



14 March 2025

Market Announcements Office
ASX Limited

To be released for each of the ASX codes listed below

INTERIM FINANCIAL REPORT 2024

Betashares Capital Ltd, the issuer of each of the following Funds, is pleased to provide the respective Interim Financial Report for the half-year ending 31 December 2024.

| ASX Code | Fund |
|----------|--|
| ASIA | Betashares Asia Technology Tigers ETF |
| CLDD | Betashares Cloud Computing ETF |
| XMET | Betashares Energy Transition Metals ETF |
| HACK | Betashares Global Cybersecurity ETF |
| ARMR | Betashares Global Defence ETF |
| RBTZ | Betashares Global Robotics and Artificial Intelligence ETF |
| ROYL | Betashares Global Royalties ETF |
| MTAV | Betashares Metaverse ETF |
| JNDQ | Betashares Nasdaq Next Gen 100 ETF |
| QNDQ | Betashares Nasdaq 100 Equal Weight ETF |
| NDQ | Betashares Nasdaq 100 ETF |
| ATEC | Betashares S&P/ASX Australian Technology ETF |

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

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

Betashares Capital Ltd | ABN 78 139 566 868 | AFS Licence 341 181

Level 46, 180 George Street Sydney NSW 2000 Australia
T: +61 2 9290 6888 F: +61 2 9262 4950 W: betashares.com.au

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



Booklet 5C

Condensed Interim Financial Report

31 December 2024

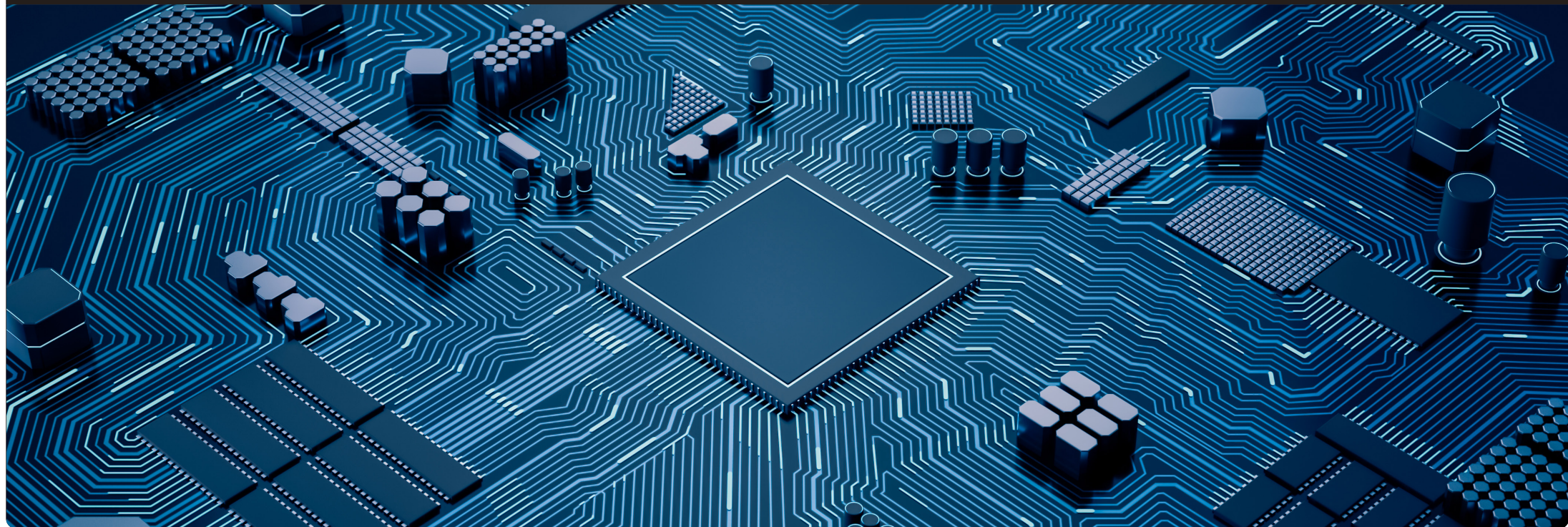
Responsible Entity

Betashares Capital Ltd

(ABN 78 139 566 868)

Level 46, 180 George St,
Sydney, NSW 2000

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 Defence ETF - ASX Code: ARMR (ARSN 679 404 669)

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)

Condensed Interim Financial Report

for the half-year ended 31 December 2024

Booklet 5C
Condensed Interim Financial Report
for the half-year ended 31 December 2024

| Contents | Page |
|--|-------------|
| Directors' report | 2 |
| Auditor's independence declaration | 5 |
| Condensed interim statements of comprehensive income | 6 |
| Condensed interim statements of financial position | 10 |
| Condensed interim statements of changes in equity | 14 |
| Condensed interim statements of cash flows | 18 |
| Notes to the condensed interim financial statements | 22 |
| Directors' declaration | 38 |
| Independent auditor's report to the unitholders | 39 |

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 condensed interim financial report of the Funds for the period ended 31 December 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 2024 to 31 December 2024 | 626 788 967 |
| Betashares Cloud Computing ETF | Cloud Computing ETF | 1 July 2024 to 31 December 2024 | 643 693 636 |
| Betashares Energy Transition Metals ETF | Energy Transition Metals ETF | 1 July 2024 to 31 December 2024 | 657 340 371 |
| Betashares Global Cybersecurity ETF | Global Cybersecurity ETF | 1 July 2024 to 31 December 2024 | 169 914 434 |
| Betashares Global Defence ETF | Global Defence ETF | 5 August 2024 to 31 December 2024 | 679 404 669 |
| Betashares Global Robotics and Artificial Intelligence ETF | Global Robotics and Artificial Intelligence ETF | 1 July 2024 to 31 December 2024 | 624 898 157 |
| Betashares Global Royalties ETF | Global Royalties ETF | 1 July 2024 to 31 December 2024 | 657 340 166 |
| Betashares Metaverse ETF | Metaverse ETF | 1 July 2024 to 31 December 2024 | 656 267 319 |
| Betashares Nasdaq Next Gen 100 ETF | Nasdaq Next Gen 100 ETF | 1 July 2024 to 31 December 2024 | 654 542 275 |
| Betashares Nasdaq 100 Equal Weight ETF | Nasdaq 100 Equal Weight ETF | 1 July 2024 to 31 December 2024 | 670 076 712 |
| Betashares Nasdaq 100 ETF | Nasdaq 100 ETF | 1 July 2024 to 31 December 2024 | 169 907 564 |
| Betashares S&P/ASX Australian Technology ETF | S&P/ASX Australian Technology ETF | 1 July 2024 to 31 December 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.

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.

Financial statements presentation

The Funds are entities of the kind referred to by *ASIC Corporations (Related Scheme Reports) instrument 2015/839* and in accordance with that instrument, Funds with a common Responsible Entity (or related Responsible Entities) can include their condensed financial reports in adjacent columns in a single set of financial reports.

Directors' report (continued)

Directors

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

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

Review and results of operations

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

Significant changes in state of affairs

The Responsible Entity of the Funds 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 1 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.

Betashares Global Defence ETF was registered on 5 August 2024 and commenced operations on 2 October 2024.

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

Matters subsequent to the end of the financial period

The winding up of Betashares Metaverse ETF was completed on 13 February 2025, when the final distribution and remaining capital was returned to investors.

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

| Fund | Net asset value changed by: |
|----------------------|------------------------------------|
| Global Royalties ETF | 12.50% |

No other matter or circumstance has arisen since 31 December 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.

Directors' report (continued)

Likely developments and expected results of operations

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

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

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 condensed interim 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.

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 5.

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



Alex Vynokur
Director

Sydney
7 March 2025



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

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

- | | |
|--|--|
| Betashares Asia Technology Tigers ETF | Betashares Global Royalties ETF |
| Betashares Cloud Computing ETF | Betashares Metaverse ETF |
| Betashares Energy Transition Metals ETF | Betashares Nasdaq Next Gen 100 ETF |
| Betashares Global Cybersecurity ETF | Betashares Nasdaq 100 Equal Weight ETF |
| Betashares Global Defence ETF | Betashares Nasdaq 100 ETF |
| Betashares Global Robotics and Artificial Intelligence ETF | Betashares S&P/ASX Australian Technology ETF |

I declare that, to the best of my knowledge and belief, in relation to the review of the Funds for the half-year ended 31 December 2024 there have been:

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

KPMG

Belinda Cicchiello

Partner

Sydney

7 March 2025

Booklet 5C
Condensed interim statements of comprehensive income
For the period ended 31 December 2024

Condensed interim statements of comprehensive income

| | Asia Technology Tigers ETF | | Cloud Computing ETF | | Energy Transition Metals ETF | |
|--|---------------------------------------|---------------------|--------------------------------|---------------------|---|---------------------|
| | 31 December 2024 | 31 December 2023 | 31 December 2024 | 31 December 2023 | 31 December 2024 | 31 December 2023 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Investment income | | | | | | |
| Interest income | 11 | 10 | 1 | 2 | 1 | 1 |
| Dividend and distribution income | 3,542 | 3,274 | 45 | 49 | 119 | 234 |
| Net gains/(losses) on financial instruments at fair value through profit or loss | 57,365 | 22,985 | 13,049 | 5,541 | 392 | (2,513) |
| Net foreign exchange gains/(losses) | 213 | (8) | (7) | 12 | - | (7) |
| Other operating income | 103 | 68 | 2 | 1 | 2 | 6 |
| Total net investment income/(loss) | 61,234 | 26,329 | 13,090 | 5,605 | 514 | (2,279) |
| Expenses | | | | | | |
| Management fees | 1,519 | 1,332 | 132 | 145 | 85 | 74 |
| Expense recoveries | 267 | 234 | 24 | 25 | - | - |
| Transaction costs | 167 | 146 | 5 | 3 | 17 | 14 |
| Interest expenses | 8 | 5 | - | - | - | - |
| Other operating expenses | 84 | 196 | 1 | 4 | 1 | 2 |
| Total operating expenses | 2,045 | 1,913 | 162 | 177 | 103 | 90 |
| Profit/(loss) for the period | 59,189 | 24,416 | 12,928 | 5,428 | 411 | (2,369) |
| Other comprehensive income | - | - | - | - | - | - |
| Total comprehensive income/(loss) for the period | 59,189 | 24,416 | 12,928 | 5,428 | 411 | (2,369) |

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

Booklet 5C
Condensed interim statements of comprehensive income
For the period ended 31 December 2024
(continued)

| Condensed interim statements of comprehensive income | Global Cybersecurity ETF | | Global Defence ETF¹ | | Global Robotics and Artificial Intelligence ETF | |
|--|-------------------------------------|---------------------|---------------------------------------|---------------------|--|---------------------|
| | 31 December 2024 | 31 December 2023 | 31 December 2024 | 31 December 2023 | 31 December 2024 | 31 December 2023 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Investment income | | | | | | |
| Interest income | 34 | 10 | - | - | 18 | 2 |
| Dividend and distribution income | 4,037 | 4,446 | 24 | - | 659 | 402 |
| Net gains/(losses) on financial instruments at fair value through profit or loss | 198,920 | 111,560 | 685 | - | 31,124 | (5,455) |
| Net foreign exchange gains/(losses) | 181 | (112) | (9) | - | 45 | 50 |
| Other operating income | 28 | 10 | 14 | - | 11 | 10 |
| Total net investment income/(loss) | 203,200 | 115,914 | 714 | - | 31,857 | (4,991) |
| Expenses | | | | | | |
| Management fees | 2,922 | 2,182 | 12 | - | 635 | 465 |
| Expense recoveries | 512 | 383 | - | - | 135 | 99 |
| Transaction costs | 103 | 145 | 13 | - | 9 | 9 |
| Interest expenses | 10 | 14 | - | - | 1 | 1 |
| Other operating expenses | 64 | 1 | - | - | 2 | 2 |
| Total operating expenses | 3,611 | 2,725 | 25 | - | 782 | 576 |
| Profit/(loss) for the period | 199,589 | 113,189 | 689 | - | 31,075 | (5,567) |
| Other comprehensive income | - | - | - | - | - | - |
| Total comprehensive income/(loss) for the period | 199,589 | 113,189 | 689 | - | 31,075 | (5,567) |

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

¹ There was no comparative amount for Global Defence ETF. The Fund was registered on 5 August 2024 and commenced operations on 2 October 2024.

Booklet 5C
Condensed interim statements of comprehensive income
For the period ended 31 December 2024
(continued)

Condensed interim statements of comprehensive income

| | Global Royalties ETF | | Metaverse ETF | | Nasdaq Next Gen 100 ETF³ | |
|--|---------------------------------|---------------------|-----------------------------|---------------------|--|---------------------|
| | 31 December 2024 | 31 December 2023 | 31 December 2024 | 31 December 2023 | 31 December 2024 | 31 December 2023 |
| | \$'000 | \$'000 | \$² | \$ ² | \$'000 | \$'000 |
| Investment income | | | | | | |
| Interest income | - | - | 840 | 101 | - | - |
| Dividend and distribution income | 69 | 51 | 17,115 | 6,988 | 29 | - |
| Net gains/(losses) on financial instruments at fair value through profit or loss | 845 | 29 | 1,344,884 | 276,498 | 1,825 | - |
| Net foreign exchange gains/(losses) | 3 | (16) | 3,038 | (6,509) | 1 | - |
| Other operating income | 1 | 2 | 1,349 | 743 | 2 | - |
| Total net investment income/(loss) | 918 | 66 | 1,367,226 | 277,821 | 1,857 | - |
| Expenses | | | | | | |
| Management fees | 32 | 16 | 25,644 | 8,493 | 24 | - |
| Transaction costs | 1 | 2 | 1,014 | 666 | 3 | - |
| Interest expenses | - | - | 43 | 44 | - | - |
| Other operating expenses | - | - | 1,139 | 646 | 3 | - |
| Total operating expenses | 33 | 18 | 27,840 | 9,849 | 30 | - |
| Profit/(loss) for the period | 885 | 48 | 1,339,386 | 267,972 | 1,827 | - |
| Other comprehensive income | - | - | - | - | - | - |
| Total comprehensive income/(loss) for the period | 885 | 48 | 1,339,386 | 267,972 | 1,827 | - |

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

² 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 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.

Booklet 5C
Condensed interim statements of comprehensive income
For the period ended 31 December 2024
(continued)

Condensed interim statements of comprehensive income

| | Nasdaq 100 Equal Weight ETF⁴ | | Nasdaq 100 ETF | | S&P/ASX Australian Technology ETF | |
|--|--|-----------------------|-----------------------------|---------------------|--|---------------------|
| | 31 December 2024 | 31 December 2023 | 31 December 2024 | 31 December 2023 | 31 December 2024 | 31 December 2023 |
| | \$² | \$² | \$'000 | \$'000 | \$'000 | \$'000 |
| Investment income | | | | | | |
| Interest income | 222 | - | 212 | 137 | 3 | 2 |
| Dividend and distribution income | 27,985 | - | 17,514 | 14,811 | 1,170 | 1,192 |
| Net gains/(losses) on financial instruments at fair value through profit or loss | 598,880 | - | 776,551 | 274,251 | 48,496 | 21,296 |
| Net foreign exchange gains/(losses) | 1,975 | - | 507 | (1,031) | - | - |
| Other operating income | 707 | - | 89 | 65 | - | - |
| Total net investment income/(loss) | 629,769 | - | 794,873 | 288,233 | 49,669 | 22,490 |
| Expenses | | | | | | |
| Management fees | 16,163 | - | 10,075 | 6,585 | 505 | 359 |
| Expense recoveries | - | - | 2,651 | 1,733 | 133 | 95 |
| Transaction costs | 728 | - | 94 | 96 | 8 | 3 |
| Interest expenses | 58 | - | 7 | 19 | - | - |
| Other operating expenses | 2,849 | - | 6 | 9 | 2 | 2 |
| Total operating expenses | 19,798 | - | 12,833 | 8,442 | 648 | 459 |
| Profit/(loss) for the period | 609,971 | - | 782,040 | 279,791 | 49,021 | 22,031 |
| Other comprehensive income | - | - | - | - | - | - |
| Total comprehensive income/(loss) for the period | 609,971 | - | 782,040 | 279,791 | 49,021 | 22,031 |

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

² 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 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
Condensed interim statements of financial position
As at 31 December 2024

Condensed interim statements of financial position

| | | Asia Technology Tigers ETF | | Cloud Computing ETF | | Energy Transition Metals ETF | |
|--------------------|---|---------------------------------------|-----------------|--------------------------------|-----------------|---|-----------------|
| | | 31 December 2024 | 30 June 2024 | 31 December 2024 | 30 June 2024 | 31 December 2024 | 30 June 2024 |
| Notes | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Assets | | | | | | | |
| | | 324 | 716 | 62 | 59 | 44 | 43 |
| | | 563,377 | 513,898 | 50,197 | 42,797 | 21,801 | 23,876 |
| | 5 | 3,385 | - | - | - | - | - |
| | | 642 | 2,249 | 20 | 11 | 11 | 42 |
| | | 567,728 | 516,863 | 50,279 | 42,867 | 21,856 | 23,961 |
| Liabilities | | | | | | | |
| | | - | 26 | - | - | - | - |
| | | 3,333 | 1,689 | - | - | 66 | 83 |
| | 4 | 373 | 302 | 35 | 26 | 15 | 14 |
| | | 3,706 | 2,017 | 35 | 26 | 81 | 97 |
| | | 564,022 | 514,846 | 50,244 | 42,841 | 21,775 | 23,864 |
| | 3 | | | | | | |

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

Booklet 5C
Condensed interim statements of financial position
As at 31 December 2024
(continued)

| Condensed interim statements of financial position | | Global Cybersecurity ETF | | Global Defence ETF¹ | | Global Robotics and Artificial Intelligence ETF | |
|---|--|---------------------------------|---------------------|---------------------------------------|-------------------------|--|--|
| | | 31 December 2024 | 30 June 2024 | 31 December 2024 | 31 December 2024 | 30 June 2024 | |
| Notes | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | |
| Assets | | | | | | | |
| | | 2,650 | 3,613 | 35 | 96 | 261 | |
| | | 1,138,951 | 939,397 | 13,565 | 286,814 | 247,675 | |
| | | - | - | - | - | 11,464 | |
| | | 677 | 1,034 | 2 | 517 | 1,820 | |
| | | 1,142,278 | 944,044 | 13,602 | 287,427 | 261,220 | |
| Liabilities | | | | | | | |
| | | - | 6,408 | - | - | 12,870 | |
| | | 717 | 509 | 6 | 165 | 130 | |
| | | 717 | 6,917 | 6 | 165 | 13,000 | |
| | | 1,141,561 | 937,127 | 13,596 | 287,262 | 248,220 | |

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

¹ There was no comparative amount for Global Defence ETF. The Fund was registered on 5 August 2024 and commenced operations on 2 October 2024.

Booklet 5C
Condensed interim statements of financial position
As at 31 December 2024
(continued)

Condensed interim statements of financial position

| | Global Royalties ETF | | Metaverse ETF | | Nasdaq Next Gen 100 ETF³ | |
|---|---------------------------------|-----------------|-----------------------------|-----------------|--|-----------------|
| | 31 December 2024 | 30 June 2024 | 31 December 2024 | 30 June 2024 | 31 December 2024 | 30 June 2024 |
| Notes | \$'000 | \$'000 | \$² | \$ ² | \$'000 | \$'000 |
| Assets | | | | | | |
| Cash and cash equivalents | 38 | 39 | 18,377 | 21,505 | 6 | 5 |
| Financial assets at fair value through profit or loss | 10,650 | 7,304 | 6,657,286 | 7,339,129 | 11,881 | 7,750 |
| Other receivables | 6 | 6 | 3,417 | 2,153 | 4 | 3 |
| Total assets | 10,694 | 7,349 | 6,679,080 | 7,362,787 | 11,891 | 7,758 |
| Liabilities | | | | | | |
| Distributions payable | 57 | 97 | - | 261,824 | - | 21 |
| Other payables | 7 | 4 | 5,516 | 3,869 | 6 | 3 |
| Total liabilities (excluding net assets attributable to unitholders) | 64 | 101 | 5,516 | 265,693 | 6 | 24 |
| Net assets attributable to unitholders - equity | 10,630 | 7,248 | 6,673,564 | 7,097,094 | 11,885 | 7,734 |

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

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

Booklet 5C
Condensed interim statements of financial position
As at 31 December 2024
(continued)

Condensed interim statements of financial position

| | Notes | Nasdaq 100 Equal Weight ETF ⁴ | | Nasdaq 100 ETF | | S&P/ASX Australian Technology ETF | |
|---|-------|---|------------------|---------------------|------------------|--------------------------------------|-----------------|
| | | 31 December 2024 | 30 June 2024 | 31 December 2024 | 30 June 2024 | 31 December 2024 | 30 June 2024 |
| | | \$ ² | \$ ² | \$'000 | \$'000 | \$'000 | \$'000 |
| Assets | | | | | | | |
| Cash and cash equivalents | | 3,136 | 4,562 | 4,013 | 18,925 | 140 | 77 |
| Cash held on collateral | | - | - | 499 | 784 | - | - |
| Financial assets at fair value through profit or loss | 5 | 9,685,722 | 5,622,458 | 6,030,250 | 4,924,418 | 316,008 | 233,626 |
| Due from brokers - receivables for securities sold | | - | - | 18,663 | - | 567 | - |
| Other receivables | | 5,296 | 2,729 | 7,287 | 59,186 | 2,268 | 20 |
| Total assets | | 9,694,154 | 5,629,749 | 6,060,712 | 5,003,313 | 318,983 | 233,723 |
| Liabilities | | | | | | | |
| Financial liabilities at fair value through profit or loss | 5 | - | - | 191 | - | - | - |
| Due to brokers - payables for securities purchased | | - | - | - | 50 | 2,245 | - |
| Distributions payable | 4 | 7,447 | 92,008 | 3,398 | 102,586 | 532 | 580 |
| Other payables | | 3,756 | 2,419 | 23,528 | 2,393 | 154 | 102 |
| Total liabilities (excluding net assets attributable to unitholders) | | 11,203 | 94,427 | 27,117 | 105,029 | 2,931 | 682 |
| Net assets attributable to unitholders - equity | 3 | 9,682,951 | 5,535,322 | 6,033,595 | 4,898,284 | 316,052 | 233,041 |

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

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

Booklet 5C
Condensed interim statements of changes in equity
For the period ended 31 December 2024

| Condensed interim statements of changes in equity | Notes | Asia Technology Tigers ETF | | Cloud Computing ETF | | Energy Transition Metals ETF | |
|---|-------|-------------------------------|---------------------|------------------------|---------------------|---------------------------------|---------------------|
| | | 31 December 2024 | 31 December 2023 | 31 December 2024 | 31 December 2023 | 31 December 2024 | 31 December 2023 |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Total equity at the beginning of the period | 3 | 514,846 | 468,429 | 42,841 | 51,454 | 23,864 | 17,339 |
| Comprehensive income for the period | | | | | | | |
| Profit/(loss) for the period | | 59,189 | 24,416 | 12,928 | 5,428 | 411 | (2,369) |
| Other comprehensive income | | - | - | - | - | - | - |
| Total comprehensive income/(loss) for the period | | 59,189 | 24,416 | 12,928 | 5,428 | 411 | (2,369) |
| Transactions with unitholders | | | | | | | |
| Creations | 3 | 31,239 | 1,565 | 1,096 | - | - | 7,473 |
| Redemptions | 3 | (38,216) | (36,717) | (6,621) | (4,769) | (2,438) | - |
| Units issued upon reinvestment of distributions | 3 | 297 | 35 | - | - | 4 | 4 |
| Distributions to unitholders | 3,4 | (3,333) | (2,797) | - | - | (66) | (153) |
| Total transactions with unitholders | | (10,013) | (37,914) | (5,525) | (4,769) | (2,500) | 7,324 |
| Total equity at the end of the period | 3 | 564,022 | 454,931 | 50,244 | 52,113 | 21,775 | 22,294 |

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

Booklet 5C
Condensed interim statements of changes in equity
For the period ended 31 December 2024
(continued)

| Condensed interim statements of changes in equity | | Global Cybersecurity ETF | | Global Defence ETF ¹ | | Global Robotics and Artificial Intelligence ETF | |
|---|-------|-----------------------------|---------------------|---------------------------------|---------------------|---|---------------------|
| | | 31 December 2024 | 31 December 2023 | 31 December 2024 | 31 December 2024 | 31 December 2023 | 31 December 2023 |
| | Notes | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Total equity at the beginning of the period | 3 | 937,127 | 733,006 | - | - | 248,220 | 202,352 |
| Comprehensive income for the period | | | | | | | |
| Profit/(loss) for the period | | 199,589 | 113,189 | 689 | - | 31,075 | (5,567) |
| Other comprehensive income | | - | - | - | - | - | - |
| Total comprehensive income/(loss) for the period | | 199,589 | 113,189 | 689 | - | 31,075 | (5,567) |
| Transactions with unitholders | | | | | | | |
| Creations | 3 | 24,933 | 4,126 | 12,907 | - | 12,951 | 15,910 |
| Redemptions | 3 | (20,971) | (13,839) | - | - | (6,640) | (1,080) |
| Units issued upon reinvestment of distributions | 3 | 883 | - | - | - | 1,656 | 8 |
| Total transactions with unitholders | | 4,845 | (9,713) | 12,907 | - | 7,967 | 14,838 |
| Total equity at the end of the period | 3 | 1,141,561 | 836,482 | 13,596 | - | 287,262 | 211,623 |

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

¹ There was no comparative amount for Global Defence ETF. The Fund was registered on 5 August 2024 and commenced operations on 2 October 2024.

Booklet 5C
Condensed interim statements of changes in equity
For the period ended 31 December 2024
(continued)

Condensed interim statements of changes in equity

| | Notes | Global Royalties ETF | | Metaverse ETF | | Nasdaq Next Gen 100 ETF ³ | |
|---|-------|-------------------------|---------------------|---------------------|---------------------|---|---------------------|
| | | 31 December 2024 | 31 December 2023 | 31 December 2024 | 31 December 2023 | 31 December 2024 | 31 December 2023 |
| | | \$'000 | \$'000 | \$ ² | \$ ² | \$'000 | \$'000 |
| Total equity at the beginning of the period | 3 | 7,248 | 3,032 | 7,097,094 | 1,749,650 | 7,734 | - |
| Comprehensive income for the period | | | | | | | |
| Profit/(loss) for the period | | 885 | 48 | 1,339,386 | 267,972 | 1,827 | - |
| Other comprehensive income | | - | - | - | - | - | - |
| Total comprehensive income/(loss) for the period | | 885 | 48 | 1,339,386 | 267,972 | 1,827 | - |
| Transactions with unitholders | | | | | | | |
| Creations | 3 | 2,549 | 3,883 | - | 1,237,870 | 4,739 | - |
| Redemptions | 3 | - | (856) | (1,798,013) | - | (2,416) | - |
| Units issued upon reinvestment of distributions | 3 | 5 | 12 | 35,097 | - | 1 | - |
| Distributions to unitholders | 3,4 | (57) | (32) | - | - | - | - |
| Total transactions with unitholders | | 2,497 | 3,007 | (1,762,916) | 1,237,870 | 2,324 | - |
| Total equity at the end of the period | 3 | 10,630 | 6,087 | 6,673,564 | 3,255,492 | 11,885 | - |

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

² 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 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.

Booklet 5C
Condensed interim statements of changes in equity
For the period ended 31 December 2024
(continued)

| Condensed interim statements of changes in equity | Notes | Nasdaq 100 Equal Weight ETF ⁴ | | Nasdaq 100 ETF | | S&P/ASX Australian Technology ETF | |
|---|-------|---|--|-------------------------------|-------------------------------|--------------------------------------|-------------------------------|
| | | 31 December 2024 \$ ² | 31 December 2023 \$ ² | 31 December 2024 \$'000 | 31 December 2023 \$'000 | 31 December 2024 \$'000 | 31 December 2023 \$'000 |
| Total equity at the beginning of the period | 3 | 5,535,322 | - | 4,898,284 | 3,195,306 | 233,041 | 184,966 |
| Comprehensive income for the period | | | | | | | |
| Profit/(loss) for the period | | 609,971 | - | 782,040 | 279,791 | 49,021 | 22,031 |
| Other comprehensive income | | - | - | - | - | - | - |
| Total comprehensive income/(loss) for the period | | 609,971 | - | 782,040 | 279,791 | 49,021 | 22,031 |
| Transactions with unitholders | | | | | | | |
| Creations | 3 | 3,539,732 | - | 505,106 | 289,640 | 46,167 | 8,945 |
| Redemptions | 3 | - | - | (166,845) | (7,253) | (11,694) | (7,357) |
| Units issued upon reinvestment of distributions | 3 | 5,373 | - | 18,408 | 13,460 | 49 | 46 |
| Distributions to unitholders | 3,4 | (7,447) | - | (3,398) | (2,972) | (532) | (736) |
| Total transactions with unitholders | | 3,537,658 | - | 353,271 | 292,875 | 33,990 | 898 |
| Total equity at the end of the period | 3 | 9,682,951 | - | 6,033,595 | 3,767,972 | 316,052 | 207,895 |

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

² 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 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
Condensed interim statements of cash flows
For the period ended 31 December 2024

Condensed interim statements of cash flows

| | Asia Technology Tigers ETF | | Cloud Computing ETF | | Energy Transition Metals ETF | |
|---|---------------------------------------|---------------------|--------------------------------|---------------------|---|---------------------|
| | 31 December 2024 | 31 December 2023 | 31 December 2024 | 31 December 2023 | 31 December 2024 | 31 December 2023 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Cash flows from operating activities | | | | | | |
| Proceeds from sale of financial instruments at fair value through profit or loss | 85,919 | 111,677 | 13,284 | 9,053 | 9,480 | 4,554 |
| Payments for purchase of financial instruments at fair value through profit or loss | (81,236) | (78,400) | (7,643) | (4,222) | (7,013) | (12,081) |
| Dividends and distributions received | 5,153 | 4,541 | 36 | 34 | 151 | 229 |
| Interest income received | 10 | 12 | 1 | 2 | 1 | 1 |
| Other operating income received | 103 | 68 | 2 | 1 | 2 | 4 |
| Management fees paid | (1,463) | (1,352) | (125) | (146) | (84) | (71) |
| Interest expenses paid | (8) | - | - | - | - | - |
| Expense recoveries paid | (258) | (237) | (22) | (25) | - | - |
| Transaction costs paid | (167) | (146) | (5) | (3) | (17) | (14) |
| Other operating expenses paid | (81) | (215) | (1) | (6) | (2) | (2) |
| Net cash inflow/(outflow) from operating activities | 7,972 | 35,948 | 5,527 | 4,688 | 2,518 | (7,380) |
| Cash flows from financing activities | | | | | | |
| Proceeds from creations by unitholders | 31,239 | 1,565 | 1,096 | - | - | 7,473 |
| Payments for redemptions by unitholders | (38,216) | (39,662) | (6,621) | (4,769) | (2,438) | - |
| Distributions paid | (1,392) | (186) | - | - | (79) | (97) |
| Net cash inflow/(outflow) from financing activities | (8,369) | (38,283) | (5,525) | (4,769) | (2,517) | 7,376 |
| Net increase/(decrease) in cash and cash equivalents | (397) | (2,335) | 2 | (81) | 1 | (4) |
| Cash and cash equivalents at the beginning of the financial period | 716 | 3,046 | 59 | 112 | 43 | 27 |
| Effects of foreign currency exchange rate changes on cash and cash equivalents | 5 | (20) | 1 | (1) | - | - |
| Cash and cash equivalents at the end of the financial period | 324 | 691 | 62 | 30 | 44 | 23 |
| Non-cash financing activities | | | | | | |
| Units issued upon reinvestment of distributions | 297 | 35 | - | - | 4 | 4 |

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

Booklet 5C
Condensed interim statements of cash flows
For the period ended 31 December 2024
(continued)

Condensed interim statements of cash flows

| | Global Cybersecurity ETF | | Global Defence ETF ¹ | | Global Robotics and Artificial Intelligence ETF | |
|---|-------------------------------|-------------------------------|---------------------------------|-------------------------------|---|-------------------------------|
| | 31 December 2024 \$'000 | 31 December 2023 \$'000 | 31 December 2024 \$'000 | 31 December 2023 \$'000 | 31 December 2024 \$'000 | 31 December 2023 \$'000 |
| Cash flows from operating activities | | | | | | |
| Proceeds from sale of financial instruments at fair value through profit or loss | 114,349 | 159,151 | 1,321 | | 19,452 | 2,565 |
| Payments for purchase of financial instruments at fair value through profit or loss | (114,819) | (149,546) | (14,210) | | (15,993) | (18,450) |
| Dividends and distributions received | 4,406 | 3,372 | 22 | | 565 | 706 |
| Interest income received | 32 | 9 | - | | 18 | 2 |
| Other operating income received | 28 | - | 14 | | 15 | - |
| Management fees paid | (2,758) | (2,137) | (6) | | (611) | (463) |
| Interest expenses paid | (10) | - | - | | (1) | - |
| Expense recoveries paid | (483) | (375) | - | | (130) | (98) |
| Transaction costs paid | (103) | (145) | (13) | | (9) | (9) |
| Other operating expenses paid | (59) | (57) | - | | - | (312) |
| Net cash inflow/(outflow) from operating activities | 583 | 10,272 | (12,872) | | 3,306 | (16,059) |
| Cash flows from financing activities | | | | | | |
| Proceeds from creations by unitholders | 24,933 | 4,126 | 12,907 | | 14,348 | 17,213 |
| Payments for redemptions by unitholders | (20,971) | (13,839) | - | | (6,640) | (1,080) |
| Distributions paid | (5,525) | - | - | | (11,213) | (89) |
| Net cash inflow/(outflow) from financing activities | (1,563) | (9,713) | 12,907 | | (3,505) | 16,044 |
| Net increase/(decrease) in cash and cash equivalents | (980) | 559 | 35 | | (199) | (15) |
| Cash and cash equivalents at the beginning of the financial period | 3,613 | 820 | - | | 261 | 253 |
| Effects of foreign currency exchange rate changes on cash and cash equivalents | 17 | 8 | - | | 34 | 23 |
| Cash and cash equivalents at the end of the financial period | 2,650 | 1,387 | 35 | | 96 | 261 |
| Non-cash financing activities | | | | | | |
| Units issued upon reinvestment of distributions | 883 | - | - | | 1,656 | 8 |

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

¹ There was no comparative amount for Global Defence ETF. The Fund was registered on 5 August 2024 and commenced operations on 2 October 2024.

Booklet 5C
Condensed interim statements of cash flows
For the period ended 31 December 2024
(continued)

Condensed interim statements of cash flows

| | Global Royalties ETF | | Metaverse ETF | | Nasdaq Next Gen 100 ETF³ | |
|---|---------------------------------|---------------------|-----------------------------|---------------------|--|---------------------|
| | 31 December 2024 | 31 December 2023 | 31 December 2024 | 31 December 2023 | 31 December 2024 | 31 December 2023 |
| | \$'000 | \$'000 | \$² | \$ ² | \$'000 | \$'000 |
| Cash flows from operating activities | | | | | | |
| Proceeds from sale of financial instruments at fair value through profit or loss | 602 | 1,396 | 2,799,989 | 457,365 | 6,083 | - |
| Payments for purchase of financial instruments at fair value through profit or loss | (3,102) | (4,037) | (770,309) | (1,694,658) | (8,388) | - |
| Dividends and distributions received | 69 | 50 | 16,245 | 7,006 | 28 | - |
| Interest income received | - | - | 458 | 24 | - | - |
| Other operating income received | 1 | 2 | 1,349 | 743 | 2 | - |
| Management fees paid | (29) | (14) | (24,847) | (7,895) | (21) | - |
| Interest expenses paid | - | - | (43) | - | - | - |
| Transaction costs paid | (1) | (2) | (1,014) | (666) | (3) | - |
| Other operating expenses paid | - | (1) | (301) | (677) | (3) | - |
| Net cash inflow/(outflow) from operating activities | (2,460) | (2,606) | 2,021,527 | (1,238,758) | (2,302) | - |
| Cash flows from financing activities | | | | | | |
| Proceeds from creations by unitholders | 2,549 | 3,586 | - | 1,237,870 | 4,739 | - |
| Payments for redemptions by unitholders | - | (856) | (1,798,013) | - | (2,416) | - |
| Distributions paid | (91) | (114) | (226,727) | - | (20) | - |
| Net cash inflow/(outflow) from financing activities | 2,458 | 2,616 | (2,024,740) | 1,237,870 | 2,303 | - |
| Net increase/(decrease) in cash and cash equivalents | (2) | 10 | (3,213) | (888) | 1 | - |
| Cash and cash equivalents at the beginning of the financial period | 39 | 8 | 21,505 | 4,095 | 5 | - |
| Effects of foreign currency exchange rate changes on cash and cash equivalents | 1 | - | 85 | (50) | - | - |
| Cash and cash equivalents at the end of the financial period | 38 | 18 | 18,377 | 3,157 | 6 | - |
| Non-cash financing activities | | | | | | |
| Units issued upon reinvestment of distributions | 5 | 12 | 35,097 | - | 1 | - |

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

² 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 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.

Booklet 5C
Condensed interim statements of cash flows
For the period ended 31 December 2024
(continued)

| Condensed interim statements of cash flows | Nasdaq | | Nasdaq | | S&P/ASX Australian | |
|---|---|-----------------------|--------------------|------------------|-------------------------------|----------------|
| | 100 Equal Weight ETF⁴ | | 100 ETF | | Technology ETF | |
| | 31 December | 31 December | 31 December | 31 December | 31 December | 31 December |
| | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 |
| | \$² | \$² | \$'000 | \$'000 | \$'000 | \$'000 |
| Cash flows from operating activities | | | | | | |
| Proceeds from sale of financial instruments at fair value through profit or loss | 1,571,802 | - | 501,906 | 703,000 | 51,291 | 20,240 |
| Payments for purchase of financial instruments at fair value through profit or loss | (5,034,295) | - | (849,265) | (914,910) | (83,498) | (22,039) |
| Dividends and distributions received | 25,353 | - | 16,430 | 12,184 | 1,170 | 1,192 |
| Movement in cash held on collateral | - | - | 285 | 902 | - | - |
| Interest income received | 416 | - | 208 | 132 | 2 | 2 |
| Other operating income received | 707 | - | 231 | 65 | 1 | - |
| Management fees paid | (15,051) | - | (9,492) | (6,447) | (468) | (355) |
| Interest expenses paid | (58) | - | (7) | - | - | - |
| Expense recoveries paid | - | - | (2,497) | (1,696) | (122) | (94) |
| Transaction costs paid | (728) | - | (94) | (96) | (8) | (3) |
| Other operating expenses paid | (2,753) | - | - | (44) | - | (10) |
| Net cash inflow/(outflow) from operating activities | (3,454,607) | - | (342,295) | (206,910) | (31,632) | (1,067) |
| Cash flows from financing activities | | | | | | |
| Proceeds from creations by unitholders | 3,539,732 | - | 558,163 | 282,164 | 43,921 | 8,945 |
| Payments for redemptions by unitholders | - | - | (146,665) | (7,253) | (11,694) | (7,357) |
| Distributions paid | (86,635) | - | (84,177) | (58,968) | (532) | (501) |
| Net cash inflow/(outflow) from financing activities | 3,453,097 | - | 327,321 | 215,943 | 31,695 | 1,087 |
| Net increase/(decrease) in cash and cash equivalents | (1,510) | - | (14,974) | 9,033 | 63 | 20 |
| Cash and cash equivalents at the beginning of the financial period | 4,562 | - | 18,925 | 4,487 | 77 | 56 |
| Effects of foreign currency exchange rate changes on cash and cash equivalents | 84 | - | 62 | (109) | - | - |
| Cash and cash equivalents at the end of the financial period | 3,136 | - | 4,013 | 13,411 | 140 | 76 |
| Non-cash financing activities | | | | | | |
| Units issued upon reinvestment of distributions | 5,373 | - | 18,408 | 13,460 | 49 | 46 |

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

² 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 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.

Contents of the notes to the condensed interim financial statements

| | Page |
|---|------|
| 1 General information | 23 |
| 2 Summary of material accounting policies | 23 |
| 3 Net assets attributable to unitholders | 26 |
| 4 Distributions to unitholders | 29 |
| 5 Financial assets and liabilities at fair value through profit or loss | 31 |
| 6 Fair value measurements | 33 |
| 7 Events occurring after the reporting period | 37 |

1 General information

These condensed interim 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 2024 to 31 December 2024 |
| Cloud Computing ETF | 1 September 2020 | 22 February 2021 | 1 July 2024 to 31 December 2024 |
| Energy Transition Metals ETF | 1 July 2022 | 26 October 2022 | 1 July 2024 to 31 December 2024 |
| Global Cybersecurity ETF | 18 June 2014 | 30 August 2016 | 1 July 2024 to 31 December 2024 |
| Global Defence ETF | 5 August 2024 | 2 October 2024 | 5 August 2024 to 31 December 2024 |
| Global Robotics and Artificial Intelligence | 21 March 2018 | 12 September 2018 | 1 July 2024 to 31 December 2024 |
| Global Royalties ETF | 1 July 2022 | 9 September 2022 | 1 July 2024 to 31 December 2024 |
| Metaverse ETF | 6 January 2022 | 2 August 2022 | 1 July 2024 to 31 December 2024 |
| Nasdaq Next Gen 100 ETF | 26 October 2021 | 20 February 2024 | 1 July 2024 to 31 December 2024 |
| Nasdaq 100 Equal Weight ETF | 4 August 2023 | 20 February 2024 | 1 July 2024 to 31 December 2024 |
| Nasdaq 100 ETF | 16 June 2014 | 26 May 2015 | 1 July 2024 to 31 December 2024 |
| S&P/ASX Australian Technology ETF | 19 August 2019 | 4 March 2020 | 1 July 2024 to 31 December 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 condensed interim financial statements were authorised for issue by the directors of the Responsible Entity on 7 March 2025. The directors of the Responsible Entity have the power to amend and reissue the condensed interim financial statements.

2 Summary of material accounting policies

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

(a) Basis of preparation

The condensed interim financial statements are general purpose financial statements prepared in accordance with the *Corporations Act 2001* and AASB 134 *Interim Financial Reporting*. Compliance with AASB 134 ensures compliance with International Financial Reporting Standard IAS 34 *Interim Financial Reporting*.

2 Summary of material accounting policies (continued)

(a) Basis of preparation (continued)

The condensed interim financial statements do not include all the notes of the type normally included in an annual financial report. Accordingly, these condensed interim financial statements are to be read in conjunction with the annual report for the year ended 30 June 2024 and any public announcements made during the interim reporting period in accordance with the continuous disclosure requirements of the *Corporations Act 2001*.

The condensed interim financial statements of Betashares Metaverse ETF was prepared on a basis other than going concern as the Fund has subsequently wound up on 13 February 2025. In preparing the condensed interim financial statements on an alternate basis, the Responsible Entity continued to apply the requirements of Australian Accounting Standards taking into account that the Fund is not expected to continue as going concern in the foreseeable future. The change in the basis of preparation has resulted in no impact on the classification and measurement of the assets and liabilities of the Fund. No additional provisions have been recognised in relation to the costs expected to be incurred in winding up the Fund as at 31 December 2024.

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

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

The condensed interim statement 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.

Use of estimates and judgement

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

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

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

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

2 Summary of material accounting policies (continued)

(a) Basis of preparation (continued)

Functional currency and presentation

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

(b) Australian accounting standards and interpretations

There are no new accounting standards, interpretations or amendments to existing standards that are effective for the period beginning 1 July 2024 that had material impact on the Funds.

(c) 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 condensed interim financial statements have been rounded off to the nearest thousand dollars, unless otherwise stated.

(d) Cash held on collateral

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

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 | | | |
|---|-----------------------------------|-----------------------------------|-------------------------------|-------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-------------------------------|
| | 31 December 2024 Units '000 | 31 December 2023 Units '000 | 31 December 2024 \$'000 | 31 December 2023 \$'000 | 31 December 2024 Units '000 | 31 December 2023 Units '000 | 31 December 2024 \$'000 | 31 December 2023 \$'000 |
| Net assets attributable to unitholders | | | | | | | | |
| Opening balance | 56,566 | 64,294 | 514,846 | 468,429 | 3,727 | 4,427 | 42,841 | 51,454 |
| Creations | 3,200 | 200 | 31,239 | 1,565 | 100 | - | 1,096 | - |
| Redemptions | (4,200) | (4,800) | (38,216) | (36,717) | (500) | (400) | (6,621) | (4,769) |
| Units issued upon reinvestment of distributions | 32 | 5 | 297 | 35 | - | - | - | - |
| Distributions to unitholders | - | - | (3,333) | (2,797) | - | - | - | - |
| Profit/(loss) for the period | - | - | 59,189 | 24,416 | - | - | 12,928 | 5,428 |
| Closing balance | 55,598 | 59,699 | 564,022 | 454,931 | 3,327 | 4,027 | 50,244 | 52,113 |

| | Energy Transition Metals ETF | | | | Global Cybersecurity ETF | | | |
|---|-----------------------------------|-----------------------------------|-------------------------------|-------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-------------------------------|
| | 31 December 2024 Units '000 | 31 December 2023 Units '000 | 31 December 2024 \$'000 | 31 December 2023 \$'000 | 31 December 2024 Units '000 | 31 December 2023 Units '000 | 31 December 2024 \$'000 | 31 December 2023 \$'000 |
| Net assets attributable to unitholders | | | | | | | | |
| Opening balance | 3,251 | 2,100 | 23,864 | 17,339 | 81,492 | 78,442 | 937,127 | 733,006 |
| Creations | - | 900 | - | 7,473 | 1,950 | 400 | 24,933 | 4,126 |
| Redemptions | (300) | - | (2,438) | - | (1,700) | (1,400) | (20,971) | (13,839) |
| Units issued upon reinvestment of distributions | 1 | - | 4 | 4 | 77 | - | 883 | - |
| Distributions to unitholders | - | - | (66) | (153) | - | - | - | - |
| Profit/(loss) for the period | - | - | 411 | (2,369) | - | - | 199,589 | 113,189 |
| Closing balance | 2,952 | 3,000 | 21,775 | 22,294 | 81,819 | 77,442 | 1,141,561 | 836,482 |

3 Net assets attributable to unitholders (continued)

| | Global Defence ETF ¹ | | | | Global Robotics and Artificial Intelligence ETF | | | |
|---|---------------------------------|---------------------|---------------------|---------------------|---|---------------------|---------------------|--|
| | 31 December 2024 | 31 December 2024 | 31 December 2024 | 31 December 2024 | 31 December 2023 | 31 December 2024 | 31 December 2023 | |
| | Units '000 | \$'000 | Units '000 | Units '000 | Units '000 | \$'000 | \$'000 | |
| Net assets attributable to unitholders | | | | | | | | |
| Opening balance | - | - | 18,692 | 15,541 | 248,220 | 202,352 | | |
| Creations | 800 | 12,907 | 950 | 1,300 | 12,951 | 15,910 | | |
| Redemptions | - | - | (500) | (100) | (6,640) | (1,080) | | |
| Units issued upon reinvestment of distributions | - | - | 124 | 1 | 1,656 | 8 | | |
| Distributions to unitholders | - | - | - | - | - | - | | |
| Profit/(loss) for the period | - | 689 | - | - | 31,075 | (5,567) | | |
| Closing balance | 800 | 13,596 | 19,266 | 16,742 | 287,262 | 211,623 | | |

| | Global Royalties ETF | | | | Metaverse ETF | | | |
|---|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 31 December 2024 | 31 December 2023 | 31 December 2024 | 31 December 2023 | 31 December 2024 | 31 December 2023 | 31 December 2024 | 31 December 2023 |
| | Units '000 | Units '000 | \$'000 | \$'000 | Units ² | Units ² | \$ ² | \$ ² |
| Net assets attributable to unitholders | | | | | | | | |
| Opening balance | 767 | 365 | 7,248 | 3,032 | 475,000 | 150,000 | 7,097,094 | 1,749,650 |
| Creations | 250 | 450 | 2,549 | 3,883 | - | 100,000 | - | 1,237,870 |
| Redemptions | - | (100) | - | (856) | (100,000) | - | (1,798,013) | - |
| Units issued upon reinvestment of distributions | 1 | 1 | 5 | 12 | 2,349 | - | 35,097 | - |
| Distributions to unitholders | - | - | (57) | (32) | - | - | - | - |
| Profit/(loss) for the period | - | - | 885 | 48 | - | - | 1,339,386 | 267,972 |
| Closing balance | 1,018 | 716 | 10,630 | 6,087 | 377,349 | 250,000 | 6,673,564 | 3,255,492 |

¹ There was no comparative amount for Global Defence ETF. The Fund was registered on 5 August 2024 and commenced operations on 2 October 2024.

² 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)

| | Nasdaq Next Gen 100 ETF ³ | | | | Nasdaq 100 Equal Weight ETF ⁴ | | | |
|---|--------------------------------------|-----------------------------------|-------------------------------|-------------------------------|---|---|--|--|
| | 31 December 2024 Units '000 | 31 December 2023 Units '000 | 31 December 2024 \$'000 | 31 December 2023 \$'000 | 31 December 2024 Units ² | 31 December 2023 Units ² | 31 December 2024 \$ ² | 31 December 2023 \$ ² |
| Net assets attributable to unitholders | | | | | | | | |
| Opening balance | 525 | - | 7,734 | - | 375,000 | - | 5,535,322 | - |
| Creations | 300 | - | 4,739 | - | 225,000 | - | 3,539,732 | - |
| Redemptions | (150) | - | (2,416) | - | - | - | - | - |
| Units issued upon reinvestment of distributions | - | - | 1 | - | 364 | - | 5,373 | - |
| Distributions to unitholders | - | - | - | - | - | - | (7,447) | - |
| Profit/(loss) for the period | - | - | 1,827 | - | - | - | 609,971 | - |
| Closing balance | 675 | - | 11,885 | - | 600,364 | - | 9,682,951 | - |

| | Nasdaq 100 ETF | | | | S&P/ASX Australian Technology ETF | | | |
|---|-----------------------------------|-----------------------------------|-------------------------------|-------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-------------------------------|
| | 31 December 2024 Units '000 | 31 December 2023 Units '000 | 31 December 2024 \$'000 | 31 December 2023 \$'000 | 31 December 2024 Units '000 | 31 December 2023 Units '000 | 31 December 2024 \$'000 | 31 December 2023 \$'000 |
| Net assets attributable to unitholders | | | | | | | | |
| Opening balance | 111,890 | 92,538 | 4,898,284 | 3,195,306 | 9,570 | 9,864 | 233,041 | 184,966 |
| Creations | 11,050 | 8,150 | 505,106 | 289,640 | 1,575 | 450 | 46,167 | 8,945 |
| Redemptions | (3,700) | (200) | (166,845) | (7,253) | (450) | (375) | (11,694) | (7,357) |
| Units issued upon reinvestment of distributions | 420 | 390 | 18,408 | 13,460 | 2 | 2 | 49 | 46 |
| Distributions to unitholders | - | - | (3,398) | (2,972) | - | - | (532) | (736) |
| Profit/(loss) for the period | - | - | 782,040 | 279,791 | - | - | 49,021 | 22,031 |
| Closing balance | 119,660 | 100,878 | 6,033,595 | 3,767,972 | 10,697 | 9,941 | 316,052 | 207,895 |

² 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 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.

⁴ 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.

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 a creation for units and to defer or adjust a redemption of units if the exercise of such discretion is in the best interests of unitholders.

4 Distributions to unitholders

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

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

| | Asia Technology Tigers ETF | | | | Energy Transition Metals ETF | | | |
|----------------------------------|-----------------------------------|-----------------------------|---------------------|---------------------|-------------------------------------|-----------------------------|---------------------|---------------------|
| | 31 December 2024 | 31 December 2024 | 31 December 2023 | 31 December 2023 | 31 December 2024 | 31 December 2024 | 31 December 2023 | 31 December 2023 |
| | \$'000 | CPU | \$'000 | CPU | \$'000 | CPU | \$'000 | CPU |
| Distributions payable - December | 3,333 | 5.99 | 2,797 | 4.69 | 66 | 2.25 | 153 | 5.11 |
| Total distributions | 3,333 | 5.99 | 2,797 | 4.69 | 66 | 2.25 | 153 | 5.11 |

| | Global Royalties ETF | | | | Nasdaq 100 Equal Weight ETF³ | | | |
|----------------------------------|-----------------------------|-----------------------------|---------------------|---------------------|--|-----------------------------|---------------------|---------------------|
| | 31 December 2024 | 31 December 2024 | 31 December 2023 | 31 December 2023 | 31 December 2024 | 31 December 2024 | 31 December 2023 | 31 December 2023 |
| | \$'000 | CPU | \$'000 | CPU | \$² | CPU | \$ ² | CPU |
| Distributions payable - December | 57 | 5.64 | 32 | 4.41 | 7,447 | 1.24 | - | - |
| Total distributions | 57 | 5.64 | 32 | 4.41 | 7,447 | 1.24 | - | - |

² 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 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.

4 Distributions to unitholders (continued)

| | Nasdaq 100 ETF | | | | S&P/ASX Australian Technology ETF | | | |
|----------------------------------|-----------------------|--------------------|-------------|-------------|--|--------------------|-------------|-------------|
| | 31 December | 31 December | 31 December | 31 December | 31 December | 31 December | 31 December | 31 December |
| | 2024 | 2024 | 2023 | 2023 | 2024 | 2024 | 2023 | 2023 |
| | \$'000 | CPU | \$'000 | CPU | \$'000 | CPU | \$'000 | CPU |
| Distributions payable - December | 3,398 | 2.84 | 2,972 | 2.95 | 532 | 4.98 | 736 | 7.40 |
| Total distributions | 3,398 | 2.84 | 2,972 | 2.95 | 532 | 4.98 | 736 | 7.40 |

Cloud Computing ETF, Global Cybersecurity ETF, Global Defence ETF, Global Robotics and Artificial Intelligence ETF, and Nasdaq Next Gen 100 ETF had nil distributions for the period.

Metaverse ETF commenced a wind up process on 17 January 2025. As the final distribution was paid on 13 February 2025, post the half-year end, the Fund did not distribute in December 2024.

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 | |
|--|-----------------------------------|---------|----------------------------|---------|-------------------------------------|---------|
| | 31 December | 30 June | 31 December | 30 June | 31 December | 30 June |
| | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Financial assets at fair value through profit or loss | | | | | | |
| Listed securities | 563,377 | 513,898 | 50,197 | 42,797 | 21,801 | 23,876 |
| Total financial assets at fair value through profit or loss | 563,377 | 513,898 | 50,197 | 42,797 | 21,801 | 23,876 |

| | Global Cybersecurity ETF | | Global Defence ETF¹ | | Global Robotics and Artificial Intelligence ETF | |
|--|---------------------------------|---------|---------------------------------------|---------|--|---------|
| | 31 December | 30 June | 31 December | 30 June | 31 December | 30 June |
| | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Financial assets at fair value through profit or loss | | | | | | |
| Listed securities | 1,138,951 | 939,397 | 13,565 | | 286,814 | 247,675 |
| Total financial assets at fair value through profit or loss | 1,138,951 | 939,397 | 13,565 | | 286,814 | 247,675 |

¹ There was no comparative amount for Global Defence ETF. The Fund was registered on 5 August 2024 and commenced operations on 2 October 2024.

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

| | Global Royalties ETF | | Metaverse ETF | | Nasdaq Next Gen 100 ETF ³ | |
|---|--|------------------------------------|--|------------------------------------|--------------------------------------|---------------------------|
| | 31 December 2024 \$'000 | 30 June 2024 \$'000 | 31 December 2024 \$ ² | 30 June 2024 \$ ² | 31 December 2024 \$'000 | 30 June 2024 \$'000 |
| Financial assets at fair value through profit or loss | | | | | | |
| Listed securities | 10,650 | 7,304 | 6,657,286 | 7,339,129 | 11,881 | 7,750 |
| Total financial assets at fair value through profit or loss | 10,650 | 7,304 | 6,657,286 | 7,339,129 | 11,881 | 7,750 |
| | | | | | | |
| | Nasdaq 100 Equal Weight ETF ⁴ | | Nasdaq 100 ETF | | S&P/ASX Australian Technology ETF | |
| | 31 December 2024 \$ ² | 30 June 2024 \$ ² | 31 December 2024 \$'000 | 30 June 2024 \$'000 | 31 December 2024 \$'000 | 30 June 2024 \$'000 |
| Financial assets at fair value through profit or loss | | | | | | |
| Listed securities | 9,685,722 | 5,622,458 | 6,030,250 | 4,924,418 | 316,008 | 233,626 |
| Total financial assets at fair value through profit or loss | 9,685,722 | 5,622,458 | 6,030,250 | 4,924,418 | 316,008 | 233,626 |
| Financial liabilities at fair value through profit or loss | | | | | | |
| Listed futures | - | - | 191 | - | - | - |
| Total financial liabilities at fair value through profit or loss | - | - | 191 | - | - | - |

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

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

An overview of the fair value measurements relating to financial instruments at fair value through profit or loss is included in Note 6 to the financial statements.

6 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 assets or liabilities, 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).

Fair value estimation

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

Financial assets and liabilities at fair value through profit or loss are measured initially at fair value excluding any transaction costs that are directly attributable to the acquisition or issue of the financial assets or financial liabilities. 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 condensed interim 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.

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.

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

(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.

6 Fair value measurements (continued)

Fair value estimation (continued)

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

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.

(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 |
| | 31 December | 31 December | 31 December | 31 December | 30 June | 30 June | 30 June | 30 June |
| | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Financial assets | | | | | | | | |
| Financial assets at fair value through profit or loss: | | | | | | | | |
| Listed securities | 563,377 | - | - | 563,377 | 513,898 | - | - | 513,898 |
| Total | 563,377 | - | - | 563,377 | 513,898 | - | - | 513,898 |

| Cloud Computing ETF | | | | | | | | |
|--|---------------|-------------|-------------|---------------|---------------|----------|----------|---------------|
| | Level 1 | Level 2 | Level 3 | Total | Level 1 | Level 2 | Level 3 | Total |
| | 31 December | 31 December | 31 December | 31 December | 30 June | 30 June | 30 June | 30 June |
| | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Financial assets | | | | | | | | |
| Financial assets at fair value through profit or loss: | | | | | | | | |
| Listed securities | 50,197 | - | - | 50,197 | 42,797 | - | - | 42,797 |
| Total | 50,197 | - | - | 50,197 | 42,797 | - | - | 42,797 |

6 Fair value measurements (continued)

Fair value estimation (continued)

(iii) Recognised fair value measurements (continued)

| | | Energy Transition Metals ETF | | | | | | | |
|--|-------------------|------------------------------|-------------|-------------|---------------|---------------|----------|----------|---------------|
| | | Level 1 | Level 2 | Level 3 | Total | Level 1 | Level 2 | Level 3 | Total |
| | | 31 December | 31 December | 31 December | 31 December | 30 June | 30 June | 30 June | 30 June |
| | | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Financial assets | | | | | | | | | |
| Financial assets at fair value through profit or loss: | | | | | | | | | |
| | Listed securities | 21,801 | - | - | 21,801 | 23,876 | - | - | 23,876 |
| Total | | 21,801 | - | - | 21,801 | 23,876 | - | - | 23,876 |

| | | Global Cybersecurity ETF | | | | | | | |
|--|-------------------|--------------------------|-------------|-------------|------------------|----------------|----------|----------|----------------|
| | | Level 1 | Level 2 | Level 3 | Total | Level 1 | Level 2 | Level 3 | Total |
| | | 31 December | 31 December | 31 December | 31 December | 30 June | 30 June | 30 June | 30 June |
| | | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Financial assets | | | | | | | | | |
| Financial assets at fair value through profit or loss: | | | | | | | | | |
| | Listed securities | 1,138,951 | - | - | 1,138,951 | 939,397 | - | - | 939,397 |
| Total | | 1,138,951 | - | - | 1,138,951 | 939,397 | - | - | 939,397 |

| | | Global Defence ETF ¹ | | | | |
|--|-------------------|---------------------------------|-------------|-------------|---------------|--|
| | | Level 1 | Level 2 | Level 3 | Total | |
| | | 31 December | 31 December | 31 December | 31 December | |
| | | 2024 | 2024 | 2024 | 2024 | |
| | | \$'000 | \$'000 | \$'000 | \$'000 | |
| Financial assets | | | | | | |
| Financial assets at fair value through profit or loss: | | | | | | |
| | Listed securities | 13,565 | - | - | 13,565 | |
| Total | | 13,565 | - | - | 13,565 | |

¹ There was no comparative amount for Global Defence ETF. The Fund was registered on 5 August 2024 and commenced operations on 2 October 2024.

6 Fair value measurements (continued)

Fair value estimation (continued)

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

| Global Robotics and Artificial Intelligence ETF | | | | | | | | |
|--|----------------|-------------|-------------|----------------|----------------|----------|----------|----------------|
| | Level 1 | Level 2 | Level 3 | Total | Level 1 | Level 2 | Level 3 | Total |
| | 31 December | 31 December | 31 December | 31 December | 30 June | 30 June | 30 June | 30 June |
| | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Financial assets | | | | | | | | |
| Financial assets at fair value through profit or loss: | | | | | | | | |
| Listed securities | 286,814 | - | - | 286,814 | 247,675 | - | - | 247,675 |
| Total | 286,814 | - | - | 286,814 | 247,675 | - | - | 247,675 |

| Global Royalties ETF | | | | | | | | |
|--|---------------|-------------|-------------|---------------|--------------|----------|----------|--------------|
| | Level 1 | Level 2 | Level 3 | Total | Level 1 | Level 2 | Level 3 | Total |
| | 31 December | 31 December | 31 December | 31 December | 30 June | 30 June | 30 June | 30 June |
| | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Financial assets | | | | | | | | |
| Financial assets at fair value through profit or loss: | | | | | | | | |
| Listed securities | 10,650 | - | - | 10,650 | 7,304 | - | - | 7,304 |
| Total | 10,650 | - | - | 10,650 | 7,304 | - | - | 7,304 |

| Metaverse ETF | | | | | | | | |
|--|------------------|-----------------|-----------------|------------------|------------------|-----------------|-----------------|------------------|
| | Level 1 | Level 2 | Level 3 | Total | Level 1 | Level 2 | Level 3 | Total |
| | 31 December | 31 December | 31 December | 31 December | 30 June | 30 June | 30 June | 30 June |
| | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 |
| | \$ ² | \$ ² | \$ ² | \$ ² | \$ ² | \$ ² | \$ ² | \$ ² |
| Financial assets | | | | | | | | |
| Financial assets at fair value through profit or loss: | | | | | | | | |
| Listed securities | 6,657,286 | - | - | 6,657,286 | 7,339,129 | - | - | 7,339,129 |
| Total | 6,657,286 | - | - | 6,657,286 | 7,339,129 | - | - | 7,339,129 |

² 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.

6 Fair value measurements (continued)

Fair value estimation (continued)

(iii) Recognised fair value measurements (continued)

| | | Nasdaq Next Gen 100 ETF³ | | | | | | |
|---|-----------------------|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Level 1 | Level 2 | Level 3 | Total | Level 1 | Level 2 | Level 3 | Total |
| | 31 December | 31 December | 31 December | 31 December | 30 June | 30 June | 30 June | 30 June |
| | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Financial assets | | | | | | | | |
| Financial assets at fair value through profit or loss: | | | | | | | | |
| Listed securities | 11,881 | - | - | 11,881 | 7,750 | - | - | 7,750 |
| Total | 11,881 | - | - | 11,881 | 7,750 | - | - | 7,750 |
| | | Nasdaq 100 Equal Weight ETF⁴ | | | | | | |
| | Level 1 | Level 2 | Level 3 | Total | Level 1 | Level 2 | Level 3 | Total |
| | 31 December | 31 December | 31 December | 31 December | 30 June | 30 June | 30 June | 30 June |
| | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 |
| | \$² | \$² | \$² | \$² | \$² | \$² | \$² | \$² |
| Financial assets | | | | | | | | |
| Financial assets at fair value through profit or loss: | | | | | | | | |
| Listed securities | 9,685,722 | - | - | 9,685,722 | 5,622,458 | - | - | 5,622,458 |
| Total | 9,685,722 | - | - | 9,685,722 | 5,622,458 | - | - | 5,622,458 |
| | | Nasdaq 100 ETF | | | | | | |
| | Level 1 | Level 2 | Level 3 | Total | Level 1 | Level 2 | Level 3 | Total |
| | 31 December | 31 December | 31 December | 31 December | 30 June | 30 June | 30 June | 30 June |
| | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Financial assets | | | | | | | | |
| Financial assets at fair value through profit or loss: | | | | | | | | |
| Listed securities | 6,030,250 | - | - | 6,030,250 | 4,924,418 | - | - | 4,924,418 |
| Total | 6,030,250 | - | - | 6,030,250 | 4,924,418 | - | - | 4,924,418 |
| Financial liabilities | | | | | | | | |
| Financial liabilities at fair value through profit or loss: | | | | | | | | |
| Listed futures | 191 | - | - | 191 | - | - | - | - |
| Total | 191 | - | - | 191 | - | - | - | - |

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

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

6 Fair value measurements (continued)

Fair value estimation (continued)

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

| | S&P/ASX Australian Technology ETF | | | | | | | |
|--|--|-------------|-------------|----------------|---------|---------|---------|---------|
| | Level 1 | Level 2 | Level 3 | Total | Level 1 | Level 2 | Level 3 | Total |
| | 31 December | 31 December | 31 December | 31 December | 30 June | 30 June | 30 June | 30 June |
| | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Financial assets | | | | | | | | |
| Financial assets at fair value through profit or loss: | | | | | | | | |
| Listed securities | 316,008 | - | - | 316,008 | 233,626 | - | - | 233,626 |
| Total | 316,008 | - | - | 316,008 | 233,626 | - | - | 233,626 |

(iv) *Transfers between levels*

There were no transfers between levels during the period ended 31 December 2024 and 31 December 2023.

(v) *Movement in level 3 instruments*

There were no investments classified as Level 3 within the Funds as at 31 December 2024 and 31 December 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.

7 Events occurring after the reporting period

The winding up of Betashares Metaverse ETF was completed on 13 February 2025, when the final distribution and remaining capital was returned to investors.

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

| Fund | Net asset value changed by: |
|----------------------|-----------------------------|
| Global Royalties ETF | 12.50% |

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 condensed interim statements of financial position as at 31 December 2024 or on the results and cash flows of the Funds for the period ended on that date.

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 Defence ETF
Betashares Global Robotics and Artificial Intelligence ETF
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 condensed interim financial statements and notes set out on pages 6 to 37 are in accordance with the *Corporations Act 2001*, including:
 - (i) complying with Australian Accounting Standards AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*; and
 - (ii) giving a true and fair view of the Funds' financial positions as at 31 December 2024 and of their performance for the period ended on that date.
- (b) there are reasonable grounds to believe that the Funds will be able to pay their debts as and when they become due and payable.
- (c) note 2(a) confirms that the condensed interim 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 of Betashares Capital Ltd.



Alex Vynokur
Director

Sydney
7 March 2025



Independent Auditor's Review 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 Defence 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 review is performed. Each is to be read as a singular matter.

Conclusion

We have reviewed the accompanying **Condensed Interim Financial Report** of the Funds.

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the Condensed Interim Financial Report of the Funds does not comply with the *Corporations Act 2001*, including:

- giving a true and fair view of the Funds' financial position as at 31 December 2024 and of their performance for the **Interim Period** ended on that date; and
- complying with *Australian Accounting Standard AASB 134 Interim Financial Reporting* and the *Corporations Regulations 2001*.

The **Condensed Interim Financial Report** comprise:

- Condensed interim statements of financial position as at 31 December 2024;
- Condensed interim statements of comprehensive income, Condensed interim statements of changes in equity and Condensed interim statements of cash flows for the Interim Period ended on that date;
- Notes 1 to 7 including selected explanatory notes; and
- The Directors' Declaration.

The **Interim Period** is the 6 months ended on 31 December 2024.

Basis for Conclusion

We conducted our review in accordance with ASRE 2410 *Review of a Financial Report Performed by the Independent Auditor of the Entity*. Our responsibilities are further described in the *Auditor's Responsibilities for the Review of the Financial Report* section of our report.

We are independent of the Funds and Betashares Capital Limited, the Responsible Entity of the Funds, in accordance with the auditor independence requirements of 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 report in Australia. We have also fulfilled our other ethical responsibilities in accordance with these requirements.

Emphasis of matter – basis of preparation other than going concern

We draw your attention to Note 2 in the Condensed Interim Financial Report, which indicates that the Condensed Interim Financial Report has been prepared on a basis other than going concern for the Betashares Metaverse ETF. The Condensed Interim Financial Report for this Fund is prepared on a basis other than going concern as Betashares Capital Limited has formally resolved to and subsequently wound up this Fund on 13 February 2025. Our opinion is not modified in respect of this matter.

Responsibilities of the Directors for the Condensed Interim Financial Report

The Directors of Betashares Capital Limited are responsible for:

- the preparation of the Condensed Interim Financial Report that gives a true and fair view in accordance with *Australian Accounting Standards* and the *Corporations Act 2001*; and
- such internal control as the Directors determine is necessary to enable the preparation of the Condensed Interim Financial Report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the review of the Condensed Interim Financial Report

Our responsibility is to express a conclusion on the Condensed Interim Financial Report based on our review. ASRE 2410 requires us to conclude whether we have become aware of any matter that makes us believe that the Condensed Interim Financial Report does not comply with the *Corporations Act 2001* including giving a true and fair view of the Funds' financial position as at 31 December 2024 and their performance for the Condensed Interim Period ended on that date, and complying with *Australian Accounting Standard AASB 134 Interim Financial Reporting* and the *Corporations Regulations 2001*. As auditor of the Funds, ASRE 2410 requires that we comply with the ethical requirements relevant to the audit of the annual financial report.

A review of a Condensed Interim Period Financial Report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with *Australian Auditing Standards* and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



KPMG



Belinda Cicchiello
Partner
Sydney
7 March 2025



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.