



Booklet 5C

Annual Financial Report

30 June 2024

Responsible Entity

Betashares Capital Ltd

(ABN 78 139 566 868)

Level 46, 180 George St.,
Sydney, NSW 2000 Australia

betashares.com.au



Booklet 5C

Betashares Asia Technology Tigers ETF - ASX Code: ASIA (ARSN 626 788 967)

Betashares Cloud Computing ETF - ASX Code : CLDD (ARSN 643 693 636)

Betashares Energy Transition Metals ETF - ASX Code : XMET (ARSN 657 340 371)

Betashares Global Cybersecurity ETF - ASX Code: HACK (ARSN 169 914 434)

Betashares Global Robotics and Artificial Intelligence ETF - ASX Code: RBTZ (ARSN 624 898 157)

Betashares Global Royalties ETF - ASX Code: ROYL (ARSN 657 340 166)

Betashares Metaverse ETF - ASX Code: MTAV (ARSN 656 267 319)

Betashares NASDAQ Next Gen 100 ETF - ASX Code: JNDQ (ARSN 654 542 275)

Betashares NASDAQ 100 Equal Weight ETF - ASX Code: QNDQ (ARSN 670 076 712)

Betashares NASDAQ 100 ETF - ASX Code: NDQ (ARSN 169 907 564)

Betashares S&P/ASX Australian Technology ETF - ASX Code: ATEC (ARSN 635 315 329)

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Directors' report

The directors of Betashares Capital Ltd, the Responsible Entity of the following managed investment funds (the "Funds") present their report together with the annual financial report of the Funds for the period ended 30 June 2024 and the auditor's report thereon.

Fund name	Referred to in this document as	Financial reporting period	ARSN
Betashares Asia Technology Tigers ETF	Asia Technology Tigers ETF	1 July 2023 to 30 June 2024	626 788 967
Betashares Cloud Computing ETF	Cloud Computing ETF	1 July 2023 to 30 June 2024	643 693 636
Betashares Energy Transition Metals ETF	Energy Transition Metals ETF	1 July 2023 to 30 June 2024	657 340 371
Betashares Global Cybersecurity ETF	Global Cybersecurity ETF	1 July 2023 to 30 June 2024	169 914 434
Betashares Global Robotics and Artificial Intelligence ETF	Global Robotics and Artificial Intelligence ETF	1 July 2023 to 30 June 2024	624 898 157
Betashares Global Royalties ETF	Global Royalties ETF	1 July 2023 to 30 June 2024	657 340 166
Betashares Metaverse ETF	Metaverse ETF	1 July 2023 to 30 June 2024	656 267 319
Betashares NASDAQ Next Gen 100 ETF	NASDAQ Next Gen 100 ETF	1 July 2023 to 30 June 2024	654 542 275
Betashares NASDAQ 100 Equal Weight ETF	NASDAQ 100 Equal Weight ETF	4 August 2023 to 30 June 2024	670 076 712
Betashares NASDAQ 100 ETF	NASDAQ 100 ETF	1 July 2023 to 30 June 2024	169 907 564
Betashares S&P/ASX Australian Technology ETF	S&P/ASX Australian Technology ETF	1 July 2023 to 30 June 2024	635 315 329

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.

Betashares NASDAQ Next Gen 100 ETF was registered on 26 October 2021 and commenced operations on 20 February 2024.

Betashares NASDAQ 100 Equal Weight ETF was registered on 4 August 2023 and commenced operations on 20 February 2024.

The Funds did not have any employees during the period.

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

Directors

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

Mr Alex Vynokur (appointed 21 September 2009)

Mr Jason Gellert (appointed 5 March 2021)

Mr Edward Sippel (appointed 5 March 2021)

Directors' report (continued)

Review and results of operations

During the 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 state of affairs

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

Matters subsequent to the end of the financial period

The Responsible Entity of the Funds has changed the registered office and principal place of business from Level 11, 50 Margaret Street, Sydney, NSW 2000 to Level 46, 180 George Street, Sydney, NSW 2000, effective 1st September 2024.

The address change does not affect the Funds' financial position or results of operations. All future correspondence and filings should be directed to the new address.

No other matter or circumstance has arisen since 30 June 2024 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 auditors

No insurance premiums are paid for 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 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 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 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 particular or 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 2016/191* 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 may 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
19 September 2024



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

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

Betashares Asia Technology Tigers ETF

Betashares Metaverse ETF

Betashares Cloud Computing ETF

Betashares NASDAQ Next Gen 100 ETF

Betashares Energy Transition Metals ETF

Betashares NASDAQ 100 Equal Weight ETF

Betashares Global Cybersecurity ETF

Betashares NASDAQ 100 ETF

Betashares Global Robotics and Artificial Intelligence ETF

Betashares S&P/ASX Australian Technology ETF

Betashares Global Royalties ETF

I declare that, to the best of my knowledge and belief, in relation to the audit of Funds for the financial period ended 30 June 2024 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



Nic Buchanan

Partner

Sydney

19 September 2024

Booklet 5C
Statements of comprehensive income
For the period ended 30 June 2024

Statements of comprehensive income

	Asia Technology Tigers ETF		Cloud Computing ETF		Energy Transition Metals ETF	
	30 June 2024 \$'000	30 June 2023 \$'000	30 June 2024 \$'000	30 June 2023 \$'000	30 June 2024 \$'000	30 June 2023 \$'000
Notes						
Investment income						
Interest income	21	20	2	5	2	1
Dividend/distribution income	8,028	6,772	96	100	419	152
Net gains/(losses) on financial instruments at fair value through profit or loss	107,460	(11,007)	209	11,179	(3,183)	(338)
Net foreign exchange gains/(losses)	(17)	307	7	52	(19)	(6)
Other operating income	120	87	3	5	11	17
Total net investment income/(loss)	115,612	(3,821)	317	11,341	(2,770)	(174)
Expenses						
Management fees	14	2,702	2,660	280	282	150
Expense recoveries	14	474	467	49	50	-
Transaction costs		233	228	9	11	22
Interest expenses		9	-	-	-	1
Other operating expenses		324	110	6	3	2
Total operating expenses		3,742	3,465	344	346	175
Profit/(loss) for the period		111,870	(7,286)	(27)	10,995	(2,945)
Other comprehensive income		-	-	-	-	-
Total comprehensive income/(loss) for the period		111,870	(7,286)	(27)	10,995	(2,945)

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

Booklet 5C
Statements of comprehensive income
For the period ended 30 June 2024
(continued)

Statements of comprehensive income	Global Cybersecurity ETF		Global Robotics and Artificial Intelligence ETF		Global Royalties ETF	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$'000	\$'000	\$'000	\$'000	\$ ¹	\$ ¹
Notes						
Investment income						
Interest income	9	37	4	-	766	7
Dividend/distribution income	8,664	5,883	1,431	1,165	105,505	52,768
Net gains/(losses) on financial instruments at fair value through profit or loss	169,860	101,795	15,924	61,949	699,505	93,741
Net foreign exchange gains/(losses)	(144)	169	(85)	335	(14,630)	13,116
Other operating income	46	29	27	8	4,164	1,381
Total net investment income/(loss)	178,435	107,913	17,301	63,457	795,310	161,013
Expenses						
Management fees	14	4,783	3,683	1,041	731	36,556
Expense recoveries	14	839	646	221	156	-
Transaction costs		466	243	45	53	4,314
Interest expenses		15	-	2	6	185
Other operating expenses		2	20	4	3	487
Total operating expenses		6,105	4,592	1,313	949	41,542
Profit/(loss) for the period		172,330	103,321	15,988	62,508	753,768
Other comprehensive income		-	-	-	-	-
Total comprehensive income/(loss) for the period		172,330	103,321	15,988	62,508	753,768

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 2016/191 to round to the nearest thousand dollars.

Booklet 5C
Statements of comprehensive income
For the period ended 30 June 2024
(continued)

Statements of comprehensive income

	Metaverse ETF		NASDAQ Next Gen 100 ETF ²		NASDAQ 100 Equal Weight ETF ³	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2024
Notes	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Investment income						
Interest income	178	109	-	-	139	
Dividend/distribution income	30,179	12,060	20,316	-	20,236	
Net gains/(losses) on financial instruments at fair value through profit or loss	1,125,238	331,620	(217,196)	-	(6,836)	
Net foreign exchange gains/(losses)	(1,448)	(4,860)	(10,089)	-	(6,803)	
Other operating income	2,692	2,263	1,983	-	1,352	
Total net investment income/(loss)	1,156,839	341,192	(204,986)	-	8,088	
Expenses						
Management fees	29,248	13,414	11,985	-	9,909	
Transaction costs	1,992	2,401	1,558	-	1,148	
Interest expenses	91	-	67	-	15	
Other operating expenses	2,300	1,052	511	-	1,145	
Total operating expenses	33,631	16,867	14,121	-	12,217	
Profit/(loss) for the period	1,123,208	324,325	(219,107)	-	(4,129)	
Other comprehensive income	-	-	-	-	-	
Total comprehensive income/(loss) for the period	1,123,208	324,325	(219,107)	-	(4,129)	

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 2016/191 to round to the nearest thousand dollars.

² There was no comparative amount for NASDAQ Next Gen 100 ETF. The Fund was registered on 26 October 2021 and commenced trading on 20 February 2024.

³ There was no comparative amount for NASDAQ 100 Equal Weight ETF. The Fund was registered on 4 August 2023 and commenced trading on 20 February 2024.

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Statements of comprehensive income
For the period ended 30 June 2024
(continued)

Statements of comprehensive income

		NASDAQ 100 ETF		S&P/ASX Australian Technology ETF	
		30 June 2024	30 June 2023	30 June 2024	30 June 2023
	Notes	\$'000	\$'000	\$'000	\$'000
Investment income					
Interest income		187	86	9	8
Dividend/distribution income		30,656	19,877	2,305	1,914
Net gains/(losses) on financial instruments at fair value through profit or loss		1,036,875	867,948	55,854	36,872
Net foreign exchange gains/(losses)		(313)	(373)	-	-
Other operating income		145	86	1	-
Total net investment income/(loss)		1,067,550	887,624	58,169	38,794
Expenses					
Management fees	14	14,843	9,861	782	595
Expense recoveries	14	3,906	2,595	206	157
Transaction costs		144	95	6	6
Interest expenses		20	-	-	-
Other operating expenses		17	17	4	6
Total operating expenses		18,930	12,568	998	764
Profit/(loss) for the period		1,048,620	875,056	57,171	38,030
Other comprehensive income		-	-	-	-
Total comprehensive income/(loss) for the period		1,048,620	875,056	57,171	38,030

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

Statements of financial position

	Asia Technology Tigers ETF		Cloud Computing ETF		Energy Transition Metals ETF	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
Notes	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Cash and cash equivalents	8(b) 716	3,046	59	112	43	27
Financial assets at fair value through profit or loss	5 513,898	466,260	42,797	51,370	23,876	17,418
Due from brokers - receivables for securities sold	-	206	-	-	-	-
Other receivables	6 2,249	2,403	11	7	42	3
Total assets	516,863	471,915	42,867	51,489	23,961	17,448
Liabilities						
Distributions payable	4 1,689	221	-	-	83	100
Due to brokers - payables for securities purchased	26	-	-	-	-	-
Other payables	7 302	3,265	26	35	14	9
Total liabilities (excluding net assets attributable to unitholders)	2,017	3,486	26	35	97	109
Net assets attributable to unitholders - equity	3 514,846	468,429	42,841	51,454	23,864	17,339

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

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Statements of financial position
As at 30 June 2024
(continued)

Statements of financial position	Notes	Global Cybersecurity ETF		Global Robotics and Artificial Intelligence ETF		Global Royalties ETF	
		30 June 2024 \$'000	30 June 2023 \$'000	30 June 2024 \$'000	30 June 2023 \$'000	30 June 2024 \$ ¹	30 June 2023 \$ ¹
Assets							
Cash and cash equivalents	8(b)	3,613	820	261	253	38,841	8,122
Financial assets at fair value through profit or loss	5	939,397	732,006	247,675	201,967	7,304,429	3,017,711
Due from brokers - receivables for securities sold		-	-	11,464	-	-	-
Other receivables	6	1,034	617	1,820	1,632	5,233	133,829
Total assets		944,044	733,443	261,220	203,852	7,348,503	3,159,662
Liabilities							
Distributions payable	4	6,408	-	12,870	97	96,789	125,906
Due to brokers - payables for securities purchased		-	-	-	1,292	-	-
Other payables	7	509	437	130	111	3,754	1,964
Total liabilities (excluding net assets attributable to unitholders)		6,917	437	13,000	1,500	100,543	127,870
Net assets attributable to unitholders - equity	3	937,127	733,006	248,220	202,352	7,247,960	3,031,792

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 2016/191 to round to the nearest thousand dollars.

Statements of financial position

	Notes	Metaverse ETF		NASDAQ Next Gen 100 ETF ²		NASDAQ 100 Equal Weight ETF ³	
		30 June 2024 \$ ¹	30 June 2023 \$ ¹	30 June 2024 \$ ¹	30 June 2023 \$ ¹	30 June 2024 \$ ¹	30 June 2024 \$ ¹
Assets							
Cash and cash equivalents	8(b)	21,505	4,095	5,204	-	-	4,562
Financial assets at fair value through profit or loss	5	7,339,129	1,745,649	7,749,536	-	-	5,622,458
Other receivables	6	2,153	874	2,960	-	-	2,729
Total assets		7,362,787	1,750,618	7,757,700	-	-	5,629,749
Liabilities							
Distributions payable	4	261,824	-	20,978	-	-	92,008
Other payables	7	3,869	968	2,849	-	-	2,419
Total liabilities (excluding net assets attributable to unitholders)		265,693	968	23,827	-	-	94,427
Net assets attributable to unitholders - equity	3	7,097,094	1,749,650	7,733,873	-	-	5,535,322

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 2016/191 to round to the nearest thousand dollars.

² There was no comparative amount for NASDAQ Next Gen 100 ETF. The Fund was registered on 26 October 2021 and commenced trading on 20 February 2024.

³ There was no comparative amount for NASDAQ 100 Equal Weight ETF. The Fund was registered on 4 August 2023 and commenced trading on 20 February 2024.

Booklet 5C
Statements of financial position
As at 30 June 2024
(continued)

Statements of financial position

	Notes	NASDAQ 100 ETF		S&P/ASX Australian Technology ETF	
		30 June 2024 \$'000	30 June 2023 \$'000	30 June 2024 \$'000	30 June 2023 \$'000
Assets					
Cash and cash equivalents	8(b)	18,925	4,487	77	56
Cash held on collateral		784	1,852	-	-
Financial assets at fair value through profit or loss	5	4,924,418	3,262,470	233,626	185,536
Other receivables	6	59,186	675	20	15
Total assets		5,003,313	3,269,484	233,723	185,607
Liabilities					
Distributions payable	4	102,586	72,428	580	547
Due to brokers - payables for securities purchased		50	-	-	-
Other payables	7	2,393	1,750	102	94
Total liabilities (excluding net assets attributable to unitholders)		105,029	74,178	682	641
Net assets attributable to unitholders - equity	3	4,898,284	3,195,306	233,041	184,966

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

Booklet 5C
Statements of changes in equity
For the period ended 30 June 2024

Statements of changes in equity		Asia Technology Tigers ETF		Cloud Computing ETF		Energy Transition Metals ETF	
		30 June 2024 \$'000	30 June 2023 \$'000	30 June 2024 \$'000	30 June 2023 \$'000	30 June 2024 \$'000	30 June 2023 \$'000
Total equity at the beginning of the period	3	468,429	494,106	51,454	45,802	17,339	-
Comprehensive income for the period							
Profit/(loss) for the period		111,870	(7,286)	(27)	10,995	(2,945)	(247)
Other comprehensive income		-	-	-	-	-	-
Total comprehensive income/(loss) for the period		111,870	(7,286)	(27)	10,995	(2,945)	(247)
Transactions with unitholders							
Creations	3	3,102	18,762	1,203	6,072	11,874	18,457
Redemptions	3	(64,615)	(36,155)	(9,789)	(11,704)	(2,178)	(771)
Units issued upon reinvestment of distributions	3	546	1,232	-	289	11	-
Distributions to unitholders	3,4	(4,486)	(2,230)	-	-	(237)	(100)
Total transactions with unitholders		(65,453)	(18,391)	(8,586)	(5,343)	9,470	17,586
Total equity at the end of the period	3	514,846	468,429	42,841	51,454	23,864	17,339

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

Booklet 5C
Statements of changes in equity
For the period ended 30 June 2024
(continued)

Statements of changes in equity	Notes	Global Cybersecurity ETF		Global Robotics and Artificial Intelligence ETF		Global Royalties ETF	
		30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
		\$'000	\$'000	\$'000	\$'000	\$ ¹	\$ ¹
Total equity at the beginning of the period	3	733,006	596,182	202,352	134,435	3,031,792	-
Comprehensive income for the period							
Profit/(loss) for the period		172,330	103,321	15,988	62,508	753,768	130,490
Other comprehensive income		-	-	-	-	-	-
Total comprehensive income/(loss) for the period		172,330	103,321	15,988	62,508	753,768	130,490
Transactions with unitholders							
Creations	3	54,143	34,466	45,036	10,280	6,262,170	3,036,737
Redemptions	3	(15,944)	(8,430)	(2,294)	(4,941)	(2,684,830)	-
Units issued upon reinvestment of distributions	3	-	7,467	8	167	13,466	675
Distributions to unitholders	3,4	(6,408)	-	(12,870)	(97)	(128,406)	(136,110)
Total transactions with unitholders		31,791	33,503	29,880	5,409	3,462,400	2,901,302
Total equity at the end of the period	3	937,127	733,006	248,220	202,352	7,247,960	3,031,792

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 2016/191 to round to the nearest thousand dollars.

Booklet 5C
Statements of changes in equity
For the period ended 30 June 2024
(continued)

Statements of changes in equity	Notes	Metaverse ETF		NASDAQ Next Gen 100 ETF ²		NASDAQ 100 Equal Weight ETF ³	
		30 June 2024 \$ ¹	30 June 2023 \$ ¹	30 June 2024 \$ ¹	30 June 2023 \$ ¹	30 June 2024 \$ ¹	
Total equity at the beginning of the period	3	1,749,650	-	-	-	-	
Comprehensive income for the period							
Profit/(loss) for the period		1,123,208	324,325	(219,107)	-	(4,129)	
Other comprehensive income		-	-	-	-	-	
Total comprehensive income/(loss) for the period		1,123,208	324,325	(219,107)	-	(4,129)	
Transactions with unitholders							
Creations	3	4,486,060	2,468,218	7,973,958	-	6,760,312	
Redemptions	3	-	(1,042,893)	-	-	(1,128,853)	
Distributions to unitholders	3,4	(261,824)	-	(20,978)	-	(92,008)	
Total transactions with unitholders		4,224,236	1,425,325	7,952,980	-	5,539,451	
Total equity at the end of the period	3	7,097,094	1,749,650	7,733,873	-	5,535,322	

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 2016/191 to round to the nearest thousand dollars.

² There was no comparative amount for NASDAQ Next Gen 100 ETF. The Fund was registered on 26 October 2021 and commenced trading on 20 February 2024.

³ There was no comparative amount for NASDAQ 100 Equal Weight ETF. The Fund was registered on 4 August 2023 and commenced trading on 20 February 2024.

Booklet 5C
Statements of changes in equity
For the period ended 30 June 2024
(continued)

Statements of changes in equity		NASDAQ 100 ETF		S&P/ASX Australian Technology ETF	
		30 June 2024 \$'000	30 June 2023 \$'000	30 June 2024 \$'000	30 June 2023 \$'000
Total equity at the beginning of the period	3	3,195,306	2,160,020	184,966	132,974
Comprehensive income for the period					
Profit/(loss) for the period		1,048,620	875,056	57,171	38,030
Other comprehensive income		-	-	-	-
Total comprehensive income/(loss) for the period		1,048,620	875,056	57,171	38,030
Transactions with unitholders					
Creations	3	777,375	310,808	22,432	28,551
Redemptions	3	(31,357)	(88,882)	(30,324)	(13,546)
Units issued upon reinvestment of distributions	3	13,897	13,594	112	121
Distributions to unitholders	3,4	(105,557)	(75,290)	(1,316)	(1,164)
Total transactions with unitholders		654,358	160,230	(9,096)	13,962
Total equity at the end of the period	3	4,898,284	3,195,306	233,041	184,966

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

Booklet 5C
Statements of cash flows
For the period ended 30 June 2024

Statements of cash flows	Asia Technology Tigers ETF		Cloud Computing ETF		Energy Transition Metals ETF	
	30 June 2024 \$'000	30 June 2023 \$'000	30 June 2024 \$'000	30 June 2023 \$'000	30 June 2024 \$'000	30 June 2023 \$'000
Cash flows from operating activities						
Proceeds from sale of financial instruments at fair value through profit or loss	170,211	107,632	19,974	26,184	9,987	2,691
Payments for purchase of financial instruments at fair value through profit or loss	(110,173)	(87,448)	(11,185)	(18,487)	(19,646)	(20,453)
Dividends/distributions received	8,183	5,612	92	100	381	151
Interest income received	22	17	2	5	2	1
Other operating income received	120	87	3	6	11	17
Management fees paid	(2,702)	(2,672)	(285)	(281)	(146)	(47)
Interest expenses paid	(9)	-	-	-	(1)	-
Expense recoveries paid	(473)	(469)	(50)	(50)	-	-
Transaction costs paid	(233)	(228)	(9)	(11)	(22)	(16)
Other operating expenses paid	(345)	(109)	(9)	-	(2)	(3)
Net cash inflow/(outflow) from operating activities	64,601	22,422	8,533	7,466	(9,436)	(17,659)
Cash flows from financing activities						
Proceeds from creations by unitholders	3,102	18,762	1,203	6,072	11,874	18,457
Payments for redemptions by unitholders	(67,560)	(33,210)	(9,789)	(11,704)	(2,178)	(771)
Distributions paid	(2,472)	(6,085)	-	(1,790)	(243)	-
Net cash inflow/(outflow) from financing activities	(66,930)	(20,533)	(8,586)	(7,422)	9,453	17,686
Net increase/(decrease) in cash and cash equivalents	(2,329)	1,889	(53)	44	17	27
Cash and cash equivalents at the beginning of the financial period	3,046	1,148	112	69	27	-
Effects of foreign currency exchange rate changes on cash and cash equivalents	(1)	9	-	(1)	(1)	-
Cash and cash equivalents at the end of the financial period	716	3,046	59	112	43	27
Non-cash financing activities						
Units issued upon reinvestment of distributions	546	1,232	-	289	11	-

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

Booklet 5C
Statements of cash flows
For the period ended 30 June 2024
(continued)

Statements of cash flows	Global Cybersecurity ETF		Global Robotics and Artificial Intelligence ETF		Global Royalties ETF	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
Notes	\$'000	\$'000	\$'000	\$'000	\$¹	\$ ¹
Cash flows from operating activities						
Proceeds from sale of financial instruments at fair value through profit or loss	421,757	335,852	50,102	57,218	4,494,601	630,081
Payments for purchase of financial instruments at fair value through profit or loss	(459,407)	(319,951)	(92,739)	(60,398)	(8,096,402)	(3,540,997)
Dividends/distributions received	8,284	5,454	1,347	1,068	104,993	49,089
Interest income received	10	36	4	-	598	3
Other operating income received	46	38	27	8	4,164	1,381
Management fees paid	(4,716)	(3,655)	(1,022)	(711)	(34,795)	(12,867)
Interest expenses paid	(15)	-	(2)	-	(185)	-
Expense recoveries paid	(827)	(641)	(217)	(152)	-	-
Transaction costs paid	(466)	(243)	(45)	(53)	(4,314)	(15,573)
Other operating expenses paid	(47)	-	(18)	(6)	(924)	(523)
Net cash inflow/(outflow) from operating activities	(35,381)	16,890	(42,563)	(3,026)	(3,532,264)	(2,889,406)
Cash flows from financing activities						
Proceeds from creations by unitholders	54,143	34,466	44,942	8,977	6,391,912	2,906,995
Payments for redemptions by unitholders	(15,944)	(8,430)	(2,294)	(4,941)	(2,684,830)	-
Distributions paid	-	(43,188)	(89)	(1,042)	(144,057)	(9,529)
Net cash inflow/(outflow) from financing activities	38,199	(17,152)	42,559	2,994	3,563,025	2,897,466
Net increase/(decrease) in cash and cash equivalents	2,818	(262)	(4)	(32)	30,761	8,060
Cash and cash equivalents at the beginning of the financial period	820	1,082	253	272	8,122	-
Effects of foreign currency exchange rate changes on cash and cash equivalents	(25)	-	12	13	(42)	62
Cash and cash equivalents at the end of the financial period	3,613	820	261	253	38,841	8,122
Non-cash financing activities						
Units issued upon reinvestment of distributions	-	7,467	8	167	13,466	675

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 2016/191 to round to the nearest thousand dollars.

Booklet 5C
Statements of cash flows
For the period ended 30 June 2024
(continued)

Statements of cash flows	Metaverse ETF		NASDAQ Next Gen 100 ETF ²		NASDAQ 100 Equal Weight ETF ³	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2024
Notes	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Cash flows from operating activities						
Proceeds from sale of financial instruments at fair value through profit or loss	1,260,500	2,279,218	173,643	-	1,977,574	
Payments for purchase of financial instruments at fair value through profit or loss	(5,729,988)	(3,698,130)	(8,150,430)	-	(7,613,690)	
Dividends/distributions received	29,616	11,550	18,125	-	18,352	
Interest income received	169	108	-	-	5	
Other operating income received	2,692	2,263	1,983	-	1,352	
Management fees paid	(26,347)	(12,446)	(9,136)	-	(7,490)	
Interest expenses paid	(91)	-	(67)	-	(15)	
Transaction costs paid	(1,992)	(2,401)	(1,558)	-	(1,148)	
Other operating expenses paid	(3,007)	(1,415)	(1,280)	-	(1,856)	
Net cash inflow/(outflow) from operating activities	(4,468,448)	(1,421,253)	(7,968,720)	-	(5,626,916)	
Cash flows from financing activities						
Proceeds from creations by unitholders	4,486,060	2,468,218	7,973,958	-	6,760,312	
Payments for redemptions by unitholders	-	(1,042,893)	-	-	(1,128,853)	
Distributions paid	-	-	-	-	-	
Net cash inflow/(outflow) from financing activities	4,486,060	1,425,325	7,973,958	-	5,631,459	
Net increase/(decrease) in cash and cash equivalents	17,612	4,072	5,238	-	4,543	
Cash and cash equivalents at the beginning of the financial period	4,095	-	-	-	-	
Effects of foreign currency exchange rate changes on cash and cash equivalents	(202)	23	(34)	-	19	
Cash and cash equivalents at the end of the financial period	21,505	4,095	5,204	-	4,562	
Non-cash financing activities						
Units issued upon reinvestment of distributions	-	-	-	-	-	

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 2016/191 to round to the nearest thousand dollars.

² There was no comparative amount for NASDAQ Next Gen 100 ETF. The Fund was registered on 26 October 2021 and commenced trading on 20 February 2024.

³ There was no comparative amount for NASDAQ 100 Equal Weight ETF. The Fund was registered on 4 August 2023 and commenced trading on 20 February 2024.

Booklet 5C
Statements of cash flows
For the period ended 30 June 2024
(continued)

Statements of cash flows

		NASDAQ 100 ETF		S&P/ASX Australian Technology ETF	
	Notes	30 June 2024 \$'000	30 June 2023 \$'000	30 June 2024 \$'000	30 June 2023 \$'000
Cash flows from operating activities					
Proceeds from sale of financial instruments at fair value through profit or loss		810,100	362,955	58,822	42,384
Payments for purchase of financial instruments at fair value through profit or loss		(1,435,337)	(531,110)	(51,058)	(59,522)
Dividends/distributions received		30,411	19,840	2,305	1,914
Movement in cash held on collateral		1,068	(1,562)	-	-
Interest income received		185	86	9	8
Other operating income received		145	201	1	-
Management fees paid		(14,419)	(9,580)	(771)	(581)
Interest expenses paid		(20)	-	-	-
Expense recoveries paid		(3,794)	(2,522)	(204)	(153)
Transaction costs paid		(144)	(95)	(6)	(6)
Other operating expenses paid		(71)	(46)	(14)	(10)
Net cash inflow/(outflow) from operating activities	8(a)	(611,876)	(161,833)	9,084	(15,966)
Cash flows from financing activities					
Proceeds from creations by unitholders		719,272	310,808	22,432	28,551
Payments for redemptions by unitholders		(31,357)	(88,882)	(30,324)	(13,546)
Distributions paid		(61,503)	(59,550)	(1,171)	(964)
Net cash inflow/(outflow) from financing activities		626,412	162,376	(9,063)	14,041
Net increase/(decrease) in cash and cash equivalents		14,536	543	21	(1,925)
Cash and cash equivalents at the beginning of the financial period		4,487	3,891	56	1,981
Effects of foreign currency exchange rate changes on cash and cash equivalents		(98)	53	-	-
Cash and cash equivalents at the end of the financial period	8(b)	18,925	4,487	77	56
Non-cash financing activities					
Units issued upon reinvestment of distributions		13,897	13,594	112	121

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

Contents of the notes to the financial statements

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1 General information

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

Abbreviated Fund name	Registered date	Commenced date	Financial reporting period
Asia Technology Tigers ETF	22 June 2018	18 September 2018	1 July 2023 to 30 June 2024
Cloud Computing ETF	1 September 2020	22 February 2021	1 July 2023 to 30 June 2024
Energy Transition Metals ETF	23 February 2022	26 October 2022	1 July 2023 to 30 June 2024
Global Cybersecurity ETF	18 June 2014	30 August 2016	1 July 2023 to 30 June 2024
Global Robotics and Artificial Intelligence ETF	21 March 2018	12 September 2018	1 July 2023 to 30 June 2024
Global Royalties ETF	23 February 2022	9 September 2022	1 July 2023 to 30 June 2024
Metaverse ETF	6 January 2022	2 August 2022	1 July 2023 to 30 June 2024
NASDAQ Next Gen 100 ETF	26 October 2021	20 February 2024	1 July 2023 to 30 June 2024
NASDAQ 100 Equal Weight ETF	4 August 2023	20 February 2024	4 August 2023 to 30 June 2024
NASDAQ 100 ETF	16 June 2014	26 May 2015	1 July 2023 to 30 June 2024
S&P/ASX Australian Technology ETF	19 August 2019	4 March 2020	1 July 2023 to 30 June 2024

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 19 September 2024. 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 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 statements of financial position are presented on a liquidity basis. Assets and liabilities are presented in decreasing order of liquidity and are not distinguished between current and non-current. All balances are expected to be recovered or settled within twelve months, except for investments in financial assets and liabilities at fair value through profit or loss and net assets attributable to unitholders.

2 Summary of material accounting policies (continued)

(a) Basis of preparation (continued)

Compliance with International Financial Reporting Standards

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

New and amended standards adopted by the Funds

The Funds have applied the following standard and amendment for the first time for its annual reporting period commencing 1 July 2023:

AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies Definition of Accounting Estimates [AASB 7, AASB 101, AASB 108, AASB 134 & AASB Practice Statement 2].

The amendment listed above does not have any impact on the amounts recognised in prior periods and are not expected to significantly effect the current or future periods.

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 periods beginning on or after 1 January 2027 and will first apply to the Funds for the financial year ending 30 June 2028.

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

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.

2 Summary of material accounting policies (continued)

(a) Basis of preparation (continued)

Use of estimates and judgement (continued)

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.

(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 listed futures are measured at fair value through profit or loss.

2 Summary of material accounting policies (continued)

(b) Financial instruments (continued)

(ii) Recognition/derecognition

The Funds recognise financial assets and financial liabilities on the date they become party to the contractual agreement (trade date) and recognises 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.

(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 at the end of the reporting period if unitholders exercised their right to redeem units in the Funds.

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 statement 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.

2 Summary of material accounting policies (continued)

(e) Cash held on collateral

Cash held on collateral consists of margin accounts where cash is held for derivative transactions. The cash is held by the broker and is only available to meet margin calls. Unrestricted margin account balances and restricted margin accounts balances, where the derivative transactions' original maturities are within three months, are classified as cash and cash equivalents. Unrestricted margin accounts where the derivative transactions' original maturities are not within three months are classified as cash held on collateral.

(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(c).

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

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

(g) Expenses

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

(h) Income tax

The Funds are not subject to income tax as all taxable income and other relevant amounts are attributed to unitholders in each financial 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.

2 Summary of material accounting policies (continued)

(j) Foreign currency translation

(i) Functional and presentation currency

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

(ii) Transactions and balances

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

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

(k) Due from/to brokers

Amounts due from/to brokers (if applicable) represent receivables for securities sold and payables for securities purchased that have been contracted for but not yet delivered by the end of the period. Trades are recorded on trade date, and for equities 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 Fund 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 Fund shall measure the loss allowance at an amount equal to 12-month expected credit losses. Significant financial difficulties of the broker, probability that the broker will enter bankruptcy or financial reorganisation, and default in payments are all considered indicators that a loss allowance may be required. If the credit risk increases to the point that it is considered to be credit impaired, interest income will be calculated based on the gross carrying amount adjusted for the loss allowance.

(l) Other receivables

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

(m) Other payables

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

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

2 Summary of material accounting policies (continued)

(n) Creations and redemptions

Creations are applications received for units in the Funds which 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.

(o) Goods and Services Tax (GST)

The GST incurred on the costs of various services provided to the Funds by third parties such as custodial services and investment management fees have been passed onto the Funds. The Funds qualify for Reduced Input Tax Credits (RITC) at a rate of 55% to 85%; 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. The net of the amount of goods and services tax (GST) recoverable from the Australian Taxation Office (ATO) as a reduced input tax credit (RITC) is included in the receivables in the statement of financial position.

(p) Rounding of amounts

The Funds are an entity of the kind referred to in *ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2016/191*, relating to the "rounding off" of amounts in the financial statements. Amounts in the financial statements have been rounded off to the nearest thousand dollars, unless otherwise 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 period were as follows:

	Asia Technology Tigers ETF				Cloud Computing ETF			
	30 June 2024 Units '000	30 June 2023 Units '000	30 June 2024 \$'000	30 June 2023 \$'000	30 June 2024 Units '000	30 June 2023 Units '000	30 June 2024 \$'000	30 June 2023 \$'000
Net assets attributable to unitholders								
Opening balance	64,294	66,723	468,429	494,106	4,427	4,921	51,454	45,802
Creations	400	2,500	3,102	18,762	100	600	1,203	6,072
Redemptions	(8,200)	(5,100)	(64,615)	(36,155)	(800)	(1,125)	(9,789)	(11,704)
Units issued upon reinvestment of distributions	72	171	546	1,232	-	31	-	289
Distributions to unitholders	-	-	(4,486)	(2,230)	-	-	-	-
Profit/(loss) for the period	-	-	111,870	(7,286)	-	-	(27)	10,995
Closing balance	56,566	64,294	514,846	468,429	3,727	4,427	42,841	51,454

3 Net assets attributable to unitholders (continued)

	Energy Transition Metals ETF				Global Cybersecurity ETF			
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	Units '000	Units '000	\$'000	\$'000	Units '000	Units '000	\$'000	\$'000
Net assets attributable to unitholders								
Opening balance	2,100	-	17,339	-	78,442	74,410	733,006	596,182
Creations	1,450	2,200	11,874	18,457	4,650	4,100	54,143	34,466
Redemptions	(300)	(100)	(2,178)	(771)	(1,600)	(1,000)	(15,944)	(8,430)
Units issued upon reinvestment of distributions	1	-	11	-	-	932	-	7,467
Distributions to unitholders	-	-	(237)	(100)	-	-	(6,408)	-
Profit/(loss) for the period	-	-	(2,945)	(247)	-	-	172,330	103,321
Closing balance	3,251	2,100	23,864	17,339	81,492	78,442	937,127	733,006
	Global Robotics and Artificial Intelligence ETF				Global Royalties ETF			
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	Units '000	Units '000	\$'000	\$'000	Units ¹	Units ¹	\$ ¹	\$ ¹
Net assets attributable to unitholders								
Opening balance	15,541	15,073	202,352	134,435	365,074	-	3,031,792	-
Creations	3,350	900	45,036	10,280	700,000	365,000	6,262,170	3,036,737
Redemptions	(200)	(450)	(2,294)	(4,941)	(300,000)	-	(2,684,830)	-
Units issued upon reinvestment of distributions	1	18	8	167	1,617	74	13,466	675
Distributions to unitholders	-	-	(12,870)	(97)	-	-	(128,406)	(136,110)
Profit/(loss) for the period	-	-	15,988	62,508	-	-	753,768	130,490
Closing balance	18,692	15,541	248,220	202,352	766,691	365,074	7,247,960	3,031,792

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

3 Net assets attributable to unitholders (continued)

	Metaverse ETF				NASDAQ Next Gen 100 ETF ²			
	30 June 2024 Units ¹	30 June 2023 Units ¹	30 June 2024 \$ ¹	30 June 2023 \$ ¹	30 June 2024 Units ¹	30 June 2023 Units ¹	30 June 2024 \$ ¹	30 June 2023 \$ ¹
Net assets attributable to unitholders								
Opening balance	150,000	-	1,749,650	-	-	-	-	-
Creations	325,000	250,000	4,486,060	2,468,218	525,000	-	7,973,958	-
Redemptions	-	(100,000)	-	(1,042,893)	-	-	-	-
Units issued upon reinvestment of distributions	-	-	-	-	-	-	-	-
Distributions to unitholders	-	-	(261,824)	-	-	-	(20,978)	-
Profit/(loss) for the period	-	-	1,123,208	324,325	-	-	(219,107)	-
Closing balance	475,000	150,000	7,097,094	1,749,650	525,000	-	7,733,873	-

	NASDAQ 100 Equal Weight ETF ³		NASDAQ 100 ETF			
	30 June 2024 Units ¹	30 June 2024 \$ ¹	30 June 2024 Units '000	30 June 2023 Units '000	30 June 2024 \$'000	30 June 2023 \$'000
Net assets attributable to unitholders						
Opening balance	-	-	92,538	83,512	3,195,306	2,160,020
Creations	450,000	6,760,312	19,750	11,500	777,375	310,808
Redemptions	(75,000)	(1,128,853)	(800)	(3,000)	(31,357)	(88,882)
Units issued upon reinvestment of distributions	-	-	402	526	13,897	13,594
Distributions to unitholders	-	(92,008)	-	-	(105,557)	(75,290)
Profit/(loss) for the period	-	(4,129)	-	-	1,048,620	875,056
Closing balance	375,000	5,535,322	111,890	92,538	4,898,284	3,195,306

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

² There was no comparative amount for NASDAQ Next Gen 100 ETF. The Fund was registered on 26 October 2021 and commenced trading on 20 February 2024.

³ There was no comparative amount for NASDAQ 100 Equal Weight ETF. The Fund was registered on 4 August 2023 and commenced trading on 20 February 2024.

3 Net assets attributable to unitholders (continued)

	S&P/ASX Australian Technology ETF			
	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	Units '000	Units '000	\$'000	\$'000
Net assets attributable to unitholders				
Opening balance	9,864	9,031	184,966	132,974
Creations	1,050	1,650	22,432	28,551
Redemptions	(1,350)	(825)	(30,324)	(13,546)
Units issued upon reinvestment of distributions	6	8	112	121
Distributions to unitholders	-	-	(1,316)	(1,164)
Profit/(loss) for the period	-	-	57,171	38,030
Closing balance	9,570	9,864	233,041	184,966

Capital risk management

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

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

4 Distributions to unitholders

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

The distributions for the period were as follows:

	Asia Technology Tigers ETF				Energy Transition Metals ETF			
	30 June 2024 \$'000	30 June 2024 CPU	30 June 2023 \$'000	30 June 2023 CPU	30 June 2024 \$'000	30 June 2024 CPU	30 June 2023 \$'000	30 June 2023 CPU
Distributions paid - December	2,797	4.69	2,009	3.06	154	5.11	-	-
Distributions payable - June	1,689	2.99	221	0.34	83	2.56	100	4.78
Total distributions	4,486	7.68	2,230	3.40	237	7.67	100	4.78

	Global Cybersecurity ETF				Global Robotics and Artificial Intelligence ETF			
	30 June 2024 \$'000	30 June 2024 CPU	30 June 2023 \$'000	30 June 2023 CPU	30 June 2024 \$'000	30 June 2024 CPU	30 June 2023 \$'000	30 June 2023 CPU
Distributions payable - June	6,408	7.86	-	-	12,870	68.85	97	0.63
Total distributions	6,408	7.86	-	-	12,870	68.85	97	0.63

	Global Royalties ETF				Metaverse ETF			
	30 June 2024 \$¹	30 June 2024 CPU	30 June 2023 \$¹	30 June 2023 CPU	30 June 2024 \$¹	30 June 2024 CPU	30 June 2023 \$¹	30 June 2023 CPU
Distributions paid - December	31,617	4.41	10,204	3.40	-	-	-	-
Distributions payable - June	96,789	12.62	125,906	34.49	261,824	55.12	-	-
Total distributions	128,406	17.03	136,110	37.89	261,824	55.12	-	-

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

4 Distributions to unitholders (continued)

	NASDAQ Next Gen 100 ETF ²				NASDAQ 100 Equal Weight ETF ³			
	30 June 2024 \$ ¹	30 June 2024 CPU	30 June 2023 \$ ¹	30 June 2023 CPU	30 June 2024 \$ ¹	30 June 2024 CPU		
	Distributions payable - June	20,978	4.00	-	-	92,008	24.54	
Total distributions	20,978	4.00	-	-	92,008	24.54		

	NASDAQ 100 ETF				S&P/ASX Australian Technology ETF			
	30 June 2024 \$'000	30 June 2024 CPU	30 June 2023 \$'000	30 June 2023 CPU	30 June 2024 \$'000	30 June 2024 CPU	30 June 2023 \$'000	30 June 2023 CPU
	Distributions paid - December	2,971	2.95	2,862	3.10	736	7.40	617
Distributions payable - June	102,586	91.68	72,428	78.27	580	6.07	547	5.55
Total distributions	105,557	94.63	75,290	81.37	1,316	13.47	1,164	12.21

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

² There was no comparative amount for NASDAQ Next Gen 100 ETF. The Fund was registered on 26 October 2021 and commenced trading on 20 February 2024.

³ There was no comparative amount for NASDAQ 100 Equal Weight ETF. The Fund was registered on 4 August 2023 and commenced trading on 20 February 2024.

At 30 June 2024, Cloud Computing ETF had nil distribution (30 June 2023: nil distribution).

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

During the 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

	Asia Technology Tigers ETF		Cloud Computing ETF		Energy Transition Metals ETF	
	30 June 2024 \$'000	30 June 2023 \$'000	30 June 2024 \$'000	30 June 2023 \$'000	30 June 2024 \$'000	30 June 2023 \$'000
	Financial assets at fair value through profit or loss					
Listed securities	513,898	466,260	42,797	51,370	23,876	17,418
Total financial assets at fair value through profit or loss	513,898	466,260	42,797	51,370	23,876	17,418

	Global Cybersecurity ETF		Global Robotics and Artificial Intelligence ETF		Global Royalties ETF	
	30 June 2024 \$'000	30 June 2023 \$'000	30 June 2024 \$'000	30 June 2023 \$'000	30 June 2024 \$ ¹	30 June 2023 \$ ¹
	Financial assets at fair value through profit or loss					
Listed securities	939,397	732,006	247,675	201,967	7,304,429	3,017,711
Total financial assets at fair value through profit or loss	939,397	732,006	247,675	201,967	7,304,429	3,017,711

	Metaverse ETF		NASDAQ Next Gen 100 ETF ²		NASDAQ 100 Equal Weight ETF ³	
	30 June 2024 \$ ¹	30 June 2023 \$ ¹	30 June 2024 \$ ¹	30 June 2023 \$ ¹	30 June 2024 \$ ¹	30 June 2023 \$ ¹
	Financial assets at fair value through profit or loss					
Listed securities	7,339,129	1,745,649	7,749,536	-	5,622,458	-
Total financial assets at fair value through profit or loss	7,339,129	1,745,649	7,749,536	-	5,622,458	-

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

² There was no comparative amount for NASDAQ Next Gen 100 ETF. The Fund was registered on 26 October 2021 and commenced trading on 20 February 2024.

³ There was no comparative amount for NASDAQ 100 Equal Weight ETF. The Fund was registered on 4 August 2023 and commenced trading on 20 February 2024.

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

	NASDAQ 100 ETF		S&P/ASX Australian Technology ETF	
	30 June 2024 \$'000	30 June 2023 \$'000	30 June 2024 \$'000	30 June 2023 \$'000
Financial assets at fair value through profit or loss				
Listed securities	4,924,418	3,262,171	233,626	185,536
Listed futures	-	299	-	-
Total financial assets at fair value through profit or loss	4,924,418	3,262,470	233,626	185,536

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

6 Other receivables

	Asia Technology Tigers ETF		Cloud Computing ETF		Energy Transition Metals ETF	
	30 June 2024 \$'000	30 June 2023 \$'000	30 June 2024 \$'000	30 June 2023 \$'000	30 June 2024 \$'000	30 June 2023 \$'000
Dividends/Distributions receivable	2,177	2,332	4	-	39	1
GST receivable	70	68	7	7	3	2
Interest receivable	2	3	-	-	-	-
Total other receivables	2,249	2,403	11	7	42	3

6 Other receivables (continued)

	Global Cybersecurity ETF		Global Robotics and Artificial Intelligence ETF		Global Royalties ETF	
	30 June 2024 \$'000	30 June 2023 \$'000	30 June 2024 \$'000	30 June 2023 \$'000	30 June 2024 \$ ¹	30 June 2023 \$ ¹
	Creations receivable	-	-	1,397	1,303	-
Dividends/Distributions receivable	903	523	392	308	4,191	3,679
GST receivable	131	93	31	21	870	404
Interest receivable	-	1	-	-	172	4
Total other receivables	1,034	617	1,820	1,632	5,233	133,829

	Metaverse ETF		NASDAQ Next Gen 100 ETF ²		NASDAQ 100 Equal Weight ETF ³	
	30 June 2024 \$ ¹	30 June 2023 \$ ¹	30 June 2024 \$ ¹	30 June 2023 \$ ¹	30 June 2024 \$ ¹	
	Dividends/Distributions receivable	1,073	510	2,191	-	1,884
GST receivable	1,070	363	769	-	711	
Interest receivable	10	1	-	-	134	
Total other receivables	2,153	874	2,960	-	2,729	

	NASDAQ 100 ETF		S&P/ASX Australian Technology ETF	
	30 June 2024 \$'000	30 June 2023 \$'000	30 June 2024 \$'000	30 June 2023 \$'000
	Creations receivable	58,103	-	-
Dividends/Distributions receivable	633	388	-	-
GST receivable	448	287	20	15
Interest receivable	2	-	-	-
Total other receivables	59,186	675	20	15

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

² There was no comparative amount for NASDAQ Next Gen 100 ETF. The Fund was registered on 26 October 2021 and commenced trading on 20 February 2024.

³ There was no comparative amount for NASDAQ 100 Equal Weight ETF. The Fund was registered on 4 August 2023 and commenced trading on 20 February 2024.

7 Other payables

	Asia Technology Tigers ETF		Cloud Computing ETF		Energy Transition Metals ETF	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Management fees payable	225	225	19	24	13	9
Expense recoveries payable	40	39	3	4	-	-
Redemptions payable	-	2,945	-	-	-	-
Other payables	37	56	4	7	1	-
Total other payables	302	3,265	26	35	14	9

	Global Cybersecurity ETF		Global Robotics and Artificial Intelligence ETF		Global Royalties ETF	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$'000	\$'000	\$'000	\$'000	\$ ¹	\$ ¹
Management fees payable	399	332	95	76	3,440	1,679
Expense recoveries payable	70	58	20	16	-	-
Other payables	40	47	15	19	314	285
Total other payables	509	437	130	111	3,754	1,964

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

7 Other payables (continued)

	Metaverse ETF		NASDAQ Next Gen 100 ETF ²		NASDAQ 100 Equal Weight ETF ³	
	30 June 2024 \$ ¹	30 June 2023 \$ ¹	30 June 2024 \$ ¹	30 June 2023 \$ ¹	30 June 2024 \$ ¹	
Management fees payable	3,869	968	2,849	-	2,419	
Total other payables	3,869	968	2,849	-	2,419	

	NASDAQ 100 ETF		S&P/ASX Australian Technology ETF	
	30 June 2024 \$'000	30 June 2023 \$'000	30 June 2024 \$'000	30 June 2023 \$'000
Management fees payable	1,410	986	67	56
Expense recoveries payable	371	259	17	15
Redemptions payable	612	-	-	-
Other payables	-	505	18	23
Total other payables	2,393	1,750	102	94

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

² There was no comparative amount for NASDAQ Next Gen 100 ETF. The Fund was registered on 26 October 2021 and commenced trading on 20 February 2024.

³ There was no comparative amount for NASDAQ 100 Equal Weight ETF. The Fund was registered on 4 August 2023 and commenced trading on 20 February 2024.

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

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

	Asia Technology Tigers ETF		Cloud Computing ETF		Energy Transition Metals ETF	
	30 June 2024 \$'000	30 June 2023 \$'000	30 June 2024 \$'000	30 June 2023 \$'000	30 June 2024 \$'000	30 June 2023 \$'000
Reconciliation of profit/(loss) to net cash inflow/(outflow) from operating activities						
Profit/(loss)	111,870	(7,286)	(27)	10,995	(2,945)	(247)
Proceeds from sale of financial instruments at fair value through profit or loss	170,211	107,632	19,974	26,184	9,987	2,691
Payments for the purchase of financial instruments at fair value through profit or loss	(110,173)	(87,448)	(11,185)	(18,487)	(19,646)	(20,453)
Net (gains)/losses on financial instruments at fair value through profit or loss	(107,460)	11,007	(209)	(11,179)	3,183	338
Net change in dividends/distributions receivable	-	(1,160)	-	-	-	-
Net change in receivables and other assets	154	(3)	(4)	1	(39)	(3)
Net foreign exchange (gains)/losses	17	(307)	(7)	(52)	19	6
Net change in payables and other liabilities	(18)	(13)	(9)	4	5	9
Net cash inflow/(outflow) from operating activities	64,601	22,422	8,533	7,466	(9,436)	(17,659)

(b) Components of cash and cash equivalents

Cash as at the end of the financial period as shown in the Statements of Cash Flows is reconciled to the Statements of Financial Position as follows:

Cash	716	3,046	59	112	43	27
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8 Reconciliation of profit/(loss) to net cash inflow/(outflow) from operating activities (continued)

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

	Global Cybersecurity ETF		Global Robotics and Artificial Intelligence ETF		Global Royalties ETF	
	30 June 2024 \$'000	30 June 2023 \$'000	30 June 2024 \$'000	30 June 2023 \$'000	30 June 2024 \$ ¹	30 June 2023 \$ ¹
Reconciliation of profit/(loss) to net cash inflow/(outflow) from operating activities						
Profit/(loss)	172,330	103,321	15,988	62,508	753,768	130,490
Proceeds from sale of financial instruments at fair value through profit or loss	421,757	335,852	50,102	57,218	4,494,601	630,081
Payments for the purchase of financial instruments at fair value through profit or loss	(459,407)	(319,951)	(92,739)	(60,398)	(8,096,402)	(3,540,997)
Net (gains)/losses on financial instruments at fair value through profit or loss	(169,860)	(101,795)	(15,924)	(61,949)	(699,505)	(93,741)
Net change in dividends/distributions receivable	-	(429)	-	(200)	-	(3,679)
Net change in receivables and other assets	(417)	8	(94)	102	(1,146)	(408)
Net foreign exchange (gains)/losses	144	(169)	85	(335)	14,630	(13,116)
Net change in payables and other liabilities	72	53	19	28	1,790	1,964
Net cash inflow/(outflow) from operating activities	(35,381)	16,890	(42,563)	(3,026)	(3,532,264)	(2,889,406)

(b) Components of cash and cash equivalents (continued)

Cash as at the end of the financial period as shown in the Statements of Cash Flows is reconciled to the Statements of Financial Position as follows:

Cash	3,613	820	261	253	38,841	8,122
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¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

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

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

	Metaverse ETF		NASDAQ Next Gen 100 ETF ²		NASDAQ 100 Equal Weight ETF ³
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024
	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Reconciliation of profit/(loss) to net cash inflow/(outflow) from operating activities					
Profit/(loss)	1,123,208	324,325	(219,107)	-	(4,129)
Proceeds from sale of financial instruments at fair value through profit or loss	1,260,500	2,279,218	173,643	-	1,977,574
Payments for the purchase of financial instruments at fair value through profit or loss	(5,729,988)	(3,698,130)	(8,150,430)	-	(7,613,690)
Net (gains)/losses on financial instruments at fair value through profit or loss	(1,125,238)	(331,620)	217,196	-	6,836
Movement in cash held on collateral	-	-	-	-	-
Net change in dividends/distributions receivable	-	(510)	-	-	-
Net change in receivables and other assets	(1,279)	(364)	(2,960)	-	(2,729)
Net foreign exchange (gains)/losses	1,448	4,860	10,089	-	6,803
Net change in payables and other liabilities	2,901	968	2,849	-	2,419
Net cash inflow/(outflow) from operating activities	(4,468,448)	(1,421,253)	(7,968,720)	-	(5,626,916)

(b) Components of cash and cash equivalents (continued)

Cash as at the end of the financial period as shown in the Statements of Cash Flows is reconciled to the Statements of Financial Position as follows:

Cash	21,505	4,095	5,204	-	4,562
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¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

² There was no comparative amount for NASDAQ Next Gen 100 ETF. The Fund was registered on 26 October 2021 and commenced trading on 20 February 2024.

³ There was no comparative amount for NASDAQ 100 Equal Weight ETF. The Fund was registered on 4 August 2023 and commenced trading on 20 February 2024.

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

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

	NASDAQ 100 ETF		S&P/ASX Australian Technology ETF	
	30 June 2024 \$'000	30 June 2023 \$'000	30 June 2024 \$'000	30 June 2023 \$'000
Reconciliation of profit/(loss) to net cash inflow/(outflow) from operating activities				
Profit/(loss)	1,048,620	875,056	57,171	38,030
Proceeds from sale of financial instruments at fair value through profit or loss	810,100	362,955	58,822	42,384
Payments for the purchase of financial instruments at fair value through profit or loss	(1,435,337)	(531,110)	(51,058)	(59,522)
Net (gains)/losses on financial instruments at fair value through profit or loss	(1,036,875)	(867,948)	(55,854)	(36,872)
Movement in cash held on collateral	1,068	(1,562)	-	-
Net change in dividends/distributions receivable	-	(37)	-	-
Net change in receivables and other assets	(408)	(46)	(5)	(2)
Net foreign exchange (gains)/losses	313	373	-	-
Net change in payables and other liabilities	643	486	8	16
Net cash inflow/(outflow) from operating activities	(611,876)	(161,833)	9,084	(15,966)

(b) Components of cash and cash equivalents (continued)

Cash as at the end of the financial period as shown in the Statements of Cash Flows is reconciled to the Statements of Financial Position as follows:

Cash	18,925	4,487	77	56
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9 Financial risk management

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

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

The Funds' overall risk management programs 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 programs focus on ensuring compliance with the Funds' PDSs and investment guidelines.

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

(a) Market risk

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

Included in the following analysis are tables that summarise the sensitivity of the operating profit and net assets attributable to unitholders to changes in market prices (e.g. equity price, foreign exchange rates and interest rates). The analysis is based on reasonably possible movements in the specified risk variable with other variables held constant. Actual movements in the risk variables in any 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 on market stress) may bear no relation to historical patterns.

(i) Price risk

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

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

Sensitivity analysis

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

9 Financial risk management (continued)

(a) Market risk (continued)

(i) Price risk (continued)

Sensitivity analysis (continued)

	Asia Technology Tigers ETF		Cloud Computing ETF		Energy Transition Metals ETF	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
+10% Price movement - impact on the Funds' profit/(loss) and net assets attributable to unitholders	51,390	46,626	4,280	5,137	2,388	1,742
-10% Price movement - impact on the Funds' profit/(loss) and net assets attributable to unitholders	(51,390)	(46,626)	(4,280)	(5,137)	(2,388)	(1,742)
	Global Cybersecurity ETF		Global Robotics and Artificial Intelligence ETF		Global Royalties ETF	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$'000	\$'000	\$'000	\$'000	\$¹	\$ ¹
+10% Price movement - impact on the Funds' profit/(loss) and net assets attributable to unitholders	93,940	73,201	24,768	20,197	730,443	301,771
-10% Price movement - impact on the Funds' profit/(loss) and net assets attributable to unitholders	(93,940)	(73,201)	(24,768)	(20,197)	(730,443)	(301,771)

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

9 Financial risk management (continued)

(a) Market risk (continued)

(i) Price risk (continued)

Sensitivity analysis (continued)

	Metaverse ETF		NASDAQ Next Gen 100 ETF ²		NASDAQ 100 Equal Weight ETF ³	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	
	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	
+10% Price movement - impact on the Funds' profit/(loss) and net assets attributable to unitholders	733,913	174,565	774,954	-	562,246	
-10% Price movement - impact on the Funds' profit/(loss) and net assets attributable to unitholders	(733,913)	(174,565)	(774,954)	-	(562,246)	
			NASDAQ 100 ETF		S&P/ASX Australian Technology ETF	
			30 June 2024	30 June 2023	30 June 2024	30 June 2023
			\$'000	\$'000	\$'000	\$'000
+10% Price movement - impact on the Funds' profit/(loss) and net assets attributable to unitholders			492,442	326,247	23,363	18,554
-10% Price movement - impact on the Funds' profit/(loss) and net assets attributable to unitholders			(492,442)	(326,247)	(23,363)	(18,554)

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

² There was no comparative amount for NASDAQ Next Gen 100 ETF. The Fund was registered on 26 October 2021 and commenced trading on 20 February 2024.

³ There was no comparative amount for NASDAQ 100 Equal Weight ETF. The Fund was registered on 4 August 2023 and commenced trading on 20 February 2024.

(ii) Interest rate risk

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

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

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk

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

S&P/ASX Australian Technology ETF does not have foreign currency exposure.

The tables below summarise the Funds' assets and liabilities, monetary and non-monetary, that are denominated in a currency other than the Australian dollar (calculated after the effect of associated foreign currency derivatives). The disclosures below represent the significant currency exposures of Funds at each respective reporting date.

	Asia Technology Tigers ETF				
	USD	HKD	KRW	TWD	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
30 June 2024					
Assets					
Cash and cash equivalents	166	531	-	-	697
Receivables	1,687	32	203	256	2,178
Financial assets at fair value through profit or loss	<u>219,275</u>	<u>79,565</u>	<u>91,114</u>	<u>123,944</u>	<u>513,898</u>
Total	<u>221,128</u>	<u>80,128</u>	<u>91,317</u>	<u>124,200</u>	<u>516,773</u>
Liabilities					
Due to brokers - payable for securities purchased	26	-	-	-	26
Total	<u>26</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26</u>
Increase/(decrease) in foreign currency exposure	-	-	-	-	-
Net foreign currency exposure	<u>221,102</u>	<u>80,128</u>	<u>91,317</u>	<u>124,200</u>	<u>516,747</u>
30 June 2023					
Assets					
Cash and cash equivalents	162	24	-	-	186
Receivables	838	23	283	1,187	2,331
Due from brokers - receivable for securities sold	-	-	-	206	206
Financial assets at fair value through profit or loss	<u>258,326</u>	<u>61,301</u>	<u>90,761</u>	<u>55,872</u>	<u>466,260</u>
Total	<u>259,326</u>	<u>61,348</u>	<u>91,044</u>	<u>57,265</u>	<u>468,983</u>
Increase/(decrease) in foreign currency exposure	-	-	-	-	-
Net foreign currency exposure	<u>259,326</u>	<u>61,348</u>	<u>91,044</u>	<u>57,265</u>	<u>468,983</u>

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

30 June 2024

Assets

Cash and cash equivalents
Receivables
Financial assets at fair value through profit or loss
Total

Increase/(decrease) in foreign currency exposure

Net foreign currency exposure

Cloud Computing ETF		
USD \$'000	SEK \$'000	Total \$'000
21	2	23
3	-	3
41,702	1,095	42,797
41,726	1,097	42,823
-	-	-
41,726	1,097	42,823

30 June 2023

Assets

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

Increase/(decrease) in foreign currency exposure

Net foreign currency exposure

Cloud Computing ETF		
USD \$'000	SEK \$'000	Total \$'000
67	28	95
49,987	1,383	51,370
50,054	1,411	51,465
-	-	-
50,054	1,411	51,465

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

30 June 2024	Energy Transition Metals ETF						Total
	USD \$'000	CAD \$'000	JPY \$'000	GBP \$'000	SEK \$'000	Others \$'000	
Assets							\$'000
Cash and cash equivalents	5	10	13	2	3	7	40
Receivables	-	-	-	-	(1)	39	38
Financial assets at fair value through profit or loss	9,260	4,982	1,402	1,290	1,311	1,636	19,881
Total	9,265	4,992	1,415	1,292	1,313	1,682	19,959
Increase/(decrease) in foreign currency exposure	-	-	-	-	-	-	-
Net foreign currency exposure	9,265	4,992	1,415	1,292	1,313	1,682	19,959

30 June 2023	Energy Transition Metals ETF						Total
	USD \$'000	CAD \$'000	JPY \$'000	GBP \$'000	PLN \$'000	Others \$'000	
Assets							\$'000
Cash and cash equivalents	(3)	7	13	(1)	-	1	17
Receivables	-	-	-	-	-	1	1
Financial assets at fair value through profit or loss	5,906	2,455	863	823	734	1,986	12,767
Total	5,903	2,462	876	822	734	1,988	12,785
Increase/(decrease) in foreign currency exposure	-	-	-	-	-	-	-
Net foreign currency exposure	5,903	2,462	876	822	734	1,988	12,785

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

	Global Cybersecurity ETF						
	USD	EUR	JPY	CAD	GBP	Others	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
30 June 2024							
Assets							
Cash and cash equivalents	2,811	21	194	33	525	-	3,584
Receivables	826	77	-	-	-	-	903
Financial assets at fair value through profit or loss	871,808	30,747	14,766	22,076	-	-	939,397
Total	875,445	30,845	14,960	22,109	525	-	943,884
Increase/(decrease) in foreign currency exposure	-	-	-	-	-	-	-
Net foreign currency exposure	875,445	30,845	14,960	22,109	525	-	943,884
	Global Cybersecurity ETF						
	USD	EUR	JPY	CAD	GBP	Others	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
30 June 2023							
Assets							
Cash and cash equivalents	557	2	15	122	52	-	748
Receivables	491	25	-	-	7	-	523
Financial assets at fair value through profit or loss	654,215	22,954	21,540	21,363	10,121	1,812	732,005
Total	655,263	22,981	21,555	21,485	10,180	1,812	733,276
Increase/(decrease) in foreign currency exposure	-	-	-	-	-	-	-
Net foreign currency exposure	655,263	22,981	21,555	21,485	10,180	1,812	733,276

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

30 June 2024	Global Robotics and Artificial Intelligence ETF						Total
	USD \$'000	JPY \$'000	CHF \$'000	EUR \$'000	KRW \$'000	Others \$'000	
Assets							\$'000
Cash and cash equivalents	3	247	-	1	-	10	261
Receivables	-	-	376	16	-	-	392
Due from brokers - receivable for securities sold	5,467	3,434	1,353	238	322	650	11,464
Financial assets at fair value through profit or loss	117,879	74,040	29,164	5,140	6,956	14,496	247,675
Total	123,349	77,721	30,893	5,395	7,278	15,156	259,792
Increase/(decrease) in foreign currency exposure	(5,459)	(3,630)	(1,356)	(240)	-	(678)	(11,363)
Net foreign currency exposure	117,890	74,091	29,537	5,155	7,278	14,478	248,429

30 June 2023	Global Robotics and Artificial Intelligence ETF						Total
	USD \$'000	JPY \$'000	CHF \$'000	NOK \$'000	CAD \$'000	Others \$'000	
Assets							\$'000
Cash and cash equivalents	3	190	1	1	29	24	248
Receivables	2	-	290	-	-	16	308
Due from brokers - receivable for securities sold	621	408	127	41	23	59	1,279
Financial assets at fair value through profit or loss	97,956	62,912	20,177	6,437	3,627	10,858	201,967
Total	98,582	63,510	20,595	6,479	3,679	10,957	203,802
Liabilities							
Due to brokers - payable for securities purchased	631	405	130	41	23	62	1,292
Total	631	405	130	41	23	62	1,292
Increase/(decrease) in foreign currency exposure	-	-	-	-	-	-	-
Net foreign currency exposure	97,951	63,105	20,465	6,438	3,656	10,895	202,510

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

	Global Royalties ETF					
	USD	CAD	EUR	DKK	GBP	Total
	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
30 June 2024						
Assets						
Cash and cash equivalents	(1,365)	5,978	2,506	1,835	872	9,826
Receivables	-	4,191	-	-	-	4,191
Financial assets at fair value through profit or loss	3,809,925	2,161,030	694,210	581,286	8,342	7,254,793
Total	3,808,560	2,171,199	696,716	583,121	9,214	7,268,810
Increase/(decrease) in foreign currency exposure	-	-	-	-	-	-
Net foreign currency exposure	3,808,560	2,171,199	696,716	583,121	9,214	7,268,810
	Global Royalties ETF					
	USD	CAD	EUR	DKK	GBP	Total
	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
30 June 2023						
Assets						
Cash and cash equivalents	2,847	2,507	675	-	564	6,593
Receivables	-	3,490	-	-	189	3,679
Financial assets at fair value through profit or loss	1,350,501	1,300,133	300,516	-	13,035	2,964,185
Total	1,353,348	1,306,130	301,191	-	13,788	2,974,457
Increase/(decrease) in foreign currency exposure	-	-	-	-	-	-
Net foreign currency exposure	1,353,348	1,306,130	301,191	-	13,788	2,974,457

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

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

30 June 2024	Metaverse ETF						Total
	USD \$'000	HKD \$'000	JPY \$'000	KRW \$'000	EUR \$'000	Others \$'000	
Assets							\$'000
Cash and cash equivalents	3,339	1,823	9,095	-	1,313	1,728	17,298
Receivables	149	-	137	-	-	786	1,072
Financial assets at fair value through profit or loss	5,311,059	644,409	791,754	177,685	198,987	215,235	7,339,129
Total	5,314,547	646,232	800,986	177,685	200,300	217,749	7,357,499
Increase/(decrease) in foreign currency exposure	-	-	-	-	-	-	-
Net foreign currency exposure	5,314,547	646,232	800,986	177,685	200,300	217,749	7,357,499

30 June 2023	Metaverse ETF						Total
	USD \$'000	HKD \$'000	JPY \$'000	KRW \$'000	EUR \$'000	Others \$'000	
Assets							\$'000
Cash and cash equivalents	813	220	2,388	-	448	64	3,933
Receivables	108	-	34	-	8	361	511
Financial assets at fair value through profit or loss	1,253,021	178,333	146,790	60,252	55,318	51,935	1,745,649
Total	1,253,942	178,553	149,212	60,252	55,774	52,360	1,750,093
Increase/(decrease) in foreign currency exposure	-	-	-	-	-	-	-
Net foreign currency exposure	1,253,942	178,553	149,212	60,252	55,774	52,360	1,750,093

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

	NASDAQ Next Gen 100 ETF ²	
30 June 2024	USD	Total
Assets	\$¹	\$¹
Cash and cash equivalents	4,650	4,650
Receivables	2,191	2,191
Financial assets at fair value through profit or loss	7,749,536	7,749,536
Total	7,756,377	7,756,377
Increase/(decrease) in foreign currency exposure	-	-
Net foreign currency exposure	7,756,377	7,756,377
	NASDAQ 100 Equal Weight ETF ³	
30 June 2024	USD	Total
Assets	\$¹	\$¹
Cash and cash equivalents	(9,008)	(9,008)
Receivables	1,884	1,884
Financial assets at fair value through profit or loss	5,622,458	5,622,458
Total	5,615,334	5,615,334
Increase/(decrease) in foreign currency exposure	-	-
Net foreign currency exposure	5,615,334	5,615,334

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

² There was no comparative amount for NASDAQ Next Gen 100 ETF. The Fund was registered on 26 October 2021 and commenced trading on 20 February 2024.

³ There was no comparative amount for NASDAQ 100 Equal Weight ETF. The Fund was registered on 4 August 2023 and commenced trading on 20 February 2024.

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

	NASDAQ 100 ETF	
	USD \$'000	Total \$'000
30 June 2024		
Assets		
Cash and cash equivalents	18,663	18,663
Cash held on collateral	784	784
Receivables	633	633
Financial assets at fair value through profit or loss	4,924,418	4,924,418
Total	4,944,498	4,944,498
Liabilities		
Due to brokers - payable for securities purchased	50	50
Total	50	50
Increase/(decrease) in foreign currency exposure	-	-
Net foreign currency exposure	4,944,448	4,944,448
30 June 2023		
Assets		
Cash and cash equivalents	4,348	4,348
Cash held on collateral	1,852	1,852
Receivables	387	387
Financial assets at fair value through profit or loss	3,262,470	3,262,470
Total	3,269,057	3,269,057
Increase/(decrease) in foreign currency exposure	-	-
Net foreign currency exposure	3,269,057	3,269,057

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

Sensitivity analysis

The following tables summarise the sensitivities of the Funds' monetary assets and liabilities to foreign exchange risk.

	Asia Technology Tigers ETF		Cloud Computing ETF		Energy Transition Metals ETF	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Impact on profit/(loss) from operating activities and net assets attributable to unitholders						
10% AUD appreciation against foreign currency (2023: 10%)	(285)	(272)	(3)	(9)	(8)	(2)

	Global Cybersecurity ETF		Global Robotics and Artificial Intelligence ETF		Global Royalties ETF	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$'000	\$'000	\$'000	\$'000	\$ ¹	\$ ¹
Impact on profit/(loss) from operating activities and net assets attributable to unitholders						
10% AUD appreciation against foreign currency (2023: 10%)	(449)	(127)	(1,212)	(54)	(1,402)	(1,027)

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

9 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

Sensitivity analysis (continued)

	Metaverse ETF		NASDAQ Next Gen 100 ETF ⁸		NASDAQ 100 Equal Weight ETF ⁹	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	
Impact on profit/(loss) from operating activities and net assets attributable to unitholders	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	
10% AUD appreciation against foreign currency (2023: 10%)	(1,837)	(444)	(684)	-	712	

	NASDAQ 100 ETF	
	30 June 2024	30 June 2023
Impact on profit/(loss) from operating activities and net assets attributable to unitholders	\$'000	\$'000
10% AUD appreciation against foreign currency (2023: 10%)	(2,003)	(659)

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

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

² There was no comparative amount for NASDAQ Next Gen 100 ETF. The Fund was registered on 26 October 2021 and commenced trading on 20 February 2024.

³ There was no comparative amount for NASDAQ 100 Equal Weight ETF. The Fund was registered on 4 August 2023 and commenced trading on 20 February 2024.

9 Financial risk management (continued)

(b) Credit risk

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

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

(i) Cash and cash equivalents

The exposure to credit risk for cash and cash equivalents is considered low as the Funds only invest their assets into bank deposit accounts held with banks that are regulated in Australia by the Australian Prudential Regulatory 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.

(ii) Settlement of securities transactions

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

(iii) Other

The custody of the Funds' assets are 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 2024 had a credit rating of A by Standard & Poor's (S&P) (30 June 2023: "A" by S&P). At 30 June 2024, substantially all cash and cash equivalents, balances due from brokers and investments are held in custody by Citigroup Pty Ltd.

(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.

9 Financial risk management (continued)

(c) Liquidity risk (continued)

The following tables analyse the Funds' non-derivative and 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.

Asia Technology Tigers ETF								
	Less than 6 months	Greater than 6 months	Total		Less than 6 months	Greater than 6 months	Total	
On demand	30 June	30 June	30 June	On demand	30 June	30 June	30 June	
	2024	2024	2024	2023	2023	2023	2023	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Distributions payable	-	1,689	-	1,689	-	221	-	221
Due to brokers - payables for securities purchased	-	26	-	26	-	-	-	-
Other payables	-	302	-	302	-	3,265	-	3,265
Contractual cash flows (excluding net settled derivatives)	-	2,017	-	2,017	-	3,486	-	3,486
Cloud Computing ETF								
	Less than 6 months	Greater than 6 months	Total		Less than 6 months	Greater than 6 months	Total	
On demand	30 June	30 June	30 June	On demand	30 June	30 June	30 June	
	2024	2024	2024	2023	2023	2023	2023	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Other payables	-	26	-	26	-	35	-	35
Contractual cash flows (excluding net settled derivatives)	-	26	-	26	-	35	-	35
Energy Transition Metals ETF								
	Less than 6 months	Greater than 6 months	Total		Less than 6 months	Greater than 6 months	Total	
On demand	30 June	30 June	30 June	On demand	30 June	30 June	30 June	
	2024	2024	2024	2023	2023	2023	2023	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Distributions payable	-	83	-	83	-	100	-	100
Other payables	-	14	-	14	-	9	-	9
Contractual cash flows (excluding net settled derivatives)	-	97	-	97	-	109	-	109

9 Financial risk management (continued)

(c) Liquidity risk (continued)

	Global Cybersecurity ETF							
	On demand	Less than	Greater than	Total	On demand	Less than	Greater than	Total
	30 June	6 months	6 months		30 June	6 months	6 months	
	2024	2024	2024	2024	2023	2023	2023	
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Distributions payable	-	6,408	-	6,408	-	-	-	-
Other payables	-	509	-	509	-	437	-	437
Contractual cash flows (excluding net settled derivatives)	-	6,917	-	6,917	-	437	-	437

	Global Robotics and Artificial Intelligence ETF							
	On demand	Less than	Greater than	Total	On demand	Less than	Greater than	Total
	30 June	6 months	6 months		30 June	6 months	6 months	
	2024	2024	2024	2024	2023	2023	2023	
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Distributions payable	-	12,870	-	12,870	-	97	-	97
Due to brokers - payables for securities purchased	-	-	-	-	-	1,292	-	1,292
Other payables	-	130	-	130	-	111	-	111
Contractual cash flows (excluding net settled derivatives)	-	13,000	-	13,000	-	1,500	-	1,500

	Global Royalties ETF							
	On demand	Less than	Greater than	Total	On demand	Less than	Greater than	Total
	30 June	6 months	6 months		30 June	6 months	6 months	
	2024	2024	2024	2024	2023	2023	2023	
\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	
Distributions payable	-	96,789	-	96,789	-	125,906	-	125,906
Other payables	-	3,754	-	3,754	-	1,964	-	1,964
Contractual cash flows (excluding net settled derivatives)	-	100,543	-	100,543	-	127,870	-	127,870

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

9 Financial risk management (continued)

(c) Liquidity risk (continued)

	Metaverse ETF							
	On demand	Less than	Greater than	Total	On demand	Less than	Greater than	Total
	30 June	6 months	6 months		30 June	30 June	6 months	
	2024	2024	2024	2024	2023	2023	2023	2023
\$¹	\$¹	\$¹	\$¹	\$¹	\$¹	\$¹	\$¹	
Distributions payable	-	261,824	-	261,824	-	-	-	-
Other payables	-	3,869	-	3,869	-	968	-	968
Contractual cash flows (excluding net settled derivatives)	-	265,693	-	265,693	-	968	-	968
	NASDAQ Next Gen 100 ETF²							
On demand	Less than	Greater than	Total	On demand	Less than	Greater than	Total	
30 June	6 months	6 months		30 June	30 June	6 months		6 months
2024	2024	2024	2024	2023	2023	2023	2023	
\$¹	\$¹	\$¹	\$¹	\$¹	\$¹	\$¹	\$¹	
Distributions payable	-	20,978	-	20,978	-	-	-	-
Other payables	-	2,849	-	2,849	-	-	-	-
Contractual cash flows (excluding net settled derivatives)	-	23,827	-	23,827	-	-	-	-
	NASDAQ 100 Equal Weight ETF³							
On demand	Less than	Greater than	Total					
30 June	6 months	6 months		30 June				
2024	2024	2024	2024					
\$¹	\$¹	\$¹	\$¹					
Distributions payable	-	92,008	92,008					
Other payables	-	2,419	2,419					
Contractual cash flows (excluding net settled derivatives)	-	94,427	94,427					

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

² There was no comparative amount for NASDAQ Next Gen 100 ETF. The Fund was registered on 26 October 2021 and commenced trading on 20 February 2024.

³ There was no comparative amount for NASDAQ 100 Equal Weight ETF. The Fund was registered on 4 August 2023 and commenced trading on 20 February 2024.

9 Financial risk management (continued)

(c) Liquidity risk (continued)

NASDAQ 100 ETF							
	Less than 6 months	Greater than 6 months	Total		Less than 6 months	Greater than 6 months	Total
On demand 30 June 2024 \$'000	30 June 2024 \$'000	30 June 2024 \$'000	30 June 2024 \$'000	On demand 30 June 2023 \$'000	30 June 2023 \$'000	30 June 2023 \$'000	30 June 2023 \$'000
Distributions payable	-	102,586	-	102,586	-	72,428	-
Due to brokers - payables for securities purchased	-	50	-	50	-	-	-
Other payables	-	2,393	-	2,393	-	1,750	-
Contractual cash flows (excluding net settled derivatives)	-	105,029	-	105,029	-	74,178	-
S&P/ASX Australian Technology ETF							
	Less than 6 months	Greater than 6 months	Total		Less than 6 months	Greater than 6 months	Total
On demand 30 June 2024 \$'000	30 June 2024 \$'000	30 June 2024 \$'000	30 June 2024 \$'000	On demand 30 June 2023 \$'000	30 June 2023 \$'000	30 June 2023 \$'000	30 June 2023 \$'000
Distributions payable	-	580	-	580	-	547	-
Other payables	-	102	-	102	-	94	-
Contractual cash flows (excluding net settled derivatives)	-	682	-	682	-	641	-

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		Net amounts
	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	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
NASDAQ 100 ETF						
As at 30 June 2024						
Financial assets						
Listed futures	-	-	-	-	-	-
Total	-	-	-	-	-	-
As at 30 June 2023						
Financial assets						
Listed futures	299	-	299	-	-	299
Total	299	-	299	-	-	299

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

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

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

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

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

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

The quoted market price used for financial assets and liabilities is the last traded price. Where the last traded price does not fall within the bid-ask spread, an assessment is performed by management to determine the appropriate valuation price to use that is most representative of fair value.

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

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

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

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

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

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

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

11 Fair value measurements (continued)

Fair value estimation (continued)

(iii) Recognised fair value measurements

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

		Asia Technology Tigers ETF							
		Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
		30 June	30 June	30 June	30 June	30 June	30 June	30 June	30 June
		2024	2024	2024	2024	2023	2023	2023	2023
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets									
Financial assets at fair value through profit or loss:									
	Listed securities	513,898	-	-	513,898	466,260	-	-	466,260
Total		513,898	-	-	513,898	466,260	-	-	466,260
		Cloud Computing ETF							
		Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
		30 June	30 June	30 June	30 June	30 June	30 June	30 June	30 June
		2024	2024	2024	2024	2023	2023	2023	2023
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets									
Financial assets at fair value through profit or loss:									
	Listed securities	42,797	-	-	42,797	51,370	-	-	51,370
Total		42,797	-	-	42,797	51,370	-	-	51,370
		Energy Transition Metals ETF							
		Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
		30 June	30 June	30 June	30 June	30 June	30 June	30 June	30 June
		2024	2024	2024	2024	2023	2023	2023	2023
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets									
Financial assets at fair value through profit or loss:									
	Listed securities	23,876	-	-	23,876	17,418	-	-	17,418
Total		23,876	-	-	23,876	17,418	-	-	17,418

11 Fair value measurements (continued)

Fair value estimation (continued)

(iii) Recognised fair value measurements (continued)

		Global Cybersecurity ETF							
		Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
		30 June	30 June	30 June	30 June	30 June	30 June	30 June	30 June
		2024	2024	2024	2024	2023	2023	2023	2023
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets									
Financial assets at fair value through profit or loss:									
Listed securities		939,397	-	-	939,397	732,006	-	-	732,006
Total		939,397	-	-	939,397	732,006	-	-	732,006

		Global Robotics and Artificial Intelligence ETF							
		Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
		30 June	30 June	30 June	30 June	30 June	30 June	30 June	30 June
		2024	2024	2024	2024	2023	2023	2023	2023
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets									
Financial assets at fair value through profit or loss:									
Listed securities		247,675	-	-	247,675	201,967	-	-	201,967
Total		247,675	-	-	247,675	201,967	-	-	201,967

		Global Royalties ETF							
		Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
		30 June	30 June	30 June	30 June	30 June	30 June	30 June	30 June
		2024	2024	2024	2024	2023	2023	2023	2023
		\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Financial assets									
Financial assets at fair value through profit or loss:									
Listed securities		7,304,429	-	-	7,304,429	3,017,711	-	-	3,017,711
Total		7,304,429	-	-	7,304,429	3,017,711	-	-	3,017,711

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

11 Fair value measurements (continued)

Fair value estimation (continued)

(iii) Recognised fair value measurements (continued)

	Metaverse ETF							
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
	30 June	30 June	30 June	30 June	30 June	30 June	30 June	30 June
	2024	2024	2024	2024	2023	2023	2023	2023
	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Financial assets								
Financial assets at fair value through profit or loss:								
Listed securities	7,339,129	-	-	7,339,129	1,745,649	-	-	1,745,649
Total	7,339,129	-	-	7,339,129	1,745,649	-	-	1,745,649

	NASDAQ Next Gen 100 ETF ²							
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
	30 June	30 June	30 June	30 June	30 June	30 June	30 June	30 June
	2024	2024	2024	2024	2023	2023	2023	2023
	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Financial assets								
Financial assets at fair value through profit or loss:								
Listed securities	7,749,536	-	-	7,749,536	-	-	-	-
Total	7,749,536	-	-	7,749,536	-	-	-	-

	NASDAQ 100 Equal Weight ETF ³			
	Level 1	Level 2	Level 3	Total
	30 June	30 June	30 June	30 June
	2024	2024	2024	2024
	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Financial assets				
Financial assets at fair value through profit or loss:				
Listed securities	5,622,458	-	-	5,622,458
Total	5,622,458	-	-	5,622,458

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

² There was no comparative amount for NASDAQ Next Gen 100 ETF. The Fund was registered on 26 October 2021 and commenced trading on 20 February 2024.

³ There was no comparative amount for NASDAQ 100 Equal Weight ETF. The Fund was registered on 4 August 2023 and commenced trading on 20 February 2024.

11 Fair value measurements (continued)

Fair value estimation (continued)

(iii) Recognised fair value measurements (continued)

	NASDAQ 100 ETF							
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
	30 June	30 June	30 June	30 June	30 June	30 June	30 June	30 June
	2024	2024	2024	2024	2023	2023	2023	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets								
Financial assets at fair value through profit or loss:								
Listed securities	4,924,418	-	-	4,924,418	3,262,171	-	-	3,262,171
Listed futures	-	-	-	-	299	-	-	299
Total	4,924,418	-	-	4,924,418	3,262,470	-	-	3,262,470

	S&P/ASX Australian Technology ETF							
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
	30 June	30 June	30 June	30 June	30 June	30 June	30 June	30 June
	2024	2024	2024	2024	2023	2023	2023	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets								
Financial assets at fair value through profit or loss:								
Listed securities	233,626	-	-	233,626	185,536	-	-	185,536
Total	233,626	-	-	233,626	185,536	-	-	185,536

(iv) Transfers between levels

There were no transfers between levels during the period ended 30 June 2024 and 30 June 2023.

(v) Movement in level 3 instruments

There were no investments classified as Level 3 within the Funds as at 30 June 2024 and 30 June 2023.

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

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

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.

The following Fund holds derivative instruments:

	NASDAQ 100 ETF					
	Fair values					
	Notional amounts	Assets	Liabilities	Notional amounts	Assets	Liabilities
	30 June 2024	30 June 2024	30 June 2024	30 June 2023	30 June 2023	30 June 2023
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Listed futures	-	-	-	5,530	299	-
	-	-	-	5,530	299	-

13 Auditor's remuneration

During the 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:

There were no non-audit fees incurred by the Funds during the period ended 30 June 2024 and 30 June 2023.

	Asia Technology Tigers ETF		Cloud Computing ETF		Energy Transition Metals ETF	
	30 June	30 June	30 June	30 June	30 June	30 June
	2024	2023	2024	2023	2024	2023
KPMG	\$	\$	\$	\$	\$	\$
<i>Audit and other assurance service</i>						
Audit and review of financial reports	5,356	4,982	5,356	4,982	5,356	4,982
Audit of compliance plan	1,322	1,230	1,322	1,230	1,322	1,230
Total remuneration of audit and other assurance services	6,678	6,212	6,678	6,212	6,678	6,212
	Global Cybersecurity ETF		Global Robotics and Artificial Intelligence ETF		Global Royalties ETF	
	30 June	30 June	30 June	30 June	30 June	30 June
	2024	2023	2024	2023	2024	2023
KPMG	\$	\$	\$	\$	\$	\$
<i>Audit and other assurance service</i>						
Audit and review of financial reports	5,356	4,982	5,356	4,982	5,356	4,982
Audit of compliance plan	1,322	1,230	1,322	1,230	1,322	1,230
Total remuneration of audit and other assurance services	6,678	6,212	6,678	6,212	6,678	6,212

13 Auditor's remuneration (continued)

	Metaverse ETF		NASDAQ Next Gen 100 ETF ¹		NASDAQ 100 Equal Weight ETF ²	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	
KPMG	\$	\$	\$	\$	\$	
<i>Audit and other assurance service</i>						
Audit and review of financial reports	5,356	4,982	5,356	-	5,356	
Audit of compliance plan	1,322	1,230	1,322	-	1,322	
Total remuneration of audit and other assurance services	6,678	6,212	6,678	-	6,678	

	NASDAQ 100 ETF		S&P/ASX Australian Technology ETF	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023
KPMG	\$	\$	\$	\$
<i>Audit and other assurance service</i>				
Audit and review of financial reports	5,356	4,982	5,356	4,982
Audit of compliance plan	1,322	1,230	1,322	1,230
Total remuneration of audit and other assurance services	6,678	6,212	6,678	6,212

¹ There was no comparative amount for NASDAQ Next Gen 100 ETF. The Fund was registered on 26 October 2021 and commenced trading on 20 February 2024.

² There was no comparative amount for NASDAQ 100 Equal Weight ETF. The Fund was registered on 4 August 2023 and commenced trading on 20 February 2024.

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.

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. The following table discloses the Responsible Entity's fees for 30 June 2024 and 30 June 2023:

Funds	Management Fee		Expense Recoveries	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	%	%	%	%
Asia Technology Tigers ETF	0.57	0.57	0.10	0.10
Cloud Computing ETF	0.57	0.57	0.10	0.10
Energy Transition Metals ETF	0.69	0.69	-	-
Global Cybersecurity ETF	0.57	0.57	0.10	0.10
Global Robotics and Artificial Intelligence	0.47	0.47	0.10	0.10
Global Royalties ETF	0.69	0.69	-	-
Metaverse ETF	0.69	0.69	-	-
NASDAQ Next Gen 100 ETF ¹	0.48	-	-	-
NASDAQ 100 Equal Weight ETF ²	0.48	-	-	-
NASDAQ 100 ETF	0.38	0.38	0.10	0.10
S&P/ASX Australian Technology ETF	0.38	0.38	0.10	0.10

¹ There was no comparative amount for NASDAQ Next Gen 100 ETF. The Fund was registered on 26 October 2021 and commenced trading on 20 February 2024.

² There was no comparative amount for NASDAQ 100 Equal Weight ETF. The Fund was registered on 4 August 2023 and commenced trading on 20 February 2024.

14 Related party transactions (continued)

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

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

	Asia Technology Tigers ETF		Cloud Computing ETF		Energy Transition Metals ETF	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$	\$	\$	\$	\$	\$
Management fees expensed to the Responsible Entity	2,701,521	2,659,893	280,258	282,159	149,531	55,725
Management fees payable to the Responsible Entity at reporting date	225,344	225,146	18,785	24,214	13,244	9,224
Expense recoveries expensed to the Responsible Entity	473,951	466,648	49,168	49,501	-	-
Expense recoveries payable to the Responsible Entity at reporting date	39,534	39,499	3,296	4,248	-	-

	Global Cybersecurity ETF		Global Robotics and Artificial Intelligence ETF		Global Royalties ETF	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$	\$	\$	\$	\$	\$
Management fees expensed to the Responsible Entity	4,782,853	3,682,584	1,040,731	731,256	36,556	14,546
Management fees payable to the Responsible Entity at reporting date	399,075	332,198	94,564	76,216	3,440	1,679
Expense recoveries expensed to the Responsible Entity	839,097	646,067	221,432	155,586	-	-
Expense recoveries payable to the Responsible Entity at reporting date	70,013	58,280	20,120	16,216	-	-

14 Related party transactions (continued)

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

	Metaverse ETF		NASDAQ Next Gen 100 ETF ¹		NASDAQ 100 Equal Weight ETF ²	
	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	
Management fees expensed to the Responsible Entity	29,248	13,414	11,985	-	9,909	
Management fees payable to the Responsible Entity at reporting date	3,869	968	2,849	-	2,419	
			NASDAQ 100 ETF		S&P/ASX Australian Technology ETF	
			30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$
Management fees expensed to the Responsible Entity			14,843,091	9,860,575	782,148	595,176
Management fees payable to the Responsible Entity at reporting date			1,410,083	986,043	66,750	56,146
Expense recoveries expensed to the Responsible Entity			3,906,077	2,594,888	205,829	156,625
Expense recoveries payable to the Responsible Entity at reporting date			371,075	259,485	17,566	14,775

¹ There was no comparative amount for NASDAQ Next Gen 100 ETF. The Fund was registered on 26 October 2021 and commenced trading on 20 February 2024.

² There was no comparative amount for NASDAQ 100 Equal Weight ETF. The Fund was registered on 4 August 2023 and commenced trading on 20 February 2024.

14 Related party transactions (continued)

Related party unitholdings

During the financial period, parties related to the Funds, including the Responsible Entity, its affiliates or other schemes 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.

NASDAQ 100 ETF

Unitholder	Number of units held opening	Number of units held closing	Fair value of investment	Interest held	Number of units acquired	Number of units disposed	Distributions paid/payable by the Fund
	(Units)	(Units)	(\$)	(%)	(Units)	(Units)	(\$)
2024							
Betashares NASDAQ 100 Currency Hedged ETF ¹	7,374,214	10,322,116	451,989,656	9.33	4,656,373	1,708,471	9,740,845
Betashares NASDAQ 100 Yield Maximiser Fund	30,552	134,715	5,898,964	0.12	120,801	16,638	126,161
Total	7,404,766	10,456,831	457,888,620		4,777,174	1,725,109	9,867,006
2023							
Unitholder	Number of units held opening	Number of units held closing	Fair value of investment	Interest held	Number of units acquired	Number of units disposed	Distributions paid/payable by the Fund
	(Units)	(Units)	(\$)	(%)	(Units)	(Units)	(\$)
Betashares NASDAQ 100 Currency Hedged ETF ¹	4,308,531	7,374,214	254,628,807	7.97	5,670,697	2,605,014	6,008,444
Betashares NASDAQ 100 Yield Maximiser Fund	-	30,552	1,054,949	0.03	32,498	1,946	24,775
Total	4,308,531	7,404,766	255,683,756		5,703,195	2,606,960	6,033,219

¹ On 10 July 2024, the Fund changed its name from Betashares Nasdaq 100 ETF - Currency Hedged to Betashares NASDAQ 100 Currency Hedged ETF.

14 Related party transactions (continued)

Related party unitholdings (continued)

S&P/ASX Australian Technology ETF

2024

Unitholder	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 Dividend Harvester Fund (managed fund)	-	182,741	4,450,117	1.91	344,812	162,071	22,778
Total	-	182,741	4,450,117		344,812	162,071	22,778

S&P/ASX Australian Technology ETF Fund did not have any unitholder in other schemes managed by the Responsible Entity or its related parties during the financial period 30 June 2023.

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

Investments

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

15 Events occurring after the reporting period

The Responsible Entity of the Funds has changed the registered office and principal place of business from Level 11, 50 Margaret Street, Sydney, NSW 2000 to Level 46, 180 George Street, Sydney, NSW 2000, effective 1st September 2024.

The address change does not affect the Funds' financial position or results of operations. All future correspondence and filings should be directed to the new address.

No other significant events have occurred since the end of the reporting period which would impact on the financial position of the Funds disclosed in the statements of financial position as at 30 June 2024 or on the results and cash flows of the Funds for the 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 2024 and 30 June 2023.

Directors' declaration

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

Betashares Asia Technology Tigers ETF
Betashares Cloud Computing ETF
Betashares Energy Transition Metals ETF
Betashares Global Cybersecurity ETF
Betashares Global Robotics and Artificial Intelligence
Betashares Global Royalties ETF
Betashares Metaverse ETF
Betashares NASDAQ 100 ETF
Betashares NASDAQ Next Gen 100 ETF
Betashares NASDAQ 100 Equal Weight ETF
Betashares S&P/ASX Australian Technology 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 2024 and of their performance for the financial period ended on that date; and
- (b) there are reasonable grounds to believe that the Funds will be able to pay their debts as and when they become due and payable; and
- (c) Note 2(a) confirms that the financial statements comply with International Financial Reporting Standards and Interpretations issued by the International Accounting Standards Board.

Signed in accordance with a resolution of the directors.



Alex Vynokur
Director

Sydney
19 September 2024



Independent Auditor's Report

To the respective unitholders of the following Funds:

Betashares Asia Technology Tigers ETF

Betashares Cloud Computing ETF

Betashares Energy Transition Metals ETF

Betashares Global Cybersecurity ETF

Betashares Global Robotics and Artificial Intelligence ETF

Betashares Global Royalties ETF

Betashares Metaverse ETF

Betashares NASDAQ Next Gen 100 ETF

Betashares NASDAQ 100 Equal Weight ETF

Betashares NASDAQ 100 ETF

Betashares S&P/ASX Australian Technology 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 2024 and of its financial performance for the year then ended, in accordance with the *Corporations Act 2001*, in compliance with *Australian Accounting Standards* and the *Corporations Regulations 2001*.

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

- Statements of financial position as at 30 June 2024;
- Statements of comprehensive income, Statements of changes in equity, and of Statements of cash flows for the year then ended;
- Notes, including material accounting policies
- Directors' Declaration made by the Directors of Betashares Capital Ltd (the Responsible Entity).

Basis for opinions

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

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

We are independent of the Funds and the Responsible Entity in accordance with the *Corporations Act 2001* and the ethical requirements of the *Accounting Professional and Ethical Standards Board's APES 110*



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

Key Audit Matters

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

These matters were addressed in the context of our audits of the 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 the Schemes is:

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

Valuation and existence of financial assets at fair value through profit or loss
 (Betashares Asia Technology Tigers ETF \$513,898,000, Betashares Cloud Computing ETF \$42,797,000, Betashares Energy Transition Metals ETF \$23,876,000, Betashares Global Cybersecurity ETF \$939,397,000, Betashares Global Robotics and Artificial Intelligence ETF \$247,675,000, Betashares Global Royalties ETF \$7,304,429, Betashares Metaverse ETF \$7,339,129, Betashares NASDAQ Next Gen 100 ETF \$7,749,536, Betashares NASDAQ 100 Equal Weight ETF \$5,622,458, Betashares NASDAQ 100 ETF \$4,924,418,000 and Betashares S&P/ASX Australian Technology ETF \$233,626,000.)

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
<p>Financial assets at fair value through profit or loss comprise investments in listed securities and derivatives (“investments”). The Fund outsources certain processes and controls relevant to:</p> <ul style="list-style-type: none"> • 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. <p>Valuation and existence of investments is a key audit matter due to the:</p> <ul style="list-style-type: none"> • Size of the Fund’s portfolio of investments. These investments represent a significant percentage of the Fund’s total assets at year end; and • Importance of the performance of these 	<p>Our procedures included:</p> <ul style="list-style-type: none"> • We assessed the appropriateness of the accounting policies applied by the Fund, including those relevant to the fair value of investments, against the requirements of the accounting standards. • We obtained and read the Fund’s ASAE 3402 Assurance Reports on Controls at a Service Organisation and GS007 (Guidance Statement 007 Audit Implications of the Use of Service Organisations for Investment Management Services) assurance reports for the period from 1 July 2023 to 30 June 2024 to understand the processes and assess the controls relevant to the: <ul style="list-style-type: none"> - Fund administrator – to execute transactions, record and value the Fund’s investments; and - Custodian – to maintain custody and underlying records of the Fund’s



<p>investments in driving the Fund’s investment income and performance of the Funds, as reported in the Financial Report.</p> <p>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.</p>	<p>investments.</p> <ul style="list-style-type: none"> • 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 2024. • We checked the valuation of investments, as recorded in the general ledger, to independently sourced prices from relevant stock exchanges at 30 June 2024. • We evaluated the Fund’s disclosures of investments, using our understanding obtained from our testing, against the requirements of the accounting standards.
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Other Information

Other Information is financial and non-financial information in the issuer of 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 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

Nic Buchanan

Partner

Sydney

19 September 2024



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



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.