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
QPON	Betashares Australian Bank Senior Floating Rate Bond ETF
MMKT	Betashares Australian Cash Plus Active ETF
OZBD	Betashares Australian Composite Bond ETF
AGVT	Betashares Australian Government Bond ETF
AAA	Betashares Australian High Interest Cash ETF
CRED	Betashares Australian Investment Grade Corporate Bond ETF
BHYB	Betashares Australian Major Bank Hybrids Index ETF
BSUB	Betashares Australian Major Bank Subordinated Debt ETF
COMP	Betashares Bloomberg AusBond Composite ETF
AEBD	Betashares Ethical Australian Composite Bond ETF
HCRD	Betashares Interest Rate Hedged Australian Investment Grade Corporate Bond ETF

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

---

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.

betashares

Booklet 1A

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 1A

Betashares Australian Bank Senior Floating Rate Bond ETF - ASX Code: QPON (ARSN 613 694 385)

Betashares Australian Cash Plus Active ETF - ASX Code: MMKT (ARSN 657 340 791)

Betashares Australian Composite Bond ETF - ASX Code: OZBD (ARSN 652 043 920)

Betashares Australian Government Bond ETF - ASX Code: AGVT (ARSN 631 805 153)

Betashares Australian High Interest Cash ETF - ASX Code: AAA (ARSN 143 219 961)

Betashares Australian Investment Grade Corporate Bond ETF - ASX Code: CRED (ARSN 623 815 752)

Betashares Australian Major Bank Hybrids Index ETF - ASX Code: BHYB (ARSN 643 693 403)

Betashares Australian Major Bank Subordinated Debt ETF - ASX Code: BSUB (ARSN 670 330 953)

Betashares Bloomberg AusBond Composite ETF - ASX Code : COMP (ARSN 689 556 518)

Betashares Ethical Australian Composite Bond ETF - ASX Code: AEBD (ARSN 679 411 182)

Betashares Interest Rate Hedged Australian Investment Grade Corporate Bond ETF - ASX Code: HCRD (ARSN 656 267 408)

Annual Financial Report

30 June 2026

Booklet 1A
Annual Financial Report
30 June 2026

Contents **Page**

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 period ended 30 June 2026 and the auditor's report thereon.

Fund Name	Referred to in this document as	Financial reporting period	ARSN
Betashares Australian Bank Senior Floating Rate Bond ETF	Australian Bank Senior Floating Rate Bond ETF	1 July 2025 to 30 June 2026	613 694 385
Betashares Australian Cash Plus Active ETF	Australian Cash Plus Active ETF	1 July 2025 to 30 June 2026	657 340 791
Betashares Australian Composite Bond ETF	Australian Composite Bond ETF	1 July 2025 to 30 June 2026	652 043 920
Betashares Australian Government Bond ETF	Australian Government Bond ETF	1 July 2025 to 30 June 2026	631 805 153
Betashares Australian High Interest Cash ETF	Australian High Interest Cash ETF	1 July 2025 to 30 June 2026	143 219 961
Betashares Australian Investment Grade Corporate Bond ETF	Australian Investment Grade Corporate Bond ETF	1 July 2025 to 30 June 2026	623 815 752
Betashares Australian Major Bank Hybrids Index ETF	Australian Major Bank Hybrids Index ETF	1 July 2025 to 30 June 2026	643 693 403
Betashares Australian Major Bank Subordinated Debt ETF	Australian Major Bank Subordinated Debt ETF	1 July 2025 to 30 June 2026	670 330 953
Betashares Bloomberg AusBond Composite ETF	Bloomberg AusBond Composite ETF	7 August 2025 to 30 June 2026	689 556 518
Betashares Ethical Australian Composite Bond ETF	Ethical Australian Composite Bond ETF	1 July 2025 to 30 June 2026	679 411 182
Betashares Interest Rate Hedged Australian Investment Grade Corporate Bond ETF	Interest Rate Hedged Australian Investment Grade Corporate Bond ETF	1 July 2025 to 30 June 2026	656 267 408

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 period.

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

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

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

Significant changes in the state of affairs

Betashares Bloomberg AusBond Composite ETF was registered on 7 August 2025 and commenced operations on 3 June 2026.

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 period.

Matters subsequent to the end of the financial period

No 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 periods, or
(ii) the results of those operations in future financial periods, or
(iii) the state of affairs of the Funds in future financial periods.

Likely developments and expected results of operations

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

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

Directors' report (continued)

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 period 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 period.

The number of interests in the Funds held by the Responsible Entity or its associates as at the end of the financial period 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 period is disclosed in Note 3 to the financial statements.

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

Environmental regulation

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

Rounding of amounts to the nearest thousand dollars

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

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

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

Directors' report (continued)

Auditor's independence declaration

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

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

Alex Vynokur
Director

Sydney
18 September 2026

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

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

Betashares Australian Bank Senior Floating Rate Bond ETF

Betashares Australian Cash Plus Active ETF

Betashares Australian Composite Bond ETF

Betashares Australian Government Bond ETF

Betashares Australian High Interest Cash ETF

Betashares Australian Investment Grade Corporate Bond ETF

Betashares Australian Major Bank Hybrids Index ETF

Betashares Australian Major Bank Subordinated Debt ETF

Betashares Bloomberg AusBond Composite ETF

Betashares Ethical Australian Composite Bond ETF

Betashares Interest Rate Hedged Australian Investment Grade Corporate Bond 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 period ended 30 June 2026 there have been:

i. no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and

ii. no contraventions of any applicable code of professional conduct in relation to the audit.

KPMG

KPMG

Andrew Reeves

Partner

Sydney

18 September 2026

Statements of comprehensive income

	Notes	Australian Bank Senior Floating Rate Bond ETF		Australian Cash Plus Active ETF		Australian Composite Bond ETF	
		30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Investment income							
Interest income		**84,850**	79,122	**10,053**	4,429	**42,464**	19,587
Dividend and distribution income		**778**	1,166	**–**	–	**–**	–
Net gains/(losses) on financial instruments at fair value through profit or loss		**11,851**	4,539	**12,146**	6,348	**(18,359)**	20,639
Other operating income		**380**	380	**–**	14	**332**	160
Total net investment income/(loss)		**97,859**	85,207	**22,199**	10,791	**24,437**	40,386
Expenses							
Interest expenses		**–**	–	**6**	–	**–**	–
Management fees	14	**3,483**	2,922	**923**	407	**1,917**	957
Expense recoveries	14	**278**	356	**–**	–	**–**	–
Other operating expenses		**–**	1	**33**	–	**1**	3
Total operating expenses		**3,761**	3,279	**962**	407	**1,918**	960
Profit/(loss) for the financial period	3,8	**94,098**	81,928	**21,237**	10,384	**22,519**	39,426
Other comprehensive income		**–**	–	**–**	–	**–**	–
Total comprehensive income/(loss) for the financial period		**94,098**	81,928	**21,237**	10,384	**22,519**	39,426

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

Statements of comprehensive income (continued)

	Notes	Australian Government Bond ETF		Australian High Interest Cash ETF		Australian Investment Grade Corporate Bond ETF	
		30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Investment income							
Interest income		**44,424**	27,407	**194,110**	175,597	**85,873**	49,442
Dividend and distribution income		**–**	–	**–**	–	**1,263**	347
Net gains/(losses) on financial instruments at fair value through profit or loss		**(27,831)**	32,112	**–**	–	**(40,692)**	47,111
Other operating income		**68**	203	**314**	170	**1,000**	1,181
Total net investment income/(loss)		**16,661**	59,722	**194,424**	175,767	**47,444**	98,081
Expenses							
Management fees	14	**2,070**	1,459	**8,485**	7,036	**3,490**	2,208
Expense recoveries	14	**327**	230	**–**	–	**484**	303
Transaction costs		**2**	2	**–**	–	**20**	11
Other operating expenses		**1**	2	**–**	–	**1**	1
Total operating expenses		**2,400**	1,693	**8,485**	7,036	**3,995**	2,523
Profit/(loss) for the financial period	3,8	**14,261**	58,029	**185,939**	168,731	**43,449**	95,558
Other comprehensive income		**–**	–	**–**	–	**–**	–
Total comprehensive income/(loss) for the financial period		**14,261**	58,029	**185,939**	168,731	**43,449**	95,558

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

Statements of comprehensive income (continued)

		Australian Major Bank Hybrids Index ETF		Australian Major Bank Subordinated Debt ETF		Bloomberg AusBond Composite ETF[2]	
	Notes	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $[1]**	30 June 2025 $[1]
Investment income							
Interest income		**120**	93	**28,222**	9,402	**14,314**	–
Dividend and distribution income		**30,126**	26,732	**350**	125	**–**	–
Net gains/(losses) on financial instruments at fair value through profit or loss		**5,059**	(2,725)	**1,528**	(1,522)	**57,580**	–
Other operating income		**72**	115	**341**	265	**1,650**	–
Total net investment income/(loss)		**35,377**	24,215	**30,441**	8,270	**73,544**	–
Expenses							
Management fees	14	**2,234**	1,812	**1,468**	456	**287**	–
Transaction costs		**29**	63	**–**	–	**–**	–
Other operating expenses		**1**	2	**–**	–	**–**	–
Total operating expenses		**2,264**	1,877	**1,468**	456	**287**	–
Profit/(loss) for the financial period	3,8	**33,113**	22,338	**28,973**	7,814	**73,257**	–
Other comprehensive income		**–**	–	**–**	–	**–**	–
Total comprehensive income/(loss) for the financial period		**33,113**	22,338	**28,973**	7,814	**73,257**	–

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

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

[2]*There was no comparative amount for Bloomberg AusBond Composite ETF. The Fund was registered on 7 August 2025 and commenced trading on 3 June 2026.*

Statements of comprehensive income (continued)

	Notes	Ethical Australian Composite Bond ETF		Interest Rate Hedged Australian Investment Grade Corporate Bond ETF	
		30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Investment income					
Interest income		**2,594**	616	**412**	93
Dividend and distribution income		**–**	–	**8,691**	1,664
Net gains/(losses) on financial instruments at fair value through profit or loss		**(1,432)**	834	**(2,258)**	856
Other operating income		**14**	23	**109**	14
Total net investment income/(loss)		**1,176**	1,473	**6,954**	2,627
Expenses					
Interest expenses		**–**	–	**1**	–
Management fees	14	**214**	54	**92**	18
Transaction costs		**–**	–	**29**	6
Other operating expenses		**1**	–	**–**	–
Total operating expenses		**215**	54	**122**	24
Profit/(loss) for the financial period	3,8	**961**	1,419	**6,832**	2,603
Other comprehensive income		**–**	–	**–**	–
Total comprehensive income/(loss) for the financial period		**961**	1,419	**6,832**	2,603

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

Statements of financial position

	Notes	Australian Bank Senior Floating Rate Bond ETF		Australian Cash Plus Active ETF		Australian Composite Bond 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		**15,822**	236	**485,446**	326,431	**5,840**	1,704
Financial assets at fair value through profit or loss	5	**2,132,932**	1,684,400	**115,565**	77,081	**1,318,196**	686,697
Due from brokers - receivable for securities sold		**–**	–	**–**	–	**18,233**	–
Other receivables	6	**17,064**	8,994	**2,232**	1,217	**22,269**	8,511
Total assets		**2,165,818**	1,693,630	**603,243**	404,729	**1,364,538**	696,912
Liabilities							
Due to brokers - payable for securities purchased		**–**	–	**–**	3,006	**23,915**	2,061
Distributions payable	4	**9,556**	6,765	**2,358**	1,362	**5,440**	2,334
Other payables	7	**387**	301	**109**	62	**222**	113
Total liabilities (excluding net assets attributable to unitholders)		**9,943**	7,066	**2,467**	4,430	**29,577**	4,508
Net assets attributable to unitholders - equity	3	**2,155,875**	1,686,564	**600,776**	400,299	**1,334,961**	692,404

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

Statements of financial position (continued)

	Notes	Australian Government Bond ETF		Australian High Interest Cash ETF		Australian Investment Grade Corporate Bond 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		**5,415**	613	**5,008,972**	4,061,859	**13,396**	7,000
Cash held on collateral		**–**	–	**–**	–	**102**	–
Financial assets at fair value through profit or loss	5	**1,134,127**	1,004,235	**–**	–	**1,812,936**	1,248,299
Other receivables	6	**10,030**	8,893	**29,992**	14,900	**21,830**	12,650
Total assets		**1,149,572**	1,013,741	**5,038,964**	4,076,759	**1,848,264**	1,267,949
Liabilities							
Due to brokers - payable for securities purchased		**963**	–	**–**	–	**–**	–
Distributions payable	4	**4,416**	3,168	**19,579**	13,596	**8,651**	5,232
Other payables	7	**224**	192	**807**	688	**416**	277
Total liabilities (excluding net assets attributable to unitholders)		**5,603**	3,360	**20,386**	14,284	**9,067**	5,509
Net assets attributable to unitholders - equity	3	**1,143,969**	1,010,381	**5,018,578**	4,062,475	**1,839,197**	1,262,440

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

Statements of financial position (continued)

	Notes	Australian Major Bank Hybrids Index ETF		Australian Major Bank Subordinated Debt ETF		Bloomberg AusBond Composite ETF[2]	
		30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $[1]**	30 June 2025 $[1]
Assets							
Cash and cash equivalents		**21,624**	1,195	**1,904**	1,800	**50,551**	–
Financial assets at fair value through profit or loss	5	**640,912**	593,156	**710,677**	281,945	**5,510,259**	–
Other receivables	6	**92**	1,031	**6,051**	3,407	**44,018**	–
Total assets		**662,628**	595,382	**718,632**	287,152	**5,604,828**	–
Liabilities							
Due to brokers - payable for securities purchased		**–**	–	**–**	–	**31,284**	–
Distributions payable	4	**2,919**	2,519	**3,077**	1,247	**18,100**	–
Other payables	7	**204**	176	**186**	73	**287**	–
Total liabilities (excluding net assets attributable to unitholders)		**3,123**	2,695	**3,263**	1,320	**49,671**	–
Net assets attributable to unitholders - equity	3	**659,505**	592,687	**715,369**	285,832	**5,555,157**	–

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

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

[2]*There was no comparative amount for Bloomberg AusBond Composite ETF. The Fund was registered on 7 August 2025 and commenced trading on 3 June 2026.*

Statements of financial position (continued)

	Notes	Ethical Australian Composite Bond ETF		Interest Rate Hedged Australian Investment Grade Corporate Bond ETF	
		30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Assets					
Cash and cash equivalents		**332**	189	**8,980**	1,397
Cash held on collateral		**–**	–	**8,991**	1,395
Financial assets at fair value through profit or loss	5	**69,019**	47,393	**298,643**	54,374
Due from brokers - receivable for securities sold		**1,410**	–	**–**	–
Other receivables	6	**672**	1,457	**2,490**	237
Total assets		**71,433**	49,039	**319,104**	57,403
Liabilities					
Financial liabilities at fair value through profit or loss	5	**–**	–	**3,677**	293
Due to brokers - payable for securities purchased		**1,417**	1,152	**–**	–
Distributions payable	4	**270**	151	**1,415**	227
Other payables	7	**21**	14	**21**	5
Total liabilities (excluding net assets attributable to unitholders)		**1,708**	1,317	**5,113**	525
Net assets attributable to unitholders - equity	3	**69,725**	47,722	**313,991**	56,878

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

Statements of changes in equity

		Australian Bank Senior Floating Rate Bond ETF		Australian Cash Plus Active ETF		Australian Composite Bond 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
Total equity at the beginning of the financial period	3	**1,686,564**	1,396,523	**400,299**	134,001	**692,404**	405,855
Comprehensive income for the financial period							
Profit/(loss) for the financial period	3,8	**94,098**	81,928	**21,237**	10,384	**22,519**	39,426
Other comprehensive income		**–**	–	**–**	–	**–**	–
Total comprehensive income for the financial period		**94,098**	81,928	**21,237**	10,384	**22,519**	39,426
Transactions with unitholders							
Creations	3	**498,375**	382,960	**464,788**	410,307	**663,426**	293,890
Redemptions	3	**(48,022)**	(100,847)	**(265,097)**	(144,342)	**–**	(26,826)
Units issued upon reinvestment of distributions	3	**3,044**	2,635	**1,030**	765	**353**	197
Distributions to unitholders	3,4	**(78,184)**	(76,635)	**(21,481)**	(10,816)	**(43,741)**	(20,138)
Total transactions with unitholders		**375,213**	208,113	**179,240**	255,914	**620,038**	247,123
Total equity at the end of the financial period	3	**2,155,875**	1,686,564	**600,776**	400,299	**1,334,961**	692,404

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

Statements of changes in equity (continued)

		Australian Government Bond ETF		Australian High Interest Cash ETF		Australian Investment Grade Corporate Bond ETF	
	Notes	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Total equity at the beginning of the financial period	3	**1,010,381**	618,528	**4,062,475**	3,433,287	**1,262,440**	776,571
Comprehensive income for the financial period							
Profit/(loss) for the financial period	3,8	**14,261**	58,029	**185,939**	168,731	**43,449**	95,558
Other comprehensive income		**–**	–	**–**	–	**–**	–
Total comprehensive income for the financial period		**14,261**	58,029	**185,939**	168,731	**43,449**	95,558
Transactions with unitholders							
Creations	3	**199,894**	393,696	**1,800,166**	1,810,024	**624,733**	465,230
Redemptions	3	**(37,434)**	(31,716)	**(846,240)**	(1,188,906)	**(16,285)**	(27,770)
Units issued upon reinvestment of distributions	3	**280**	218	**6,225**	9,152	**9,569**	2,905
Distributions to unitholders	3,4	**(43,413)**	(28,374)	**(189,987)**	(169,813)	**(84,709)**	(50,054)
Total transactions with unitholders		**119,327**	333,824	**770,164**	460,457	**533,308**	390,311
Total equity at the end of the financial period	3	**1,143,969**	1,010,381	**5,018,578**	4,062,475	**1,839,197**	1,262,440

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

Statements of changes in equity (continued)

		Australian Major Bank Hybrids Index ETF		Australian Major Bank Subordinated Debt ETF		Bloomberg AusBond Composite ETF[2]	
	Notes	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $[1]**	30 June 2025 $[1]
Total equity at the beginning of the financial period	3	**592,687**	412,201	**285,832**	23,229	**–**	–
Comprehensive income for the financial period							
Profit/(loss) for the financial period	3,8	**33,113**	22,338	**28,973**	7,814	**73,257**	–
Other comprehensive income		**–**	–	**–**	–	**–**	–
Total comprehensive income for the financial period		**33,113**	22,338	**28,973**	7,814	**73,257**	–
Transactions with unitholders							
Creations	3	**103,700**	206,200	**422,542**	289,045	**5,500,000**	–
Redemptions	3	**(39,540)**	(21,845)	**–**	(25,730)	**–**	–
Units issued upon reinvestment of distributions	3	**650**	588	**3,161**	594	**–**	–
Distributions to unitholders	3,4	**(31,105)**	(26,795)	**(25,139)**	(9,120)	**(18,100)**	–
Total transactions with unitholders		**33,705**	158,148	**400,564**	254,789	**5,481,900**	–
Total equity at the end of the financial period	3	**659,505**	592,687	**715,369**	285,832	**5,555,157**	–

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

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

[2]*There was no comparative amount for Bloomberg AusBond Composite ETF. The Fund was registered on 7 August 2025 and commenced trading on 3 June 2026.*

Statements of changes in equity (continued)

	Notes	Ethical Australian Composite Bond ETF		Interest Rate Hedged Australian Investment Grade Corporate Bond ETF	
		30 June 2026	30 June 2025	**30 June 2026**	30 June 2025
		$'000	$'000	**$'000**	$'000
Total equity at the beginning of the financial period	3	**47,722**	–	**56,878**	21,896
Comprehensive income for the financial period					
Profit/(loss) for the financial period	3,8	**961**	1,419	**6,832**	2,603
Other comprehensive income		**–**	–	**–**	–
Total comprehensive income for the financial period		**961**	1,419	**6,832**	2,603
Transactions with unitholders					
Creations	3	**25,626**	49,047	**261,937**	35,971
Redemptions	3	**(2,034)**	(2,020)	**(5,565)**	(1,988)
Units issued upon reinvestment of distributions	3	**2**	–	**2,720**	136
Distributions to unitholders	3,4	**(2,552)**	(724)	**(8,811)**	(1,740)
Total transactions with unitholders		**21,042**	46,303	**250,281**	32,379
Total equity at the end of the financial period	3	**69,725**	47,722	**313,991**	56,878

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

Statements of cash flows

	Notes	Australian Bank Senior Floating Rate Bond ETF		Australian Cash Plus Active ETF		Australian Composite Bond 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		**1,625,318**	1,592,687	**1,070,198**	618,451	**163,311**	154,868
Payments for purchase of financial instruments at fair value through profit or loss		**(2,061,999)**	(1,878,867)	**(1,099,542)**	(661,873)	**(809,548)**	(419,605)
Dividends and distributions received		**880**	1,116	**–**	–	**–**	–
Interest income received		**78,799**	78,553	**9,048**	3,684	**34,867**	16,991
Other operating income received		**380**	380	**–**	18	**334**	160
Management fees paid		**(3,402)**	(2,849)	**(887)**	(367)	**(1,811)**	(906)
Interest expense paid		**–**	–	**(6)**	–	**–**	–
Expense recoveries paid		**(272)**	(366)	**–**	–	**–**	–
Other operating expenses paid		**(13)**	(7)	**(32)**	(7)	**(20)**	(12)
Net cash inflow/(outflow) from operating activities	8	**(360,309)**	(209,353)	**(21,221)**	(40,094)	**(612,867)**	(248,504)
Cash flows from financing activities							
Proceeds from creations by unitholders		**496,266**	382,960	**464,788**	410,307	**657,285**	292,915
Payments for redemptions by unitholders		**(48,022)**	(100,847)	**(265,097)**	(144,342)	**–**	(26,826)
Distributions paid		**(72,349)**	(75,884)	**(19,455)**	(9,170)	**(40,282)**	(18,838)
Net cash inflow/(outflow) from financing activities		**375,895**	206,229	**180,236**	256,795	**617,003**	247,251
Net increase/(decrease) in cash and cash equivalents		**15,586**	(3,124)	**159,015**	216,701	**4,136**	(1,253)
Cash and cash equivalents at the beginning of the financial period		**236**	3,360	**326,431**	109,730	**1,704**	2,957
Cash and cash equivalents at the end of the financial period		**15,822**	236	**485,446**	326,431	**5,840**	1,704
Non-cash financing activities							
Units issued upon reinvestment of distributions	3	**3,044**	2,635	**1,030**	765	**353**	197

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

Statements of cash flows (continued)

	Notes	Australian Government Bond ETF		Australian High Interest Cash ETF		Australian Investment Grade Corporate Bond 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		**435,455**	341,389	**–**	–	**802,201**	649,324
Payments for purchase of financial instruments at fair value through profit or loss		**(592,215)**	(700,377)	**–**	–	**(1,407,530)**	(1,091,750)
Movements in cash held on collateral		**–**	–	**–**	–	**(102)**	160
Dividends and distributions received		**–**	–	**–**	–	**1,216**	317
Interest income received		**42,444**	23,201	**189,089**	172,870	**76,770**	44,246
Other operating income received		**68**	203	**317**	170	**1,004**	1,188
Management fees paid		**(2,043)**	(1,387)	**(8,369)**	(6,835)	**(3,372)**	(2,106)
Expense recoveries paid		**(323)**	(218)	**–**	–	**(468)**	(289)
Transaction costs paid		**(2)**	(2)	**–**	–	**(20)**	(11)
Other operating expenses paid		**(11)**	(21)	**(23)**	(29)	**(30)**	(17)
Net cash inflow/(outflow) from operating activities	8	**(116,627)**	(337,212)	**181,014**	166,176	**(530,331)**	(398,938)
Cash flows from financing activities							
Proceeds from creations by unitholders		**200,748**	392,842	**1,790,117**	1,832,133	**624,733**	472,444
Payments for redemptions by unitholders		**(37,434)**	(31,716)	**(846,240)**	(1,188,906)	**(16,285)**	(27,770)
Distributions paid		**(41,885)**	(26,638)	**(177,778)**	(158,752)	**(71,721)**	(44,853)
Net cash inflow/(outflow) from financing activities		**121,429**	334,488	**766,099**	484,475	**536,727**	399,821
Net increase/(decrease) in cash and cash equivalents		**4,802**	(2,724)	**947,113**	650,651	**6,396**	884
Cash and cash equivalents at the beginning of the financial period		**613**	3,337	**4,061,859**	3,411,208	**7,000**	6,116
Cash and cash equivalents at the end of the financial period		**5,415**	613	**5,008,972**	4,061,859	**13,396**	7,000
Non-cash financing activities							
Units issued upon reinvestment of distributions	3	**280**	218	**6,225**	9,152	**9,569**	2,905

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

Statements of cash flows (continued)

	Notes	Australian Major Bank Hybrids Index ETF		Australian Major Bank Subordinated Debt ETF		Bloomberg AusBond Composite ETF[2]	
		30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $[1]**	30 June 2025 $[1]
Cash flows from operating activities							
Proceeds from sale of financial instruments at fair value through profit or loss		**75,744**	50,469	**134,389**	148,353	**9,999**	–
Payments for purchase of financial instruments at fair value through profit or loss		**(118,441)**	(244,427)	**(561,593)**	(408,672)	**(5,431,394)**	–
Dividends and distributions received		**30,126**	26,732	**418**	57	**–**	–
Interest income received		**77**	93	**24,515**	7,275	**(29,704)**	–
Other operating income received		**72**	115	**343**	271	**1,650**	–
Management fees paid		**(2,206)**	(1,744)	**(1,357)**	(393)	**–**	–
Transaction costs paid		**(29)**	(63)	**–**	–	**–**	–
Other operating expenses paid		**(7)**	(28)	**(22)**	(12)	**–**	–
Net cash inflow/(outflow) from operating activities	8	**(14,664)**	(168,853)	**(403,307)**	(253,121)	**(5,449,449)**	–
Cash flows from financing activities							
Proceeds from creations by unitholders		**104,688**	215,142	**423,559**	288,028	**5,500,000**	–
Payments for redemptions by unitholders		**(39,540)**	(21,845)	**–**	(25,730)	**–**	–
Distributions paid		**(30,055)**	(25,312)	**(20,148)**	(7,376)	**–**	–
Net cash inflow/(outflow) from financing activities		**35,093**	167,985	**403,411**	254,922	**5,500,000**	–
Net increase/(decrease) in cash and cash equivalents		**20,429**	(868)	**104**	1,801	**50,551**	–
Cash and cash equivalents at the beginning of the financial period		**1,195**	2,063	**1,800**	(1)	**–**	–
Cash and cash equivalents at the end of the financial period		**21,624**	1,195	**1,904**	1,800	**50,551**	–
Non-cash financing activities							
Units issued upon reinvestment of distributions	3	**650**	588	**3,161**	594	**–**	–

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

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

[2]*There was no comparative amount for Bloomberg AusBond Composite ETF. The Fund was registered on 7 August 2025 and commenced trading on 3 June 2026.*

Statements of cash flows (continued)

	Notes	Ethical Australian Composite Bond ETF		Interest Rate Hedged Australian Investment Grade Corporate Bond ETF	
		30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Cash flows from operating activities					
Proceeds from sale of financial instruments at fair value through profit or loss		**11,194**	3,235	**14,051**	3,624
Payments for purchase of financial instruments at fair value through profit or loss		**(35,397)**	(48,642)	**(257,194)**	(35,939)
Movements in cash held on collateral		**–**	–	**(7,596)**	(1,030)
Dividends and distributions received		**–**	–	**7,511**	1,517
Interest income received		**2,337**	205	**361**	87
Other operating income received		**14**	23	**114**	16
Management fees paid		**(207)**	(40)	**(80)**	(15)
Interest expense paid		**–**	–	**(1)**	–
Transaction costs paid		**–**	–	**(29)**	(6)
Other operating expenses paid		**(2)**	(3)	**(12)**	(2)
Net cash inflow/(outflow) from operating activities	8	**(22,061)**	(45,222)	**(242,875)**	(31,748)
Cash flows from financing activities					
Proceeds from creations by unitholders		**26,669**	48,004	**260,926**	35,971
Payments for redemptions by unitholders		**(2,034)**	(2,020)	**(5,565)**	(1,988)
Distributions paid		**(2,431)**	(573)	**(4,903)**	(1,459)
Net cash inflow/(outflow) from financing activities		**22,204**	45,411	**250,458**	32,524
Net increase/(decrease) in cash and cash equivalents		**143**	189	**7,583**	776
Cash and cash equivalents at the beginning of the financial period		**189**	–	**1,397**	621
Cash and cash equivalents at the end of the financial period		**332**	189	**8,980**	1,397
Non-cash financing activities					
Units issued upon reinvestment of distributions	3	**2**	–	**2,720**	136

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

Contents of the notes to the financial statements

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
Australian Bank Senior Floating Rate Bond ETF	26 July 2016	1 June 2017	1 July 2025 to 30 June 2026
Australian Cash Plus Active ETF	23 February 2022	22 November 2023	1 July 2025 to 30 June 2026
Australian Composite Bond ETF	29 July 2021	2 February 2022	1 July 2025 to 30 June 2026
Australian Government Bond ETF	4 March 2019	9 July 2019	1 July 2025 to 30 June 2026
Australian High Interest Cash ETF	3 May 2010	6 March 2012	1 July 2025 to 30 June 2026
Australian Investment Grade Corporate Bond ETF	22 January 2018	31 May 2018	1 July 2025 to 30 June 2026
Australian Major Bank Hybrids Index ETF	1 September 2020	21 April 2021	1 July 2025 to 30 June 2026
Australian Major Bank Subordinated Debt ETF	10 August 2023	6 May 2024	1 July 2025 to 30 June 2026
Bloomberg AusBond Composite ETF	7 August 2025	3 June 2026	7 August 2025 to 30 June 2026
Ethical Australian Composite Bond ETF	5 August 2024	4 November 2024	1 July 2025 to 30 June 2026
Interest Rate Hedged Australian Investment Grade Corporate Bond ETF	6 January 2022	14 November 2022	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 periods 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 period 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 periods beginning on or after 1 January 2027 and will first apply to the Funds for the financial period 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.

Equity securities and derivatives are measured at fair value through profit or loss. The Interest Rate Hedged Australian Investment Grade Corporate Bond ETF designates derivatives as hedges in a hedging relationship.

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 period.

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

The Interest Rate Hedged Australian Investment Grade Corporate Bond ETF uses derivative instruments in the form of index futures to hedge price risk exposure in fair value movements of listed 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 period in which they occur. The Fund determines that an economic relationship exists between the hedged item (being listed securities) and the hedging instrument (being index futures), as the listed 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 period.

(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 financial 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 accrual 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 period under the AMIT tax regime. Such amounts form part of unitholders' assessable incomes for the relevant financial period. 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) 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 period. Trades are recorded on trade date, and normally settled within two business days. These amounts are recognised initially at fair value and subsequently measured at amortised cost. At each reporting date, the Funds shall measure the loss allowance on amounts due from broker at an amount equal to the lifetime expected credit losses if the credit risk has increased significantly since initial recognition. If, at the reporting date, the credit risk has not increased significantly since initial recognition, the Funds shall measure the loss allowance at an amount equal to 12-month expected credit losses. Significant financial difficulties of the broker, probability that the broker will enter bankruptcy or financial reorganisation, and default in payments are all considered indicators that a loss allowance may be required. If the credit risk increases to the point that it is considered to be credit impaired, interest income will be calculated based on the gross carrying amount adjusted for the loss allowance.

2 Summary of material accounting policies (continued)

(k) 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 financial 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.

(l) Other payables

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

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

(m) 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.

(n) 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.

(o) 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 period were as follows:

	Australian Bank Senior Floating Rate Bond ETF				**Australian Cash Plus 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	**64,898**	53,947	**1,686,564**	1,396,523	**8,005**	2,680	**400,299**	134,001
Creations	**19,040**	14,730	**498,375**	382,960	**9,279**	8,190	**464,788**	410,307
Redemptions	**(1,840)**	(3,880)	**(48,022)**	(100,847)	**(5,290)**	(2,880)	**(265,097)**	(144,342)
Units issued upon reinvestment of distributions	**117**	101	**3,044**	2,635	**21**	15	**1,030**	765
Distribution to unitholders	**–**	–	**(78,184)**	(76,635)	**–**	–	**(21,481)**	(10,816)
Profit/(loss) for the financial period	**–**	–	**94,098**	81,928	**–**	–	**21,237**	10,384
Closing balance	**82,215**	64,898	**2,155,875**	1,686,564	**12,015**	8,005	**600,776**	400,299

	Australian Composite Bond ETF				**Australian Government Bond 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	**15,299**	9,295	**692,404**	405,855	**23,749**	15,034	**1,010,381**	618,528
Creations	**14,923**	6,600	**663,426**	293,890	**4,800**	9,470	**199,894**	393,696
Redemptions	**–**	(600)	**–**	(26,826)	**(920)**	(760)	**(37,434)**	(31,716)
Units issued upon reinvestment of distributions	**9**	4	**353**	197	**7**	5	**280**	218
Distribution to unitholders	**–**	–	**(43,741)**	(20,138)	**–**	–	**(43,413)**	(28,374)
Profit/(loss) for the financial period	**–**	–	**22,519**	39,426	**–**	–	**14,261**	58,029
Closing balance	**30,231**	15,299	**1,334,961**	692,404	**27,636**	23,749	**1,143,969**	1,010,381

3 Net assets attributable to unitholders (continued)

	Australian High Interest Cash ETF				Australian Investment Grade Corporate Bond 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	**81,134**	68,561	**4,062,475**	3,433,287	**53,637**	34,551	**1,262,440**	776,571
Creations	**35,900**	36,080	**1,800,166**	1,810,024	**26,770**	20,160	**624,733**	465,230
Redemptions	**(16,870)**	(23,690)	**(846,240)**	(1,188,906)	**(720)**	(1,200)	**(16,285)**	(27,770)
Units issued upon reinvestment of distributions	**124**	183	**6,225**	9,152	**416**	126	**9,569**	2,905
Distribution to unitholders	**–**	–	**(189,987)**	(169,813)	**–**	–	**(84,709)**	(50,054)
Profit/(loss) for the financial period	**–**	–	**185,939**	168,731	**–**	–	**43,449**	95,558
Closing balance	**100,288**	81,134	**5,018,578**	4,062,475	**80,103**	53,637	**1,839,197**	1,262,440

	Australian Major Bank Hybrids Index ETF				Australian Major Bank Subordinated Debt 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	**60,291**	41,682	**592,687**	412,201	**11,303**	920	**285,832**	23,229
Creations	**10,500**	20,750	**103,700**	206,200	**16,520**	11,380	**422,542**	289,045
Redemptions	**(4,000)**	(2,200)	**(39,540)**	(21,845)	**–**	(1,020)	**–**	(25,730)
Units issued upon reinvestment of distributions	**66**	59	**650**	588	**124**	23	**3,161**	594
Distribution to unitholders	**–**	–	**(31,105)**	(26,795)	**–**	–	**(25,139)**	(9,120)
Profit/(loss) for the financial period	**–**	–	**33,113**	22,338	**–**	–	**28,973**	7,814
Closing balance	**66,857**	60,291	**659,505**	592,687	**27,947**	11,303	**715,369**	285,832

3 Net assets attributable to unitholders (continued)

	Bloomberg AusBond Composite ETF[2]				Ethical Australian Composite Bond ETF[3]			
	30 June 2026 Units[1]	30 June 2025 Units[1]	**30 June 2026 $[1]**	30 June 2025 $[1]	**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	**–**	–	**–**	–	**920**	–	**47,722**	–
Creations	**110,000**	–	**5,500,000**	–	**500**	960	**25,626**	49,047
Redemptions	**–**	–	**–**	–	**(40)**	(40)	**(2,034)**	(2,020)
Units issued upon reinvestment of distributions	**–**	–	**–**	–	**–**	–	**2**	–
Distribution to unitholders	**–**	–	**(18,100)**	–	**–**	–	**(2,552)**	(724)
Profit/(loss) for the financial period	**–**	–	**73,257**	–	**–**	–	**961**	1,419
Closing balance	**110,000**	–	**5,555,157**	–	**1,380**	920	**69,725**	47,722

	Interest Rate Hedged Australian Investment Grade Corporate Bond ETF			
	30 June 2026 Units '000	30 June 2025 Units '000	**30 June 2026 $'000**	30 June 2025 $'000
Net assets attributable to unitholders				
Opening balance	**2,267**	901	**56,878**	21,896
Creations	**10,320**	1,440	**261,937**	35,971
Redemptions	**(220)**	(80)	**(5,565)**	(1,988)
Units issued upon reinvestment of distributions	**107**	6	**2,720**	136
Distribution to unitholders	**–**	–	**(8,811)**	(1,740)
Profit/(loss) for the financial period	**–**	–	**6,832**	2,603
Closing balance	**12,474**	2,267	**313,991**	56,878

[1]*Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2026/183 to round to the nearest thousand dollars.*
[2]*There was no comparative amount for Bloomberg AusBond Composite ETF. The fund was registered on 7 August 2025 and commenced trading on 3 June 2026.*
[3]*Ethical Australian Composite Bond ETF issued 37 units as units issued upon reinvestment of distributions, which rounded to Nil units for 30 June 2026.*

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 period were as follows:

	Australian Bank Senior Floating Rate Bond ETF				**Australian Cash Plus 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	**6,067**	**9.24**	6,409	11.49	**1,538**	**16.78**	567	20.84
Distributions paid - August	**5,697**	**8.66**	6,000	10.46	**1,437**	**17.65**	653	20.48
Distributions paid - September	**5,912**	**9.02**	6,113	10.80	**1,359**	**15.73**	786	20.20
Distributions paid - October	**5,879**	**8.74**	6,203	10.82	**1,565**	**16.65**	913	21.18
Distributions paid - November	**5,401**	**7.93**	5,878	10.13	**1,515**	**15.68**	621	18.00
Distributions paid - December	**6,580**	**9.30**	6,797	11.16	**1,633**	**16.76**	732	21.22
Distributions paid - January	**6,080**	**8.47**	6,740	10.82	**1,779**	**16.96**	803	20.42
Distributions paid - February	**5,763**	**7.90**	6,088	9.78	**1,587**	**14.85**	758	18.36
Distributions paid - March	**7,119**	**9.58**	6,709	10.82	**2,034**	**16.57**	932	18.01
Distributions paid - April	**6,909**	**8.99**	6,449	10.42	**2,371**	**19.10**	1,312	18.86
Distributions paid - May	**7,221**	**9.20**	6,484	9.96	**2,305**	**19.44**	1,377	18.86
Distributions payable - June	**9,556**	**11.62**	6,765	10.42	**2,358**	**19.62**	1,362	17.02
Total distributions	**78,184**	**108.65**	76,635	127.08	**21,481**	**205.79**	10,816	233.45

	Australian Composite Bond ETF				**Australian Government Bond 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	**2,525**	**15.03**	1,520	15.61	**3,191**	**13.21**	1,975	12.86
Distributions paid - August	**2,476**	**14.11**	1,486	14.49	**3,060**	**12.40**	1,880	12.06
Distributions paid - September	**3,113**	**15.55**	1,396	14.10	**3,444**	**13.63**	1,972	12.49
Distributions paid - October	**3,217**	**15.21**	1,410	13.75	**3,428**	**13.40**	1,955	12.01
Distributions paid - November	**2,956**	**13.45**	1,450	13.61	**3,061**	**11.89**	2,135	12.05
Distributions paid - December	**3,883**	**16.66**	1,695	15.22	**3,856**	**14.63**	2,439	13.38
Distributions paid - January	**3,627**	**15.08**	1,666	14.75	**3,565**	**13.24**	2,434	12.95
Distributions paid - February	**3,523**	**14.17**	1,550	13.39	**3,478**	**12.48**	2,200	11.73
Distributions paid - March	**4,315**	**16.65**	1,784	14.79	**4,097**	**14.68**	2,460	13.02
Distributions paid - April	**4,214**	**15.77**	1,790	14.52	**3,873**	**13.91**	2,768	12.81
Distributions paid - May	**4,452**	**16.15**	2,057	14.40	**3,944**	**14.31**	2,988	12.75
Distributions payable - June	**5,440**	**17.99**	2,334	15.25	**4,416**	**15.98**	3,168	13.34
Total distributions	**43,741**	**185.82**	20,138	173.88	**43,413**	**163.76**	28,374	151.45

4 Distributions to unitholders (continued)

	Australian High Interest Cash ETF				Australian Investment Grade Corporate Bond 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	**13,930**	**16.73**	13,700	20.17	**5,598**	**9.77**	3,528	10.01
Distributions paid - August	**13,590**	**16.15**	12,693	18.37	**5,597**	**9.21**	3,395	9.31
Distributions paid - September	**13,998**	**16.24**	13,313	18.96	**6,484**	**10.13**	3,567	9.21
Distributions paid - October	**14,505**	**15.74**	13,298	18.95	**6,513**	**9.92**	3,658	9.00
Distributions paid - November	**14,384**	**15.24**	12,540	17.73	**5,887**	**8.80**	3,760	8.89
Distributions paid - December	**14,867**	**15.46**	14,532	19.57	**7,456**	**10.72**	4,420	9.79
Distributions paid - January	**15,422**	**15.74**	15,776	18.98	**7,715**	**10.79**	4,403	9.57
Distributions paid - February	**15,312**	**15.52**	14,098	16.71	**6,960**	**9.16**	4,100	8.70
Distributions paid - March	**17,964**	**17.74**	15,727	17.81	**8,279**	**10.57**	4,664	9.63
Distributions paid - April	**17,809**	**17.23**	14,902	17.23	**7,874**	**9.97**	4,465	9.32
Distributions paid - May	**18,627**	**18.73**	15,638	17.47	**7,695**	**9.68**	4,862	9.40
Distributions payable - June	**19,579**	**19.52**	13,596	16.76	**8,651**	**10.80**	5,232	9.75
Total distributions	**189,987**	**200.04**	169,813	218.71	**84,709**	**119.52**	50,054	112.58

	Australian Major Bank Hybrids Index ETF				Australian Major Bank Subordinated Debt 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	**2,482**	**4.01**	1,998	4.63	**1,357**	**10.08**	221	12.86
Distributions paid - August	**2,282**	**3.74**	1,914	4.18	**1,358**	**9.73**	300	11.19
Distributions paid - September	**2,527**	**4.10**	2,062	4.34	**1,548**	**10.12**	390	11.59
Distributions paid - October	**2,466**	**3.90**	2,182	4.35	**1,671**	**9.82**	523	11.62
Distributions paid - November	**2,276**	**3.55**	2,081	4.09	**1,552**	**8.83**	542	10.87
Distributions paid - December	**2,715**	**4.18**	2,331	4.46	**2,124**	**10.77**	689	11.99
Distributions paid - January	**2,569**	**3.90**	2,360	4.35	**2,095**	**9.82**	877	11.62
Distributions paid - February	**2,433**	**3.61**	2,185	3.91	**2,212**	**9.16**	932	10.51
Distributions paid - March	**2,882**	**4.25**	2,450	4.25	**2,730**	**10.97**	1,154	11.59
Distributions paid - April	**2,841**	**4.21**	2,328	4.01	**2,717**	**10.31**	1,079	11.13
Distributions paid - May	**2,713**	**4.02**	2,385	4.01	**2,698**	**9.96**	1,166	10.70
Distributions payable - June	**2,919**	**4.37**	2,519	4.18	**3,077**	**11.01**	1,247	11.04
Total distributions	**31,105**	**47.84**	26,795	50.76	**25,139**	**120.58**	9,120	136.71

4 Distributions to unitholders (continued)

	Bloomberg AusBond Composite ETF[2]				Ethical Australian Composite Bond ETF			
	30 June 2026 $[1]	**30 June 2026 CPU**	30 June 2025 $[1]	30 June 2025 CPU	**30 June 2026 $'000**	**30 June 2026 CPU**	30 June 2025 $'000	30 June 2025 CPU
Distributions paid - July	**–**	**–**	–	–	**170**	**16.37**	–	–
Distributions paid - August	**–**	**–**	–	–	**170**	**15.73**	–	–
Distributions paid - September	**–**	**–**	–	–	**189**	**16.88**	–	–
Distributions paid - October	**–**	**–**	–	–	**192**	**16.53**	–	–
Distributions paid - November	**–**	**–**	–	–	**179**	**14.70**	10	12.90
Distributions paid - December	**–**	**–**	–	–	**230**	**17.95**	13	16.50
Distributions paid - January	**–**	**–**	–	–	**208**	**16.25**	13	16.13
Distributions paid - February	**–**	**–**	–	–	**211**	**15.29**	122	14.56
Distributions paid - March	**–**	**–**	–	–	**252**	**18.05**	136	16.19
Distributions paid - April	**–**	**–**	–	–	**239**	**17.06**	136	15.81
Distributions paid - May	**–**	**–**	–	–	**242**	**17.54**	143	15.81
Distributions payable - June	**18,100**	**16.45**	–	–	**270**	**19.53**	151	16.42
Total distributions	**18,100**	**16.45**	–	–	**2,552**	**201.88**	724	124.32

[1]*Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2026/183 to round to the nearest thousand dollars.*
[2]*There was no comparative amount for Bloomberg AusBond Composite ETF. The fund was registered on 7 August 2025 and commenced trading on 3 June 2026.*

4 Distributions to unitholders (continued)

	Interest Rate Hedged Australian Investment Grade Corporate Bond ETF			
	30 June 2026 $'000	**30 June 2026 CPU**	30 June 2025 $'000	30 June 2025 CPU
Distributions paid - July	**268**	**10.54**	98	10.82
Distributions paid - August	**265**	**9.50**	93	9.85
Distributions paid - September	**302**	**9.84**	104	10.19
Distributions paid - October	**319**	**9.51**	104	9.79
Distributions paid - November	**335**	**8.59**	101	9.19
Distributions paid - December	**600**	**11.25**	124	10.15
Distributions paid - January	**786**	**11.32**	164	10.38
Distributions paid - February	**910**	**9.57**	157	9.41
Distributions paid - March	**1,162**	**11.34**	182	10.43
Distributions paid - April	**1,217**	**10.61**	170	9.99
Distributions paid - May	**1,232**	**10.26**	216	9.73
Distributions payable - June	**1,415**	**11.34**	227	10.02
Total distributions	**8,811**	**123.67**	1,740	119.95

The distribution information shown above refers to distributions paid/payable by the relevant Funds for the financial period. 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 period, some distributions were satisfied by the issue of units (reinvestment). See Note 3.

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

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

	Australian Bank Senior Floating Rate Bond ETF		Australian Cash Plus Active ETF		Australian Composite Bond ETF		Australian Government Bond 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 unit trusts	**–**	30,002	**–**	–	**–**	–	**–**	–
Floating rate notes	**2,132,932**	1,654,398	**115,565**	77,081	**112,638**	40,949	**–**	–
Fixed interest securities	**–**	–	**–**	–	**1,205,558**	645,748	**1,134,127**	1,004,235
Total financial assets at fair value through profit or loss	**2,132,932**	1,684,400	**115,565**	77,081	**1,318,196**	686,697	**1,134,127**	1,004,235

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

	Australian Investment Grade Corporate Bond ETF		**Australian Major Bank Hybrids Index ETF**		**Australian Major Bank Subordinated Debt ETF**		**Bloomberg AusBond Composite ETF[2]**	
	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 $[1]**	30 June 2025 $[1]
Financial assets at fair value through profit or loss								
Listed unit trusts	**25,750**	15,751	**–**	–	**–**	20,001	**–**	–
Floating rate notes	**–**	–	**–**	–	**710,677**	261,944	**–**	–
Fixed interest securities	**1,787,186**	1,232,548	**–**	–	**–**	–	**5,510,259**	–
Preference shares	**–**	–	**640,912**	593,156	**–**	–	**–**	–
Total financial assets at fair value through profit or loss	**1,812,936**	1,248,299	**640,912**	593,156	**710,677**	281,945	**5,510,259**	–

	Ethical Australian Composite Bond ETF		**Interest Rate Hedged Australian Investment Grade Corporate Bond ETF**	
	30 June 2026 $'000	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Financial assets at fair value through profit or loss				
Listed unit trusts	**–**	–	**298,643**	54,374
Floating rate notes	**1,250**	815	**–**	–
Fixed interest securities	**67,769**	46,578	**–**	–
Total financial assets at fair value through profit or loss	**69,019**	47,393	**298,643**	54,374
Financial liabilities at fair value through profit or loss				
Listed futures	**–**	–	**3,677**	293
Total financial liabilities at fair value through profit or loss	**–**	–	**3,677**	293

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.

[1] *Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2026/183 to round to the nearest thousand dollars.*
[2] *There was no comparative amount for Bloomberg AusBond Composite ETF. The fund was registered on 7 August 2025 and commenced trading on 3 June 2026.*

6 Other receivables

	Australian Bank Senior Floating Rate Bond ETF		Australian Cash Plus Active ETF		Australian Composite Bond ETF		Australian Government Bond 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	**2,109**	–	**–**	–	**8,868**	2,727	**–**	854
Dividends and distributions receivable	**5**	107	**–**	–	**–**	–	**–**	–
Interest receivable	**14,879**	8,828	**2,213**	1,208	**13,363**	5,766	**9,987**	8,007
GST receivable	**71**	59	**19**	9	**38**	18	**43**	32
Total other receivables	**17,064**	8,994	**2,232**	1,217	**22,269**	8,511	**10,030**	8,893

	Australian High Interest Cash ETF		Australian Investment Grade Corporate Bond ETF		Australian Major Bank Hybrids Index ETF		Australian Major Bank Subordinated Debt 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	**10,049**	–	**–**	–	**–**	988	**–**	1,017
Dividends and distributions receivable	**–**	–	**101**	54	**–**	–	**–**	68
Interest receivable	**19,784**	14,763	**21,651**	12,548	**51**	8	**6,017**	2,310
GST receivable	**159**	137	**78**	48	**41**	35	**34**	12
Total other receivables	**29,992**	14,900	**21,830**	12,650	**92**	1,031	**6,051**	3,407

	Bloomberg AusBond Composite ETF[2]		Ethical Australian Composite Bond ETF		Interest Rate Hedged Australian Investment Grade Corporate Bond ETF	
	30 June 2026 $[1]	30 June 2025 $[1]	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Creations receivable	**–**	–	**–**	1,043	**1,011**	–
Dividends and distributions receivable	**–**	–	**–**	–	**1,405**	225
Interest receivable	**44,018**	–	**668**	411	**60**	9
GST receivable	**–**	–	**4**	3	**14**	3
Total other receivables	**44,018**	–	**672**	1,457	**2,490**	237

[1]*Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2026/183 to round to the nearest thousand dollars.*
[2]*There was no comparative amount for Bloomberg AusBond Composite ETF. The fund was registered on 7 August 2025 and commenced trading on 3 June 2026.*

7 Other payables

	Australian Bank Senior Floating Rate Bond ETF		Australian Cash Plus Active ETF		Australian Composite Bond ETF		Australian Government Bond 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	**353**	272	**94**	58	**214**	108	**189**	162
Expense recoveries payable	**28**	22	**–**	–	**–**	–	**30**	26
Other payables	**6**	7	**15**	4	**8**	5	**5**	4
Total other payables	**387**	301	**109**	62	**222**	113	**224**	192

	Australian High Interest Cash ETF		Australian Investment Grade Corporate Bond ETF		Australian Major Bank Hybrids Index ETF		Australian Major Bank Subordinated Debt 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	**787**	671	**348**	230	**203**	175	**178**	67
Expense recoveries payable	**–**	–	**48**	32	**–**	–	**–**	–
Other payables	**20**	17	**20**	15	**1**	1	**8**	6
Total other payables	**807**	688	**416**	277	**204**	176	**186**	73

	Bloomberg AusBond Composite ETF[2]		Ethical Australian Composite Bond ETF		Interest Rate Hedged Australian Investment Grade Corporate Bond ETF	
	30 June 2026 $[1]	30 June 2025 $[1]	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Management fees payable	**287**	–	**21**	14	**14**	3
Other payables	**–**	–	**–**	–	**7**	2
Total other payables	**287**	–	**21**	14	**21**	5

[1]*Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2026/183 to round to the nearest thousand dollars.*
[2]*There was no comparative amount for Bloomberg AusBond Composite ETF. The fund was registered on 7 August 2025 and commenced trading on 3 June 2026.*

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

	Australian Bank Senior Floating Rate Bond ETF		Australian Cash Plus Active ETF		Australian Composite Bond ETF		Australian Government Bond 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 period	**94,098**	81,928	**21,237**	10,384	**22,519**	39,426	**14,261**	58,029
Proceeds from sale of financial instruments at fair value through profit or loss	**1,625,318**	1,592,687	**1,070,198**	618,451	**163,311**	154,868	**435,455**	341,389
Payments for purchase of financial instruments at fair value through profit or loss	**(2,061,999)**	(1,878,867)	**(1,099,542)**	(661,873)	**(809,548)**	(419,605)	**(592,215)**	(700,377)
Net (gains)/losses on financial instruments at fair value through profit or loss	**(11,851)**	(4,539)	**(12,146)**	(6,348)	**18,359**	(20,639)	**27,831**	(32,112)
Net change in receivables and other assets	**(5,961)**	(626)	**(1,015)**	(752)	**(7,617)**	(2,603)	**(1,991)**	(4,215)
Net change in payables and other liabilities	**86**	64	**47**	44	**109**	49	**32**	74
Net cash inflow/(outflow) from operating activities	**(360,309)**	(209,353)	**(21,221)**	(40,094)	**(612,867)**	(248,504)	**(116,627)**	(337,212)

	Australian High Interest Cash ETF		Australian Investment Grade Corporate Bond ETF		Australian Major Bank Hybrids Index ETF		Australian Major Bank Subordinated Debt 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 period	**185,939**	168,731	**43,449**	95,558	**33,113**	22,338	**28,973**	7,814
Proceeds from sale of financial instruments at fair value through profit or loss	**–**	–	**802,201**	649,325	**75,744**	50,469	**134,389**	148,353
Payments for purchase of financial instruments at fair value through profit or loss	**–**	–	**(1,407,530)**	(1,091,750)	**(118,441)**	(244,427)	**(561,593)**	(408,672)
Net (gains)/losses on financial instruments at fair value through profit or loss	**–**	–	**40,692**	(47,111)	**(5,059)**	2,725	**(1,528)**	1,522
Movements in cash held on collateral	**–**	–	**(102)**	160	**–**	–	**–**	–
Net change in receivables and other assets	**(5,044)**	(2,758)	**(9,180)**	(5,243)	**(49)**	(10)	**(3,661)**	(2,207)
Net change in payables and other liabilities	**119**	203	**139**	124	**28**	52	**113**	69
Net cash inflow/(outflow) from operating activities	**181,014**	166,176	**(530,331)**	(398,937)	**(14,664)**	(168,853)	**(403,307)**	(253,121)

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

	Bloomberg AusBond Composite ETF[2]		Ethical Australian Composite Bond ETF		Interest Rate Hedged Australian Investment Grade Corporate Bond ETF	
	30 June 2026 $[1]	30 June 2025 $[1]	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000
Profit/(loss) for the financial period	**73,257**	–	**961**	1,419	**6,832**	2,603
Proceeds from sale of financial instruments at fair value through profit or loss	**9,999**	–	**11,194**	3,235	**14,051**	3,624
Payments for purchase of financial instruments at fair value through profit or loss	**(5,431,394)**	–	**(35,397)**	(48,642)	**(257,194)**	(35,939)
Net (gains)/losses on financial instruments at fair value through profit or loss	**(57,580)**	–	**1,432**	(834)	**2,258**	(856)
Movements in cash held on collateral	**–**	–	**–**	–	**(7,596)**	(1,030)
Net change in receivables and other assets	**(44,018)**	–	**(258)**	(414)	**(1,242)**	(163)
Net foreign exchange (gains)/losses	**–**	–	**–**	–	**–**	–
Net change in payables and other liabilities	**287**	–	**7**	14	**16**	13
Net cash inflow/(outflow) from operating activities	**(5,449,449)**	–	**(22,061)**	(45,222)	**(242,875)**	(31,748)

[1]*Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2026/183 to round to the nearest thousand dollars.*
[2]*There was no comparative amount for Bloomberg AusBond Composite ETF. The fund was registered on 7 August 2025 and commenced trading on 3 June 2026.*

9 Financial risk management

The Funds are exchange traded managed funds that primarily invest in a portfolio of Australian and foreign cash and cash equivalents, equity securities and interest bearing securities.

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.

9 Financial risk management (continued)

(a) Market risk (continued)

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 period 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

Australian Bank Senior Floating Rate Bond ETF, Australian Investment Grade Corporate Bond ETF, Australian Major Bank Hybrids Index ETF, Australian Major Bank Subordinated Debt ETF and Interest Rate Hedged Australian Investment Grade Corporate Bond ETF 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. Ethical Australian Composite Bond ETF holds cash, interest bearing and equity securities (including preference shares). These investments have exposure to interest rate risk and credit risk. All securities investments present a risk of loss of capital. The Funds' overall market positions are reported to the Board on a regular basis.

Sensitivity analysis

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

	Australian Bank Senior Floating Rate Bond ETF		**Australian Investment Grade Corporate Bond ETF**		**Australian Major Bank Hybrids Index ETF**		**Australian Major Bank Subordinated Debt 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	**–**	3,000	**2,575**	1,575	**64,091**	59,316	**–**	2,000
-10% Price movement - impact on the Funds' profit/(loss) and net assets attributable to unitholders	**–**	(3,000)	**(2,575)**	(1,575)	**(64,091)**	(59,316)	**–**	(2,000)

9 Financial risk management (continued)

(a) Market risk (continued)

(i) Price risk (continued)

	Interest Rate Hedged Australian Investment Grade Corporate Bond ETF	
	30 June 2026 $'000	30 June 2025 $'000
+10% Price movement - impact on the Funds' profit/(loss) and net assets attributable to unitholders	**5,660**	1,902
-10% Price movement - impact on the Funds' profit/(loss) and net assets attributable to unitholders	**(5,660)**	(1,902)

Other than Australian Bank Senior Floating Rate Bond ETF, Australian Investment Grade Corporate Bond ETF, Australian Major Bank Hybrids Index ETF, Australian Major Bank Subordinated Debt ETF and Interest Rate Hedged Australian Investment Grade Corporate Bond ETF, due to the nature of the Funds' investments, the Funds are not expected to be exposed to significant direct price risk. The Funds hold cash (including cash denominated in currencies other than the Australian dollar) and interest bearing securities. Certain investments have exposure to interest rate risk, credit risk and/or foreign exchange risk. These market risks are described below.

(ii) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

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.

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 Bank Senior Floating Rate Bond ETF	Floating interest rate 30 June 2026 $'000	Fixed interest rate 30 June 2026 $'000	Non-interest bearing 30 June 2026 $'000	Total 30 June 2026 $'000	Floating interest rate 30 June 2025 $'000	Fixed interest rate 30 June 2025 $'000	Non-interest bearing 30 June 2025 $'000	Total 30 June 2025 $'000
Assets								
Cash and cash equivalents	**15,822**	**–**	**–**	**15,822**	236	–	–	236
Financial assets at fair value through profit or loss	**2,132,932**	**–**	**–**	**2,132,932**	1,654,398	–	30,002	1,684,400
Other receivables	**–**	**–**	**17,064**	**17,064**	–	–	8,994	8,994
Liabilities								
Distributions payable	**–**	**–**	**(9,556)**	**(9,556)**	–	–	(6,765)	(6,765)
Other payables	**–**	**–**	**(387)**	**(387)**	–	–	(301)	(301)
Net exposure	**2,148,754**	**–**	**7,121**	**2,155,875**	1,654,634	–	31,930	1,686,564

Australian Cash Plus Active ETF	Floating interest rate 30 June 2026 $'000	Fixed interest rate 30 June 2026 $'000	Non-interest bearing 30 June 2026 $'000	Total 30 June 2026 $'000	Floating interest rate 30 June 2025 $'000	Fixed interest rate 30 June 2025 $'000	Non-interest bearing 30 June 2025 $'000	Total 30 June 2025 $'000
Assets								
Cash and cash equivalents	**35,020**	**450,426**	**–**	**485,446**	28,160	298,271	–	326,431
Financial assets at fair value through profit or loss	**115,565**	**–**	**–**	**115,565**	77,081	–	–	77,081
Other receivables	**–**	**1,391**	**841**	**2,232**	–	803	414	1,217
Liabilities								
Due to brokers - payable for securities purchased	**–**	**–**	**–**	**–**	–	–	(3,006)	(3,006)
Distributions payable	**–**	**–**	**(2,358)**	**(2,358)**	–	–	(1,362)	(1,362)
Other payables	**–**	**–**	**(109)**	**(109)**	–	–	(62)	(62)
Net exposure	**150,585**	**451,817**	**(1,626)**	**600,776**	105,241	299,074	(4,016)	400,299

9 Financial risk management (continued)

(a) Market risk (continued)

(ii) Interest rate risk (continued)

Australian Composite Bond ETF	**Floating interest rate**	**Fixed interest rate**	**Non-interest bearing**	**Total**	Floating interest rate	Fixed interest rate	Non-interest bearing	Total
	30 June 2026 $'000	**30 June 2026 $'000**	**30 June 2026 $'000**	**30 June 2026 $'000**	30 June 2025 $'000	30 June 2025 $'000	30 June 2025 $'000	30 June 2025 $'000
Assets								
Cash and cash equivalents	**5,840**	**–**	**–**	**5,840**	1,704	–	–	1,704
Financial assets at fair value through profit or loss	**112,638**	**1,205,558**	**–**	**1,318,196**	40,949	645,748	–	686,697
Due from brokers - receivable for securities sold	**–**	**–**	**18,233**	**18,233**	–	–	–	–
Other receivables	**–**	**–**	**22,269**	**22,269**	–	–	8,511	8,511
Liabilities								
Due to brokers - payable for securities purchased	**–**	**–**	**(23,915)**	**(23,915)**	–	–	(2,061)	(2,061)
Distributions payable	**–**	**–**	**(5,440)**	**(5,440)**	–	–	(2,334)	(2,334)
Other payables	**–**	**–**	**(222)**	**(222)**	–	–	(113)	(113)
Net exposure	**118,478**	**1,205,558**	**10,925**	**1,334,961**	42,653	645,748	4,003	692,404

Australian Government Bond ETF	**Floating interest rate**	**Fixed interest rate**	**Non-interest bearing**	**Total**	Floating interest rate	Fixed interest rate	Non-interest bearing	Total
	30 June 2026 $'000	**30 June 2026 $'000**	**30 June 2026 $'000**	**30 June 2026 $'000**	30 June 2025 $'000	30 June 2025 $'000	30 June 2025 $'000	30 June 2025 $'000
Assets								
Cash and cash equivalents	**5,415**	**–**	**–**	**5,415**	613	–	–	613
Financial assets at fair value through profit or loss	**–**	**1,134,127**	**–**	**1,134,127**	–	1,004,235	–	1,004,235
Other receivables	**–**	**–**	**10,030**	**10,030**	–	–	8,893	8,893
Liabilities								
Due to brokers - payable for securities purchased	**–**	**–**	**(963)**	**(963)**	–	–	–	–
Distributions payable	**–**	**–**	**(4,416)**	**(4,416)**	–	–	(3,168)	(3,168)
Other payables	**–**	**–**	**(224)**	**(224)**	–	–	(192)	(192)
Net exposure	**5,415**	**1,134,127**	**4,427**	**1,143,969**	613	1,004,235	5,533	1,010,381

9 Financial risk management (continued)

(a) Market risk (continued)

(ii) Interest rate risk (continued)

Australian High Interest Cash ETF	Floating interest rate 30 June 2026 $'000	Fixed interest rate 30 June 2026 $'000	Non-interest bearing 30 June 2026 $'000	Total 30 June 2026 $'000	Floating interest rate 30 June 2025 $'000	Fixed interest rate 30 June 2025 $'000	Non-interest bearing 30 June 2025 $'000	Total 30 June 2025 $'000
Assets								
Cash and cash equivalents	**4,683,972**	**325,000**	**–**	**5,008,972**	3,921,859	140,000	–	4,061,859
Other receivables	**–**	**2,122**	**27,870**	**29,992**	–	231	14,669	14,900
Liabilities								
Distributions payable	**–**	**–**	**(19,579)**	**(19,579)**	–	–	(13,596)	(13,596)
Other payables	**–**	**–**	**(807)**	**(807)**	–	–	(688)	(688)
Net exposure	**4,683,972**	**327,122**	**7,484**	**5,018,578**	3,921,859	140,231	385	4,062,475

Australian Investment Grade Corporate Bond ETF	Floating interest rate 30 June 2026 $'000	Fixed interest rate 30 June 2026 $'000	Non-interest bearing 30 June 2026 $'000	Total 30 June 2026 $'000	Floating interest rate 30 June 2025 $'000	Fixed interest rate 30 June 2025 $'000	Non-interest bearing 30 June 2025 $'000	Total 30 June 2025 $'000
Assets								
Cash and cash equivalents	**13,396**	**–**	**–**	**13,396**	7,000	–	–	7,000
Cash held on collateral	**102**	**–**	**–**	**102**	–	–	–	–
Financial assets at fair value through profit or loss	**–**	**1,787,186**	**25,750**	**1,812,936**	–	1,232,548	15,751	1,248,299
Other receivables	**–**	**–**	**21,830**	**21,830**	–	–	12,650	12,650
Liabilities								
Distributions payable	**–**	**–**	**(8,651)**	**(8,651)**	–	–	(5,232)	(5,232)
Other payables	**–**	**–**	**(416)**	**(416)**	–	–	(277)	(277)
Net exposure	**13,498**	**1,787,186**	**38,513**	**1,839,197**	7,000	1,232,548	22,892	1,262,440

9 Financial risk management (continued)

(a) Market risk (continued)

(ii) Interest rate risk (continued)

Australian Major Bank Hybrids Index ETF	**Floating interest rate 30 June 2026 $'000**	**Fixed interest rate 30 June 2026 $'000**	**Non-interest bearing 30 June 2026 $'000**	**Total 30 June 2026 $'000**	Floating interest rate 30 June 2025 $'000	Fixed interest rate 30 June 2025 $'000	Non-interest bearing 30 June 2025 $'000	Total 30 June 2025 $'000
Assets								
Cash and cash equivalents	**21,624**	**–**	**–**	**21,624**	1,195	–	–	1,195
Financial assets at fair value through profit or loss	**–**	**–**	**640,912**	**640,912**	–	–	593,156	593,156
Other receivables	**–**	**–**	**92**	**92**	–	–	1,031	1,031
Liabilities								
Distributions payable	**–**	**–**	**(2,919)**	**(2,919)**	–	–	(2,519)	(2,519)
Other payables	**–**	**–**	**(204)**	**(204)**	–	–	(176)	(176)
Net exposure	**21,624**	**–**	**637,881**	**659,505**	1,195	–	591,492	592,687

Australian Major Bank Subordinated Debt ETF	**Floating interest rate 30 June 2026 $'000**	**Fixed interest rate 30 June 2026 $'000**	**Non-interest bearing 30 June 2026 $'000**	**Total 30 June 2026 $'000**	Floating interest rate 30 June 2025 $'000	Fixed interest rate 30 June 2025 $'000	Non-interest bearing 30 June 2025 $'000	Total 30 June 2025 $'000
Assets								
Cash and cash equivalents	**1,904**	**–**	**–**	**1,904**	1,800	–	–	1,800
Financial assets at fair value through profit or loss	**710,677**	**–**	**–**	**710,677**	261,944	–	20,001	281,945
Other receivables	**–**	**–**	**6,051**	**6,051**	–	–	3,407	3,407
Liabilities								
Distributions payable	**–**	**–**	**(3,077)**	**(3,077)**	–	–	(1,247)	(1,247)
Other payables	**–**	**–**	**(186)**	**(186)**	–	–	(73)	(73)
Net exposure	**712,581**	**–**	**2,788**	**715,369**	263,744	–	22,088	285,832

9 Financial risk management (continued)

(a) Market risk (continued)

(ii) Interest rate risk (continued)

Bloomberg AusBond Composite ETF[2]	Floating interest rate	Fixed interest rate	Non-interest bearing	Total	Floating interest rate	Fixed interest rate	Non-interest bearing	Total
	30 June 2026	**30 June 2026**	**30 June 2026**	**30 June 2026**	30 June 2025	30 June 2025	30 June 2025	30 June 2025
	$[1]	**$[1]**	**$[1]**	**$[1]**	$[1]	$[1]	$[1]	$[1]
Assets								
Cash and cash equivalents	**50,551**	**–**	**–**	**50,551**	–	–	–	–
Financial assets at fair value through profit or loss	**–**	**5,510,259**	**–**	**5,510,259**	–	–	–	–
Other receivables	**–**	**–**	**44,018**	**44,018**	–	–	–	–
Liabilities								
Due to brokers - payable for securities purchased	**–**	**–**	**(31,284)**	**(31,284)**	–	–	–	–
Distributions payable	**–**	**–**	**(18,100)**	**(18,100)**	–	–	–	–
Other payables	**–**	**–**	**(287)**	**(287)**	–	–	–	–
Net exposure	**50,551**	**5,510,259**	**(5,653)**	**5,555,157**	–	–	–	–

Ethical Australian Composite Bond ETF	Floating interest rate	Fixed interest rate	Non-interest bearing	Total	Floating interest rate	Fixed interest rate	Non-interest bearing	Total
	30 June 2026	**30 June 2026**	**30 June 2026**	**30 June 2026**	30 June 2025	30 June 2025	30 June 2025	30 June 2025
	$'000	**$'000**	**$'000**	**$'000**	$'000	$'000	$'000	$'000
Assets								
Cash and cash equivalents	**332**	**–**	**–**	**332**	189	–	–	189
Financial assets at fair value through profit or loss	**1,250**	**67,769**	**–**	**69,019**	815	46,578	–	47,393
Due from brokers - receivable for securities sold	**–**	**–**	**1,410**	**1,410**	–	–	–	–
Other receivables	**–**	**–**	**672**	**672**	–	–	1,457	1,457
Liabilities								
Due to brokers - payable for securities purchased	**–**	**–**	**(1,417)**	**(1,417)**	–	–	(1,152)	(1,152)
Distributions payable	**–**	**–**	**(270)**	**(270)**	–	–	(151)	(151)
Other payables	**–**	**–**	**(21)**	**(21)**	–	–	(14)	(14)
Net exposure	**1,582**	**67,769**	**374**	**69,725**	1,004	46,578	140	47,722

[1]*Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2026/183 to round to the nearest thousand dollars.*
[2]*There was no comparative amount for Bloomberg AusBond Composite ETF. The fund was registered on 7 August 2025 and commenced trading on 3 June 2026.*

9 Financial risk management (continued)

(a) Market risk (continued)

(ii) Interest rate risk (continued)

Interest Rate Hedged Australian Investment Grade Corporate Bond ETF	Floating interest rate	Fixed interest rate	Non-interest bearing	Total	Floating interest rate	Fixed interest rate	Non-interest bearing	Total
	30 June 2026 $'000	**30 June 2026 $'000**	**30 June 2026 $'000**	**30 June 2026 $'000**	30 June 2025 $'000	30 June 2025 $'000	30 June 2025 $'000	30 June 2025 $'000
Assets								
Cash and cash equivalents	**8,980**	**–**	**–**	**8,980**	1,397	–	–	1,397
Cash held on collateral	**8,991**	**–**	**–**	**8,991**	1,395	–	–	1,395
Financial assets at fair value through profit or loss	**–**	**–**	**298,643**	**298,643**	–	–	54,374	54,374
Other receivables	**–**	**–**	**2,490**	**2,490**	–	–	237	237
Liabilities								
Financial liabilities at fair value through profit or loss	**–**	**–**	**(3,677)**	**(3,677)**	–	–	(293)	(293)
Distributions payable	**–**	**–**	**(1,415)**	**(1,415)**	–	–	(227)	(227)
Other payables	**–**	**–**	**(21)**	**(21)**	–	–	(5)	(5)
Net exposure	**17,971**	**–**	**296,020**	**313,991**	2,792	–	54,086	56,878

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 period 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 Sensitivity rate (basis points)	30 June 2025 Sensitivity rate (basis points)	**Increase 30 June 2026**	**Decrease 30 June 2026**	Increase 30 June 2025	Decrease 30 June 2025
Australian Bank Senior Floating Rate Bond ETF ($'000)	**100**	100	**23,714**	**(23,714)**	18,639	(18,639)
Australian Cash Plus Active ETF ($'000)	**100**	100	**6,181**	**(6,181)**	4,034	(4,034)
Australian Composite Bond ETF ($’000)	**100**	100	**(66,124)**	**66,124**	(35,860)	35,860
Australian Government Bond ETF ($’000)	**100**	100	**(89,298)**	**89,298**	(79,872)	79,872
Australian High Interest Cash ETF ($’000)	**100**	100	**50,090**	**(50,090)**	40,619	(40,619)
Australian Investment Grade Corporate Bond ETF ($’000)	**100**	100	**(110,109)**	**110,109**	(70,452)	70,452
Australian Major Bank Hybrids Index ETF ($’000)	**100**	100	**216**	**(216)**	12	(12)
Australian Major Bank Subordinated Debt ETF ($’000)	**100**	100	**7,741**	**(7,741)**	2,938	(2,938)
Bloomberg AusBond Composite ETF($)[1,2]	**120**	–	**(322,732)**	**322,732**	–	–
Ethical Australian Composite Bond ETF ($’000)	**100**	100	**(4,041)**	**4,041**	(2,780)	2,780
Interest Rate Hedged Australian Investment Grade Corporate Bond ETF ($’000)	**100**	100	**180**	**(180)**	28	(28)

[1]*Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2026/183 to round to the nearest thousand dollars.*
[2]*There was no comparative amount for Bloomberg AusBond Composite ETF. The fund was registered on 7 August 2025 and commenced trading on 3 June 2026.*

9 Financial risk management (continued)

(a) Market risk (continued)

(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 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.

(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.

9 Financial risk management (continued)

(b) Credit risk (continued)

(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 Bank Senior Floating Rate Bond ETF		**Australian Cash Plus Active ETF**		**Australian Composite Bond ETF**		**Australian Government Bond ETF**	
Rating	**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
AAA	**–**	–	**–**	5,044	**547,536**	300,758	**594,578**	548,443
AA+ to AA-	**1,811,656**	1,423,777	**53,437**	27,198	**307,328**	160,386	**461,990**	395,559
A+ to A-	**321,276**	230,621	**62,128**	44,839	**244,569**	100,231	**77,559**	60,233
BBB+ to BBB-	**–**	–	**–**	–	**218,763**	125,322	**–**	–
Total	**2,132,932**	1,654,398	**115,565**	77,081	**1,318,196**	686,697	**1,134,127**	1,004,235

	Australian Investment Grade Corporate Bond ETF		**Australian Major Bank Subordinated Debt ETF**		**Bloomberg AusBond Composite ETF[2]**		**Ethical Australian Composite Bond ETF**	
Rating	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $'000**	30 June 2025 $'000	**30 June 2026 $[1]**	30 June 2025 $[1]	**30 June 2026 $'000**	30 June 2025 $'000
AAA	**–**	–	**–**	–	**2,968,770**	–	**32,277**	25,725
AA+ to AA-	**24,689**	–	**–**	–	**2,269,989**	–	**16,468**	9,893
A+ to A-	**571,450**	423,462	**710,677**	261,944	**136,677**	–	**10,383**	5,906
BBB+ to BBB-	**1,191,047**	809,086	**–**	–	**134,823**	–	**9,891**	5,869
Total	**1,787,186**	1,232,548	**710,677**	261,944	**5,510,259**	–	**69,019**	47,393

[1]*Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2026/183 to round to the nearest thousand dollars.*
[2]*There was no comparative amount for Bloomberg AusBond Composite ETF. The fund was registered on 7 August 2025 and commenced trading on 3 June 2026.*

(iv) Other

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

9 Financial risk management (continued)

(c) Liquidity risk

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

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

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

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

	Australian Bank Senior Floating Rate Bond ETF							
	On demand 30 June 2026 $'000	**Less than 6 months 30 June 2026 $'000**	**Greater than 6 months 30 June 2026 $'000**	**Total 30 June 2026 $'000**	On demand 30 June 2025 $'000	Less than 6 months 30 June 2025 $'000	Greater than 6 months 30 June 2025 $'000	Total 30 June 2025 $'000
Distributions payable	**–**	**9,556**	**–**	**9,556**	–	6,765	–	6,765
Other payables	**–**	**387**	**–**	**387**	–	301	–	301
Contractual cash flows (excluding net settled derivatives)	**–**	**9,943**	**–**	**9,943**	–	7,066	–	7,066

	Australian Cash Plus 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
Due to brokers - payable for securities purchased	**–**	**–**	**–**	**–**	–	3,006	–	3,006
Distributions payable	**–**	**2,358**	**–**	**2,358**	–	1,362	–	1,362
Other payables	**–**	**109**	**–**	**109**	–	62	–	62
Contractual cash flows (excluding net settled derivatives)	**–**	**2,467**	**–**	**2,467**	–	4,430	–	4,430

9 Financial risk management (continued)

(c) Liquidity risk (continued)

	Australian Composite Bond 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	**–**	**23,915**	**–**	**23,915**	–	2,061	–	2,061
Distributions payable	**–**	**5,440**	**–**	**5,440**	–	2,334	–	2,334
Other payables	**–**	**222**	**–**	**222**	–	113	–	113
Contractual cash flows (excluding net settled derivatives)	**–**	**29,577**	**–**	**29,577**	–	4,508	–	4,508

	Australian Government Bond 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	**–**	**963**	**–**	**963**	–	–	–	–
Distributions payable	**–**	**4,416**	**–**	**4,416**	–	3,168	–	3,168
Other payables	**–**	**224**	**–**	**224**	–	192	–	192
Contractual cash flows (excluding net settled derivatives)	**–**	**5,603**	**–**	**5,603**	–	3,360	–	3,360

	Australian High Interest Cash 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	**–**	**19,579**	**–**	**19,579**	–	13,596	–	13,596
Other payables	**–**	**807**	**–**	**807**	–	688	–	688
Contractual cash flows (excluding net settled derivatives)	**–**	**20,386**	**–**	**20,386**	–	14,284	–	14,284

9 Financial risk management (continued)

(c) Liquidity risk (continued)

	Australian Investment Grade Corporate Bond 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	**–**	**8,651**	**–**	**8,651**	–	5,232	–	5,232
Other payables	**–**	**416**	**–**	**416**	–	277	–	277
Contractual cash flows (excluding net settled derivatives)	**–**	**9,067**	**–**	**9,067**	–	5,509	–	5,509

	Australian Major Bank Hybrids Index 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	**–**	**2,919**	**–**	**2,919**	–	2,519	–	2,519
Other payables	**–**	**204**	**–**	**204**	–	176	–	176
Contractual cash flows (excluding net settled derivatives)	**–**	**3,123**	**–**	**3,123**	–	2,695	–	2,695

	Australian Major Bank Subordinated Debt ETF							
	On demand 30 June 2026 $'000	**Less than 6 months 30 June 2026 $'000**	**Greater than 6 months 30 June 2026 $'000**	**Total 30 June 2026 $'000**	On demand 30 June 2025 $'000	Less than 6 months 30 June 2025 $'000	Greater than 6 months 30 June 2025 $'000	Total 30 June 2025 $'000
Distributions payable	**–**	**3,077**	**–**	**3,077**	–	1,247	–	1,247
Other payables	**–**	**186**	**–**	**186**	–	73	–	73
Contractual cash flows (excluding net settled derivatives)	**–**	**3,263**	**–**	**3,263**	–	1,320	–	1,320

9 Financial risk management (continued)

(c) Liquidity risk (continued)

	Bloomberg AusBond Composite ETF[2]							
	On demand 30 June 2026 $[1]	**Less than 6 months 30 June 2026 $[1]**	**Greater than 6 months 30 June 2026 $[1]**	**Total 30 June 2026 $[1]**	On demand 30 June 2025 $[1]	Less than 6 months 30 June 2025 $[1]	Greater than 6 months 30 June 2025 $[1]	Total 30 June 2025 $[1]
Due to brokers - payable for securities purchased	**–**	**31,284**	**–**	**31,284**	–	–	–	–
Distributions payable	**–**	**18,100**	**–**	**18,100**	–	–	–	–
Other payables	**–**	**287**	**–**	**287**	–	–	–	–
Contractual cash flows (excluding net settled derivatives)	**–**	**49,671**	**–**	**49,671**	–	–	–	–

	Ethical Australian Composite Bond 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	**–**	**1,417**	**–**	**1,417**	–	1,152	–	1,152
Distributions payable	**–**	**270**	**–**	**270**	–	151	–	151
Other payables	**–**	**21**	**–**	**21**	–	14	–	14
Contractual cash flows (excluding net settled derivatives)	**–**	**1,708**	**–**	**1,708**	–	1,317	–	1,317

[1]*Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2026/183 to round to the nearest thousand dollars.*
[2]*There was no comparative amount for Bloomberg AusBond Composite ETF. The fund was registered on 7 August 2025 and commenced trading on 3 June 2026.*

9 Financial risk management (continued)

(c) Liquidity risk (continued)

	Interest Rate Hedged Australian Investment Grade Corporate Bond 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	**–**	**1,415**	**–**	**1,415**	–	227	–	227
Other payables	**–**	**21**	**–**	**21**	–	5	–	5
Contractual cash flows (excluding net settled derivatives)	**–**	**1,436**	**–**	**1,436**	–	232	–	232
Listed futures	**–**	**3,677**	**–**	**3,677**	–	293	–	293
Net settled derivatives	**–**	**3,677**	**–**	**3,677**	–	293	–	293

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**
Interest Rate Hedged Australian Investment Grade Corporate Bond ETF						
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
As at 30 June 2026						
Financial liabilities						
Listed futures	**(3,677)**	**–**	**(3,677)**	**–**	**3,677**	**–**
Total	**(3,677)**	**–**	**(3,677)**	**–**	**3,677**	**–**
As at 30 June 2025						
Financial liabilities						
Listed futures	(293)	–	(293)	–	293	–
Total	(293)	–	(293)	–	293	–

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 financial 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:

	Australian Bank Senior Floating Rate Bond ETF							
	Level 1 30 June 2026 $'000	**Level 2 30 June 2026 $'000**	**Level 3 30 June 2026 $'000**	**Total 30 June 2026 $'000**	Level 1 30 June 2025 $'000	Level 2 30 June 2025 $'000	Level 3 30 June 2025 $'000	Total 30 June 2025 $'000
Financial assets								
Financial assets at fair value through profit or loss:								
Listed unit trusts	**–**	**–**	**–**	**–**	30,002	–	–	30,002
Floating rate notes	**–**	**2,132,932**	**–**	**2,132,932**	–	1,654,398	–	1,654,398
Total	**–**	**2,132,932**	**–**	**2,132,932**	30,002	1,654,398	–	1,684,400

11 Fair value measurements (continued)

Fair values estimation (continued)

(iv) Recognised fair value measurement (continued)

	Australian Cash Plus Active ETF							
	Level 1 30 June 2026 $'000	**Level 2 30 June 2026 $'000**	**Level 3 30 June 2026 $'000**	**Total 30 June 2026 $'000**	Level 1 30 June 2025 $'000	Level 2 30 June 2025 $'000	Level 3 30 June 2025 $'000	Total 30 June 2025 $'000
Financial assets								
Financial assets at fair value through profit or loss:								
Floating rate notes	**–**	**115,565**	**–**	**115,565**	–	77,081	–	77,081
Total	**–**	**115,565**	**–**	**115,565**	–	77,081	–	77,081

	Australian Composite Bond ETF							
	Level 1 30 June 2026 $'000	**Level 2 30 June 2026 $'000**	**Level 3 30 June 2026 $'000**	**Total 30 June 2026 $'000**	Level 1 30 June 2025 $'000	Level 2 30 June 2025 $'000	Level 3 30 June 2025 $'000	Total 30 June 2025 $'000
Financial assets								
Financial assets at fair value through profit or loss:								
Floating rate notes	**–**	**112,638**	**–**	**112,638**	–	40,949	–	40,949
Fixed interest securities	**–**	**1,205,558**	**–**	**1,205,558**	–	645,748	–	645,748
Total	**–**	**1,318,196**	**–**	**1,318,196**	–	686,697	–	686,697

	Australian Government Bond ETF							
	Level 1 30 June 2026 $'000	**Level 2 30 June 2026 $'000**	**Level 3 30 June 2026 $'000**	**Total 30 June 2026 $'000**	Level 1 30 June 2025 $'000	Level 2 30 June 2025 $'000	Level 3 30 June 2025 $'000	Total 30 June 2025 $'000
Financial assets								
Financial assets at fair value through profit or loss:								
Fixed interest securities	**–**	**1,134,127**	**–**	**1,134,127**	–	1,004,235	–	1,004,235
Total	**–**	**1,134,127**	**–**	**1,134,127**	–	1,004,235	–	1,004,235

11 Fair value measurements (continued)

Fair values estimation (continued)

(iv) Recognised fair value measurement (continued)

	Australian Investment Grade Corporate Bond ETF							
	Level 1 30 June 2026 $'000	**Level 2 30 June 2026 $'000**	**Level 3 30 June 2026 $'000**	**Total 30 June 2026 $'000**	Level 1 30 June 2025 $'000	Level 2 30 June 2025 $'000	Level 3 30 June 2025 $'000	Total 30 June 2025 $'000
Financial assets								
Financial assets at fair value through profit or loss:								
Listed unit trusts	**25,750**	**–**	**–**	**25,750**	15,751	–	–	15,751
Fixed interest securities	**–**	**1,787,186**	**–**	**1,787,186**	–	1,232,548	–	1,232,548
Total	**25,750**	**1,787,186**	**–**	**1,812,936**	15,751	1,232,548	–	1,248,299

	Australian Major Bank Hybrids Index ETF							
	Level 1 30 June 2026 $'000	**Level 2 30 June 2026 $'000**	**Level 3 30 June 2026 $'000**	**Total 30 June 2026 $'000**	Level 1 30 June 2025 $'000	Level 2 30 June 2025 $'000	Level 3 30 June 2025 $'000	Total 30 June 2025 $'000
Financial assets								
Financial assets at fair value through profit or loss:								
Preference shares	**640,912**	**–**	**–**	**640,912**	593,156	–	–	593,156
Total	**640,912**	**–**	**–**	**640,912**	593,156	–	–	593,156

	Australian Major Bank Subordinated Debt ETF							
	Level 1 30 June 2026 $'000	**Level 2 30 June 2026 $'000**	**Level 3 30 June 2026 $'000**	**Total 30 June 2026 $'000**	Level 1 30 June 2025 $'000	Level 2 30 June 2025 $'000	Level 3 30 June 2025 $'000	Total 30 June 2025 $'000
Financial assets								
Financial assets at fair value through profit or loss:								
Listed unit trusts	**–**	**–**	**–**	**–**	20,001	–	–	20,001
Floating rate notes	**–**	**710,677**	**–**	**710,677**	–	261,944	–	261,944
Total	**–**	**710,677**	**–**	**710,677**	20,001	261,944	–	281,945

11 Fair value measurements (continued)

Fair values estimation (continued)

(iv) Recognised fair value measurement (continued)

	Bloomberg AusBond Composite ETF[2]							
	Level 1 30 June 2026 $[1]	**Level 2 30 June 2026 $[1]**	**Level 3 30 June 2026 $[1]**	**Total 30 June 2026 $[1]**	Level 1 30 June 2025 $[1]	Level 2 30 June 2025 $[1]	Level 3 30 June 2025 $[1]	Total 30 June 2025 $[1]
Financial assets								
Financial assets at fair value through profit or loss:								
Fixed interest securities	**–**	**5,510,259**	**–**	**5,510,259**	–	–	–	–
Total	**–**	**5,510,259**	**–**	**5,510,259**	–	–	–	–

	Ethical Australian Composite Bond ETF							
	Level 1 30 June 2026 $'000	**Level 2 30 June 2026 $'000**	**Level 3 30 June 2026 $'000**	**Total 30 June 2026 $'000**	Level 1 30 June 2025 $'000	Level 2 30 June 2025 $'000	Level 3 30 June 2025 $'000	Total 30 June 2025 $'000
Financial assets								
Financial assets at fair value through profit or loss:								
Floating rate notes	**–**	**1,250**	**–**	**1,250**	–	815	–	815
Fixed interest securities	**–**	**67,769**	**–**	**67,769**	–	46,578	–	46,578
Total	**–**	**69,019**	**–**	**69,019**	–	47,393	–	47,393

[1]*Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2026/183 to round to the nearest thousand dollars.*
[2]*There was no comparative amount for Bloomberg AusBond Composite ETF. The fund was registered on 7 August 2025 and commenced trading on 3 June 2026.*

11 Fair value measurements (continued)

Fair values estimation (continued)

(iv) Recognised fair value measurement (continued)

	Interest Rate Hedged Australian Investment Grade Corporate Bond ETF							
	Level 1 30 June 2026 $'000	**Level 2 30 June 2026 $'000**	**Level 3 30 June 2026 $'000**	**Total 30 June 2026 $'000**	Level 1 30 June 2025 $'000	Level 2 30 June 2025 $'000	Level 3 30 June 2025 $'000	Total 30 June 2025 $'000
Financial assets								
Financial assets at fair value through profit or loss:								
Listed unit trusts	**298,643**	**–**	**–**	**298,643**	54,374	–	–	54,374
Total	**298,643**	**–**	**–**	**298,643**	54,374	–	–	54,374
Financial liabilities								
Financial liabilities at fair value through profit or loss:								
Listed futures	**3,677**	**–**	**–**	**3,677**	293	–	–	293
Total	**3,677**	**–**	**–**	**3,677**	293	–	–	293

(v) Transfers between levels

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

(vi) Movement in Level 3 instruments

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

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

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

12 Derivative financial instruments

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

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

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

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

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

Certain Funds hold the following derivative instruments:

Futures contracts

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

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

	Interest Rate Hedged Australian Investment Grade					
	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	**(242,038)**	**–**	**3,677**	(35,352)	–	293
	(242,038)	**–**	**3,677**	(35,352)	–	293

13 Auditor's remuneration

During the financial period 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:

	Australian Bank Senior Floating Rate Bond ETF		**Australian Cash Plus Active ETF**		**Australian Composite Bond ETF**		**Australian Government Bond ETF**	
	30 June 2026	30 June 2025	**30 June 2026**	30 June 2025	**30 June 2026**	30 June 2025	**30 June 2026**	30 June 2025
KPMG	**$**	$	**$**	$	**$**	$	**$**	$
Audit and other assurance services								
Audit and review of financial reports	**6,456**	5,543	**6,456**	8,377	**6,456**	5,543	**6,456**	5,543
Audit of compliance plan	**1,250**	1,369	**1,250**	1,368	**1,250**	1,369	**1,250**	1,369
Total remuneration of audit and other assurance services	**7,706**	6,912	**7,706**	9,745	**7,706**	6,912	**7,706**	6,912

	Australian High Interest Cash ETF		**Australian Investment Grade Corporate Bond ETF**		**Australian Major Bank Hybrids Index ETF**		**Australian Major Bank Subordinated Debt ETF**	
	30 June 2026	30 June 2025	**30 June 2026**	30 June 2025	**30 June 2026**	30 June 2025	**30 June 2026**	30 June 2025
KPMG	**$**	$	**$**	$	**$**	$	**$**	$
Audit and other assurance services								
Audit and review of financial reports	**6,456**	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

	Bloomberg AusBond Composite ETF[2]		**Ethical Australian Composite Bond ETF**		**Interest Rate Hedged Australian Investment Grade Corporate Bond ETF**	
	30 June 2026	30 June 2025	**30 June 2026**	30 June 2025	**30 June 2026**	30 June 2025
KPMG	**$**	$	**$**	$	**$**	$
Audit and other assurance services						
Audit and review of financial reports	**6,456**	–	**6,456**	5,543	**6,456**	5,543
Audit of compliance plan	**1,250**	–	**1,250**	1,369	**1,250**	1,369
Total remuneration of audit and other assurance services	**7,706**	–	**7,706**	6,912	**7,706**	6,912

[2]*There was no comparative amount for Bloomberg AusBond Composite ETF. The fund was registered on 7 August 2025 and commenced trading on 3 June 2026.*

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 period 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 period.

Responsible Entity’s management fees and other transactions

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

14 Related party transactions (continued)

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

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

	Management Fee		Expense Recoveries	
Funds	**30 June 2026 %**	30 June 2025 %	**30 June 2026 %**	30 June 2025 %
Australian Bank Senior Floating Rate Bond ETF	**0.19**	0.19	**0.015**	0.015
Australian Cash Plus Active ETF	**0.18**	0.18	**–**	–
Australian Composite Bond ETF	**0.19**	0.19	**–**	–
Australian Government Bond ETF	**0.19**	0.19	**0.03**	0.03
Australian High Interest Cash ETF	**0.18**	0.18	**–**	–
Australian Investment Grade Corporate Bond ETF	**0.22**	0.22	**0.03**	0.03
Australian Major Bank Hybrids Index ETF	**0.35**	0.35	**–**	–
Australian Major Bank Subordinated Debt ETF	**0.29**	0.29	**–**	–
Bloomberg AusBond Composite ETF[2]	**0.07**	–	**–**	–
Ethical Australian Composite Bond ETF	**0.34**	0.34	**–**	–
Interest Rate Hedged Australian Investment Grade Corporate Bond ETF	**0.29**	0.29	**–**	–

[2]*There was no comparative amount for Bloomberg AusBond Composite ETF. The fund was registered on 7 August 2025 and commenced trading on 3 June 2026.*

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

	Australian Bank Senior Floating Rate Bond ETF		Australian Cash Plus Active ETF		Australian Composite Bond 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	**3,525,989**	2,966,632	**923,023**	406,605	**1,916,592**	957,023
Management fees payable to the Responsible Entity as at reporting date	**353,483**	274,450	**94,386**	58,299	**213,560**	108,034
Expense recoveries expensed to the Responsible Entity	**278,368**	356,390	**–**	–	**–**	–
Expense recoveries payable to the Responsible Entity at reporting date	**27,907**	21,667	**–**	–	**–**	–
Management fees rebate received from the Responsible Entity	**43,078**	44,372	**–**	–	**–**	–
Management fees rebate receivable from the Responsible Entity at reporting date	**–**	2,648	**–**	–	**–**	–

14 Related party transactions (continued)

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

	Australian Government Bond ETF		Australian High Interest Cash ETF		Australian Investment Grade Corporate Bond 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	**2,070,340**	1,458,684	**8,484,596**	7,036,093	**3,546,095**	2,221,575
Management fees payable to the Responsible Entity as at reporting date	**189,084**	161,718	**787,190**	670,728	**351,565**	231,940
Expense recoveries expensed to the Responsible Entity	**326,896**	230,318	**–**	–	**483,558**	302,942
Expense recoveries payable to the Responsible Entity at reporting date	**29,855**	25,534	**–**	–	**47,941**	31,628
Management fees rebate received from the Responsible Entity	**–**	–	**–**	–	**55,607**	13,364
Management fees rebate receivable from the Responsible Entity at reporting date	**–**	–	**–**	–	**4,317**	1,585

	Australian Major Bank Hybrids Index ETF		Australian Major Bank Subordinated Debt ETF		Bloomberg AusBond Composite ETF[2]	
	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	**2,233,937**	1,811,934	**1,487,017**	456,053	**287**	–
Management fees payable to the Responsible Entity as at reporting date	**203,314**	175,405	**178,216**	66,987	**287**	–
Management fees rebate received from the Responsible Entity	**–**	–	**18,624**	–	**–**	–

	Ethical Australian Composite Bond ETF		Interest Rate Hedged Australian Investment Grade Corporate Bond ETF	
	30 June 2026 $	30 June 2025 $	**30 June 2026 $**	30 June 2025 $
Management fees expensed to the Responsible Entity	**214,419**	54,156	**480,096**	100,357
Management fees payable to the Responsible Entity as at reporting date	**20,696**	13,468	**78,168**	13,937
Management fees rebate received from the Responsible Entity	**–**	–	**388,407**	81,911
Management fees rebate receivable from the Responsible Entity at reporting date	**–**	–	**63,908**	11,458

[2] *There was no comparative amount for Bloomberg AusBond Composite ETF. The fund was registered on 7 August 2025 and commenced trading on 3 June 2026.*

14 Related party transactions (continued)

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

Related party unitholdings

During the financial period, 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.

Australian Cash Plus Active ETF

2026 Unitholders	Number of units held opening (Units)	Number of units held closing (Units)	Fair value of Investment ($)	Interest Held (%)	Number of units acquired (Units)	Number of units disposed (Units)	Distributions paid/payable by the Fund ($)
Betashares 2028 Corporate Bond Active ETF	1,340	1,340	67,001	0.01	–	–	2,758
Betashares 2029 Corporate Bond Active ETF	750	350	17,500	0.003	–	400	858
Betashares 2030 Corporate Bond Active ETF	740	–	–	–	–	740	494
Betashares Australian Bank Senior Floating Rate Bond ETF	600,000	–	–	–	1,360,000	1,960,000	778,318
Betashares Australian Equities Bear Complex ETF	200,000	160,000	8,000,143	1.33	–	40,000	368,987
Betashares Australian Equities Strong Bear Complex ETF	579,968	579,968	28,998,919	4.83	–	–	1,193,605
Betashares Australian Investment Grade Corporate Bond ETF	315,000	515,000	25,750,461	4.29	400,000	200,000	1,263,401
Betashares Australian Major Bank Subordinated Debt ETF	400,000	–	–	–	240,000	640,000	349,936
Betashares Private Capital Cliffwater Private Credit Access Fund	–	8,000	400,007	0.07	16,310	8,310	8,106
Total	**2,097,798**	**1,264,658**	**63,234,031**		**2,016,310**	**2,849,450**	**3,966,463**

14 Related party transactions (continued)

Related party unitholdings (continued)

Australian Cash Plus Active ETF

2025 Unitholders	Number of units held opening (Units)	Number of units held closing (Units)	Fair value of Investment ($)	Interest Held (%)	Number of units acquired (Units)	Number of units disposed (Units)	Distributions paid/payable by the Fund ($)
Betashares 2028 Corporate Bond Active ETF	–	1,340	67,004	0.02	1,340	–	292
Betashares 2029 Corporate Bond Active ETF	–	750	37,502	0.01	750	–	212
Betashares 2030 Corporate Bond Active ETF	–	740	37,002	0.01	740	–	265
Betashares Australian Bank Senior Floating Rate Bond ETF	480,000	600,000	30,001,921	7.49	1,300,000	1,180,000	1,166,328
Betashares Australian Equities Bear Complex ETF	200,000	200,000	10,000,640	2.50	–	–	466,885
Betashares Australian Equities Strong Bear Complex ETF	579,968	579,968	29,000,257	7.24	–	–	1,353,893
Betashares Australian Investment Grade Corporate Bond ETF	136,000	315,000	15,751,009	3.93	444,000	265,000	346,925
Betashares Australian Major Bank Subordinated Debt ETF	–	400,000	20,001,281	5.00	680,000	280,000	125,247
Betashares Capital Limited	60,000	–	–	–	–	60,000	–
Total	1,455,968	2,097,798	104,896,616		2,426,830	1,785,000	3,460,047

Australian High Interest Cash ETF

2026 **Unitholders**	**Number of units held opening (Units)**	**Number of units held closing (Units)**	**Fair value of Investment ($)**	**Interest Held (%)**	**Number of units acquired (Units)**	**Number of units disposed (Units)**	**Distributions paid/payable by the Fund ($)**
Betashares Australian Equities Bear Complex ETF	**184,073**	**144,073**	**7,209,631**	**0.14**	**–**	**40,000**	**326,453**
Total	**184,073**	**144,073**	**7,209,631**		**–**	**40,000**	**326,453**

2025 Unitholders	Number of units held opening (Units)	Number of units held closing (Units)	Fair value of Investment ($)	Interest Held (%)	Number of units acquired (Units)	Number of units disposed (Units)	Distributions paid/payable by the Fund ($)
Betashares Australian Equities Bear Complex ETF	254,073	184,073	9,216,760	0.23	–	70,000	531,702
Total	254,073	184,073	9,216,760		–	70,000	531,702

14 Related party transactions (continued)

Related party unitholdings (continued)

Australian Investment Grade Corporate Bond ETF

2026 **Unitholders**	**Number of units held opening (Units)**	**Number of units held closing (Units)**	**Fair value of Investment ($)**	**Interest Held (%)**	**Number of units acquired (Units)**	**Number of units disposed (Units)**	**Distributions paid/payable by the Fund ($)**
Betashares Interest Rate Hedged Australian Investment Grade Corporate Bond ETF	**2,310,162**	**13,006,829**	**298,642,855**	**16.24**	**11,144,764**	**448,097**	**8,692,160**
Betashares Global Sustainability Leaders Fund*	**488,901**	**1,179,839**	**27,089,646**	**0.01**	**979,876**	**288,938**	**1,107,683**
Total	**2,799,063**	**14,186,668**	**325,732,501**		**12,124,640**	**737,035**	**9,799,843**

2025 Unitholders	Number of units held opening (Units)	Number of units held closing (Units)	Fair value of Investment ($)	Interest Held (%)	Number of units acquired (Units)	Number of units disposed (Units)	Distributions paid/payable by the Fund ($)
Betashares Interest Rate Hedged Australian Investment Grade Corporate Bond ETF	926,941	2,310,162	54,373,772	4.31	1,559,890	176,669	1,663,529
Betashares Global Sustainability Leaders Fund*	352,599	488,901	11,507,155	0.01	146,132	9,830	493,603
Total	1,279,540	2,799,063	65,880,927		1,706,022	186,499	2,157,132

**This is a New Zealand based PIE fund.*

14 Related party transactions (continued)

Related party unitholdings (continued)

Australian Major Bank Subordinated Debt ETF

2026 **Unitholders**	**Number of units held opening (Units)**	**Number of units held closing (Units)**	**Fair value of Investment ($)**	**Interest Held (%)**	**Number of units acquired (Units)**	**Number of units disposed (Units)**	**Distributions paid/payable by the Fund ($)**
Betashares Australian Enhanced Credit Income Complex ETF	**–**	**5,733,570**	**146,762,811**	**20.52**	**6,119,181**	**385,611**	**2,896,427**
Betashares Australian Credit Income Active ETF (Formerly Betashares Australian Hybrids Active ETF)	**787,993**	**787,993**	**20,170,342**	**2.82**	**–**	**–**	**950,244**
Total	**787,993**	**6,521,563**	**166,933,153**		**6,119,181**	**385,611**	**3,846,671**

2025 Unitholders	Number of units held opening (Units)	Number of units held closing (Units)	Fair value of Investment ($)	Interest Held (%)	Number of units acquired (Units)	Number of units disposed (Units)	Distributions paid/payable by the Fund ($)
Betashares Australian Credit Income Active ETF (Formerly Betashares Australian Hybrids Active ETF)	–	787,993	20,015,022	6.97	787,993	–	1,031,639
Total	–	787,993	20,015,022		787,993	–	1,031,639

14 Related party transactions (continued)

Related party unitholdings (continued)

Ethical Australian Composite Bond ETF

2026 **Unitholders**	**Number of units held opening (Units)**	**Number of units held closing (Units)**	**Fair value of Investment ($)**	**Interest Held (%)**	**Number of units acquired (Units)**	**Number of units disposed (Units)**	**Distributions paid/payable by the Fund ($)**
Betashares Ethical Diversified Balanced ETF	**195,804**	**191,003**	**9,650,201**	**13.84**	**32,789**	**37,590**	**426,720**
Betashares Ethical Diversified Growth ETF	**181,568**	**168,309**	**8,503,613**	**12.20**	**10,674**	**23,933**	**365,258**
Betashares Ethical Diversified High Growth ETF	**122,773**	**127,538**	**6,443,707**	**9.24**	**16,223**	**11,458**	**259,288**
Total	**500,145**	**486,850**	**24,597,521**		**59,686**	**72,981**	**1,051,266**

2025 Unitholders	Number of units held opening (Units)	Number of units held closing (Units)	Fair value of Investment ($)	Interest Held (%)	Number of units acquired (Units)	Number of units disposed (Units)	Distributions paid/payable by the Fund ($)
Betashares Ethical Diversified Balanced ETF	–	195,804	10,156,744	21.28	195,804	–	154,304
Betashares Ethical Diversified Growth ETF	–	181,568	9,418,295	19.74	181,568	–	139,961
Betashares Ethical Diversified High Growth ETF	–	122,773	6,368,481	13.34	122,773	–	94,508
Total	–	500,145	25,943,520		500,145	–	388,773

Interest Rate Hedged Australian Investment Grade Corporate Bond ETF

2026 **Unitholders**	**Number of units held opening (Units)**	**Number of units held closing (Units)**	**Fair value of Investment ($)**	**Interest Held (%)**	**Number of units acquired (Units)**	**Number of units disposed (Units)**	**Distributions paid/payable by the Fund ($)**
Betashares Australian Enhanced Credit Income Complex ETF	**–**	**5,790,221**	**145,744,194**	**46.42**	**6,179,335**	**389,114**	**3,048,343**
Total	**–**	**5,790,221**	**145,744,194**		**6,179,335**	**389,114**	**3,048,343**

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 Bank Senior Floating Rate Bond ETF

2026 **Holding in related fund**	**Number of units held opening (Units)**	**Number of units held closing (Units)**	**Fair value of Investment ($)**	**Interest Held (%)**	**Number of units acquired (Units)**	**Number of units disposed (Units)**	**Distributions received/ receivable by the Fund ($)**
Betashares Australian Cash Plus Active ETF	**600,000**	**–**	**–**	**–**	**1,360,000**	**1,960,000**	**778,318**
Total	**600,000**	**–**	**–**		**1,360,000**	**1,960,000**	**778,318**

2025 Holding in related fund	Number of units held opening (Units)	Number of units held closing (Units)	Fair value of Investment ($)	Interest Held (%)	Number of units acquired (Units)	Number of units disposed (Units)	Distributions received/ receivable by the Fund ($)
Betashares Australian Cash Plus Active ETF	480,000	600,000	30,001,921	7.49	1,300,000	1,180,000	1,166,328
Total	480,000	600,000	30,001,921		1,300,000	1,180,000	1,166,328

Australian Investment Grade Corporate Bond ETF

2026 **Holding in related fund**	**Number of units held opening (Units)**	**Number of units held closing (Units)**	**Fair value of Investment ($)**	**Interest Held (%)**	**Number of units acquired (Units)**	**Number of units disposed (Units)**	**Distributions received/ receivable by the Fund ($)**
Betashares Australian Cash Plus Active ETF	**315,000**	**515,000**	**25,750,461**	**4.29**	**400,000**	**200,000**	**1,263,401**
Total	**315,000**	**515,000**	**25,750,461**		**400,000**	**200,000**	**1,263,401**

2025 Holding in related fund	Number of units held opening (Units)	Number of units held closing (Units)	Fair value of Investment ($)	Interest Held (%)	Number of units acquired (Units)	Number of units disposed (Units)	Distributions received/ receivable by the Fund ($)
Betashares Australian Cash Plus Active ETF	136,000	315,000	15,751,009	3.93	444,000	265,000	346,925
Total	136,000	315,000	15,751,009		444,000	265,000	346,925

14 Related party transactions (continued)

Investments (continued)

Australian Major Bank Subordinated Debt ETF

2026 **Holding in related fund**	**Number of units held opening (Units)**	**Number of units held closing (Units)**	**Fair value of Investment ($)**	**Interest Held (%)**	**Number of units acquired (Units)**	**Number of units disposed (Units)**	**Distributions received/ receivable by the Fund ($)**
Betashares Australian Cash Plus Active ETF	**400,000**	**–**	**–**	**–**	**240,000**	**640,000**	**349,936**
Total	**400,000**	**–**	**–**		**240,000**	**640,000**	**349,936**

2025 Holding in related fund	Number of units held opening (Units)	Number of units held closing (Units)	Fair value of Investment ($)	Interest Held (%)	Number of units acquired (Units)	Number of units disposed (Units)	Distributions received/ receivable by the Fund ($)
Betashares Australian Cash Plus Active ETF	–	400,000	20,001,281	5.00	680,000	280,000	125,247
Total	–	400,000	20,001,281		680,000	280,000	125,247

Interest Rate Hedged Australian Investment Grade Corporate Bond ETF

2026 **Holding in related fund**	**Number of units held opening (Units)**	**Number of units held closing (Units)**	**Fair value of Investment ($)**	**Interest Held (%)**	**Number of units acquired (Units)**	**Number of units disposed (Units)**	**Distributions received/ receivable by the Fund ($)**
Betashares Australian Investment Grade Corporate Bond ETF	**2,310,162**	**13,006,829**	**298,642,855**	**16.24**	**11,144,764**	**448,097**	**8,692,160**
Total	**2,310,162**	**13,006,829**	**298,642,855**		**11,144,764**	**448,097**	**8,692,160**

2025 Holding in related fund	Number of units held opening (Units)	Number of units held closing (Units)	Fair value of Investment ($)	Interest Held (%)	Number of units acquired (Units)	Number of units disposed (Units)	Distributions received/ receivable by the Fund ($)
Betashares Australian Investment Grade Corporate Bond ETF	926,941	2,310,162	54,373,772	4.31	1,559,890	176,669	1,663,529
Total	926,941	2,310,162	54,373,772		1,559,890	176,669	1,663,529

15 Events occurring after the financial period

No significant events have occurred since the end of the financial period 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 period 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 Australian Bank Senior Floating Rate Bond ETF
Betashares Australian Cash Plus Active ETF
Betashares Australian Composite Bond ETF
Betashares Australian Government Bond ETF
Betashares Australian High Interest Cash ETF
Betashares Australian Investment Grade Corporate Bond ETF
Betashares Australian Major Bank Hybrids Index ETF
Betashares Australian Major Bank Subordinated Debt ETF
Betashares Bloomberg AusBond Composite ETF
Betashares Ethical Australian Composite Bond ETF
Betashares Interest Rate Hedged Australian Investment Grade Corporate Bond 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 78 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 period 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 Australian Bank Senior Floating Rate Bond ETF

Betashares Australian Cash Plus Active ETF

Betashares Australian Composite Bond ETF

Betashares Australian Government Bond ETF

Betashares Australian High Interest Cash ETF

Betashares Australian Investment Grade Corporate Bond ETF

Betashares Australian Major Bank Hybrids Index ETF

Betashares Australian Major Bank Subordinated Debt ETF

Betashares Bloomberg AusBond Composite ETF

Betashares Ethical Australian Composite Bond ETF

Betashares Interest Rate Hedged Australian Investment Grade Corporate Bond 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 period then ended, in accordance with the *Corporations Act 2001*, in compliance with *Australian Accounting Standards* and the *Corporations Regulations 2001*.

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

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

Basis for opinions

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

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

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

Key Audit Matters

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

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

The Key Audit Matter we identified for each of Betashares Australian Bank Senior Floating Rate Bond ETF, Betashares Australian Cash Plus Active ETF, Betashares Australian Composite Bond ETF, Betashares Australian Government Bond ETF, Betashares Australian Investment Grade Corporate Bond ETF, Betashares Australian Major Bank Hybrids Index ETF, Betashares Australian Major Bank Subordinated Debt ETF, Betashares Bloomberg AusBond Composite ETF, Betashares Ethical Australian Composite Bond ETF, Betashares Interest Rate Hedged Australian Investment Grade Corporate Bond ETF is :

- Valuation and existence of financial assets at fair value through profit or loss.The Key Audit Matter we identified for Betashares Australian Cash Plus Active ETF, Betashares Australian High Interest Cash ETF, is:

- Existence of cash and cash equivalents.

Valuation and existence of financial assets at fair value through profit or loss (Betashares Australian Bank Senior Floating Rate Bond ETF $2,132,932,000, Betashares Australian Cash Plus Active ETF $115,565,000, Betashares Australian Composite Bond ETF $1,318,196,000, Betashares Australian Government Bond ETF $1,134,127,000, Betashares Australian Investment Grade Corporate Bond ETF $1,812,936,000, Betashares Australian Major Bank Hybrids Index ETF $640,912,000, Betashares Australian Major Bank Subordinated Debt ETF $710,677,000, Betashares Bloomberg AusBond Composite ETF $5,510,259, Betashares Ethical Australian Composite Bond ETF $69,019,000,Betashares Interest Rate Hedged Australian Investment Grade Corporate Bond ETF $298,643,000).

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

The key audit matter	How the matter was addressed in our audits
Financial assets at fair value through profit or loss comprise investments in Floating rate notes, Listed unit trusts, Fixed interest securities and Preference shares ("investments"). The Fund outsources certain processes and controls relevant to:	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

• Executing the purchase and sale of investment transactions as instructed by the Responsible Entity and recording and valuing investments to the Fund's administrator; and • Maintaining custody and underlying records of investments to the custodian. Valuation and existence of investments is a key audit matter due to the: • Size of the Fund's portfolio of investments. These investments represent a significant percentage of the Fund's total assets at period end; and • Importance of the performance of these investments in driving the Fund's investment income and capital performance of the Fund, as reported in the Financial Report. As a result, this was the area with greatest effect on our overall audit strategy and allocation of resources in planning and performing our audit.	Fund's ASAE 3402 (Assurance Reports on Controls at a Service Organisation) and GS007 (Guidance Statement 007 Audit Implications of the Use of Service Organisations for Investment Management Services) assurance reports for the period from 1 July 2025 to 30 June 2026 to understand the processes and assess the controls relevant to the: - Fund administrator – to execute transactions, record and value the Fund's investments; and - Custodian – to maintain custody and underlying records of the Fund's investments. • We assessed the reputation, professional competence and independence of the auditors of the ASAE 3402 and GS007 assurance reports. • We checked the existence of investments, being the ownership and quantity held to independent confirmations from the custodian as at 30 June 2026. • We checked the valuation of investments, as recorded in the general ledger, to independently sourced prices from relevant stock exchanges at 30 June 2026. • We evaluated the Fund's disclosures of investments, using our understanding obtained from our testing, against the requirements of the accounting standards.

Existence of cash and cash equivalents (Betashares Australian Cash Plus Active ETF $485,446,000, Betashares Australian High Interest Cash ETF $5,008,972,000)

Refer to Notes 2(d) and 9 to the Financial Report

The key audit matter	**How the matter was addressed in our audits**
The Fund outsources certain processes and controls relevant to: • Recording cash transactions to the Fund's administrator; and • Maintaining custody and underlying records of cash and cash equivalents to the	Our procedures included: • 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

custodian. Existence of cash and cash equivalents is a key audit matter due to the size of the Fund's portfolio of cash and cash equivalents. Cash and cash equivalents represent a significant percentage of the Fund's total assets at period end. 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	the period from 1 July 2025 to 30 June 2026 to understand the processes and assess the controls relevant to the: - Fund administrator – to record the Fund's cash and cash equivalents transactions; and - Custodian – to maintain custody and underlying records of the Fund's cash and cash equivalents • We assessed the reputation, professional competence and independence of the auditors of the ASAE 3402 and GS007 assurance reports. • We requested and obtained independent confirmations of the Fund's cash and cash equivalents balances from relevant financial institutions and the custodian at 30 June 2026 and checked to the Fund's cash and cash equivalents balances, as recorded in the general ledger. • We evaluated the Fund's disclosures of cash and cash equivalents, using our understanding obtained from our testing, against the requirements of the accounting standards.

Other Information

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

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

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

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

Responsibilities of the Directors for the Financial Reports

The Directors of the Responsible Entity are responsible for:

- preparing the Financial Reports in accordance with the *Corporations Act 2001,* including giving a true and fair view of the financial position and performance of each Fund, and in compliance with *Australian Accounting Standards* and the *Corporations Regulations 2001*
- implementing necessary internal controls to enable the preparation of a Financial Report in accordance with the *Corporations Act* 2001,

including giving a true and fair view of the financial position and performance of each Fund, and that is free from material misstatement, whether due to fraud or error

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

Auditor's responsibilities for the audits of the Financial Reports

Our objective is:

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

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

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

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

KPMG

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