,082,655	1,231,925	1,247,798	718,949	27,208	32,057
Net assets attributable to unitholders - equity							

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

Statements of financial position (continued)

		S&P Australian Shares High Yield ETF²	
		30 June 2026 \$'000	30 June 2025 \$'000
Notes			
Assets			
	Cash and cash equivalents	141	—
	Cash held on collateral	51	—
5	Financial assets at fair value through profit or loss	94,798	—
6	Other receivables	602	—
	Total assets	95,592	—
Liabilities			
5	Financial liabilities at fair value through profit or loss	3	—
4	Distributions payable	335	—
7	Other payables	36	—
	Total liabilities (excluding net assets attributable to unitholders)	374	—
3	Net assets attributable to unitholders - equity	95,218	—

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

² There was no comparative amount for S&P Australian Shares High Yield ETF. The Fund was registered on 18 March 2025 and commenced trading on 1 August 2025.

Statements of changes in equity

	Notes	Australia 200 ETF		Australian Credit Income Active ETF		Australian Dividend Harvester Active 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	7,571,624	5,155,637	2,401,763	2,183,735	252,273	206,377
Comprehensive income for the financial year							
Profit/(loss) for the financial year	3,8	514,246	827,307	128,352	123,838	2,712	27,050
Other comprehensive income		—	—	—	—	—	—
Total comprehensive income for the financial year		514,246	827,307	128,352	123,838	2,712	27,050
Transactions with unitholders							
Creations	3	2,627,215	2,137,360	174,276	314,666	44,146	37,547
Redemptions	3	(402,134)	(343,780)	(86,612)	(91,935)	(4,003)	(6,334)
Units issued upon reinvestment of distributions	3	21,563	15,816	3,755	4,087	1,430	1,310
Distributions to unitholders	3,4	(300,629)	(220,716)	(132,761)	(132,628)	(15,463)	(13,677)
Total transactions with unitholders		1,946,015	1,588,680	(41,342)	94,190	26,110	18,846
Total equity at the end of the financial year	3	10,031,885	7,571,624	2,488,773	2,401,763	281,095	252,273

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

Statements of changes in equity (continued)

		Australian Ex-20 Portfolio Diversifier ETF		Australian Financials Sector ETF		Australian Momentum 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	447,148	266,503	109,191	67,968	101,937	–
Comprehensive income for the financial year							
Profit/(loss) for the financial year	3,8	(6,440)	54,219	5,714	16,926	(13,028)	7,595
Other comprehensive income		–	–	–	–	–	–
Total comprehensive income for the financial year		(6,440)	54,219	5,714	16,926	(13,028)	7,595
Transactions with unitholders							
Creations	3	276,183	148,228	138,424	101,796	144,045	94,940
Redemptions	3	(36,946)	(6,430)	(119,306)	(74,772)	(2,909)	–
Units issued upon reinvestment of distributions	3	840	519	219	169	66	12
Distributions to unitholders	3,4	(17,736)	(15,891)	(2,584)	(2,896)	(4,220)	(610)
Total transactions with unitholders		222,341	126,426	16,753	24,297	136,982	94,342
Total equity at the end of the financial year	3	663,049	447,148	131,658	109,191	225,891	101,937

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

Statements of changes in equity (continued)

	Notes	Australian Quality ETF		Australian Resources Sector ETF		Australian Small Companies Select 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	550,441	96,537	345,618	235,235	240,468	90,053
Comprehensive income for the financial year							
Profit/(loss) for the financial year	3,8	69,775	62,033	146,526	(10,710)	37,453	12,958
Other comprehensive income		—	—	—	—	—	—
Total comprehensive income for the financial year		69,775	62,033	146,526	(10,710)	37,453	12,958
Transactions with unitholders							
Creations	3	718,153	410,451	289,626	250,195	112,265	154,825
Redemptions	3	(12,231)	(1,542)	(244,509)	(119,257)	(46,057)	(12,589)
Units issued upon reinvestment of distributions	3	1,141	308	631	588	128	87
Distributions to unitholders	3,4	(49,158)	(17,346)	(12,196)	(10,433)	(9,932)	(4,866)
Total transactions with unitholders		657,905	391,871	33,552	121,093	56,404	137,457
Total equity at the end of the financial year	3	1,278,121	550,441	525,696	345,618	334,325	240,468

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

Statements of changes in equity (continued)

	Notes	Australian Sustainability Leaders ETF		FTSE RAFI Australia 200 ETF		Managed Risk Australian Shares Complex 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	1,231,925	1,178,743	718,949	543,607	32,057	30,674
Comprehensive income for the financial year							
Profit/(loss) for the financial year	3,8	(139,687)	196,023	147,935	67,267	1,493	2,328
Other comprehensive income		—	—	—	—	—	—
Total comprehensive income for the financial year		(139,687)	196,023	147,935	67,267	1,493	2,328
Transactions with unitholders							
Creations	3	137,113	162,486	457,595	146,660	—	—
Redemptions	3	(115,713)	(272,504)	(33,501)	(10,003)	(5,436)	—
Units issued upon reinvestment of distributions	3	3,043	5,728	1,223	1,146	15	21
Distributions to unitholders	3,4	(34,026)	(38,551)	(44,403)	(29,728)	(921)	(966)
Total transactions with unitholders		(9,583)	(142,841)	380,914	108,075	(6,342)	(945)
Total equity at the end of the financial year	3	1,082,655	1,231,925	1,247,798	718,949	27,208	32,057

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

Statements of changes in equity (continued)

		S&P Australian Shares High Yield ETF²	
		30 June 2026	30 June 2025
Notes		\$'000	\$'000
	Total equity at the beginning of the financial year	—	—
	Comprehensive income for the financial year		
	Profit/(loss) for the financial year	7,335	—
	Other comprehensive income	—	—
	Total comprehensive income for the financial year	7,335	—
	Transactions with unitholders		
	Creations	90,381	—
	Units issued upon reinvestment of distributions	142	—
	Distributions to unitholders	(2,640)	—
	Total transactions with unitholders	87,883	—
	Total equity at the end of the financial year	95,218	—

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

² There was no comparative amount for S&P Australian Shares High Yield ETF. The Fund was registered on 18 March 2025 and commenced trading on 1 August 2025.

Statements of cash flows

	Notes	Australia 200 ETF		Australian Credit Income Active ETF		Australian Dividend Harvester Active 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		841,706	661,705	2,001,658	1,078,493	653,044	526,897
Payments for purchase of financial instruments at fair value through profit or loss		(3,099,225)	(2,502,365)	(2,089,435)	(1,274,466)	(692,464)	(556,408)
Movements in cash held on collateral		(420)	259	(5,370)	(7,678)	(112)	–
Dividends and distributions received		286,308	215,528	12,117	31,353	14,079	12,821
Interest income received		793	675	115,814	92,166	89	81
Other operating income received		204	44	12	–	–	–
Management fees paid		(3,472)	(2,488)	(11,631)	(10,244)	(1,603)	(1,340)
Interest expense paid		–	(1)	(1)	–	–	–
Expense recoveries paid		–	–	(2,103)	(2,301)	(191)	(158)
Transaction costs paid		(108)	(80)	(249)	(399)	(97)	(138)
Other operating expenses paid		(20)	(16)	(71)	(104)	(9)	(5)
Net cash inflow/(outflow) from operating activities	8	(1,974,234)	(1,626,739)	20,741	(93,180)	(27,264)	(18,250)
Cash flows from financing activities							
Proceeds from creations by unitholders		2,644,190	2,142,816	174,276	314,666	44,146	37,547
Payments for redemptions by unitholders		(402,134)	(343,780)	(86,612)	(92,597)	(4,003)	(6,334)
Distributions paid		(269,067)	(183,414)	(127,819)	(127,003)	(13,918)	(12,261)
Net cash inflow/(outflow) from financing activities		1,972,989	1,615,622	(40,155)	95,066	26,225	18,952
Net increase/(decrease) in cash and cash equivalents		(1,245)	(11,117)	(19,414)	1,886	(1,039)	702
Cash and cash equivalents at the beginning of the financial year		13,286	24,403	28,304	26,418	1,788	1,086
Cash and cash equivalents at the end of the financial year		12,041	13,286	8,890	28,304	749	1,788
Non-cash financing activities							
Units issued upon reinvestment of distributions	3	21,563	15,816	3,755	4,087	1,430	1,310

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

Statements of cash flows (continued)

	Notes	Australian Ex-20 Portfolio Diversifier ETF		Australian Financials Sector ETF		Australian Momentum ETF	
		30 June 2026 \$'000	30 June 2025 \$'000	30 June 2026 \$'000	30 June 2025 \$'000	30 June 2026 \$'000	30 June 2025 \$'000
Cash flows from operating activities							
Proceeds from sale of financial instruments at fair value through profit or loss		111,720	59,128	123,898	77,566	195,365	28,175
Payments for purchase of financial instruments at fair value through profit or loss		(348,113)	(207,818)	(143,961)	(104,262)	(335,704)	(122,964)
Movements in cash held on collateral		171	62	76	(80)	(38)	(79)
Dividends and distributions received		15,962	10,305	2,939	2,587	4,717	509
Interest income received		65	64	29	28	19	3
Management fees paid		(1,153)	(698)	(311)	(236)	(534)	(82)
Expense recoveries paid		(289)	(173)	–	–	–	–
Transaction costs paid		(16)	(14)	(1)	(1)	(40)	(6)
Other operating expenses paid		(21)	(15)	(1)	(2)	(11)	(9)
Net cash inflow/(outflow) from operating activities	8	(221,674)	(139,159)	(17,332)	(24,400)	(136,226)	(94,453)
Cash flows from financing activities							
Proceeds from creations by unitholders		273,951	152,311	138,424	101,796	142,015	94,940
Payments for redemptions by unitholders		(36,946)	(6,430)	(119,306)	(74,772)	(2,909)	–
Distributions paid		(17,776)	(7,981)	(2,866)	(2,139)	(2,488)	(41)
Net cash inflow/(outflow) from financing activities		219,229	137,900	16,252	24,885	136,618	94,899
Net increase/(decrease) in cash and cash equivalents		(2,445)	(1,259)	(1,080)	485	392	446
Cash and cash equivalents at the beginning of the financial year		2,495	3,754	1,464	979	446	–
Cash and cash equivalents at the end of the financial year		50	2,495	384	1,464	838	446
Non-cash financing activities							
Units issued upon reinvestment of distributions	3	840	519	219	169	66	12

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

Statements of cash flows (continued)

	Notes	Australian Quality ETF		Australian Resources Sector ETF		Australian Small Companies Select 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		341,675	124,970	284,300	155,284	254,715	129,092
Payments for purchase of financial instruments at fair value through profit or loss		(1,051,396)	(536,786)	(330,801)	(291,061)	(319,201)	(273,833)
Movements in cash held on collateral		(112)	(67)	(45)	39	(200)	(128)
Dividends and distributions received		27,994	10,095	13,519	10,651	9,571	4,514
Interest income received		109	48	52	42	32	24
Other operating income received		6	2	—	—	—	393
Management fees paid		(2,948)	(1,047)	(1,372)	(891)	(1,175)	(436)
Performance fees paid		—	—	—	—	—	(77)
Interest expense paid		—	(1)	(2)	—	(3)	—
Expense recoveries paid		—	—	—	—	—	(38)
Transaction costs paid		(135)	(50)	(10)	(11)	(85)	(51)
Other operating expenses paid		(46)	(26)	(14)	(7)	(10)	(25)
Net cash inflow/(outflow) from operating activities	8	(684,853)	(402,862)	(34,373)	(125,954)	(56,356)	(140,565)
Cash flows from financing activities							
Proceeds from creations by unitholders		717,963	410,778	289,626	253,828	111,420	155,086
Payments for redemptions by unitholders		(12,231)	(1,542)	(244,509)	(119,257)	(46,057)	(12,589)
Distributions paid		(24,693)	(6,729)	(10,332)	(8,777)	(6,979)	(2,508)
Net cash inflow/(outflow) from financing activities		681,039	402,507	34,785	125,794	58,384	139,989
Net increase/(decrease) in cash and cash equivalents		(3,814)	(355)	412	(160)	2,028	(576)
Cash and cash equivalents at the beginning of the financial year		263	618	766	926	471	1,047
Cash and cash equivalents at the end of the financial year		(3,551)	263	1,178	766	2,499	471
Non-cash financing activities							
Units issued upon reinvestment of distributions	3	1,141	308	631	588	128	87

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

Statements of cash flows (continued)

	Notes	Australian Sustainability Leaders ETF		FTSE RAFI Australia 200 ETF		Managed Risk Australian Shares Complex 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		249,218	618,422	179,424	103,818	6,483	1,329
Payments for purchase of financial instruments at fair value through profit or loss		(260,773)	(514,192)	(605,127)	(238,930)	(1,384)	(2,408)
Movements in cash held on collateral		(17)	203	(104)	(240)	(484)	438
Dividends and distributions received		35,429	31,921	33,437	25,318	1,063	1,074
Interest income received		117	150	98	103	20	45
Other operating income received		876	21	—	—	—	—
Management fees paid		(4,716)	(4,732)	(2,712)	(1,852)	(126)	(122)
Interest expense paid		(4)	—	—	—	(4)	(1)
Expense recoveries paid		(1,210)	(1,213)	(904)	(617)	(33)	(32)
Transaction costs paid		(56)	(142)	(59)	(39)	(2)	(2)
Other operating expenses paid		(3)	—	(34)	(18)	(3)	(4)
Net cash inflow/(outflow) from operating activities	8	18,861	130,438	(395,981)	(112,457)	5,530	317
Cash flows from financing activities							
Proceeds from creations by unitholders		137,113	162,486	461,255	145,755	—	—
Payments for redemptions by unitholders		(115,713)	(272,504)	(33,501)	(10,003)	(5,436)	—
Distributions paid		(40,373)	(21,669)	(31,292)	(25,930)	(918)	(1,060)
Net cash inflow/(outflow) from financing activities		(18,973)	(131,687)	396,462	109,822	(6,354)	(1,060)
Net increase/(decrease) in cash and cash equivalents		(112)	(1,249)	481	(2,635)	(824)	(743)
Cash and cash equivalents at the beginning of the financial year		410	1,659	890	3,525	585	1,328
Cash and cash equivalents at the end of the financial year		298	410	1,371	890	(239)	585
Non-cash financing activities							
Units issued upon reinvestment of distributions	3	3,043	5,728	1,223	1,146	15	21

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

Statements of cash flows (continued)

		S&P Australian Shares High Yield ETF ²	
		30 June 2026 \$'000	30 June 2025 \$'000
Notes			
	Cash flows from operating activities		
	Proceeds from sale of financial instruments at fair value through profit or loss	6,077	—
	Payments for purchase of financial instruments at fair value through profit or loss	(95,897)	—
	Movements in cash held on collateral	(51)	—
	Dividends and distributions received	1,897	—
	Interest income received	7	—
	Other operating income received	15	—
	Management fees paid	(121)	—
	Transaction costs paid	(1)	—
	Other operating expenses paid	(3)	—
8	Net cash inflow/(outflow) from operating activities	(88,077)	—
	Cash flows from financing activities		
	Proceeds from creations by unitholders	90,381	—
	Distributions paid	(2,163)	—
	Net cash inflow/(outflow) from financing activities	88,218	—
	Net increase/(decrease) in cash and cash equivalents	141	—
	Cash and cash equivalents at the beginning of the financial year	—	—
	Cash and cash equivalents at the end of the financial year	141	—
	Non-cash financing activities		
3	Units issued upon reinvestment of distributions	142	—

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

²There was no comparative amount for S&P Australian Shares High Yield ETF. The Fund was registered on 18 March 2025 and commenced trading on 1 August 2025.

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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
Australia 200 ETF	28 November 2017	7 May 2018	1 July 2025 to 30 June 2026
Australian Credit Income Active ETF	26 July 2016	13 November 2017	1 July 2025 to 30 June 2026
Australian Dividend Harvester Active ETF	16 June 2014	29 October 2014	1 July 2025 to 30 June 2026
Australian Ex-20 Portfolio Diversifier ETF	26 July 2016	5 October 2016	1 July 2025 to 30 June 2026
Australian Financials Sector ETF	3 May 2010	10 December 2010	1 July 2025 to 30 June 2026
Australian Momentum ETF	4 August 2023	22 July 2024	1 July 2025 to 30 June 2026
Australian Quality ETF	1 September 2020	4 April 2022	1 July 2025 to 30 June 2026
Australian Resources Sector ETF	3 May 2010	10 December 2010	1 July 2025 to 30 June 2026
Australian Small Companies Select ETF	26 July 2016	7 April 2017	1 July 2025 to 30 June 2026
Australian Sustainability Leaders ETF	11 September 2015	27 November 2017	1 July 2025 to 30 June 2026
FTSE RAFI Australia 200 ETF	22 February 2012	10 July 2013	1 July 2025 to 30 June 2026
Managed Risk Australian Shares Complex ETF	16 June 2014	10 November 2015	1 July 2025 to 30 June 2026
S&P Australian Shares High Yield ETF	18 March 2025	1 August 2025	1 July 2025 to 30 June 2026

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

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

2 Summary of material accounting policies

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

(a) Basis of preparation

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

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

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

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

2 Summary of material accounting policies (continued)

(a) Basis of preparation (continued)

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.

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 there will likely be changes in how the statements of comprehensive income and statements of financial position line items are presented as well as some additional disclosures in the notes to the financial statements. The Funds are in the process of assessing the impact of the new standard.

AASB S2 Climate-related Disclosures

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

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

2 Summary of material accounting policies (continued)

(a) Basis of preparation (continued)

Use of estimates and judgement

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

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

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

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

Investment entity exception

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

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

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

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

Assessment of the Funds' investments as structured entities

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

2 Summary of material accounting policies (continued)

(b) Financial instruments

(i) Classification

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

Listed equity securities, listed unit trusts and derivatives are measured at fair value through profit or loss.

Australian Credit Income Active ETF holds debt and hybrid securities. For debt securities, the contractual cash flows are solely payments of principal and interest, however, they are neither held for collecting contractual cash flows nor held for collecting contractual cash flows and for sale. The collection of contractual cash flows is only incidental to achieving the Fund's business model objective. Consequently, the debt securities 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.

2 Summary of material accounting policies (continued)

(b) Financial instruments (continued)

(v) Derivative financial instrument and hedging

Managed Risk Australian Shares Complex ETF uses derivative instruments in the form of index futures to hedge price risk exposure in fair value movements of listed equity securities held. Derivatives are initially recognised at fair value with any directly attributable transaction costs recognised in profit or loss as incurred. Subsequent to initial recognition, derivatives are measured at fair value and changes are recognised in the statements of comprehensive income in the financial year in which they occur. The Fund determines that an economic relationship exists between the hedged item (being listed equity securities) and the hedging instrument (being index futures), as the listed equity securities are either components of or inherently closely track the index used. The hedging ratio is determined in accordance with the Product Disclosure Statement and sources of ineffectiveness may arise when the portfolio of listed security returns differ from the total index return during the hedge year.

(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.

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.

2 Summary of material accounting policies (continued)

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

(i) Distributions

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

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

(j) Foreign currency translation

(i) Functional and presentation currency

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

(ii) Transactions and balances

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

2 Summary of material accounting policies (continued)

(j) Foreign currency translation (continued)

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 held at fair value through profit or loss.

(k) Due from/to brokers

Amounts due from/to brokers (if applicable) represent receivables for securities sold and payables for securities purchased that have been contracted for but not yet delivered by the end of the financial year. Trades are recorded on trade date, and normally settled within two business days. These amounts are recognised initially at fair value and subsequently measured at amortised cost. At each reporting date, the Funds shall measure the loss allowance on amounts due from broker at an amount equal to the lifetime expected credit losses if the credit risk has increased significantly since initial recognition. If, at the reporting date, the credit risk has not increased significantly since initial recognition, the Funds shall measure the loss allowance at an amount equal to 12-month expected credit losses. Significant financial difficulties of the broker, probability that the broker will enter bankruptcy or financial reorganisation, and default in payments are all considered indicators that a loss allowance may be required. If the credit risk increases to the point that it is considered to be credit impaired, interest income will be calculated based on the gross carrying amount adjusted for the loss allowance.

(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.

2 Summary of material accounting policies (continued)

(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:

	Australia 200 ETF				Australian Credit Income Active 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	53,185	39,823	7,571,624	5,155,637	238,431	216,068	2,401,763	2,183,735
Creations	17,910	15,795	2,627,215	2,137,360	17,220	31,011	174,276	314,666
Redemptions	(2,730)	(2,550)	(402,134)	(343,780)	(8,596)	(9,052)	(86,612)	(91,935)
Units issued upon reinvestment of distributions	149	117	21,563	15,816	372	404	3,755	4,087
Distribution to unitholders	–	–	(300,629)	(220,716)	–	–	(132,761)	(132,628)
Profit/(loss) for the financial year	–	–	514,246	827,307	–	–	128,352	123,838
Closing balance	68,514	53,185	10,031,885	7,571,624	247,427	238,431	2,488,773	2,401,763

	Australian Dividend Harvester Active ETF				Australian Ex-20 Portfolio Diversifier 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	18,452	16,034	252,273	206,377	19,851	13,226	447,148	266,503
Creations	3,243	2,820	44,146	37,547	11,900	6,900	276,183	148,228
Redemptions	(300)	(500)	(4,003)	(6,334)	(1,600)	(300)	(36,946)	(6,430)
Units issued upon reinvestment of distributions	106	98	1,430	1,310	36	25	840	519
Distribution to unitholders	–	–	(15,463)	(13,677)	–	–	(17,736)	(15,891)
Profit/(loss) for the financial year	–	–	2,712	27,050	–	–	(6,440)	54,219
Closing balance	21,501	18,452	281,095	252,273	30,187	19,851	663,049	447,148

3 Net assets attributable to unitholders (continued)

	Australian Financials Sector ETF				Australian Momentum ETF ³			
	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	6,104	4,743	109,191	67,968	3,550	–	101,937	–
Creations	7,900	6,100	138,424	101,796	4,975	3,550	144,045	94,940
Redemptions	(6,600)	(4,750)	(119,306)	(74,772)	(100)	–	(2,909)	–
Units issued upon reinvestment of distributions	12	11	219	169	3	–	66	12
Distribution to unitholders	–	–	(2,584)	(2,896)	–	–	(4,220)	(610)
Profit/(loss) for the financial year	–	–	5,714	16,926	–	–	(13,028)	7,595
Closing balance	7,416	6,104	131,658	109,191	8,428	3,550	225,891	101,937

	Australian Quality ETF				Australian Resources Sector 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	16,939	3,428	550,441	96,537	52,143	32,959	345,618	235,235
Creations	21,100	13,550	718,153	410,451	31,800	36,500	289,626	250,195
Redemptions	(350)	(50)	(12,231)	(1,542)	(29,300)	(17,400)	(244,509)	(119,257)
Units issued upon reinvestment of distributions	34	11	1,141	308	81	84	631	588
Distribution to unitholders	–	–	(49,158)	(17,346)	–	–	(12,196)	(10,433)
Profit/(loss) for the financial year	–	–	69,775	62,033	–	–	146,526	(10,710)
Closing balance	37,723	16,939	1,278,121	550,441	54,724	52,143	525,696	345,618

³ Australian Momentum ETF issued 454 units as units issued upon reinvestment of distributions, which rounded to Nil units for 30 June 2025.

3 Net assets attributable to unitholders (continued)

	Australian Small Companies Select ETF				Australian 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
	Units '000	Units '000	\$'000	\$'000	Units '000	Units '000	\$'000	\$'000
Net assets attributable to unitholders								
Opening balance	65,194	25,595	240,468	90,053	56,834	61,440	1,231,925	1,178,743
Creations	25,600	43,133	112,265	154,825	6,700	7,800	137,113	162,486
Redemptions	(10,200)	(3,559)	(46,057)	(12,589)	(6,100)	(12,700)	(115,713)	(272,504)
Units issued upon reinvestment of distributions	31	25	128	87	145	294	3,043	5,728
Distribution to unitholders	–	–	(9,932)	(4,866)	–	–	(34,026)	(38,551)
Profit/(loss) for the financial year	–	–	37,453	12,958	–	–	(139,687)	196,023
Closing balance	80,625	65,194	334,325	240,468	57,579	56,834	1,082,655	1,231,925

	FTSE RAFI Australia 200 ETF				Managed Risk Australian Shares Complex 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	43,541	35,068	718,949	543,607	1,842	1,841	32,057	30,674
Creations	24,600	9,000	457,595	146,660	–	–	–	–
Redemptions	(1,800)	(600)	(33,501)	(10,003)	(300)	–	(5,436)	–
Units issued upon reinvestment of distributions	71	73	1,223	1,146	1	1	15	21
Distribution to unitholders	–	–	(44,403)	(29,728)	–	–	(921)	(966)
Profit/(loss) for the financial year	–	–	147,935	67,267	–	–	1,493	2,328
Closing balance	66,412	43,541	1,247,798	718,949	1,543	1,842	27,208	32,057

3 Net assets attributable to unitholders (continued)

	S&P Australian Shares High Yield ETF ²			
	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	—	—	—	—
Creations	2,862	—	90,381	—
Units issued upon reinvestment of distributions	4	—	142	—
Distribution to unitholders	—	—	(2,640)	—
Profit/(loss) for the financial year	—	—	7,335	—
Closing balance	2,866	—	95,218	—

² There was no comparative amount for S&P Australian Shares High Yield ETF. The Fund was registered on 18 March 2025 and commenced trading on 1 August 2025.

Capital risk management

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

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

4 Distributions to unitholders

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

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

	Australia 200 ETF ⁴				Australian Credit Income Active ETF			
	30 June 2026 \$'000	30 June 2026 CPU	30 June 2025 \$'000	30 June 2025 CPU	30 June 2026 \$'000	30 June 2026 CPU	30 June 2025 \$'000	30 June 2025 CPU
Distributions paid - July	—	—	—	—	11,289	4.65	11,666	5.32
Distributions paid - August	—	—	—	—	10,103	4.10	10,688	4.78
Distributions paid - September	86,312	151.84	54,944	125.77	11,165	4.49	11,274	4.99
Distributions paid - October	—	—	—	—	10,809	4.32	11,559	5.00
Distributions paid - November	—	—	—	—	9,815	3.89	10,622	4.63
Distributions paid - December	70,126	115.36	63,236	138.11	11,810	4.66	11,959	5.17
Distributions paid - January	—	—	—	—	10,793	4.24	11,201	4.87
Distributions paid - February	—	—	—	—	10,224	4.01	10,035	4.35
Distributions paid - March	76,977	119.60	45,321	88.37	11,820	4.73	10,879	4.71
Distributions paid - April	—	—	—	—	11,320	4.56	10,680	4.55
Distributions paid - May	—	—	—	—	11,127	4.48	10,766	4.55
Distributions payable - June	67,214	98.10	57,215	107.58	12,486	5.05	11,299	4.74
Total distributions	300,629	484.90	220,716	459.83	132,761	53.18	132,628	57.66

⁴ Betashares Australia 200 ETF is a quarterly distributing fund.

4 Distributions to unitholders (continued)

	Australian Dividend Harvester Active ETF				Australian Ex-20 Portfolio Diversifier ETF ⁵			
	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 - July	1,217	6.52	1,061	6.65	—	—	—	—
Distributions paid - August	1,245	6.52	1,082	6.65	—	—	—	—
Distributions paid - September	1,279	6.52	1,083	6.65	—	—	—	—
Distributions paid - October	1,306	6.52	1,131	6.65	—	—	—	—
Distributions paid - November	1,353	6.52	1,139	6.65	—	—	—	—
Distributions paid - December	1,272	6.09	1,143	6.48	7,056	27.27	4,331	25.56
Distributions paid - January	1,279	6.09	1,144	6.48	—	—	—	—
Distributions paid - February	1,280	6.09	1,158	6.48	—	—	—	—
Distributions paid - March	1,294	6.09	1,179	6.48	—	—	—	—
Distributions paid - April	1,307	6.09	1,174	6.48	—	—	—	—
Distributions paid - May	1,321	6.09	1,188	6.48	—	—	—	—
Distributions payable - June	1,310	6.09	1,195	6.48	10,680	35.38	11,560	58.24
Total distributions	15,463	75.23	13,677	78.61	17,736	62.65	15,891	83.80

	Australian Financials Sector ETF				Australian Momentum 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	1,792	27.53	1,603	28.65	1,997	34.43	53	17.71
Distributions payable - June	792	10.68	1,293	21.18	2,223	26.37	557	15.69
Total distributions	2,584	38.21	2,896	49.83	4,220	60.80	610	33.40

⁵ Australian Ex-20 Portfolio Diversifier ETF is a semi-annual distributing Fund.

4 Distributions to unitholders (continued)

	Australian Quality ETF				Australian Resources Sector ETF			
	30 June 2026 \$'000	30 June 2026 CPU	30 June 2025 \$'000	30 June 2025 CPU	30 June 2026 \$'000	30 June 2026 CPU	30 June 2025 \$'000	30 June 2025 CPU
Distributions paid - December	12,509	46.84	4,021	37.11	5,654	10.65	5,124	11.54
Distributions payable - June	36,649	97.15	13,325	78.67	6,542	11.95	5,309	10.18
Total distributions	49,158	143.99	17,346	115.78	12,196	22.60	10,433	21.72
	Australian Small Companies Select ETF				Australian Sustainability Leaders ETF			
	30 June 2026 \$'000	30 June 2026 CPU	30 June 2025 \$'000	30 June 2025 CPU	30 June 2026 \$'000	30 June 2026 CPU	30 June 2025 \$'000	30 June 2025 CPU
Distributions paid - December	3,597	5.26	1,356	5.22	17,172	28.56	12,307	23.10
Distributions payable - June	6,335	7.86	3,510	5.38	16,854	29.27	26,244	46.18
Total distributions	9,932	13.12	4,866	10.60	34,026	57.83	38,551	69.28
	FTSE RAFI Australia 200 ETF				Managed Risk Australian Shares Complex ETF			
	30 June 2026 \$'000	30 June 2026 CPU	30 June 2025 \$'000	30 June 2025 CPU	30 June 2026 \$'000	30 June 2026 CPU	30 June 2025 \$'000	30 June 2025 CPU
Distributions paid - December	15,940	31.02	13,153	33.21	542	29.43	575	31.24
Distributions payable - June	28,463	42.86	16,575	38.07	379	24.54	391	21.20
Total distributions	44,403	73.88	29,728	71.28	921	53.97	966	52.44

4 Distributions to unitholders (continued)

	S&P Australian Shares High Yield ETF²			
	30 June	30 June	30 June	30 June
	2026	2026	2025	2025
	\$'000	CPU	\$'000	CPU
Distributions paid - August	89	11.92	—	—
Distributions paid - September	150	11.92	—	—
Distributions paid - October	186	11.92	—	—
Distributions paid - November	222	11.92	—	—
Distributions paid - December	240	11.92	—	—
Distributions paid - January	252	11.92	—	—
Distributions paid - February	259	11.70	—	—
Distributions paid - March	283	11.70	—	—
Distributions paid - April	300	11.70	—	—
Distributions paid - May	324	11.70	—	—
Distributions payable - June	335	11.70	—	—
Total distributions	2,640	130.02	—	—

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

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

² There was no comparative amount for S&P Australian Shares High Yield ETF. The Fund was registered on 18 March 2025 and commenced trading on 1 August 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:

	Australia 200 ETF		Australian Credit Income Active ETF		Australian Dividend Harvester Active ETF		Australian Ex-20 Portfolio Diversifier 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
Financial assets at fair value through profit or loss								
Listed equity securities	9,195,973	6,888,578	–	–	106,057	107,866	589,734	397,432
Listed unit trusts	839,902	693,264	20,170	20,015	173,035	141,390	80,077	57,373
Listed futures	–	–	1	–	–	–	–	–
Floating rate notes	–	–	1,905,947	1,986,565	–	–	–	–
Fixed interest securities	–	–	335,242	83,533	–	–	–	–
Preference shares	–	–	187,887	278,623	–	–	–	–
Forward foreign currency contracts	–	–	16	–	–	–	–	–
Total financial assets at fair value through profit or loss	10,035,875	7,581,842	2,449,263	2,368,736	279,092	249,256	669,811	454,805
Financial liabilities at fair value through profit or loss								
Listed futures	–	–	3,623	1,939	19	–	–	–
Forward foreign currency contracts	–	–	1,707	–	–	–	–	–
Total financial liabilities at fair value through profit or loss	–	–	5,330	1,939	19	–	–	–
	Australian Financials Sector ETF		Australian Momentum ETF		Australian Quality ETF		Australian Resources Sector 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
Financial assets at fair value through profit or loss								
Listed equity securities	131,354	108,354	209,238	95,324	1,277,632	561,939	531,055	350,121
Listed unit trusts	–	–	16,467	6,205	–	–	–	–
Listed futures	8	18	–	–	–	–	–	–
Total financial assets at fair value through profit or loss	131,362	108,372	225,705	101,529	1,277,632	561,939	531,055	350,121
Financial liabilities at fair value through profit or loss								
Listed futures	–	–	–	–	2	–	–	–
Total financial liabilities at fair value through profit or loss	–	–	–	–	2	–	–	–

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

	Australian Small Companies Select ETF		Australian Sustainability Leaders ETF		FTSE RAFI Australia 200 ETF		Managed Risk Australian Shares Complex ETF	
	30 June 2026 \$'000	30 June 2025 \$'000	30 June 2026 \$'000	30 June 2025 \$'000	30 June 2026 \$'000	30 June 2025 \$'000	30 June 2026 \$'000	30 June 2025 \$'000
Financial assets at fair value through profit or loss								
Listed equity securities	321,627	210,555	880,382	1,043,555	1,160,877	672,408	24,802	28,840
Listed unit trusts	15,340	32,318	202,355	211,895	87,033	53,436	2,260	2,881
Listed futures	—	—	—	—	—	—	100	—
Total financial assets at fair value through profit or loss	336,967	242,873	1,082,737	1,255,450	1,247,910	725,844	27,162	31,721

	S&P Australian Shares High Yield ETF ²	
	30 June 2026 \$'000	30 June 2025 \$'000
Financial assets at fair value through profit or loss		
Listed equity securities	87,993	—
Listed unit trusts	6,805	—
Total financial assets at fair value through profit or loss	94,798	—
Financial liabilities at fair value through profit or loss		
Listed futures	3	—
Total financial liabilities at fair value through profit or loss	3	—

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.

² There was no comparative amount for S&P Australian Shares High Yield ETF. The Fund was registered on 18 March 2025 and commenced trading on 1 August 2025.

6 Other receivables

	Australia 200 ETF		Australian Credit Income Active ETF		Australian Dividend Harvester Active ETF		Australian Ex-20 Portfolio Diversifier ETF	
	30 June 2026 \$'000	30 June 2025 \$'000	30 June 2026 \$'000	30 June 2025 \$'000	30 June 2026 \$'000	30 June 2025 \$'000	30 June 2026 \$'000	30 June 2025 \$'000
Creations receivable	8,844	25,819	—	—	—	—	2,232	—
Dividends and distributions receivable	39,741	30,921	87	87	2,584	2,525	1,667	1,164
Income on convertible instruments	—	—	19,170	14,981	—	—	—	—
Interest receivable	35	29	2,597	1,115	4	6	2	7
GST receivable	69	49	246	233	37	32	28	18
Total other receivables	48,689	56,818	22,100	16,416	2,625	2,563	3,929	1,189

	Australian Financials Sector ETF		Australian Momentum ETF		Australian Quality ETF		Australian Resources Sector ETF	
	30 June 2026 \$'000	30 June 2025 \$'000	30 June 2026 \$'000	30 June 2025 \$'000	30 June 2026 \$'000	30 June 2025 \$'000	30 June 2026 \$'000	30 June 2025 \$'000
Creations receivable	—	—	2,030	—	3,493	3,303	—	—
Dividends and distributions receivable	618	476	842	464	3,701	1,531	5	33
Interest receivable	2	4	3	1	1	2	5	3
GST receivable	5	4	13	5	76	30	28	16
Total other receivables	625	484	2,888	470	7,271	4,866	38	52

6 Other receivables (continued)

	Australian Small Companies Select ETF		Australian Sustainability Leaders ETF		FTSE RAFI Australia 200 ETF		Managed Risk Australian Shares Complex ETF	
	30 June 2026 \$'000	30 June 2025 \$'000	30 June 2026 \$'000	30 June 2025 \$'000	30 June 2026 \$'000	30 June 2025 \$'000	30 June 2026 \$'000	30 June 2025 \$'000
Creations receivable	845	—	—	—	11,553	15,213	—	—
Dividends and distributions receivable	105	571	2,617	2,496	4,781	3,125	109	130
Interest receivable	9	2	5	3	5	3	1	2
GST receivable	22	15	95	96	76	46	3	3
Total other receivables	981	588	2,717	2,595	16,415	18,387	113	135

	S&P Australian Shares High Yield ETF ²	
	30 June 2026 \$'000	30 June 2025 \$'000
Dividends and distributions receivable	598	—
Interest receivable	1	—
GST receivable	3	—
Total other receivables	602	—

² There was no comparative amount for S&P Australian Shares High Yield ETF. The Fund was registered on 18 March 2025 and commenced trading on 1 August 2025.

7 Other payables

	Australia 200 ETF		Australian Credit Income Active ETF		Australian Dividend Harvester Active ETF		Australian Ex-20 Portfolio Diversifier 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
Management fees payable	349	257	1,198	912	133	119	116	77
Expense recoveries payable	—	—	—	204	17	15	29	20
Other payables	1,049	827	5	6	4	5	8	6
Total other payables	1,398	1,084	1,203	1,122	154	139	153	103

	Australian Financials Sector ETF		Australian Momentum ETF		Australian Quality ETF		Australian Resources Sector 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
Management fees payable	39	31	69	30	386	160	168	103
Other payables	4	3	1	—	13	5	5	4
Total other payables	43	34	70	30	399	165	173	107

7 Other payables (continued)

	Australian Small Companies Select ETF		Australian Sustainability Leaders ETF		FTSE RAFI Australia 200 ETF		Managed Risk Australian Shares Complex ETF	
	30 June 2026 \$'000	30 June 2025 \$'000	30 June 2026 \$'000	30 June 2025 \$'000	30 June 2026 \$'000	30 June 2025 \$'000	30 June 2026 \$'000	30 June 2025 \$'000
Management fees payable	115	82	371	416	320	182	9	11
Expense recoveries payable	—	—	95	107	107	61	2	3
Other payables	—	—	32	33	7	5	—	—
Total other payables	115	82	498	556	434	248	11	14

	S&P Australian Shares High Yield ETF²	
	30 June 2026 \$'000	30 June 2025 \$'000
Management fees payable	20	—
Other payables	16	—
Total other payables	36	—

² There was no comparative amount for S&P Australian Shares High Yield ETF. The Fund was registered on 18 March 2025 and commenced trading on 1 August 2025.

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

	Australia 200 ETF		Australian Credit Income Active ETF		Australian Dividend Harvester Active ETF		Australian Ex-20 Portfolio Diversifier 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
Profit/(loss) for the financial year	514,246	827,307	128,352	123,838	2,712	27,050	(6,440)	54,219
Proceeds from sale of financial instruments at fair value through profit or loss	841,706	661,705	2,001,658	1,078,493	653,044	526,897	111,720	59,128
Payments for purchase of financial instruments at fair value through profit or loss	(3,099,225)	(2,502,365)	(2,089,435)	(1,274,466)	(692,464)	(556,408)	(348,113)	(207,818)
Net (gains)/losses on financial instruments at fair value through profit or loss	(222,009)	(605,400)	(9,252)	(6,490)	9,603	(15,394)	21,446	(44,463)
Movements in cash held on collateral	(420)	259	(5,370)	(7,678)	(112)	—	171	62
Net change in receivables and other assets	(8,846)	(8,403)	(5,684)	(7,072)	(62)	(430)	(508)	(334)
Net foreign exchange (gains)/losses	—	—	391	—	—	—	—	—
Net change in payables and other liabilities	314	158	81	195	15	35	50	47
Net cash inflow/(outflow) from operating activities	(1,974,234)	(1,626,739)	20,741	(93,180)	(27,264)	(18,250)	(221,674)	(139,159)

	Australian Financials Sector ETF		Australian Momentum ETF		Australian Quality ETF		Australian Resources Sector 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
Profit/(loss) for the financial year	5,714	16,926	(13,028)	7,595	69,775	62,033	146,526	(10,710)
Proceeds from sale of financial instruments at fair value through profit or loss	123,898	77,566	195,365	28,175	341,675	124,970	284,300	155,284
Payments for purchase of financial instruments at fair value through profit or loss	(143,961)	(104,262)	(335,704)	(122,964)	(1,051,396)	(536,786)	(330,801)	(291,061)
Net (gains)/losses on financial instruments at fair value through profit or loss	(2,927)	(14,526)	17,527	(6,740)	(42,814)	(51,848)	(134,433)	20,470
Movements in cash held on collateral	76	(80)	(38)	(79)	(112)	(67)	(45)	39
Net change in receivables and other assets	(141)	(38)	(388)	(470)	(2,215)	(1,303)	14	(17)
Net change in payables and other liabilities	9	14	40	30	234	139	66	41
Net cash inflow/(outflow) from operating activities	(17,332)	(24,400)	(136,226)	(94,453)	(684,853)	(402,862)	(34,373)	(125,954)

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

	Australian Small Companies Select ETF		Australian Sustainability Leaders ETF		FTSE RAFI Australia 200 ETF		Managed Risk Australian Shares Complex ETF	
	30 June 2026 \$'000	30 June 2025 \$'000	30 June 2026 \$'000	30 June 2025 \$'000	30 June 2026 \$'000	30 June 2025 \$'000	30 June 2026 \$'000	30 June 2025 \$'000
Profit/(loss) for the financial year	37,453	12,958	(139,687)	196,023	147,935	67,267	1,493	2,328
Proceeds from sale of financial instruments at fair value through profit or loss	254,715	129,092	249,218	618,422	179,424	103,818	6,483	1,329
Payments for purchase of financial instruments at fair value through profit or loss	(319,201)	(273,833)	(260,773)	(514,192)	(605,127)	(238,930)	(1,384)	(2,408)
Net (gains)/losses on financial instruments at fair value through profit or loss	(29,608)	(8,351)	170,300	(171,417)	(116,607)	(43,968)	(597)	(1,380)
Movements in cash held on collateral	(200)	(128)	(17)	203	(104)	(240)	(484)	438
Net change in receivables and other assets	452	(358)	(122)	1,317	(1,688)	(483)	22	8
Net change in payables and other liabilities	33	55	(58)	82	186	79	(3)	2
Net cash inflow/(outflow) from operating activities	(56,356)	(140,565)	18,861	130,438	(395,981)	(112,457)	5,530	317

	S&P Australian Shares High Yield ETF ²	
	30 June 2026 \$'000	30 June 2025 \$'000
Profit/(loss) for the financial year	7,335	—
Proceeds from sale of financial instruments at fair value through profit or loss	6,077	—
Payments for purchase of financial instruments at fair value through profit or loss	(95,897)	—
Net (gains)/losses on financial instruments at fair value through profit or loss	(4,975)	—
Movements in cash held on collateral	(51)	—
Net change in receivables and other assets	(602)	—
Net change in payables and other liabilities	36	—
Net cash inflow/(outflow) from operating activities	(88,077)	—

² There was no comparative amount for S&P Australian Shares High Yield ETF. The Fund was registered on 18 March 2025 and commenced trading on 1 August 2025.

9 Financial risk management

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

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

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

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

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

(a) Market risk

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

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

(i) Price risk

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

The Australian Credit Income Active ETF holds cash, interest bearing and equity securities (including preference shares). These investments have exposure to interest rate risk and credit risk.

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

9 Financial risk management (continued)

(a) Market risk (continued)

(i) Price risk (continued)

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.

	<u>Australia 200 ETF</u>		<u>Australian Credit Income Active ETF</u>		<u>Australian Dividend Harvester Active ETF</u>		<u>Australian Ex-20 Portfolio Diversifier ETF</u>	
	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	1,003,587	758,184	(36,203)	(5,015)	28,042	24,926	66,981	45,480
-10% Price movement - impact on the Funds' profit/(loss) and net assets attributable to unitholders	(1,003,587)	(758,184)	36,203	5,015	(28,042)	(24,926)	(66,981)	(45,480)

	<u>Australian Financials Sector ETF</u>		<u>Australian Momentum ETF</u>		<u>Australian Quality ETF</u>		<u>Australian Resources Sector ETF</u>	
	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	13,161	10,915	22,571	10,174	127,807	56,194	53,106	35,012
-10% Price movement - impact on the Funds' profit/(loss) and net assets attributable to unitholders	(13,161)	(10,915)	(22,571)	(10,174)	(127,807)	(56,194)	(53,106)	(35,012)

9 Financial risk management (continued)

(a) Market risk (continued)

(i) Price risk (continued)

	Australian Small Companies Select ETF		Australian Sustainability Leaders ETF		FTSE RAFI Australia 200 ETF		Managed Risk Australian Shares Complex ETF	
	30 June 2026 \$'000	30 June 2025 \$'000	30 June 2026 \$'000	30 June 2025 \$'000	30 June 2026 \$'000	30 June 2025 \$'000	30 June 2026 \$'000	30 June 2025 \$'000
+10% Price movement - impact on the Funds' profit/(loss) and net assets attributable to unitholders	33,697	24,288	108,274	125,546	124,791	72,585	2,004	3,151
-10% Price movement - impact on the Funds' profit/(loss) and net assets attributable to unitholders	(33,697)	(24,288)	(108,274)	(125,546)	(124,791)	(72,585)	(2,004)	(3,151)

	S&P Australian Shares High Yield ETF²	
	30 June 2026 \$'000	30 June 2025 \$'000
+10% Price movement - impact on the Funds' profit/(loss) and net assets attributable to unitholders	9,524	—
-10% Price movement - impact on the Funds' profit/(loss) and net assets attributable to unitholders	(9,524)	—

(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.

Interest bearing financial assets are exposed to fluctuations in the prevailing levels of market interest rates on their financial position and cash flows. Financial instruments with variable interest rate expose Funds to cash flow interest rate risk. Financial instruments with fixed interest rates expose the Fund to fair value interest rate risk. This risk is measured using sensitivity analysis.

Interest rate risk is not considered to be significant to the Funds, except for Australian Credit Income Active ETF (see below), other than cash holdings.

² There was no comparative amount for S&P Australian Shares High Yield ETF. The Fund was registered on 18 March 2025 and commenced trading on 1 August 2025.

9 Financial risk management (continued)

(a) Market risk (continued)

(ii) Interest rate risk (continued)

The table below summarises the Funds' exposure to interest rate risks.

Australian Credit Income Active ETF	Floating	Fixed interest	Non-interest	Total	Floating	Fixed interest	Non-interest	Total
	interest rate	rate	bearing		interest rate	rate	bearing	
	30 June	30 June	30 June		30 June	30 June	30 June	
	2026	2026	2026		2025	2025	2025	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets								
Cash and cash equivalents	8,890	—	—	8,890	28,304	—	—	28,304
Cash held on collateral	15,256	—	—	15,256	9,405	—	—	9,405
Financial assets at fair value through profit or loss	1,905,947	335,242	208,074	2,449,263	1,986,565	83,533	298,638	2,368,736
Due from brokers - receivable for securities sold	—	—	18,167	18,167	—	—	3,468	3,468
Other receivables	—	—	22,100	22,100	—	—	16,416	16,416
Liabilities								
Cash held on collateral	(481)	—	—	(481)	—	—	—	—
Financial liabilities at fair value through profit or loss	—	—	(5,330)	(5,330)	—	—	(1,939)	(1,939)
Due to brokers - payable for securities purchased	—	—	(5,403)	(5,403)	—	—	(10,206)	(10,206)
Distributions payable	—	—	(12,486)	(12,486)	—	—	(11,299)	(11,299)
Other payables	—	—	(1,203)	(1,203)	—	—	(1,122)	(1,122)
Net exposure	1,929,612	335,242	223,919	2,488,773	2,024,274	83,533	293,956	2,401,763

9 Financial risk management (continued)

(a) Market risk (continued)

(ii) Interest rate risk (continued)

Sensitivity analysis - Interest rate risk

The table below summarises the sensitivities of the interest rate risk. The analysis is based on the assumption that interest rates increase or decrease by a "predetermined basis points" from the financial year end rates with all other variables held constant. The impact mainly arises from changes in the fair value of debt securities. The "predetermined basis points" for 30 June 2026 and 30 June 2025 are noted in the table below. Management have considered the movements for each investment asset type to be reasonable given the Fund's economic environment.

	Impact on net assets attributable to unitholders and profit/(loss)					
	30 June 2026	30 June 2025	Increase 30 June 2026	Decrease 30 June 2026	Increase 30 June 2025	Decrease 30 June 2025
	Sensitivity rate (basis points)	Sensitivity rate (basis points)				
Australian Credit Income Active ETF (\$'000)	100	100	63,792	(63,792)	21,633	(21,633)

The other 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

Foreign exchange risk arises as the value of monetary assets and liabilities denominated in other currencies will fluctuate due to changes in exchange rates. The Funds except Australian Credit Income Active ETF have no direct foreign exchange risk exposure as the Funds operate solely in Australia and all of the Funds' assets and liabilities are denominated in Australian currency.

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

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

The table below summarises the Fund's assets and liabilities, monetary and non-monetary, that are denominated in a currency other than the Australian dollar (calculated after the effect of associated foreign currency derivatives). The disclosure below represents the significant currency exposures of the Fund as at 30 June 2026. The Fund did not have any direct exposures to foreign currencies as at 30 June 2025.

	Australian Credit Income Active ETF			
	USD \$'000	EUR \$'000	GBP \$'000	Total \$'000
30 June 2026				
Assets				
Cash and cash equivalents	287	728	387	1,402
Financial assets at fair value through profit or loss	43,284	64,751	1,739	109,774
Due from brokers - receivable for securities sold	2,310	497	–	2,807
Other receivables	185	1,363	5	1,553
Total	46,066	67,339	2,131	115,536
Liabilities				
Cash held on collateral	–	481	–	481
Financial liabilities at fair value through profit or loss	1,200	888	43	2,131
Due to brokers - payable for securities purchased	4,908	495	–	5,403
Total	6,108	1,864	43	8,015
Increase/(decrease) in foreign currency exposure	(39,828)	(65,273)	(2,075)	(107,176)
Net foreign currency exposure	130	202	13	345

Sensitivity analysis

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

	Australian Credit Income Active ETF	
	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: nil)	35	–

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

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

Fair value hedges

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

Australian Credit Income Active ETF elected into TOFA hedging effective 31 March 2026 at the same time the name and performance benchmark were changed. The following tables outline the Fund's foreign exchange risk exposure, denominated in different currency:

	Australian Credit Income Active ETF		
	USD	EUR	GBP
	\$'000	\$'000	\$'000
30 June 2026			
Foreign currency risk			
Forward foreign currency contracts			
Average contracted rate	0.69241	1.65326	1.91682
Net exposure	(41,760)	(69,436)	(2,108)

9 Financial risk management (continued)

(a) Market risk (continued)

(iv) Net investment hedges

30 June 2026

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

	Australian Credit Income Active ETF			Line item in the statements of financial position where the hedging instrument is included
	Nominal amount \$'000	Carrying amount Assets \$'000	Liabilities \$'000	
Forward foreign currency contracts	111,613	–	(5)	Financial assets and liabilities held at fair value through profit or loss

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

	Changes in value of hedging instruments used for calculating hedge ineffectiveness \$'000	Changes in value of hedged item used for calculating hedge ineffectiveness \$'000	Net change in value used for calculating hedge ineffectiveness \$'000
Net investment	(5)	5	–

9 Financial risk management (continued)

(b) Credit risk

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

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

(i) Cash and cash equivalents

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

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

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

(ii) Settlement of securities transactions

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

(iii) Debt securities

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

	Australian Credit Income Active ETF	
	30 June 2026 \$'000	30 June 2025 \$'000
Rating		
AAA	190,262	—
AA+ to AA-	272,446	654,688
A+ to A-	1,545,615	1,189,482
BBB+ to BBB-	232,866	225,928
Total	2,241,189	2,070,098

9 Financial risk management (continued)

(b) Credit risk (continued)

(iv) Other

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

(c) Liquidity risk

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

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

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

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

	Australia 200 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	—	322	—	322	—	25,817	—	25,817
Distributions payable	—	67,214	—	67,214	—	57,215	—	57,215
Other payables	—	1,398	—	1,398	—	1,084	—	1,084
Contractual cash flows (excluding net settled derivatives)	—	68,934	—	68,934	—	84,116	—	84,116

9 Financial risk management (continued)

(c) Liquidity risk (continued)

	Australian Credit Income Active 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	—	481	—	481	—	—	—	—
Due to brokers - payable for securities purchased	—	5,403	—	5,403	—	10,206	—	10,206
Distributions payable	—	12,486	—	12,486	—	11,299	—	11,299
Other payables	—	1,203	—	1,203	—	1,122	—	1,122
Contractual cash flows (excluding net settled derivatives)	—	19,573	—	19,573	—	22,627	—	22,627
Listed futures	—	3,623	—	3,623	—	1,939	—	1,939
Forward foreign currency contracts	—	1,707	—	1,707	—	—	—	—
Net settled derivatives	—	5,330	—	5,330	—	1,939	—	1,939

	Australian Dividend Harvester Active ETF							
	On demand 30 June 2026 \$'000	Less than 6 months 30 June 2026 \$'000	Greater than 6 months 30 June 2026 \$'000	Total 30 June 2026 \$'000	On demand 30 June 2025 \$'000	Less than 6 months 30 June 2025 \$'000	Greater than 6 months 30 June 2025 \$'000	Total 30 June 2025 \$'000
Distributions payable	—	1,310	—	1,310	—	1,195	—	1,195
Other payables	—	154	—	154	—	139	—	139
Contractual cash flows (excluding net settled derivatives)	—	1,464	—	1,464	—	1,334	—	1,334
Listed futures	—	19	—	19	—	—	—	—
Net settled derivatives	—	19	—	19	—	—	—	—

9 Financial risk management (continued)

(c) Liquidity risk (continued)

Australian Ex-20 Portfolio Diversifier 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	—	59	59	—	—	—	—
Distributions payable	—	10,680	10,680	—	11,560	—	11,560
Other payables	—	153	153	—	103	—	103
Contractual cash flows (excluding net settled derivatives)	—	10,892	10,892	—	11,663	—	11,663

Australian Financials Sector 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	—	792	792	—	1,293	—	1,293
Other payables	—	43	43	—	34	—	34
Contractual cash flows (excluding net settled derivatives)	—	835	835	—	1,327	—	1,327

9 Financial risk management (continued)

(c) Liquidity risk (continued)

	Australian Momentum 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	–	1,364	–	1,364	–	–	–	–
Distributions payable	–	2,223	–	2,223	–	557	–	557
Other payables	–	70	–	70	–	30	–	30
Contractual cash flows (excluding net settled derivatives)	–	3,657	–	3,657	–	587	–	587
	Australian 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
Bank overdraft	–	3,551	–	3,551	–	–	–	–
Due to brokers - payable for securities purchased	–	–	–	–	–	3,305	–	3,305
Distributions payable	–	36,649	–	36,649	–	13,325	–	13,325
Other payables	–	399	–	399	–	165	–	165
Contractual cash flows (excluding net settled derivatives)	–	40,599	–	40,599	–	16,795	–	16,795
Listed futures	–	2	–	2	–	–	–	–
Net settled derivatives	–	2	–	2	–	–	–	–

9 Financial risk management (continued)

(c) Liquidity risk (continued)

	Australian Resources Sector ETF							
	On demand	Less than	Greater than	Total	On demand	Less than	Greater than	Total
	30 June	6 months	6 months	30 June	30 June	6 months	6 months	30 June
	2026	2026	2026	2026	2025	2025	2025	2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Distributions payable	–	6,542	–	6,542	–	5,309	–	5,309
Other payables	–	173	–	173	–	107	–	107
Contractual cash flows (excluding net settled derivatives)	–	6,715	–	6,715	–	5,416	–	5,416

	Australian Small Companies Select ETF							
	On demand	Less than	Greater than			Less than	Greater than	
	30 June	6 months	6 months	Total	On demand	6 months	6 months	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
Distributions payable	–	6,335	–	6,335	–	3,510	–	3,510
Other payables	–	115	–	115	–	82	–	82
Contractual cash flows (excluding net settled derivatives)	–	6,450	–	6,450	–	3,592	–	3,592

9 Financial risk management (continued)

(c) Liquidity risk (continued)

	Australian Sustainability Leaders 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	2026	2026	2026	2025	2025	2025	2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Distributions payable	–	16,854	–	16,854	–	26,244	–	26,244
Other payables	–	498	–	498	–	556	–	556
Contractual cash flows (excluding net settled derivatives)	–	17,352	–	17,352	–	26,800	–	26,800

	FTSE RAFI Australia 200 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	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Due to brokers - payable for securities purchased	–	40	–	40	–	10,142	–	10,142
Distributions payable	–	28,463	–	28,463	–	16,575	–	16,575
Other payables	–	434	–	434	–	248	–	248
Contractual cash flows (excluding net settled derivatives)	–	28,937	–	28,937	–	26,965	–	26,965

9 Financial risk management (continued)

(c) Liquidity risk (continued)

	Managed Risk Australian Shares Complex 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	2026	2026	2026	2025	2025	2025	2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Bank overdraft	–	239	–	239	–	–	–	–
Due to brokers - payable for securities purchased	–	2	–	2	–	45	–	45
Distributions payable	–	379	–	379	–	391	–	391
Other payables	–	11	–	11	–	14	–	14
Contractual cash flows (excluding net settled derivatives)	–	631	–	631	–	450	–	450

	S&P Australian Shares High Yield 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
Distributions payable	—	335	—	335	—	—	—	—
Other payables	—	36	—	36	—	—	—	—
Contractual cash flows (excluding net settled derivatives)	—	371	—	371	—	—	—	—
Listed futures	—	3	—	3	—	—	—	—
Net settled derivatives	—	3	—	3	—	—	—	—

² There was no comparative amount for S&P Australian Shares High Yield ETF. The Fund was registered on 18 March 2025 and commenced trading on 1 August 2025.

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
Australian Credit Income Active ETF						
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 30 June 2026						
Financial assets						
Listed futures	1	–	1	(1)	–	–
Forward foreign currency contracts	16	–	16	(16)	–	–
Total	17	–	17	(17)	–	–
Financial liabilities						
Listed futures	(3,623)	–	(3,623)	1	3,622	–
Forward foreign currency contracts	(1,707)	–	(1,707)	16	–	(1,691)
Total	(5,330)	–	(5,330)	17	3,622	(1,691)
As at 30 June 2025						
Financial liabilities						
Listed futures	(1,939)	–	(1,939)	–	1,939	–
Forward foreign currency contracts	–	–	–	–	–	–
Total	(1,939)	–	(1,939)	–	1,939	–

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
Australian Dividend Harvester Active ETF						
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 30 June 2026						
Financial liabilities						
Listed futures	(19)	—	(19)	—	19	—
Total	(19)	—	(19)	—	19	—
As at 30 June 2025						
Financial liabilities						
Listed futures	—	—	—	—	—	—
Total	—	—	—	—	—	—

	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
Australian Financials Sector ETF						
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 30 June 2026						
Financial assets						
Listed futures	8	—	8	—	—	8
Total	8	—	8	—	—	8
As at 30 June 2025						
Financial assets						
Listed futures	18	—	18	—	—	18
Total	18	—	18	—	—	18

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
Australian Quality ETF						
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 30 June 2026						
Financial liabilities						
Listed futures	(2)	—	(2)	—	2	—
Total	(2)	—	(2)	—	2	—
As at 30 June 2025						
Financial liabilities						
Listed futures	—	—	—	—	—	—
Total	—	—	—	—	—	—
	Effects of offsetting on the statements of financial position			Related amounts not offset in the statements of financial position		
	Gross amounts of financial assets/ (liabilities)	Gross amounts set off in the statements of financial position	Net amount of financial assets/ (liabilities) presented in the statements of financial position	Financial instruments (including non- cash collateral)	Stock and cash collateral pledged	Net amounts
Managed Risk Australian Shares Complex ETF						
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 30 June 2026						
Financial assets						
Listed futures	100	—	100	—	—	100
Total	100	—	100	—	—	100
As at 30 June 2025						
Financial assets						
Listed futures	—	—	—	—	—	—
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
S&P Australian Shares High Yield ETF²						
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 30 June 2026						
Financial liabilities						
Listed futures	(3)	—	(3)	—	3	—
Total	(3)	—	(3)	—	3	—

² There was no comparative amount for S&P Australian Shares High Yield ETF. The Fund was registered on 18 March 2025 and commenced trading on 1 August 2025.

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

11 Fair value measurements

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

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

Fair values estimation

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

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

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

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

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

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

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

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

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

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

11 Fair value measurements (continued)

Fair values estimation (continued)

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

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

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

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

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

(iv) Recognised fair value measurement

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

	Australia 200 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	9,195,973	—	—	9,195,973	6,888,578	—	—	6,888,578
Listed unit trusts	839,902	—	—	839,902	693,264	—	—	693,264
Total	10,035,875	—	—	10,035,875	7,581,842	—	—	7,581,842

11 Fair value measurements (continued)

Fair values estimation (continued)

(iv) Recognised fair value measurement (continued)

Australian Credit Income Active ETF							
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3
	30 June	30 June	30 June	30 June	30 June	30 June	30 June
	2026	2026	2026	2026	2025	2025	2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets							
Financial assets at fair value through profit or loss:							
Listed unit trusts	20,170	–	–	20,170	20,015	–	–
Listed futures	1	–	–	1	–	–	–
Floating rate notes	–	1,905,947	–	1,905,947	–	1,986,565	–
Fixed interest securities	–	335,242	–	335,242	–	83,533	–
Forward foreign currency contracts	–	16	–	16	–	–	–
Preference shares	133,737	54,150	–	187,887	278,623	–	–
Total	153,908	2,295,355	–	2,449,263	298,638	2,070,098	–
Financial liabilities							
Financial liabilities at fair value through profit or loss:							
Listed futures	3,623	–	–	3,623	1,939	–	–
Forward foreign currency contracts	–	1,707	–	1,707	–	–	–
Total	3,623	1,707	–	5,330	1,939	–	–

11 Fair value measurements (continued)

Fair values estimation (continued)

(iv) Recognised fair value measurement (continued)

Australian Dividend Harvester Active 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	106,057	—	—	106,057	107,866	—	107,866
Listed unit trusts	173,035	—	—	173,035	141,390	—	141,390
Total	279,092	—	—	279,092	249,256	—	249,256

Financial liabilities

Financial liabilities at fair value through profit or loss:

Listed futures	19	—	—	19	—	—	—
Total	19	—	—	19	—	—	—

Australian Ex-20 Portfolio Diversifier 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	589,734	—	—	589,734	397,432	—	397,432
Listed unit trusts	80,077	—	—	80,077	57,373	—	57,373
Total	669,811	—	—	669,811	454,805	—	454,805

11 Fair value measurements (continued)

Fair values estimation (continued)

(iv) Recognised fair value measurement (continued)

Australian Financials Sector 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	131,354	—	—	131,354	108,354	—	108,354
Listed futures	8	—	—	8	18	—	18
Total	131,362	—	—	131,362	108,372	—	108,372

Australian Momentum 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	209,238	—	—	209,238	95,324	—	95,324
Listed unit trusts	16,467	—	—	16,467	6,205	—	6,205
Total	225,705	—	—	225,705	101,529	—	101,529

11 Fair value measurements (continued)

Fair values estimation (continued)

(iv) Recognised fair value measurement (continued)

				Australian Quality ETF			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3
	30 June	30 June	30 June	30 June	30 June	30 June	30 June
	2026	2026	2026	2026	2025	2025	2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets							
Financial assets at fair value through profit or loss:							
Listed equity securities	1,277,632	–	–	1,277,632	561,939	–	–
Total	1,277,632	–	–	1,277,632	561,939	–	–
Financial liabilities							
Financial liabilities at fair value through profit or loss:							
Listed futures	2	–	–	2	–	–	–
Total	2	–	–	2	–	–	–
				Australian Resources Sector ETF			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3
	30 June	30 June	30 June	30 June	30 June	30 June	30 June
	2026	2026	2026	2026	2025	2025	2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets							
Financial assets at fair value through profit or loss:							
Listed equity securities	531,055	–	–	531,055	350,121	–	–
Total	531,055	–	–	531,055	350,121	–	–

11 Fair value measurements (continued)

Fair values estimation (continued)

(iv) Recognised fair value measurement (continued)

Australian Small Companies Select 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				210,555	—	—	210,555
Listed unit trusts				32,318	—	—	32,318
Total				242,873	—	—	242,873

Australian Sustainability 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				1,042,605	—	950	1,043,555
Listed unit trusts				211,895	—	—	211,895
Total				1,254,500	—	950	1,255,450

11 Fair value measurements (continued)

Fair values estimation (continued)

(iv) Recognised fair value measurement (continued)

FTSE RAFI Australia 200 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	1,160,877	—	—	1,160,877	672,408	—	672,408
Listed unit trusts	87,033	—	—	87,033	53,436	—	53,436
Total	1,247,910	—	—	1,247,910	725,844	—	725,844

Managed Risk Australian Shares Complex 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	24,802	—	—	24,802	28,840	—	28,840
Listed unit trusts	2,260	—	—	2,260	2,881	—	2,881
Listed futures	100	—	—	100	—	—	—
Total	27,162	—	—	27,162	31,721	—	31,721

11 Fair value measurements (continued)

Fair values estimation (continued)

(iv) Recognised fair value measurement (continued)

S&P Australian Shares High Yield ETF ²							
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	87,993	—	—	87,993	—	—	—
Listed unit trusts	6,805	—	—	6,805	—	—	—
Total	94,798	—	—	94,798	—	—	—
Financial liabilities							
Financial liabilities at fair value through profit or loss:							
Listed futures	3	—	—	3	—	—	—
Total	3	—	—	3	—	—	—

² There was no comparative amount for S&P Australian Shares High Yield ETF. The Fund was registered on 18 March 2025 and commenced trading on 1 August 2025.

11 Fair value measurements (continued)

Fair values estimation (continued)

(v) *Transfers between levels*

There were transfers between levels during the financial year ended 30 June 2026 and financial year ended 30 June 2025.

	Level 1 30 June 2026 \$'000	Level 2 30 June 2026 \$'000	Level 3 30 June 2026 \$'000	Level 1 30 June 2025 \$'000	Level 2 30 June 2025 \$'000	Level 3 30 June 2025 \$'000
Australia 200 ETF						
Transfers between Level 1 and 3						
Listed equity securities	(5,177)	—	5,177	—	—	—
Australian Ex-20 Portfolio Diversifier ETF						
Transfers between Level 1 and 3						
Listed equity securities	(834)	—	834	—	—	—
FTSE RAFI Australia 200 ETF						
Transfers between Level 1 and 3						
Listed equity securities	(179)	—	179	—	—	—
Managed Risk Australian Shares Complex ETF						
Transfers between Level 1 and 3						
Listed equity securities	(22)	—	22	—	—	—

11 Fair value measurements (continued)

Fair values estimation (continued)

(vi) Movement in Level 3 instruments

The following table presents the Funds that had movement in level 3 instruments for the financial year ended 30 June 2026 and 30 June 2025 by class of financial instrument:

	Australia 200 ETF		Australian Ex-20 Portfolio Diversifier ETF		Australian Small Companies Select 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
Opening balance	–	–	–	–	–	1,590
Purchases	783	–	288	–	–	–
Sales	(164)	–	(34)	–	–	(1,675)
Transfers into/(out) from Level 3	5,177	–	834	–	–	–
Gains/(losses) recognised in profit or loss*	(5,797)	–	(1,087)	–	–	85
Closing balance	–	–	–	–	–	–
Total gains/(losses) for the year included in the financial statements of comprehensive income for financial assets and liabilities held at the end of the financial year	(5,797)	–	(1,087)	–	–	85

	Australian Sustainability Leaders ETF		FTSE RAFI Australia 200 ETF		Managed Risk Australian Shares Complex ETF	
	30 June 2026 \$'000	30 June 2025 \$'000	30 June 2026 \$'000	30 June 2025 \$'000	30 June 2026 \$'000	30 June 2025 \$'000
Opening balance	950	1,440	–	–	–	–
Purchases	–	–	18	–	–	–
Sales	–	(40)	(4)	–	–	–
Transfers into/(out) from Level 3	–	–	179	–	22	–
Gains/(losses) recognised in profit or loss*	(950)	(450)	(193)	–	(22)	–
Closing balance	–	950	–	–	–	–
Total gains/(losses) for the year included in the financial statements of comprehensive income for financial assets and liabilities held at the end of the financial year	(950)	(450)	(193)	–	(22)	–

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

11 Fair value measurements (continued)

Valuation process

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

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

During the period, ASX listed company, Leo Lithium Ltd (ASX: LLL), which had been suspended during the 2024 financial year and classified as Level 3, has returned capital to the shareholders. As a result, the Betashares Australian Sustainability Leaders ETF received proceeds amounting to \$781,420 from the return of capital.

On 22 August 2025, Corporate Travel Management Limited (ASX: CTD) entered a trading halt following a material correction required to prior year financial statements. The company was subsequently suspended from quotation on 26 August 2025. As a result, the Betashares Australia 200 ETF, Betashares Australian Ex 20 Portfolio Diversifier ETF, Betashares FTSE RAFI Australia 200 ETF, and Betashares Managed Risk Australian Shares Complex ETF have valued their holdings in this security at nil and classified the investment as a Level 3 asset.

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

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

12 Derivative financial instruments

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

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

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

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

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

Certain Funds hold the following derivative instruments:

Futures contracts

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

Australian Momentum ETF and Managed Risk Australian Shares Complex ETF held listed futures which are rounded to nil for the financial year ended 30 June 2025.

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 period. The Funds recognise a gain or loss equal to the change in fair value at the end of each reporting period.

12 Derivative financial instruments (continued)

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

Australian Credit Income Active ETF						Australian Dividend Harvester Active ETF					
Contract/ notional 30 June 2026 \$'000	Assets 30 June 2026 \$'000	Liabilities 30 June 2026 \$'000	Contract/ notional 30 June 2025 \$'000	Assets 30 June 2025 \$'000	Liabilities 30 June 2025 \$'000	Contract/ notional 30 June 2026 \$'000	Assets 30 June 2026 \$'000	Liabilities 30 June 2026 \$'000	Contract/ notional 30 June 2025 \$'000	Assets 30 June 2025 \$'000	Liabilities 30 June 2025 \$'000
Listed futures	(570,085)	1	(3,623)	(348,792)	–	1,939	1,316	–	(19)	–	–
Forward foreign currency contracts	111,613	16	(1,707)	–	–	–	–	–	–	–	–
	(458,472)	17	(5,330)	(348,792)	–	1,939	1,316	–	(19)	–	–

Australian Financials Sector ETF						Australian Momentum ETF					
Contract/ notional 30 June 2026 \$'000	Assets 30 June 2026 \$'000	Liabilities 30 June 2026 \$'000	Contract/ notional 30 June 2025 \$'000	Assets 30 June 2025 \$'000	Liabilities 30 June 2025 \$'000	Contract/ notional 30 June 2026 \$'000	Assets 30 June 2026 \$'000	Liabilities 30 June 2026 \$'000	Contract/ notional 30 June 2025 \$'000	Assets 30 June 2025 \$'000	Liabilities 30 June 2025 \$'000
Listed futures	262	8	–	798	18	–	–	–	213	–	–
	262	8	–	798	18	–	–	–	213	–	–

12 Derivative financial instruments (continued)

	Australian Quality ETF						Managed Risk Australian Shares Complex ETF					
	Contract/ notional 30 June 2026 \$'000	Assets 30 June 2026 \$'000	Liabilities 30 June 2026 \$'000	Contract/ notional 30 June 2025 \$'000	Assets 30 June 2025 \$'000	Liabilities 30 June 2025 \$'000	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	439	–	(2)	–	–	–	(7,021)	100	–	(213)	–	–
	439	–	(2)	–	–	–	(7,021)	100	–	(213)	–	–

	S&P Australian Shares High Yield ETF ²					
	Contract/ notional 30 June 2026 \$'000	Assets 30 June 2026 \$'000	Liabilities 30 June 2026 \$'000	Contract/ notional 30 June 2025 \$'000	Assets 30 June 2025 \$'000	Liabilities 30 June 2025 \$'000
Listed futures	439	–	(3)	–	–	–
	439	–	(3)	–	–	–

² There was no comparative amount for S&P Australian Shares High Yield ETF. The Fund was registered on 18 March 2025 and commenced trading on 1 August 2025.

13 Auditor's remuneration

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

	Australia 200 ETF		Australian Credit Income Active ETF		Australian Dividend Harvester Active ETF		Australian Ex-20 Portfolio Diversifier ETF	
	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025
KPMG	\$	\$	\$	\$	\$	\$	\$	\$
<i>Audit and other assurance services</i>								
Audit and review of financial reports	6,456	5,543	6,456	8,377	6,456	8,377	6,456	5,543
Audit of compliance plan	1,250	1,369	1,250	1,368	1,250	1,368	1,250	1,369
Total remuneration of audit and other assurance services	7,706	6,912	7,706	9,745	7,706	9,745	7,706	6,912

	Australian Financials Sector ETF		Australian Momentum ETF		Australian Quality ETF		Australian Resources Sector ETF	
	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025
KPMG	\$	\$	\$	\$	\$	\$	\$	\$
<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	5,543
Audit of compliance plan	1,250	1,369	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	7,706	6,912

13 Auditor's remuneration (continued)

	Australian Small Companies Select ETF		Australian Sustainability Leaders ETF		FTSE RAFI Australia 200 ETF		Managed Risk Australian Shares Complex ETF	
	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025
KPMG	\$	\$	\$	\$	\$	\$	\$	\$
<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	8,377
Audit of compliance plan	1,250	1,369	1,250	1,369	1,250	1,369	1,250	1,368
Total remuneration of audit and other assurance services	7,706	6,912	7,706	6,912	7,706	6,912	7,706	9,745

	S&P Australian Shares High Yield ETF	
	30 June 2026	30 June 2025
KPMG	\$	\$
<i>Audit and other assurance services</i>		
Audit and review of financial reports	6,456	1,140
Audit of compliance plan	1,250	343
Total remuneration of audit and other assurance services	7,706	1,483

14 Related party transactions

Responsible Entity

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

Key management personnel

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

(a) Directors

Mr Alex Vynokur (appointed 21 September 2009)

Mr Jason Gellert (appointed 5 March 2021)

Mr Edward Sippel (appointed 5 March 2021)

(b) Other key management personnel

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

Responsible Entity's management fees and other transactions

The Responsible Entity's fees are calculated in accordance with the Funds' Constitutions. The Responsible Entity's fees comprise a management fee and (if applicable) expense recoveries (after taking account of GST and reduced input tax credits), which are calculated as a percentage of the net asset value of the Funds and are disclosed in the statements of comprehensive income. A performance fee may be payable by certain Funds. The fee is calculated based on the relevant Fund's performance relative to its benchmark. The fee is calculated and accrued each business day. Provided the relevant Fund outperforms the benchmark for a performance fee year (quarter ending 31 March, 30 June, 30 September and 31 December), a performance fee may be payable.

14 Related party transactions (continued)

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

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

Funds	Management Fee		Expense Recoveries		Performance Fee	
	30 June 2026 %	30 June 2025 %	30 June 2026 %	30 June 2025 %	30 June 2026 %	30 June 2025 %
Australia 200 ETF	0.04	0.04	—	—	—	—
Australian Credit Income Active ETF*	0.55	0.45	—	0.10	—	15.50
Australian Dividend Harvester Active ETF	0.65	0.65	0.07	0.07	—	—
Australian Ex-20 Portfolio Diversifier ETF	0.20	0.20	0.05	0.05	—	—
Australian Financials Sector ETF	0.34	0.34	—	—	—	—
Australian Momentum ETF	0.35	0.35	—	—	—	—
Australian Quality ETF	0.35	0.35	—	—	—	—
Australian Resources Sector ETF	0.34	0.34	—	—	—	—
Australian Small Companies Select ETF	0.39	0.39	—	—	—	—
Australian Sustainability Leaders ETF	0.39	0.39	0.10	0.10	—	—
FTSE RAFI Australia 200 ETF	0.30	0.30	0.10	0.10	—	—
Managed Risk Australian Shares Complex ETF	0.39	0.39	0.10	0.10	—	—
S&P Australian Shares High Yield ETF ²	0.25	—	—	—	—	—

* Australian Credit Income Active ETF combined both management fee and expense recoveries into one rate effective 31 March 2026 at the same time the name and performance benchmark were changed.

² There was no comparative amount for S&P Australian Shares High Yield ETF. The Fund was registered on 18 March 2025 and commenced trading on 1 August 2025.

14 Related party transactions (continued)

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

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

	Australia 200 ETF		Australian Credit Income Active ETF		Australian Dividend Harvester Active 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	3,564,138	2,588,080	11,975,401	10,517,613	1,794,451	1,506,799
Management fees payable to the Responsible Entity as at reporting date	348,577	256,774	1,203,402	916,919	161,404	139,312
Expense recoveries expensed to the Responsible Entity	—	—	1,899,190	2,337,247	193,249	162,271
Expense recoveries payable to the Responsible Entity at reporting date	—	—	—	203,760	17,382	15,003
Management fees rebate received from the Responsible Entity	—	—	58,511	115,879	177,595	138,160
Management fees rebate receivable from the Responsible Entity at reporting date	—	—	5,134	4,922	28,638	19,829

	Australian Ex-20 Portfolio Diversifier ETF		Australian Financials Sector ETF		Australian Momentum 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	1,192,329	733,530	318,628	248,676	572,668	111,644
Management fees payable to the Responsible Entity as at reporting date	116,067	77,253	38,734	30,470	68,949	29,595
Expense recoveries expensed to the Responsible Entity	298,082	183,383	—	—	—	—
Expense recoveries payable to the Responsible Entity at reporting date	29,017	19,313	—	—	—	—

14 Related party transactions (continued)

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

	Australian Quality ETF		Australian Resources Sector ETF		Australian Small Companies Select 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	3,174,336	1,182,136	1,436,681	933,156	1,207,511	495,830
Management fees payable to the Responsible Entity as at reporting date	385,938	159,955	168,322	103,272	115,101	81,536
Performance fees expensed to the Responsible Entity at the reporting date*	—	—	—	—	—	77,338
Expense recoveries expensed to the Responsible Entity	—	—	—	—	—	33,590

	Australian Sustainability Leaders ETF		FTSE RAFI Australia 200 ETF		Managed Risk Australian Shares Complex ETF	
	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025
	\$	\$	\$	\$	\$	\$
Management fees expensed to the Responsible Entity	4,671,309	4,793,976	2,850,204	1,910,809	124,369	124,329
Management fees payable to the Responsible Entity as at reporting date	371,394	416,537	319,840	182,208	9,415	10,709
Expense recoveries expensed to the Responsible Entity	1,197,771	1,229,225	950,068	636,936	31,889	31,879
Expense recoveries payable to the Responsible Entity at reporting date	95,229	106,804	106,613	60,736	2,414	2,746

	S&P Australian Shares High Yield ETF²	
	30 June 2026	30 June 2025
	\$	\$
Management fees expensed to the Responsible Entity	140,805	—
Management fees payable to the Responsible Entity as at reporting date	20,351	—

*Performance fee for Australian Small Companies Select ETF relates to the 30 September 2024 period. There will be no performance fee after 10 January 2025 when the Fund changed its investment strategy from active to passive.

²There was no comparative amount for S&P Australian Shares High Yield ETF. The Fund was registered on 18 March 2025 and commenced trading on 1 August 2025.

14 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.

Australia 200 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 Australian Dividend Harvester Active ETF	437,103	475,441	69,613,600	0.69	71,665	33,327	2,285,201
Betashares Diversified All Growth ETF	1,967,443	3,388,303	496,112,198	4.95	1,420,860	–	13,487,101
Betashares Wealth Builder Australia 200 Geared (30-40% LVR) Complex ETF	143,239	349,718	51,205,363	0.51	206,479	–	1,278,481
Betashares Wealth Builder Diversified All Growth Geared (30-40% LVR) Complex ETF	291,447	1,184,184	173,387,128	1.73	892,737	–	3,964,201
Betashares Australia 200 Fund*	182,587	402,219	58,892,535	0.59	226,970	7,338	1,377,059
Total	3,021,819	5,799,865	849,210,824		2,818,711	40,665	22,392,043

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 Australian Dividend Harvester Active ETF	393,875	437,103	62,227,197	0.82	68,876	25,648	1,945,131
Betashares Diversified All Growth ETF	1,143,031	1,967,443	280,093,136	3.70	824,412	–	7,239,388
Betashares Wealth Builder Australia 200 Geared (30-40% LVR) Complex ETF	30,176	143,239	20,391,902	0.27	195,921	82,858	467,264
Betashares Wealth Builder Diversified All Growth Geared (30-40% LVR) Complex ETF	27,910	291,447	41,491,573	0.55	263,537	–	692,692
Betashares Australia 200 Fund*	77,766	182,587	25,993,823	0.34	109,393	4,572	603,469
Total	1,672,758	3,021,819	430,197,631		1,462,139	113,078	10,947,944

*This is a New Zealand based PIE fund

14 Related party transactions (continued)

Related party unitholdings (continued)

Australian Financials Sector 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 Australian Dividend Harvester Active ETF	1,355,369	1,434,111	25,458,888	19.34	3,293,795	3,215,053	649,009
Total	1,355,369	1,434,111	25,458,888		3,293,795	3,215,053	649,009

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 Australian Dividend Harvester Active ETF	474,657	1,355,369	24,245,836	22.20	2,622,343	1,741,631	642,614
Total	474,657	1,355,369	24,245,836		2,622,343	1,741,631	642,614

Australian Resources Sector 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 Australian Dividend Harvester Active ETF	2,997,175	4,243,987	40,769,220	7.76	8,027,176	6,780,364	895,674
Total	2,997,175	4,243,987	40,769,220		8,027,176	6,780,364	895,674

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 Australian Dividend Harvester Active ETF	2,619,376	2,997,175	19,865,941	5.75	6,256,872	5,879,073	669,664
Total	2,619,376	2,997,175	19,865,941		6,256,872	5,879,073	669,664

14 Related party transactions (continued)

Related party unitholdings (continued)

Australian 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	318,759	352,155	6,621,618	0.61	87,013	53,617	205,796
Betashares Ethical Diversified Growth ETF	689,135	724,060	13,614,599	1.26	94,151	59,226	418,936
Betashares Ethical Diversified High Growth ETF	1,799,235	2,116,265	39,792,419	3.68	370,128	53,098	1,162,328
Betashares Australian Sustainability Leaders Fund*	520,549	703,413	13,226,370	0.01	209,205	26,341	380,006
Total	3,327,678	3,895,893	73,255,006		760,497	192,282	2,167,066

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	288,241	318,759	6,909,406	0.56	44,225	13,707	220,987
Betashares Ethical Diversified Growth ETF	632,090	689,135	14,937,660	1.21	78,276	21,231	477,260
Betashares Ethical Diversified High Growth ETF	1,519,252	1,799,235	39,000,139	3.17	374,429	94,446	1,204,670
Betashares Australian Sustainability Leaders Fund*	430,428	520,549	11,283,397	0.01	111,864	21,743	349,379
Total	2,870,011	3,327,678	72,130,602		608,794	151,127	2,252,296

*This is a New Zealand based PIE fund

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.

14 Related party transactions (continued)

Investments

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

Australian Credit Income Active 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 received/ receivable by the Fund (\$)
Holding in related fund							
Betashares Australian Major Bank Subordinated Debt ETF	787,993	787,993	20,170,342	2.82	–	–	950,244
Total	787,993	787,993	20,170,342		–	–	950,244

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 received/ receivable by the Fund (\$)
Holding in related fund							
Betashares Australian Major Bank Subordinated Debt ETF	–	787,993	20,015,022	6.97	787,993	–	1,031,639
Total	–	787,993	20,015,022		787,993	–	1,031,639

Australian Dividend Harvester Active 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 received/ receivable by the Fund (\$)
Holdings in related funds							
Betashares Australia 200 ETF	437,103	475,441	69,613,600	0.69	71,665	33,327	2,285,201
Betashares S&P/ASX Australian Technology ETF	187,789	177,272	4,052,551	0.61	248,165	258,682	74,042
Betashares Australian Resources Sector ETF	2,997,175	4,243,987	40,769,220	7.76	8,027,176	6,780,364	895,674
Betashares Australian Financials Sector ETF	1,355,369	1,434,111	25,458,888	19.34	3,293,795	3,215,053	649,009
Total	4,977,436	6,330,811	139,894,259		11,640,801	10,287,426	3,903,926

14 Related party transactions (continued)

Investments (continued)

Australian Dividend Harvester Active ETF

	Number of units held opening (Units)	Number of units held closing (Units)	Fair value of Investment (\$)	Interest Held (%)	Number of units acquired (Units)	Number of units disposed (Units)	Distributions received/ receivable by the Fund (\$)
2025							
Holdings in related funds							
Betashares Australia 200 ETF	393,875	437,103	62,227,197	0.82	68,876	25,648	1,945,131
Betashares S&P/ASX Australian Technology ETF	182,741	187,789	5,793,726	1.54	300,417	295,369	125,314
Betashares Australian Resources Sector ETF	2,619,376	2,997,175	19,865,941	5.75	6,256,872	5,879,073	669,664
Betashares Australian Financials Sector ETF	474,657	1,355,369	24,245,836	22.20	2,622,343	1,741,631	642,614
Total	3,670,649	4,977,436	112,132,700		9,248,508	7,941,721	3,382,723

15 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 relevant Fund's Product Disclosure Statement.

Fund	Net asset value per unit changed by
Australian Resources Sector ETF	13.33%

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

16 Contingent assets and liabilities and commitments

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

Directors' declaration

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

Betashares Australia 200 ETF
Betashares Australian Credit Income Active ETF (Formerly Betashares Australian Hybrids Active ETF)
Betashares Australian Dividend Harvester Active ETF
Betashares Australian Ex-20 Portfolio Diversifier ETF
Betashares Australian Financials Sector ETF
Betashares Australian Momentum ETF
Betashares Australian Quality ETF
Betashares Australian Resources Sector ETF
Betashares Australian Small Companies Select ETF
Betashares Australian Sustainability Leaders ETF
Betashares FTSE RAFI Australia 200 ETF
Betashares Managed Risk Australian Shares Complex ETF
Betashares S&P Australian Shares High Yield 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 96 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 Australia 200 ETF

Betashares Australian Credit Income Active ETF (Formerly Betashares Australian Hybrids Active ETF)

Betashares Australian Dividend Harvester Active ETF

Betashares Australian Ex-20 Portfolio Diversifier ETF

Betashares Australian Financials Sector ETF

Betashares Australian Momentum ETF

Betashares Australian Quality ETF

Betashares Australian Resources Sector ETF

Betashares Australian Small Companies Select ETF

Betashares Australian Sustainability Leaders ETF

Betashares FTSE RAFI Australia 200 ETF

Betashares Managed Risk Australian Shares Complex ETF

Betashares S&P Australian Shares High Yield ETF

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

Opinions

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

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

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

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

Basis for opinions

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

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

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



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

Key Audit Matters

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

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

The Key Audit Matter we identified for each of Betashares Australia 200 ETF, Betashares Australian Credit Income Active ETF (Formerly Betashares Australian Hybrids Active ETF), Betashares Australian Dividend Harvester Active ETF, Betashares Australian Ex-20 Portfolio Diversifier ETF, Betashares Australian Financials Sector ETF, Betashares Australian Momentum ETF, Betashares Australian Quality ETF, Betashares Australian Resources Sector ETF, Betashares Australian Small Companies Select ETF, Betashares Australian Sustainability Leaders ETF, Betashares FTSE RAFI Australia 200 ETF, Betashares Managed Risk Australian Shares Complex ETF and Betashares S&P Australian Shares High Yield 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 Australia 200 ETF \$10,035,875,000, Betashares Australian Credit Income Active ETF (Formerly Betashares Australian Hybrids Active ETF) \$2,449,263,000, Betashares Australian Dividend Harvester Active ETF \$279,092,000, Betashares Australian Ex-20 Portfolio Diversifier ETF \$669,811,000, Betashares Australian Financials Sector ETF \$131,362,000, Betashares Australian Momentum ETF \$225,705,000, Betashares

Australian Quality ETF \$1,277,632,000, Betashares Australian Resources Sector ETF \$531,055,000, Betashares Australian Small Companies Select ETF \$336,967,000, Betashares Australian Sustainability Leaders ETF \$1,082,737,000, Betashares FTSE RAFI Australia 200 ETF \$1,247,910,000, Betashares Managed Risk Australian Shares Complex ETF \$27,162,000 and Betashares S&P Australian Shares High Yield ETF \$ 94,798,000)

Refer to Notes 2(b), 5, 9, 11 and 12 to the Financial Reports

The key audit matter

Financial assets at fair value through profit or loss comprise investments in Listed equity securities, Floating rate notes, Listed unit trusts, Listed futures, Fixed interest securities, 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

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



underlying records of investments 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.	controls relevant to the: - 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
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	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.