



BetaShares

Exchange Traded Funds

27 September 2017

Market Announcements Office
ASX Limited

To be released for each of the ASX codes listed below

ANNUAL FINANCIAL REPORT 2017

BetaShares Capital Ltd, the issuer of each of the following Funds, is pleased to provide the Annual Financial Report in respect of the Funds for the period ending 30 June 2017.

ASX Code	Fund
UMAX	BetaShares S&P 500 Yield Maximiser Fund (managed fund)
QUS	BetaShares FTSE RAFI U.S. 1000 ETF
NDQ	BetaShares Nasdaq 100 ETF
WRLD	BetaShares Managed Risk Global Share Fund (managed fund)
HEUR	BetaShares WisdomTree Europe ETF - Currency Hedged
HJPN	BetaShares WisdomTree Japan ETF - Currency Hedged
FUEL	BetaShares Global Energy Companies ETF - Currency Hedged
MNRS	BetaShares Global Gold Miners ETF - Currency Hedged
BNKS	BetaShares Global Banks ETF - Currency Hedged
DRUG	BetaShares Global Healthcare ETF - Currency Hedged
FOOD	BetaShares Global Agriculture Companies ETF - Currency Hedged
HACK	BetaShares Global Cybersecurity ETF
ETHI	BetaShares Global Sustainability Leaders ETF

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

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

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

Booklet 5

BetaShares FTSE RAFI U.S. 1000 ETF - ASX Code: QUS (ARSN 169 907 313)
BetaShares Global Agriculture Companies ETF - Currency Hedged - ASX Code: FOOD (ARSN 609 246 611)
BetaShares Global Banks ETF - Currency Hedged - ASX Code: BNKS (ARSN 609 154 994)
BetaShares Global Cybersecurity ETF - ASX Code: HACK (ARSN 169 914 434)
BetaShares Global Energy Companies ETF - Currency Hedged - ASX Code: FUEL (ARSN 609 154 896)
BetaShares Global Gold Miners ETF - Currency Hedged - ASX Code: MNPS (ARSN 609 155 419)
BetaShares Global Healthcare ETF - Currency Hedged - ASX Code: DRUG (ARSN 609 155 124)
BetaShares Global Sustainability Leaders ETF - ASX Code: ETHI (ARSN 613 694 250)
BetaShares Managed Risk Global Share Fund (managed fund) - ASX Code: WRLD (ARSN 608 056 962)
BetaShares NASDAQ 100 ETF - ASX Code: NDQ (ARSN 169 907 564)
BetaShares S&P 500 Yield Maximiser Fund (managed fund) - ASX Code: UMAX (ARSN 169 906 530)
BetaShares WisdomTree Europe ETF - Currency Hedged - ASX Code: HEUR (ARSN 609 145 897)
BetaShares WisdomTree Japan ETF - Currency Hedged - ASX Code: HJPN (ARSN 609 146 269)

Annual Financial Report

30 June 2017

Booklet 5
Annual Financial Report
30 June 2017

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Directors' report

The directors of BetaShares Capital Ltd, the Responsible Entity of the following managed investment funds (the "Funds") present their report together with the annual financial report of the Funds for the period ended 30 June 2017 and the auditor's report thereon.

Fund name	Referred to in this document as	Financial reporting period	ARSN
BetaShares FTSE RAFI U.S. 1000 ETF	FTSE RAFI U.S. 1000 ETF	1 July 2016 to 30 June 2017	169 907 313
BetaShares Global Agriculture Companies ETF - Currency Hedged	Global Agriculture Companies ETF	1 July 2016 to 30 June 2017 (comparatives: 12 November 2015 to 30 June 2016)	609 246 611
BetaShares Global Banks ETF - Currency Hedged	Global Banks ETF	1 July 2016 to 30 June 2017 (comparatives: 16 November 2015 to 30 June 2016)	609 154 994
BetaShares Global Cybersecurity ETF	Global Cybersecurity ETF	1 July 2016 to 30 June 2017	169 914 434
BetaShares Global Energy Companies ETF - Currency Hedged	Global Energy Companies ETF	1 July 2016 to 30 June 2017 (comparatives: 16 November 2015 to 30 June 2016)	609 154 896
BetaShares Global Gold Miners ETF - Currency Hedged	Global Gold Miners ETF	1 July 2016 to 30 June 2017 (comparatives: 16 November 2015 to 30 June 2016)	609 155 419
BetaShares Global Healthcare ETF - Currency Hedged	Global Healthcare ETF	1 July 2016 to 30 June 2017 (comparatives: 11 November 2015 to 30 June 2016)	609 155 124
BetaShares Global Sustainability Leaders ETF	Global Sustainability Leaders ETF	26 July 2016 to 30 June 2017	613 694 250
BetaShares Managed Risk Global Share Fund (managed fund)	Managed Risk Global Share Fund	1 July 2016 to 30 June 2017 (comparatives: 11 September 2015 to 30 June 2016)	608 056 962
(formerly BetaShares Investment Fund No. 30)			
BetaShares NASDAQ 100 ETF	NASDAQ 100 ETF	1 July 2016 to 30 June 2017	169 907 564
BetaShares S&P 500 Yield Maximiser Fund (managed fund)	S&P 500 Yield Maximiser Fund	1 July 2016 to 30 June 2017	169 906 530
BetaShares WisdomTree Europe ETF - Currency Hedged	WisdomTree Europe ETF	1 July 2016 to 30 June 2017 (comparatives: 11 November 2015 to 30 June 2016)	609 145 897
BetaShares WisdomTree Japan ETF - Currency Hedged	WisdomTree Japan ETF	1 July 2016 to 30 June 2017 (comparatives: 11 November 2015 to 30 June 2016)	609 146 269

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 11, 50 Margaret 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 period.

Directors

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

David Nathanson (appointed 21 September 2009)
 Alex Vynokur (appointed 21 September 2009)
 Taeyong Lee (appointed 12 August 2015)
 Thomas Park (appointed 12 August 2015)

Directors' report (continued)

Review and results of operations

During the period, the Funds continued to invest in accordance with target asset allocations as set out in their governing documents and in accordance with the provisions of the Funds' Constitutions. The results of operations of the Funds are disclosed in the statements of comprehensive income. The income distributions payable by each of the Funds are disclosed in the statements of financial position. The income distributions paid and payable by each of the Funds are disclosed in Note 4 to the financial statements.

Significant changes in state of affairs

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

Matters subsequent to the end of the financial period

No matter or circumstance has arisen since 30 June 2017 that has significantly affected, or may significantly affect:

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

Likely developments and expected results of operations

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

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

Indemnification and insurance of officers and auditors

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

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

Fees paid to the Responsible Entity and its associates out of the Funds' property during the period are disclosed in Note 13 to the financial statements.

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

The number of interests in the Funds held by the Responsible Entity or its associates as at the end of the financial period are disclosed in Note 13 to the financial statements.

Directors' report (continued)

Interests in the Funds

The movement in units on issue in the Funds during the period is disclosed in Note 3 to the financial statements.

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

Environmental regulation

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

Rounding of amounts to the nearest thousand dollars

The Funds are entities of the kind referred to in ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2016/191 and in accordance with that instrument, amounts in the financial report and directors' report have been rounded off to the nearest thousand dollars, unless otherwise stated.

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.



David Nathanson
Director



Alex Vynokur
Director

Sydney
25 September 2017



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

To the Directors of BetaShares Capital Limited, as Responsible Entity for the Schemes

I declare that, to the best of my knowledge and belief, in relation to the audit of the Schemes for the financial year ended 30 June 2017 there have been:

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

KPMG

KPMG

Tim Aman
Partner
Sydney

25 September 2017

Statements of comprehensive income	FTSE RAFI U.S. 1000 ETF ¹		Global Agriculture Companies ETF ¹		Global Banks ETF ¹		Global Cybersecurity ETF ¹	
	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$ ²	30 June 2016 \$ ²	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$'000	30 June 2016 \$'000
Investment income								
Dividend/distribution income	457	296	78,523	-	629	-	65	-
Interest income	-	-	-	-	-	-	-	-
Net gains/(losses) on financial instruments held at fair value through profit or loss	1,519	791	393,321	-	2,904	-	230	-
Net foreign exchange gains/(losses)	4	(88)	(1,519)	-	21	-	(8)	-
Other operating income	-	-	8,497	-	51	-	19	-
Total net investment income/(loss)	1,980	999	478,822	-	3,605	-	306	-
Expenses								
Management fees	65	40	18,065	-	81	-	48	-
Expense recoveries	22	14	3,844	-	17	-	8	-
Transaction costs	4	2	4,179	-	18	-	10	-
Other expenses	8	4	2,792	-	22	-	7	-
Total operating expenses	99	60	28,880	-	138	-	73	-
Operating profit/(loss)	1,881	939	449,942	-	3,467	-	233	-
Finance costs attributable to unitholders								
Distributions to unitholders	(642)	(435)	(88,352)	-	(621)	-	(660)	-
Change in net assets attributable to unitholders (total comprehensive income)	1,239	504	361,590	-	2,846	-	(427)	-

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

¹ Refer to Note 1 for the financial reporting period.

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.

Booklet 5
Statements of comprehensive income
For the periods ended 30 June 2017
(continued)

Statements of comprehensive income	Global Energy Companies ETF ¹		Global Gold Miners ETF ¹		Global Healthcare ETF ¹		Global Sustainability Leaders ETF ¹		Managed Risk Global Share Fund ¹	
	30 June 2017	30 June 2016	30 June 2017	30 June 2016	30 June 2017	30 June 2016	30 June 2017	30 June 2016	30 June 2017	30 June 2016
	\$	\$	\$	\$	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Investment income										
Dividend/distribution income	139,972	542	44,429	-	222	-	346	-	368	37
Interest income	-	-	401	-	-	-	-	-	2	-
Net gains/(losses) on financial instruments held at fair value through profit or loss	(248,638)	84,028	(1,309,806)	-	1,474	-	2,752	-	1,940	(96)
Net foreign exchange gains/(losses)	(2,949)	(253)	22,048	-	4	-	(40)	-	(32)	1
Other operating income	3,521	4,703	15,915	-	16	-	23	-	7	-
Total net investment income/(loss)	(108,094)	89,020	(1,227,013)	-	1,716	-	3,081	-	2,285	(58)
Expenses										
Management fees	20,204	373	20,580	-	45	-	92	-	77	6
Expense recoveries	4,031	79	4,379	-	10	-	19	-	17	1
Transaction costs	1,661	3,875	12,080	-	5	-	17	-	6	1
Other expenses	4,203	8	5,443	-	11	-	2	-	11	1
Total operating expenses	30,099	4,335	42,482	-	71	-	130	-	111	9
Operating profit/(loss)	(138,193)	84,685	(1,269,495)	-	1,645	-	2,951	-	2,174	(67)
Finance costs attributable to unitholders										
Distributions to unitholders	(220,881)	-	(23,227)	-	-	-	(747)	-	(197)	(21)
Change in net assets attributable to unitholders (total comprehensive income)	(359,074)	84,685	(1,292,722)	-	1,645	-	2,204	-	1,977	(88)

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

¹ Refer to Note 1 for the financial reporting period.

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.

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Statements of comprehensive income
For the periods ended 30 June 2017
(continued)

Statements of comprehensive income	NASDAQ 100 ETF ¹		S&P 500 Yield Maximiser Fund ¹		WisdomTree Europe ETF ¹		WisdomTree Japan ETF ¹	
	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$'000	30 June 2016 \$'000
Notes								
Investment income								
Dividend/distribution income	872	450	1,387	1,071	654	50	594	17
Interest income	2	-	-	-	1	-	-	-
Net gains/(losses) on financial instruments held at fair value through profit or loss	13,617	(2,354)	6,786	1,950	877	(105)	1,904	(198)
Net foreign exchange gains/(losses)	4	67	(80)	(74)	18	1	(1)	1
Other operating income	7	-	2	-	12	-	12	-
Total net investment income/(loss)	14,502	(1,837)	8,145	2,947	1,562	(54)	2,509	(180)
Expenses								
Management fees	304	147	444	270	-	-	4	-
Expense recoveries	80	39	162	104	-	-	10	-
Transaction costs	11	9	13	10	3	-	2	-
Other expenses	33	17	38	25	4	-	5	-
Total operating expenses	428	212	657	409	7	-	21	-
Operating profit/(loss)	14,074	(2,049)	7,488	2,538	1,555	(54)	2,488	(180)
Finance costs attributable to unitholders								
Distributions to unitholders	(577)	(276)	(4,188)	(3,595)	574	(86)	(775)	(4)
Change in net assets attributable to unitholders (total comprehensive income)	13,497	(2,325)	3,300	(1,057)	981	(90)	1,713	(184)

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

¹ Refer to Note 1 for the financial reporting period.

Statements of financial position	Notes	FTSE RAFI U.S. 1000 ETF ¹		Global Agriculture Companies ETF ¹		Global Banks ETF ¹		Global Cybersecurity ETF ¹	
		30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$ ²	30 June 2016 \$ ²	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$'000	30 June 2016 \$'000
Assets									
Cash and cash equivalents		14	31	54,994	-	142	-	85	-
Financial assets held at fair value through profit or loss	6	30,503	16,777	8,831,747	-	39,712	-	25,653	-
Due from brokers - receivable for securities sold		-	-	-	-	-	-	-	-
Receivables		33	25	12,867	-	107	-	14	-
Total assets		30,550	16,833	8,899,608	-	39,961	-	25,762	-
Liabilities									
Financial liabilities held at fair value through profit or loss	6	-	-	-	-	-	-	-	-
Distributions payable	4	483	339	88,352	-	621	-	660	-
Other payables		12	13	4,071	-	19	-	14	-
Total liabilities (excluding net assets attributable to unitholders)		495	352	92,423	-	640	-	674	-
Net assets attributable to unitholders - liability	3	30,055	16,481	8,807,185	-	39,321	-	25,078	-

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

¹ Refer to Note 1 for the financial reporting period.

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.

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Statements of financial position
As at 30 June 2017
(continued)

Statements of financial position	Notes	Global Energy Companies ETF ¹		Global Gold Miners ETF ¹		Global Healthcare ETF ¹		Global Sustainability Leaders ETF ¹		Managed Risk Global Share Fund ¹	
		30 June 2017	30 June 2016	30 June 2017	30 June 2016	30 June 2017	30 June 2016	30 June 2017	30 June 2016	30 June 2017	30 June 2016
		\$ ²	\$ ²	\$ ²	\$ ²	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets											
Cash and cash equivalents		25,846	27,722	28,526	-	77	-	295	-	2,465	519
Financial assets held at fair value through profit or loss	6	5,359,050	3,191,890	5,300,888	-	17,975	-	60,250	-	36,778	5,432
Due from brokers - receivable for securities sold		-	-	-	-	-	-	-	-	-	-
Receivables		8,159	573	1,523	-	29	-	65	-	4	1
Total assets		5,393,055	3,220,185	5,330,937	-	18,081	-	60,610	-	39,247	5,952
Liabilities											
Financial liabilities held at fair value through profit or loss	6	-	-	-	-	-	-	-	-	31	27
Distributions payable	4	182,088	-	23,227	-	-	-	747	-	-	21
Other payables		2,804	486	2,826	-	9	-	30	-	15	4
Total liabilities (excluding net assets attributable to unitholders)		184,892	486	26,053	-	9	-	777	-	46	52
Net assets attributable to unitholders - liability	3	5,208,163	3,219,699	5,304,884	-	18,072	-	59,833	-	39,201	5,900

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

¹ Refer to Note 1 for the financial reporting period.

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.

Statements of financial position	NASDAQ 100 ETF ¹		S&P 500 Yield Maximiser Fund ¹		WisdomTree Europe ETF ¹		WisdomTree Japan ETF ¹	
	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$'000	30 June 2016 \$'000
Assets								
Cash and cash equivalents	337	27	695	1,586	999	146	815	45
Financial assets held at fair value through profit or loss	144,079	56,720	87,606	69,147	42,598	4,808	38,610	2,737
Due from brokers - receivable for securities sold	-	-	1,172	-	-	-	-	-
Receivables	55	25	116	75	-	-	1	-
Total assets	144,471	56,772	89,589	70,808	43,597	4,954	39,426	2,782
Liabilities								
Financial liabilities held at fair value through profit or loss	-	-	108	326	-	-	-	-
Distributions payable	401	260	1,043	934	532	36	660	4
Other payables	60	25	65	88	-	-	3	-
Total liabilities (excluding net assets attributable to unitholders)	461	285	1,216	1,348	532	36	663	4
Net assets attributable to unitholders - liability	144,010	56,487	88,373	69,460	43,065	4,918	38,763	2,778

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

¹ Refer to Note 1 for the financial reporting period.

Statements of changes in equity

The Funds' net assets attributable to unitholders are classified as a liability under AASB 132 *Financial Instruments: Presentation*. As such the Funds have no equity and no items of changes in equity have been presented for the current or comparative period.

Statements of cash flows	FTSE RAFI U.S. 1000 ETF ¹		Global Agriculture Companies ETF ¹		Global Banks ETF ¹		Global Cybersecurity ETF ¹	
	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$ ²	30 June 2016 \$ ²	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$'000	30 June 2016 \$'000
Cash flows from operating activities								
Proceeds from sales/maturity of financial instruments held at fair value through profit or loss	1,605	1,161	1,358,571	-	3,910	-	5,985	-
Payment for purchases/maturity of financial instruments held at fair value through profit or loss	(13,808)	(9,514)	(9,798,504)	-	(40,697)	-	(31,416)	-
Distributions/dividends received	446	290	66,763	-	531	-	54	-
Interest income received	-	-	-	-	-	-	-	-
Other operating income received	-	-	8,497	-	51	-	19	-
Management fees paid	(66)	(44)	(14,708)	-	(65)	-	(36)	-
Expense recoveries paid	(22)	(15)	(3,130)	-	(14)	-	(6)	-
Transaction costs paid	(4)	(2)	(4,179)	-	(18)	-	(10)	-
Other expenses paid	(5)	(8)	(3,899)	-	(31)	-	(10)	-
Net cash inflow/(outflow) from operating activities	(11,854)	(5,132)	(8,390,589)	-	(36,333)	-	(25,420)	-
7								
Cash flows from financing activities								
Proceeds from applications by unitholders	12,319	5,327	8,445,595	-	36,475	-	25,505	-
Payments for redemptions by unitholders	-	-	-	-	-	-	-	-
Distributions paid	(482)	(270)	-	-	-	-	-	-
Net cash inflow/(outflow) from financing activities	11,837	5,057	8,445,595	-	36,475	-	25,505	-
Net increase/(decrease) in cash and cash equivalents	(17)	(75)	55,006	-	142	-	85	-
Cash and cash equivalents at the beginning of the financial period	31	13	-	-	-	-	-	-
Effects of foreign currency exchange rate changes on cash and cash equivalents	-	(93)	(12)	-	-	-	-	-
Cash and cash equivalents at the end of the financial period	14	31	54,994	-	142	-	85	-
Non-cash financing activities								
Units issued upon reinvestment of distributions	3	10	-	-	-	-	-	-

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

¹ Refer to Note 1 for the financial reporting period.

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.

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Statements of cash flows
For the periods ended 30 June 2017
(continued)

Statements of cash flows	Global Energy Companies ETF ¹		Global Gold Miners ETF ¹		Global Healthcare ETF ¹		Global Sustainability Leaders ETF ¹		Managed Risk Global Share Fund ¹	
	30 June 2017	30 June 2016	30 June 2017	30 June 2016	30 June 2017	30 June 2016	30 June 2017	30 June 2016	30 June 2017	30 June 2016
Notes	\$	\$	\$	\$	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities										
Proceeds from sales/maturity of financial instruments held at fair value through profit or loss	979,618	12,091	3,617,577	-	2,319	-	9,780	-	1,884	15
Payment for purchases/maturity of financial instruments held at fair value through profit or loss	(3,397,498)	(3,120,242)	(10,205,371)	-	(18,816)	-	(67,316)	-	(31,287)	(5,517)
Distributions/dividends received	134,229	2	44,122	-	196	-	290	-	368	38
Interest income received	-	-	401	-	-	-	-	-	2	-
Other operating income received	3,521	4,731	15,915	-	16	-	23	-	7	-
Management fees paid	(18,313)	-	(18,250)	-	(38)	-	(67)	-	(68)	(3)
Expense recoveries paid	(3,628)	-	(3,883)	-	(8)	-	(14)	-	(15)	(1)
Transaction costs paid	(1,661)	(3,875)	(12,080)	-	(5)	-	(17)	-	(6)	(1)
Other expenses paid	(6,022)	(35)	(6,659)	-	(14)	-	(11)	-	(14)	(2)
Net cash inflow/(outflow) from operating activities	(2,309,754)	(3,107,328)	(6,568,228)	-	(16,350)	-	(57,332)	-	(29,129)	(5,471)
Cash flows from financing activities										
Proceeds from applications by unitholders	2,347,405	3,135,014	9,105,395	-	16,427	-	57,629	-	33,435	5,988
Payments for redemptions by unitholders	-	-	-	-	-	-	-	-	(2,116)	-
Distributions paid	(38,660)	-	(2,507,789)	-	-	-	-	-	(213)	-
Net cash inflow/(outflow) from financing activities	2,308,745	3,135,014	6,597,606	-	16,427	-	57,629	-	31,106	5,988
Net increase/(decrease) in cash and cash equivalents	(1,009)	27,686	29,378	-	77	-	297	-	1,977	517
Cash and cash equivalents at the beginning of the financial period	27,722	-	-	-	-	-	-	-	519	-
Effects of foreign currency exchange rate changes on cash and cash equivalents	(867)	96	(852)	-	-	-	(2)	-	(31)	2
Cash and cash equivalents at the end of the financial period	25,846	27,722	28,526	-	77	-	295	-	2,465	519
Non-cash financing activities										
Units issued upon reinvestment of distributions	133	-	-	-	-	-	-	-	4	-

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

¹ Refer to Note 1 for the financial reporting period.

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.

Statements of cash flows	Notes	NASDAQ 100 ETF ¹		S&P 500 Yield Maximiser Fund ¹		WisdomTree Europe ETF ¹		WisdomTree Japan ETF ¹	
		30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$'000	30 June 2016 \$'000
Cash flows from operating activities									
Proceeds from sales/maturity of financial instruments held at fair value through profit or loss		6,438	3,611	-	-	1,186	57	4,887	37
Payment for purchases/maturity of financial instruments held at fair value through profit or loss		(80,173)	(54,666)	(13,108)	(31,652)	(38,078)	(4,969)	(38,856)	(2,971)
Distributions/dividends received		849	435	1,353	1,040	654	50	594	17
Interest income received	2	-	-	-	-	1	-	-	-
Other operating income received	7	-	-	2	-	12	-	12	-
Management fees paid		(277)	(130)	(462)	(226)	-	-	(3)	-
Expense recoveries paid		(73)	(35)	(170)	(67)	-	-	(8)	-
Transaction costs paid		(11)	(9)	(13)	(10)	(3)	-	(2)	-
Other expenses paid		(39)	(23)	(42)	(23)	(4)	-	(6)	-
Net cash inflow/(outflow) from operating activities	7	(73,277)	(50,817)	(12,440)	(30,958)	(36,232)	(4,862)	(33,382)	(2,917)
Cash flows from financing activities									
Proceeds from applications by unitholders		76,265	50,900	15,353	34,823	37,166	5,008	37,877	2,963
Payments for redemptions by unitholders		(2,266)	-	-	-	-	-	(3,606)	-
Distributions paid		(409)	(16)	(3,819)	(2,916)	(78)	-	(118)	-
Net cash inflow/(outflow) from financing activities		73,590	50,884	11,534	31,907	37,088	5,008	34,153	2,963
Net increase/(decrease) in cash and cash equivalents		313	67	(906)	949	856	146	771	46
Cash and cash equivalents at the beginning of the financial period		27	11	1,586	660	146	-	45	-
Effects of foreign currency exchange rate changes on cash and cash equivalents		(3)	(51)	15	(23)	(3)	-	(1)	(1)
Cash and cash equivalents at the end of the financial period		337	27	695	1,586	999	146	815	45
Non-cash financing activities									
Units issued upon reinvestment of distributions	3	27	-	260	246	-	-	1	-

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

¹ Refer to Note 1 for the financial reporting period.

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1 General information

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

Abbreviated Fund name	Registered date	Commenced date	Financial reporting period
FTSE RAFI U.S. 1000 ETF	16 June 2014	17 December 2014	1 July 2016 to 30 June 2017
Global Agriculture Companies ETF	12 November 2015	2 August 2016	1 July 2016 to 30 June 2017 (comparatives: 12 November 2015 to 30 June 2016)
Global Banks ETF	16 November 2015	28 July 2016	1 July 2016 to 30 June 2017 (comparatives: 16 November 2015 to 30 June 2016)
Global Cybersecurity ETF	18 June 2014	30 August 2016	1 July 2016 to 30 June 2017
Global Energy Companies ETF	16 November 2015	16 June 2016	1 July 2016 to 30 June 2017 (comparatives: 16 November 2015 to 30 June 2016)
Global Gold Miners ETF	16 November 2015	27 July 2016	1 July 2016 to 30 June 2017 (comparatives: 16 November 2015 to 30 June 2016)
Global Healthcare ETF	11 November 2015	4 August 2016	1 July 2016 to 30 June 2017 (comparatives: 11 November 2015 to 30 June 2016)
Global Sustainability Leaders ETF	26 July 2016	5 January 2017	26 July 2016 to 30 June 2017
Managed Risk Global Share Fund	11 September 2015	16 December 2015	1 July 2016 to 30 June 2017 (comparatives: 11 September 2015 to 30 June 2016)
NASDAQ 100 ETF	16 June 2014	26 May 2015	1 July 2016 to 30 June 2017
S&P 500 Yield Maximiser Fund	16 June 2014	17 December 2014	1 July 2016 to 30 June 2017
WisdomTree Europe ETF	11 November 2015	10 May 2016	1 July 2016 to 30 June 2017 (comparatives: 11 November 2015 to 30 June 2016)
WisdomTree Japan ETF	11 November 2015	10 May 2016	1 July 2016 to 30 June 2017 (comparatives: 11 November 2015 to 30 June 2016)

The Responsible Entity of the Funds is BetaShares Capital Ltd (the "Responsible Entity"). The Responsible Entity's registered office is Level 11, 50 Margaret Street, Sydney, NSW 2000.

The financial statements were authorised for issue by the directors of the Responsible Entity on 25 September 2017. The directors of the Responsible Entity have the power to amend and reissue the financial statements.

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

2 Summary of significant accounting policies

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

(a) Basis of preparation

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

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

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

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

Compliance with International Financial Reporting Standards

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

2 Summary of significant accounting policies (continued)

(a) Basis of preparation (continued)

Use of estimates and judgement

The Funds make estimates and assumptions that affect the reported amounts of assets and liabilities within the next financial year. Estimates 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.

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

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

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

Investment entity exception

The Funds meet the definition of an investment entity and therefore apply the investment entity amendments to AASB 10 *Consolidated Financial Statements*, AASB 12 *Disclosure of Interest in Other Entities* and AASB 27 *Separate Financial Statement*. AASB 127 is applicable to all investees; among other things, it requires the consolidation of an investee if the Funds control the investee on the basis of de facto circumstances. An exception however exists where an entity meets the definition of an investment entity.

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

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

In making the above assessments, the Funds have multiple investments and multiple investors. Their investors are generally unrelated parties of the Funds. Although all units attributable to unitholders are recognized as debt rather than equity, unitholders invest for returns from capital appreciation, investment income, or both. Directors of the Responsible Entity have concluded that the Funds meet the definition of investment entity.

Assessment of the Funds' investments as structured entities

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

(b) Changes in accounting policy and transition

There were no changes in the accounting policies of the Funds during the financial period.

(c) New accounting standards and interpretations

Certain new accounting standards and interpretations have been published that are not mandatory for the 30 June 2017 reporting periods and have not been early adopted by the Funds. The directors' assessment of the impact of these new standards (to the extent relevant to the Funds) and interpretations is set out below.

2 Summary of significant accounting policies (continued)

(c) New accounting standards and interpretations (continued)

(i) AASB 9 *Financial Instruments* (and applicable amendments), (effective from 1 January 2018)

AASB9 *Financial Instruments* and applicable amendments (effective from 1 January 2018) was available for early adoption but has not been applied in these financial statements. AASB 9 replaces existing guidance on classification and measurements of financial assets and introduces additions relating to the classification and measurement of financial liabilities as part of the project to replace AASB 139 *Financial Instruments*. It has also introduced new hedge accounting requirements and revised certain requirements of financial assets. AASB 9 becomes mandatory for the Fund's 30 June 2019 financial statements. Retrospective application of the standard is required.

The Responsible entity does not expect the standard to have a significant impact on the recognition and measurement of the Fund's financial instruments as they are held at fair value through profit and loss. The de-recognition rules have not been changed from previous requirements and the Fund does not apply hedge accounting.

(ii) AASB 15 *Revenue from Contracts with Customers*, (effective from 1 January 2018)

The AASB has issued a new standard for the recognition of revenue. This will replace AASB 118 *Revenue* which covers contracts for goods and services and AASB 111 which covers construction contracts. The new standard is based on the principle that revenue is recognised when control of a good or service transfers to a customer - so the notion of control replaces the existing notion of risks and rewards.

The Funds' main sources of income are interest, dividends and gains on financial instruments held at fair value. All of these are outside the scope of the new revenue standard. As consequence, the directors do not expect the adoption of the new revenue recognition rules to have a significant impact on the Funds' accounting policies or the amounts recognised in the financial statements.

There are no other standards that are not yet effective and that are expected to have a material impact on the Funds in the current or future reporting periods and on foreseeable future transactions.

(d) Financial instruments

(i) Classification

The Funds' investments are classified as financial assets or financial liabilities and are recognised at fair value through profit or loss. They comprise:

- Financial instruments held for trading

Derivative financial instruments such as futures, forward contracts, options and interest rate swaps are included under this classification. The Funds do not designate any derivatives as hedges in a hedging relationship.

- Financial instruments designated at fair value through profit or loss upon initial recognition

These include financial assets and financial liabilities such as equity securities that are classified as not held for trading purposes and which may be sold.

Financial instruments designated at fair value through profit or loss at inception are those that are managed and their performance evaluated on a fair value basis in accordance with the Funds' documented investment strategies. The Funds' policy is for the Responsible Entity to evaluate the information about these financial instruments on a fair value basis together with other related financial information.

(ii) Recognition/derecognition

The Funds recognise financial assets and financial liabilities on the date they become party to the contractual agreement (trade date) and recognises changes in fair value of the financial assets or financial liabilities from this date. Investments are derecognised when the right to receive cash flows from the investments have expired or the Funds have transferred substantially all risks and rewards of ownership.

2 Summary of significant accounting policies (continued)

(d) Financial instruments (continued)

(iii) Measurement

- Financial assets and liabilities held at fair value through profit or loss

At initial recognition, the Funds measure a financial asset at its fair value. Transaction costs of financial assets carried at fair value through profit or loss are expensed in the statements of comprehensive income.

- Financial assets and liabilities held at fair value through profit or loss

Subsequent to initial recognition, all financial assets and financial liabilities held at fair value through profit or loss are measured at fair value. Gains and losses arising from changes in the fair value of the financial assets or financial liabilities at fair value through profit or loss' category are presented in the statements of comprehensive income within net gains/(losses) on financial instruments held at fair value through profit or loss in the period in which they arise.

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

- Fair value in an active market

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

- Fair value in an inactive or unquoted market

The fair value of financial assets and liabilities that are not traded in an active market is determined using valuation techniques. The Funds use a variety of methods and makes assumptions that are based on market conditions existing at each reporting date. Valuation techniques used include the use of comparable recent arms length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, option pricing models or any other valuation techniques commonly used by market participants making the maximum use of market inputs and relying as little as possible on entity-specific inputs.

(iv) Offsetting financial instruments

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

(e) Net assets attributable to unitholders

Units are normally redeemable only by unitholders being Authorised Participants at the unitholders' option (other unitholders only have a right to redeem units in special circumstances) and are accordingly therefore classified as financial liabilities. The units can be put back to the Funds at any time (subject to the *Corporations Act 2001* and the Funds' Constitutions) for cash and/or in-kind based on the redemption price. The fair value of redeemable units is measured at the redemption amount that is payable (based on the redemption unit price) at the end of the reporting period if unitholders exercised their right to redeem units in the Funds.

(f) Cash and cash equivalents

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

(g) Investment income

Dividend income is recognised on the ex-dividend date with any related foreign withholding tax recorded as an expense. The Funds currently incur withholding tax imposed by certain countries on investment income. Such income is recorded gross of withholding tax in the statements of comprehensive income.

2 Summary of significant accounting policies (continued)

(g) Investment income (continued)

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

(h) Expenses

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

For certain prior year comparative figures the expense recoveries has been reclassified from other expenses to conform with current year's presentation.

(i) Income tax

Under current legislation, the Funds are not subject to income tax as unitholders are presently entitled to the taxable income (including assessable realised capital gains) of the Funds.

The benefit of foreign tax paid is passed on to unitholders.

(j) Distributions

In accordance with the Funds' Constitutions, the Funds distribute income adjusted for amounts determined by the Responsible Entity, to unitholders by cash or reinvestment.

The distributions are recognised in the statements of comprehensive income as finance costs attributable to unitholders.

(k) Change in net assets attributable to unitholders

Income not distributed is included in net assets attributable to unitholders. Movements in net assets attributable to unitholders are recognised in the statements of comprehensive income.

(l) Foreign currency translation

(i) Functional and presentation currency

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

(ii) Transactions and balances

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

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

2 Summary of significant accounting policies (continued)

(m) Due from/to brokers

Amounts due from/to brokers (if applicable) represent receivables for securities sold and payables for securities purchased that have been contracted for but not yet delivered by the end of the period. Trades are recorded on trade date, and for equities normally settled within three business days. A provision for impairment of amounts due from brokers is established when there is objective evidence that the Funds will not be able to collect all amounts due from the relevant broker. Indicators that the amount due from brokers is impaired include significant financial difficulties of the broker, probability that the broker will enter bankruptcy or financial reorganisation and default in payments.

(n) Receivables

Receivables may include amounts for dividends, interest and trust distributions. Dividends and trust distributions are accrued when the right to receive payment is established. Interest is accrued at the end of each reporting period from the time of last payment in accordance with the policy set out in Note 2(g) above. Amounts are generally received within 30 days of being recorded as receivables. The carrying amount of receivables approximates fair value.

Collectability of trade receivables is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off by reducing the carrying amount directly. An allowance account (provision for impairment of trade receivables) is used when there is objective evidence that the Funds will not be able to collect all amounts due according to the original terms of the receivables. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 30 days overdue) are considered indicators that the trade receivable is impaired. The amount of the impairment allowance is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. Cash flows relating to short term receivables are not discounted if the effect of discounting is immaterial.

(o) Payables

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

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

(p) Applications and redemptions

Applications received for units in the Funds are recorded net of any entry fees payable (if applicable) prior to the issue of units in the Funds. Redemptions from the Funds are recorded gross of any exit fees payable (if applicable) after the cancellation of units redeemed.

(q) Goods and Services Tax (GST)

The GST incurred on the costs of various services provided to the Funds by third parties such as custodial services and investment management fees have been passed onto the Funds. The Funds qualify for Reduced Input Tax Credits (RITC) at a rate of 55% to 85%; hence investment management fees, custodial fees and other expenses have been recognised in the statements of comprehensive income net of the amount of GST recoverable from the Australian Taxation Office (ATO). Accounts payable are inclusive of GST. The net amount of GST recoverable from the ATO is included in receivables in the statements of financial position. Cash flows relating to GST are included in the statements of cash flows on a gross basis.

(r) Rounding of amounts

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

3 Net assets attributable to unitholders

As stipulated within the Constitution of each Fund, each unit represents a right to an individual share in the relevant Fund and does not extend to a right to the underlying assets of the Fund. There are no separate classes of units and each unit of a Fund has the same rights attaching to it as all other units of the Fund (subject to applicable ASIC relief).

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

	FTSE RAFI U.S. 1000 ETF			Global Agriculture Companies ETF		
	30 June 2017 Units '000	30 June 2016 Units '000	30 June 2017 \$'000	30 June 2016 Units ²	30 June 2017 Units ²	30 June 2016 \$ ²
Net assets attributable to unitholders						
Opening balance	600	400	16,481	-	-	-
Applications	400	200	12,319	1,600,000	8,445,595	-
Redemptions	-	-	-	-	-	-
Units issued upon reinvestment of distributions	1	-	16	-	-	-
Change in net assets attributable to unitholders	-	-	1,239	504	-	-
Closing balance	1,001	600	30,055	1,600,000	8,807,185	-
	Global Banks ETF			Global Cybersecurity ETF		
	30 June 2017 Units '000	30 June 2016 Units '000	30 June 2017 \$'000	30 June 2016 Units '000	30 June 2017 Units '000	30 June 2016 \$'000
Net assets attributable to unitholders						
Opening balance	-	-	-	-	-	-
Applications	5,800	-	36,475	4,600	25,505	-
Redemptions	-	-	-	-	-	-
Units issued upon reinvestment of distributions	-	-	-	-	-	-
Change in net assets attributable to unitholders	-	-	2,846	-	(427)	-
Closing balance	5,800	-	39,321	4,600	25,078	-

² Rounded to the nearest whole dollar/unit 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)

	Global Energy Companies ETF		Global Gold Miners ETF	
	30 June 2017 Units ²	30 June 2017 \$ ²	30 June 2017 Units ²	30 June 2017 \$ ²
Net assets attributable to unitholders				
Opening balance	600,000	3,219,699	-	-
Applications	400,000	2,347,405	2,000,000	9,105,395
Redemptions	-	-	(600,000)	(2,507,769)
Units issued upon reinvestment of distributions	22	133	-	-
Change in net assets attributable to unitholders	-	(359,074)	-	(1,292,722)
Closing balance	1,000,022	5,208,163	1,400,000	5,304,884
	Global Healthcare ETF		Global Sustainability Leaders ETF	
	30 June 2017 Units '000	30 June 2017 \$'000	30 June 2017 Units '000	30 June 2017 \$'000
Net assets attributable to unitholders				
Opening balance	3,400	16,427	9,400	57,629
Applications	-	-	-	-
Redemptions	-	-	-	-
Units issued upon reinvestment of distributions	-	-	-	-
Change in net assets attributable to unitholders	-	1,645	-	2,204
Closing balance	3,400	18,072	9,400	59,833
	Managed Risk Global Share Fund		NASDAQ 100 ETF	
	30 June 2017 Units '000	30 June 2017 \$'000	30 June 2017 Units '000	30 June 2017 \$'000
Net assets attributable to unitholders				
Opening balance	600	5,900	800	7,912
Applications	3,200	33,435	4,700	50,900
Redemptions	(200)	(2,116)	(200)	(2,266)
Units issued upon reinvestment of distributions	-	5	3	27
Change in net assets attributable to unitholders	-	1,977	-	13,497
Closing balance	3,600	39,201	11,303	56,487

² Rounded to the nearest whole dollar/unit 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)

	S&P 500 Yield Maximiser Fund			WisdomTree Europe ETF		
	30 June 2017 Units '000	30 June 2016 Units '000	30 June 2017 \$'000	30 June 2017 Units '000	30 June 2016 Units '000	30 June 2016 \$'000
Net assets attributable to unitholders						
Opening balance	4,117	2,102	69,460	500	-	4,918
Applications	900	2,000	15,353	3,000	500	37,166
Redemptions	-	-	-	-	-	-
Units issued upon reinvestment of distributions	15	15	260	-	-	-
Change in net assets attributable to unitholders	-	-	3,300	-	-	981
Closing balance	5,032	4,117	88,373	3,500	500	43,065
			69,460			5,008
			34,823			-
			246			-
			(1,057)			(90)
			69,460			4,918

WisdomTree
Japan ETF

	30 June 2017 Units '000	30 June 2016 Units '000	30 June 2017 \$'000	30 June 2016 \$'000
Net assets attributable to unitholders				
Opening balance	300	-	2,778	-
Applications	3,100	300	37,877	2,962
Redemptions	(300)	-	(3,606)	-
Units issued upon reinvestment of distributions	-	-	1	-
Change in net assets attributable to unitholders	-	-	1,713	(184)
Closing balance	3,100	300	38,763	2,778

Capital risk management

The Funds consider their net assets attributable to unitholders as capital, notwithstanding net assets attributable to unitholders are classified as a liability. The amount of net assets attributable to unitholders can change significantly on a daily basis as the Funds are subject to daily applications and redemptions at the discretion of eligible unitholders.

Daily applications and redemptions are reviewed relative to the liquidity of the Funds' underlying assets on a daily basis by the Responsible Entity. Under the terms of the Funds' Constitutions, the Responsible Entity has the discretion to reject an application for units and to extend the period allowed for satisfaction of redemption of units or reject or spread redemptions in specified circumstances.

4 Distributions to unitholders

The distributions for the period were as follows:

	FTSE RAFI U.S. 1000 ETF			Global Agriculture Companies ETF		
	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2016 CPU	30 June 2017 CPU	30 June 2016 \$ ²	30 June 2016 CPU
Distributions paid - December	159	96	24.09	-	-	-
Distributions payable - June	483	339	56.44	5.52	-	-
Total distributions	642	435		88,352		
				88,352		
	Global Banks ETF			Global Cybersecurity ETF		
	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2016 CPU	30 June 2017 CPU	30 June 2016 \$'000	30 June 2016 CPU
Distributions payable - June	621	-	-	14.35	-	-
Total distributions	621			660		
				660		
	Global Energy Companies ETF			Global Gold Miners ETF		
	30 June 2017 \$ ²	30 June 2016 \$ ²	30 June 2016 CPU	30 June 2017 CPU	30 June 2016 \$ ²	30 June 2016 CPU
Distributions paid - December	38,793	-	-	-	-	-
Distributions payable - June	182,088	-	-	1.66	-	-
Total distributions	220,881			23,227		
				23,227		

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 Distributions to unitholders (continued)

	Global Healthcare ETF		Global Sustainability Leaders ETF		Managed Risk Global Share Fund		NASDAQ 100 ETF		S&P 500 Yield Maximiser Fund		WisdomTree Europe ETF		WisdomTree Japan ETF	
	30 June 2017	30 June 2016	30 June 2017	30 June 2016	30 June 2017	30 June 2016	30 June 2017	30 June 2016	30 June 2017	30 June 2016	30 June 2017	30 June 2016	30 June 2017	30 June 2016
	\$'000	\$'000	CPU	CPU	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	CPU	CPU	CPU	CPU
Distributions payable - June	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total distributions	-	-	-	-	747	747	176	401	289	355	16	260	4.73	0.36
Distributions paid - December	197	21	9.85	3.49	-	-	176	401	289	355	16	260	4.73	0.36
Distributions payable - June	-	21	-	-	-	-	-	-	-	-	-	-	-	-
Total distributions	197	21	9.85	3.49	-	-	176	401	289	355	16	260	4.73	0.36
Distributions paid - September	1,017	666	22.50	28.91	-	-	-	-	-	-	-	-	-	-
Distributions paid - December	1,119	914	24.20	27.62	42	-	42	-	42	5.98	-	-	-	-
Distributions paid - March	1,009	1,081	20.47	29.12	-	-	-	-	-	-	-	-	-	-
Distributions payable - June	1,043	934	20.73	22.70	532	-	532	-	532	15.20	36	36	7.28	7.28
Total distributions	4,188	3,595	-	-	574	-	574	-	574	36	36	36	7.28	7.28
Distributions paid - December	115	8.84	8.84	1.38	-	-	-	-	-	-	-	-	-	-
Distributions payable - June	660	4	21.28	1.38	4	-	4	-	4	1.38	-	-	-	-
Total distributions	775	4	30.12	2.76	4	-	4	-	4	2.76	-	-	-	-

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.

5 Net gains/(losses) on financial instruments held at fair value through profit or loss

Net gains/(losses) recognised in relation to financial assets and financial liabilities held at fair value through profit or loss:

	FTSE RAFI U.S. 1000 ETF		Global Agriculture Companies ETF		Global Banks ETF		Global Cybersecurity ETF	
	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$ ²	30 June 2016 \$ ²	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$'000	30 June 2016 \$'000
Net gain/(loss) on financial instruments held for trading	-	-	180,016	-	318	-	-	-
Net gain/(loss) on financial instruments designated at fair value through profit or loss	1,519	791	213,305	-	2,586	-	230	-
Net gains/(losses) on financial instruments held at fair value through profit or loss	1,519	791	393,321	-	2,904	-	230	-

	Global Energy Companies ETF		Global Gold Miners ETF		Global Healthcare ETF		Global Sustainability Leaders ETF	
	30 June 2017 \$ ²	30 June 2016 \$ ²	30 June 2017 \$ ²	30 June 2016 \$ ²	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$'000	30 June 2016 \$'000
Net gain/(loss) on financial instruments held for trading	142,481	36,403	433	-	219	-	39	-
Net gain/(loss) on financial instruments designated at fair value through profit or loss	(991,119)	47,625	(1,310,239)	-	1,255	-	2,713	-
Net gains/(losses) on financial instruments held at fair value through profit or loss	(248,638)	84,028	(1,309,806)	-	1,474	-	2,752	-

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.

5 Net gains/(losses) on financial instruments held at fair value through profit or loss (continued)

	Managed Risk Global Share Fund	NASDAQ 100 ETF	S&P 500 Yield Maximiser Fund	WisdomTree Europe ETF
	30 June 2017 \$'000	30 June 2017 \$'000	30 June 2017 \$'000	30 June 2017 \$'000
Net gain/(loss) on financial instruments held for trading	(68)	-	(2,481)	872
Net gain/(loss) on financial instruments designated at fair value through profit or loss	2,008	13,617	9,267	5
Net gains/(losses) on financial instruments held at fair value through profit or loss	1,940	13,617	6,786	877

WisdomTree

Japan ETF	30 June 2016 \$'000
	(96)

Net gain/(loss) on financial instruments held for trading	939	53
Net gain/(loss) on financial instruments designated at fair value through profit or loss	965	(251)
Net gains/(losses) on financial instruments held at fair value through profit or loss	1,904	(198)

6 Financial instruments held at fair value through profit or loss

	FTSE RAFI U.S. 1000 ETF		Global Agriculture Companies ETF		Global Banks ETF		Global Cybersecurity ETF	
	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$ ²	30 June 2016 \$ ²	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$'000	30 June 2016 \$'000
Financial assets								
Designated at fair value through profit or loss								
Listed securities								
Held for trading	30,503	16,777	8,619,967	-	38,841	-	25,653	-
Foreign currency contracts	-	-	211,780	-	871	-	-	-
Total financial assets held at fair value through profit or loss	30,503	16,777	8,831,747	-	39,712	-	25,653	-
Financial liabilities								
Held for trading	-	-	-	-	-	-	-	-
Foreign currency contracts	-	-	-	-	-	-	-	-
Total financial liabilities held at fair value through profit or loss	-	-	-	-	-	-	-	-

Financial liabilities held at fair value through profit or loss

	Global Energy Companies ETF		Global Gold Miners ETF		Global Healthcare ETF		Global Sustainability Leaders ETF	
	30 June 2017 \$ ²	30 June 2016 \$ ²	30 June 2017 \$ ²	30 June 2016 \$ ²	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$'000	30 June 2016 \$'000
Financial assets								
Designated at fair value through profit or loss								
Listed securities	5,239,038	3,155,487	5,279,678	-	17,482	-	60,250	-
Held for trading	120,012	36,403	21,210	-	493	-	-	-
Foreign currency contracts	5,359,050	3,191,890	5,300,888	-	17,975	-	60,250	-
Total financial assets held at fair value through profit or loss	5,359,050	3,191,890	5,300,888	-	17,975	-	60,250	-
Financial liabilities								
Held for trading	-	-	-	-	-	-	-	-
Foreign currency contracts	-	-	-	-	-	-	-	-
Total financial liabilities held at fair value through profit or loss	-	-	-	-	-	-	-	-

Financial liabilities held at fair value through profit or loss

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 Financial instruments held at fair value through profit or loss (continued)

	Managed Risk Global Share Fund		NASDAQ 100 ETF		S&P 500 Yield Maximiser Fund		WisdomTree Europe ETF	
	30 June 2017	30 June 2016	30 June 2017	30 June 2016	30 June 2017	30 June 2016	30 June 2017	30 June 2016
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets								
Designated at fair value through profit or loss								
Listed securities	36,675	5,417	144,079	56,720	87,606	69,147	41,381	4,719
Held for trading	47	-	-	-	-	-	-	-
Index futures	56	15	-	-	-	-	-	-
Currency futures	-	-	-	-	-	-	-	-
Foreign currency contracts	-	-	-	-	-	-	-	-
Total financial assets held at fair value through profit or loss	36,778	5,432	144,079	56,720	87,606	69,147	41,381	4,719
Financial liabilities								
Held for trading	-	27	-	-	-	-	-	-
Index futures	31	-	-	-	-	-	-	-
Currency futures	-	-	-	-	-	-	-	-
Index options	-	-	-	-	108	326	-	-
Total financial liabilities held at fair value through profit or loss	31	27	-	-	108	326	-	-

	WisdomTree Japan ETF	
	30 June 2017	30 June 2016
	\$'000	\$'000
Financial assets		
Designated at fair value through profit or loss		
Listed securities	37,600	2,668
Held for trading	1,010	69
Foreign currency contracts	-	-
Total financial assets held at fair value through profit or loss	38,610	2,737
Financial liabilities		
Held for trading	-	-
Index futures	-	-
Currency futures	-	-
Index options	-	-
Total financial liabilities held at fair value through profit or loss	-	-

An overview of the risk exposures relating to financial assets at fair value through profit or loss is included in Note 8.

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

	FTSE RAFI U.S. 1000 ETF		Global Agriculture Companies ETF		Global Banks ETF		Global Cybersecurity ETF	
	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$ ²	30 June 2016 \$ ²	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$'000	30 June 2016 \$'000
Reconciliation of profit/(loss) to net cash inflow/(outflow) from operating activities								
Operating profit/(loss) for the period	1,881	939	449,942	-	3,467	-	233	-
Proceeds from sale of financial instruments held at fair value through profit or loss	1,605	1,161	1,358,571	-	3,910	-	5,985	-
Payments for the purchase of financial investments held at fair value through profit or loss	(13,808)	(6,514)	(9,798,504)	-	(40,697)	-	(31,416)	-
Net (gains)/losses on financial instruments held at fair value through profit or loss	(1,519)	(791)	(393,321)	-	(2,904)	-	(230)	-
Net change in dividends/distributions receivable	(11)	(6)	(11,686)	-	(96)	-	(11)	-
Net change in receivables and other assets	3	(5)	(1,181)	-	(11)	-	(3)	-
Net foreign exchange (gains)/losses	(4)	88	1,519	-	(21)	-	8	-
Net change in payables and other liabilities	(1)	(4)	4,071	-	19	-	14	-
Net cash inflow/(outflow) from operating activities	(11,854)	(5,132)	(8,390,589)	-	(36,333)	-	(25,420)	-

	Global Energy Companies ETF		Global Gold Miners ETF		Global Healthcare ETF		Global Sustainability Leaders ETF	
	30 June 2017 \$ ²	30 June 2016 \$ ²	30 June 2017 \$ ²	30 June 2016 \$ ²	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$'000	30 June 2016 \$'000
Reconciliation of profit/(loss) to net cash inflow/(outflow) from operating activities								
Operating profit/(loss) for the period	(138,193)	84,685	(1,269,495)	-	1,645	-	2,951	-
Proceeds from sale of financial instruments held at fair value through profit or loss	979,618	12,091	3,617,577	-	2,319	-	9,780	-
Payments for the purchase of financial investments held at fair value through profit or loss	(3,397,498)	(3,120,242)	(10,205,371)	-	(18,916)	-	(67,316)	-
Net (gains)/losses on financial instruments held at fair value through profit or loss	249,638	(84,028)	1,309,806	-	(1,474)	-	(2,752)	-
Net change in dividends/distributions receivable	(5,743)	(540)	(307)	-	(13)	-	(40)	-
Net change in receivables and other assets	(1,843)	(33)	(1,216)	-	(16)	-	(25)	-
Net foreign exchange (gains)/losses	2,949	253	(22,048)	-	(4)	-	40	-
Net change in payables and other liabilities	2,318	486	2,826	-	9	-	30	-
Net cash inflow/(outflow) from operating activities	(2,309,754)	(3,107,328)	(6,568,228)	-	(16,350)	-	(57,332)	-

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.

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

	Managed Risk Global Share Fund		NASDAQ 100 ETF		S&P 500 Yield Maximiser Fund		WisdomTree Europe ETF	
	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$'000	30 June 2016 \$'000
Reconciliation of profit/(loss) to net cash inflow/(outflow) from operating activities								
Operating profit/(loss) for the period	2,174	(67)	14,074	(2,049)	7,488	2,538	1,555	(54)
Proceeds from sale of financial instruments held at fair value through profit or loss	1,884	15	6,438	3,611	-	-	1,186	57
Purchase of financial investments held at fair value through profit or loss	(31,287)	(5,517)	(80,173)	(54,666)	(13,106)	(31,652)	(38,078)	(4,969)
Net (gains)/losses on financial instruments held at fair value through profit or loss	(1,940)	96	(13,617)	2,354	(6,786)	(1,950)	(877)	105
Net change in dividends/distributions receivable	-	-	(23)	(15)	(34)	(31)	-	-
Net change in receivables and other assets	(3)	(1)	(7)	(7)	(7)	(1)	-	-
Net foreign exchange (gains)/losses	32	(1)	(4)	(67)	30	74	(18)	(1)
Net change in payables and other liabilities	11	4	35	22	(23)	64	-	-
Net cash inflow/(outflow) from operating activities	(29,129)	(5,471)	(73,277)	(50,817)	(12,440)	(30,958)	(36,232)	(4,862)

WisdomTree
Japan ETF

	30 June 2017 \$'000	30 June 2016 \$'000
Operating profit/(loss) for the period	2,488	(180)
Proceeds from sale of financial instruments held at fair value through profit or loss	4,887	37
Purchase of financial investments held at fair value through profit or loss	(38,856)	(2,971)
Net (gains)/losses on financial instruments held at fair value through profit or loss	(1,904)	198
Net change in dividends/distributions receivable	-	-
Net change in receivables and other assets	(1)	-
Net foreign exchange (gains)/losses	1	(1)
Net change in payables and other liabilities	3	-
Net cash inflow/(outflow) from operating activities	(33,382)	(2,917)

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

	30 June 2017 \$'000	30 June 2016 \$'000
Operating profit/(loss) for the period	2,488	(180)
Proceeds from sale of financial instruments held at fair value through profit or loss	4,887	37
Purchase of financial investments held at fair value through profit or loss	(38,856)	(2,971)
Net (gains)/losses on financial instruments held at fair value through profit or loss	(1,904)	198
Net change in dividends/distributions receivable	-	-
Net change in receivables and other assets	(1)	-
Net foreign exchange (gains)/losses	1	(1)
Net change in payables and other liabilities	3	-
Net cash inflow/(outflow) from operating activities	(33,382)	(2,917)

8 Financial risk management

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

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

The Funds' overall risk management programs focus on ensuring compliance with the Funds' Product Disclosure Statements (PDSs) and seek to maximise the returns derived for the level of risk to which the Funds are exposed. Financial risk management is carried out by an investment manager under policies approved by the Board of Directors of the Responsible Entity (the Board).

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

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

(a) Market risk

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

(i) Price risk

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

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

The following tables summarise the assets and liabilities that are subject to price risk:

	FTSE RAFI U.S. 1000 ETF		Global Agriculture Companies ETF		Global Banks ETF		Global Cybersecurity ETF	
	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$ ²	30 June 2016 \$ ²	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$'000	30 June 2016 \$'000
Financial assets	30,503	16,777	8,619,967	-	38,841	-	25,653	-
Listed securities	30,503	16,777	8,619,967	-	38,841	-	25,653	-
Total								

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.

8 Financial risk management (continued)

(a) Market risk (continued)

(i) Price risk (continued)

	Global Energy Companies ETF		Global Gold Miners ETF		Global Healthcare ETF		Global Sustainability Leaders ETF		
	30 June 2017	30 June 2016	30 June 2017	30 June 2016	30 June 2017	30 June 2016	30 June 2017	30 June 2016	
Financial assets									
Listed securities	\$	\$	\$	\$	\$'000	\$'000	\$'000	\$'000	
Total	5,239,038	3,155,487	5,279,678	-	17,482	-	-	60,250	
	5,239,038	3,155,487	5,279,678	-	17,482	-	-	60,250	
		Managed Risk Global Share Fund		NASDAQ 100 ETF		S&P 500 Yield Maximiser Fund		WisdomTree Europe ETF	
		30 June 2017	30 June 2016	30 June 2017	30 June 2016	30 June 2017	30 June 2016	30 June 2017	30 June 2016
Financial assets		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Listed securities		36,675	5,417	144,079	56,720	87,606	69,147	41,381	4,719
Index futures		47	-	-	-	-	-	-	-
Total		36,722	5,417	144,079	56,720	87,606	69,147	41,381	4,719
		36,722	5,417	144,079	56,720	87,606	69,147	41,381	4,719
		Financial liabilities							
Index futures		-	27	-	-	-	-	-	-
Index options		-	-	-	-	108	326	-	-
Total		-	27	-	-	108	326	-	-
		-	27	-	-	108	326	-	-
		WisdomTree Japan ETF							
		30 June 2017	30 June 2016						
Financial assets		\$'000	\$'000						
Listed securities		37,600	2,668						
Total		37,600	2,668						

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.

8 Financial risk management (continued)

(a) Market risk (continued)

(i) Price risk (continued)

Sensitivity analysis

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

	FTSE RAFI U.S. 1000 ETF		Global Agriculture Companies ETF		Global Banks ETF		Global Cybersecurity ETF	
	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$ ²	30 June 2016 \$ ²	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$'000	30 June 2016 \$'000
+10% Price movement - impact on the Fund's operating profit/(loss) and net assets attributable to unitholders	3,050	1,678	861,997	-	3,884	-	2,565	-
-10% Price movement - impact on the Fund's operating profit/(loss) and net assets attributable to unitholders	(3,050)	(1,678)	(861,997)	-	(3,884)	-	(2,565)	-
	Global Energy Companies ETF		Global Gold Miners ETF		Global Healthcare ETF		Global Sustainability Leaders ETF	
	30 June 2017 \$ ²	30 June 2016 \$ ²	30 June 2017 \$ ²	30 June 2016 \$ ²	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$'000	30 June 2016 \$'000
+10% Price movement - impact on the Fund's operating profit/(loss) and net assets attributable to unitholders	523,904	315,550	527,968	-	1,748	-	6,025	-
-10% Price movement - impact on the Fund's operating profit/(loss) and net assets attributable to unitholders	(523,904)	(315,550)	(527,968)	-	(1,748)	-	(6,025)	-

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.

8 Financial risk management (continued)

(a) Market risk (continued)

(i) Price risk (continued)

Sensitivity analysis (continued)

	Managed Risk Global Share Fund		NASDAQ 100 ETF		S&P 500 Yield Maximiser Fund		WisdomTree Europe ETF	
	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$'000	30 June 2016 \$'000
+10% Price movement - impact on the Fund's operating profit/(loss) and net assets attributable to unitholders	3,340	343	14,408	5,672	3,341	1,615	4,138	472
-10% Price movement - impact on the Fund's operating profit/(loss) and net assets attributable to unitholders	(3,340)	(343)	(14,408)	(5,672)	(8,533)	(6,510)	(4,138)	(472)
	WisdomTree Japan ETF							
	30 June 2017 \$'000	30 June 2016 \$'000						
+10% Price movement - impact on the Fund's operating profit/(loss) and net assets attributable to unitholders	3,760	267						
-10% Price movement - impact on the Fund's operating profit/(loss) and net assets attributable to unitholders	(3,760)	(267)						

(ii) Foreign exchange risk

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

8 Financial risk management (continued)

(a) Market risk (continued)

(i) Foreign exchange risk (continued)

The tables below summarise the Funds' assets and liabilities, monetary and non-monetary, that are denominated in a currency other than the Australian dollar.

	FTSE RAFI U.S. 1000 ETF		Global Agriculture Companies ETF		Global Banks ETF		Global Cybersecurity ETF	
	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$ ²	30 June 2016 \$ ²	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$'000	30 June 2016 \$'000
USD	30,547	16,828	53,718	-	1,006	-	21,184	-
EURO	-	-	(18,422)	-	(140)	-	786	-
GBP	-	-	(120,551)	-	94	-	2,272	-
Others	-	-	494,320	-	1,163	-	1,468	-
Net foreign currency exposure	30,547	16,828	409,065	-	2,123	-	25,710	-

	Global Energy Companies ETF		Global Gold Miners ETF		Global Healthcare ETF		Global Sustainability Leaders ETF	
	30 June 2017 \$ ²	30 June 2016 \$ ²	30 June 2017 \$ ²	30 June 2016 \$ ²	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$'000	30 June 2016 \$'000
USD	(6,701)	17,895	(56,129)	-	542	-	46,029	-
EURO	(70,372)	10,381	-	-	(72)	-	2,476	-
GBP	(41,308)	78,389	(41,094)	-	(5)	-	615	-
CAD	(17,023)	9,258	(140,556)	-	-	-	533	-
HKD	(13,064)	2,136	1,313	-	-	-	1,838	-
Others	231,238	135,275	1,933	-	(2)	-	9,063	-
Net foreign currency exposure	82,770	253,274	(234,533)	-	463	-	60,554	-

	Managed Risk Global Share Fund		NASDAQ 100 ETF		S&P 500 Yield Maximiser Fund		WisdomTree Europe ETF	
	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2017 \$'000	30 June 2016 \$'000
USD	39,180	5,933	144,432	56,788	91,528	70,470	(1,203)	171
EURO	9	(10)	-	-	-	-	-	-
GBP	20	-	-	-	-	-	-	-
Net foreign currency exposure	39,209	5,923	144,432	56,788	91,528	70,470	(1,203)	171

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.

8 Financial risk management (continued)

(a) Market risk (continued)

(ii) Foreign exchange risk (continued)

WisdomTree Japan ETF	
	30 June 2016
	\$'000
USD	(45)
EURO	-
GBP	-
Net foreign currency exposure	(45)

Sensitivity analysis - Foreign exchange risk

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

	FTSE RAFI U.S. 1000 ETF		Global Agriculture Companies ETF		Global Banks ETF		Cybersecurity ETF	
	30 June 2017	30 June 2016	30 June 2017	30 June 2016	30 June 2017	30 June 2016	30 June 2017	30 June 2016
	\$'000	\$'000	\$ ²	\$ ²	\$'000	\$'000	\$'000	\$'000
	(4)	(5)	(2,969)	-	(23)	-	(6)	-

Impact on profit/loss from operating activities and net assets attributable to unitholders

Foreign exchange risk - 10% upward movement in AUD (2016: 10%)

	Global Energy Companies ETF		Global Gold Miners ETF		Global Healthcare ETF		Global Sustainability Leaders ETF	
	30 June 2017	30 June 2016	30 June 2017	30 June 2016	30 June 2017	30 June 2016	30 June 2017	30 June 2016
	\$ ²	\$ ²	\$ ²	\$ ²	\$'000	\$'000	\$'000	\$'000
	(3,147)	(216)	(2,881)	-	(7)	-	(30)	-

Impact on profit/loss from operating activities and net assets attributable to unitholders

Foreign exchange risk - 10% upward movement in AUD (2016: 10%)

A decrease will have an equal and opposite effect on the Funds' monetary assets and liabilities to foreign exchange risk.

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.

8 Financial risk management (continued)

(a) Market risk (continued)

(ii) Foreign exchange risk (continued)

Sensitivity analysis - Foreign exchange risk (continued)

	Managed Risk Global Share Fund		NASDAQ 100 ETF		S&P 500 Yield Maximiser Fund		WisdomTree Europe ETF	
	30 June 2017	30 June 2016	30 June 2017	30 June 2016	30 June 2017	30 June 2016	30 June 2017	30 June 2016
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Impact on profit/loss from operating activities and net assets attributable to unitholders								
Foreign exchange risk - 10% upward movement in AUD (2016: 10%)	(246)	(52)	(35)	(7)	(196)	(132)	(95)	(15)

WisdomTree
Japan ETF

	30 June 2017	30 June 2016
	\$'000	\$'000
	(72)	(5)

Impact on profit/loss from operating activities and net assets attributable to unitholders

Foreign exchange risk - 10% upward movement in AUD (2016: 10%)

A decrease will have an equal and opposite effect on the profit/loss from operating activities and net assets attributable to unitholders.

8 Financial risk management (continued)

(a) Market risk (continued)

(iii) Interest rate risk

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

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

(b) Credit risk

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

(i) Settlement of securities transactions

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

(ii) Cash and cash equivalents

The exposure to credit risk for cash and cash equivalents is low as all counterparties have a rating of AA- or higher (as determined by Standard & Poor's or equivalent rating agency).

The custody of the Funds' assets is mainly concentrated with one counterparty, namely RBC Investor Services Trust. RBC Investor Services Trust is a member of a major securities exchange, and at 30 June 2017 and 30 June 2016 had a credit rating of AA- (S&P) and A1 (Moody's). At 30 June 2017, substantially all cash and cash equivalents, balances due from brokers and investments are held in custody by RBC Investor Services Trust.

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

(iii) Other

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

(c) Liquidity risk

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

The Funds are exposed to daily redemptions of redeemable units. The Funds therefore primarily hold investments that are traded in an active market and can be readily realisable.

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

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

8 Financial risk management (continued)

(c) Liquidity risk (continued)

	FTSE RAFI U.S. 1000 ETF				FTSE RAFI U.S. 1000 ETF			
	On demand 30 June 2017 \$'000	Less than 6 months 30 June 2017 \$'000	Greater than 6 months 30 June 2017 \$'000	Total 30 June 2017 \$'000	On demand 30 June 2016 \$'000	Less than 6 months 30 June 2016 \$'000	Greater than 6 months 30 June 2016 \$'000	Total 30 June 2016 \$'000
Distributions payable	-	483	-	483	-	339	-	339
Other payables	-	12	-	12	-	13	-	13
Net assets attributable to unitholders	30,055	-	-	30,055	16,481	-	-	16,481
Contractual cash flows (excluding net settled derivatives)	30,055	495	-	30,550	16,481	352	-	16,833
	Global Agriculture Companies ETF							
	On demand 30 June 2017 \$ ²	Less than 6 months 30 June 2017 \$ ²	Greater than 6 months 30 June 2017 \$ ²	Total 30 June 2017 \$ ²	On demand 30 June 2016 \$ ²	Less than 6 months 30 June 2016 \$ ²	Greater than 6 months 30 June 2016 \$ ²	Total 30 June 2016 \$ ²
Distributions payable	-	88,352	-	88,352	-	-	-	-
Other payables	-	4,071	-	4,071	-	-	-	-
Net assets attributable to unitholders	8,807,185	-	-	8,807,185	-	-	-	-
Contractual cash flows (excluding net settled derivatives)	8,807,185	92,423	-	8,899,608	-	-	-	-
	Global Banks ETF							
	On demand 30 June 2017 \$'000	Less than 6 months 30 June 2017 \$'000	Greater than 6 months 30 June 2017 \$'000	Total 30 June 2017 \$'000	On demand 30 June 2016 \$'000	Less than 6 months 30 June 2016 \$'000	Greater than 6 months 30 June 2016 \$'000	Total 30 June 2016 \$'000
Distributions payable	-	621	-	621	-	-	-	-
Other payables	-	19	-	19	-	-	-	-
Net assets attributable to unitholders	39,321	-	-	39,321	-	-	-	-
Contractual cash flows (excluding net settled derivatives)	39,321	640	-	39,961	-	-	-	-

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.

8 Financial risk management (continued)

(c) Liquidity risk (continued)

	Global Cybersecurity ETF			Global Cybersecurity ETF			Global Cybersecurity ETF		
	On demand 30 June 2017 \$'000	Less than 6 months 30 June 2017 \$'000	Greater than 6 months 30 June 2017 \$'000	Total 30 June 2017 \$'000	On demand 30 June 2016 \$'000	Less than 6 months 30 June 2016 \$'000	Greater than 6 months 30 June 2016 \$'000	Total 30 June 2016 \$'000	
Distributions payable	-	660	-	660	-	-	-	-	
Other payables	-	14	-	14	-	-	-	-	
Net assets attributable to unitholders	25,078	-	-	25,078	-	-	-	-	
Contractual cash flows (excluding net settled derivatives)	25,078	674	-	25,752	-	-	-	-	

	Global Energy Companies ETF			Global Energy Companies ETF			Global Energy Companies ETF		
	On demand 30 June 2017 \$ ²	Less than 6 months 30 June 2017 \$ ²	Greater than 6 months 30 June 2017 \$ ²	Total 30 June 2017 \$ ²	On demand 30 June 2016 \$ ²	Less than 6 months 30 June 2016 \$ ²	Greater than 6 months 30 June 2016 \$ ²	Total 30 June 2016 \$ ²	
Distributions payable	-	182,088	-	182,088	-	-	-	-	
Other payables	-	2,804	-	2,804	-	486	-	486	
Net assets attributable to unitholders	5,208,163	-	-	5,208,163	3,219,699	-	-	3,219,699	
Contractual cash flows (excluding net settled derivatives)	5,208,163	184,892	-	5,393,055	3,219,699	486	-	3,220,185	

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.

8 Financial risk management (continued)

(c) Liquidity risk (continued)

	Global Gold Miners ETF				Global Gold Miners ETF			
	On demand 30 June 2017 \$ ²	Less than 6 months 30 June 2017 \$ ²	Greater than 6 months 30 June 2017 \$ ²	Total 30 June 2017 \$ ²	On demand 30 June 2016 \$ ²	Less than 6 months 30 June 2016 \$ ²	Greater than 6 months 30 June 2016 \$ ²	Total 30 June 2016 \$ ²
Distributions payable	-	23,227	-	23,227	-	-	-	-
Other payables	-	2,826	-	2,826	-	-	-	-
Net assets attributable to unitholders	5,304,884	-	-	5,304,884	-	-	-	-
Contractual cash flows (excluding net settled derivatives)	5,304,884	26,053	-	5,330,937	-	-	-	-
	Global Healthcare ETF				Global Healthcare ETF			
	On demand 30 June 2017 \$'000	Less than 6 months 30 June 2017 \$'000	Greater than 6 months 30 June 2017 \$'000	Total 30 June 2017 \$'000	On demand 30 June 2016 \$'000	Less than 6 months 30 June 2016 \$'000	Greater than 6 months 30 June 2016 \$'000	Total 30 June 2016 \$'000
Distributions payable	-	-	-	-	-	-	-	-
Other payables	-	9	-	9	-	-	-	-
Net assets attributable to unitholders	18,072	-	-	18,072	-	-	-	-
Contractual cash flows (excluding net settled derivatives)	18,072	9	-	18,081	-	-	-	-
	Global Sustainability Leaders ETF				Global Sustainability Leaders ETF			
	On demand 30 June 2017 \$'000	Less than 6 months 30 June 2017 \$'000	Greater than 6 months 30 June 2017 \$'000	Total 30 June 2017 \$'000	On demand 30 June 2016 \$'000	Less than 6 months 30 June 2016 \$'000	Greater than 6 months 30 June 2016 \$'000	Total 30 June 2016 \$'000
Distributions payable	-	747	-	747	-	-	-	-
Other payables	-	30	-	30	-	-	-	-
Net assets attributable to unitholders	59,833	-	-	59,833	-	-	-	-
Contractual cash flows (excluding net settled derivatives)	59,833	777	-	60,610	-	-	-	-

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.

8 Financial risk management (continued)

(c) Liquidity risk (continued)

	Managed Risk Global Share Fund				Managed Risk Global Share Fund			
	On demand 30 June 2017 \$'000	Less than 6 months 30 June 2017 \$'000	Greater than 6 months 30 June 2017 \$'000	Total 30 June 2017 \$'000	On demand 30 June 2016 \$'000	Less than 6 months 30 June 2016 \$'000	Greater than 6 months 30 June 2016 \$'000	Total 30 June 2016 \$'000
Distributions payable	-	-	-	-	-	21	-	21
Other payables	-	15	-	15	-	4	-	4
Net assets attributable to unitholders	39,201	-	-	39,201	5,900	-	-	5,900
Contractual cash flows (excluding net settled derivatives)	39,201	15	-	39,216	5,900	25	-	5,925
	-	-	-	-	-	-	-	-
	-	31	-	31	-	27	-	27
	-	31	-	31	-	27	-	27

	NASDAQ 100 ETF				NASDAQ 100 ETF			
	On demand 30 June 2017 \$'000	Less than 6 months 30 June 2017 \$'000	Greater than 6 months 30 June 2017 \$'000	Total 30 June 2017 \$'000	On demand 30 June 2016 \$'000	Less than 6 months 30 June 2016 \$'000	Greater than 6 months 30 June 2016 \$'000	Total 30 June 2016 \$'000
Distributions payable	-	401	-	401	-	261	-	261
Other payables	-	60	-	60	-	24	-	24
Net assets attributable to unitholders	144,010	-	-	144,010	56,487	-	-	56,487
Contractual cash flows (excluding net settled derivatives)	144,010	461	-	144,471	56,487	285	-	56,772

	S&P 500 Yield Maximiser Fund				S&P 500 Yield Maximiser Fund			
	On demand 30 June 2017 \$'000	Less than 6 months 30 June 2017 \$'000	Greater than 6 months 30 June 2017 \$'000	Total 30 June 2017 \$'000	On demand 30 June 2016 \$'000	Less than 6 months 30 June 2016 \$'000	Greater than 6 months 30 June 2016 \$'000	Total 30 June 2016 \$'000
Distributions payable	-	1,043	-	1,043	-	937	-	937
Other payables	-	65	-	65	-	85	-	85
Net assets attributable to unitholders	88,373	-	-	88,373	69,460	-	-	69,460
Contractual cash flows (excluding net settled derivatives)	88,373	1,108	-	89,481	69,460	1,022	-	70,482

	S&P 500 Yield Maximiser Fund		S&P 500 Yield Maximiser Fund	
	On demand 30 June 2017 \$'000	108	On demand 30 June 2016 \$'000	326
Net settled derivatives	-	108	-	326
Index options	-	108	-	326

8 Financial risk management (continued)

(c) Liquidity risk (continued)

	WisdomTree Europe ETF				WisdomTree Japan ETF				WisdomTree Europe ETF				WisdomTree Japan ETF			
	On demand		Less than 6 months		Greater than 6 months		Total		On demand		Less than 6 months		Greater than 6 months		Total	
	30 June 2017	\$'000	30 June 2017	\$'000	30 June 2017	\$'000	30 June 2017	\$'000	30 June 2016	\$'000	30 June 2016	\$'000	30 June 2016	\$'000	30 June 2016	\$'000
Distributions payable	-	532	-	-	-	532	-	-	-	-	-	-	-	-	-	36
Other payables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net assets attributable to unitholders	43,065	-	-	-	-	43,065	-	-	4,918	-	-	-	-	-	-	4,918
Contractual cash flows (excluding net settled derivatives)	43,065	-	-	-	-	43,597	-	-	4,918	-	-	-	-	-	-	4,954

	WisdomTree Europe ETF				WisdomTree Japan ETF				WisdomTree Europe ETF				WisdomTree Japan ETF			
	On demand		Less than 6 months		Greater than 6 months		Total		On demand		Less than 6 months		Greater than 6 months		Total	
	30 June 2017	\$'000	30 June 2017	\$'000	30 June 2017	\$'000	30 June 2017	\$'000	30 June 2016	\$'000	30 June 2016	\$'000	30 June 2016	\$'000	30 June 2016	\$'000
Distributions payable	-	660	-	-	-	660	-	-	-	-	-	-	-	-	-	4
Other payables	-	3	-	-	-	3	-	-	-	-	-	-	-	-	-	-
Net assets attributable to unitholders	38,763	-	-	-	-	38,763	-	-	2,778	-	-	-	-	-	-	2,778
Contractual cash flows (excluding net settled derivatives)	38,763	-	-	-	-	39,426	-	-	2,778	-	-	-	-	-	-	2,782

9 Offsetting financial assets and financial liabilities

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

	Global Agriculture Companies ETF				Global Banks ETF					
	Effects of offsetting on the statements of financial position		Related amounts not offset in the statements of financial position		Effects of offsetting on the statements of financial position		Related amounts not offset in the statements of financial position			
	Gross amounts of financial assets/liabilities 30 June 2017 \$ ²	Gross amounts set off in the statements of financial position 30 June 2017 \$ ²	Net amounts of financial assets presented in the statements of financial position 30 June 2017 \$ ²	Financial instruments (including non-cash collateral) 30 June 2017 \$ ²	Stock and collateral pledged 30 June 2017 \$ ²	Net amounts 30 June 2017 \$ ²	Gross amounts set off in the statements of financial position 30 June 2016 \$ ²	Financial instruments (including non-cash collateral) 30 June 2016 \$ ²	Stock and collateral pledged 30 June 2016 \$ ²	Net amounts 30 June 2016 \$ ²
Financial assets	211,780	-	211,780	-	-	211,780	-	-	-	-
Foreign currency contracts	-	-	-	-	-	-	-	-	-	-
Total	211,780	-	211,780	-	-	211,780	-	-	-	-

	Global Agriculture Companies ETF				Global Banks ETF					
	Effects of offsetting on the statements of financial position		Related amounts not offset in the statements of financial position		Effects of offsetting on the statements of financial position		Related amounts not offset in the statements of financial position			
	Gross amounts of financial assets/liabilities 30 June 2017 \$'000	Gross amounts set off in the statements of financial position 30 June 2017 \$'000	Net amounts of financial assets presented in the statements of financial position 30 June 2017 \$'000	Financial instruments (including non-cash collateral) 30 June 2017 \$'000	Stock and collateral pledged 30 June 2017 \$'000	Net amounts 30 June 2017 \$'000	Gross amounts set off in the statements of financial position 30 June 2016 \$'000	Financial instruments (including non-cash collateral) 30 June 2016 \$'000	Stock and collateral pledged 30 June 2016 \$'000	Net amounts 30 June 2016 \$'000
Financial assets	871	-	871	-	-	871	-	-	-	-
Foreign currency contracts	-	-	-	-	-	-	-	-	-	-
Total	871	-	871	-	-	871	-	-	-	-

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.

9 Offsetting financial assets and financial liabilities (continued)

		Global Energy Companies ETF				Global Energy Companies ETF			
		Effects of offsetting on the statements of financial position		Related amounts not offset in the statements of financial position		Effects of offsetting on the statements of financial position		Related amounts not offset in the statements of financial position	
		Gross	Net amount	Financial instruments (including non-cash collateral)	Stock and cash collateral pledged	Gross	Net amount	Financial instruments (including non-cash collateral)	Stock and cash collateral pledged
		amounts of financial assets/liabilities 30 June 2017 \$ ²	of financial assets presented in the statements of financial position 30 June 2017 \$ ²	30 June 2017 \$ ²	30 June 2017 \$ ²	amounts of financial assets/liabilities 30 June 2016 \$ ²	of financial assets presented in the statements of financial position 30 June 2016 \$ ²	30 June 2016 \$ ²	30 June 2016 \$ ²
Financial assets									
Foreign currency contracts		120,012	120,012	-	-	36,403	36,403	-	-
Total		120,012	120,012	-	-	36,403	36,403	-	-

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.

9 Offsetting financial assets and financial liabilities (continued)

		Global Gold Miners ETF				Global Gold Miners ETF			
		Effects of offsetting on the statements of financial position		Related amounts not offset in the statements of financial position		Effects of offsetting on the statements of financial position		Related amounts not offset in the statements of financial position	
		Gross amounts of financial assets/liabilities	Net amount of financial assets presented in the statements of financial position	Financial instruments (including non-cash collateral)	Stock and cash collateral pledged	Gross amounts of financial assets/liabilities	Net amount of financial assets presented in the statements of financial position	Financial instruments (including non-cash collateral)	Stock and cash collateral pledged
		30 June 2017	30 June 2017	30 June 2017	30 June 2017	30 June 2016	30 June 2016	30 June 2016	30 June 2016
		\$'	\$'	\$'	\$'	\$'	\$'	\$'	\$'
Financial assets									
Foreign currency contracts		21,210	21,210	-	-	-	-	-	-
Total		21,210	21,210	-	-	-	-	-	-

		Global Healthcare ETF				Global Healthcare ETF			
		Effects of offsetting on the statements of financial position		Related amounts not offset in the statements of financial position		Effects of offsetting on the statements of financial position		Related amounts not offset in the statements of financial position	
		Gross amounts of financial assets/liabilities	Net amount of financial assets presented in the statements of financial position	Financial instruments (including non-cash collateral)	Stock and cash collateral pledged	Gross amounts of financial assets/liabilities	Net amount of financial assets presented in the statements of financial position	Financial instruments (including non-cash collateral)	Stock and cash collateral pledged
		30 June 2017	30 June 2017	30 June 2017	30 June 2017	30 June 2016	30 June 2016	30 June 2016	30 June 2016
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets									
Foreign currency contracts		493	493	-	-	-	-	-	-
Total		493	493	-	-	-	-	-	-

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.

9 Offsetting financial assets and financial liabilities (continued)

		Managed Risk Global Share Fund				Managed Risk Global Share Fund			
		Effects of offsetting on the statements of financial position		Related amounts not offset in the statements of financial position		Effects of offsetting on the statements of financial position		Related amounts not offset in the statements of financial position	
		Gross amounts of financial assets/liabilities	Net amount of financial assets presented in the statements of financial position	Gross amounts of financial assets/liabilities	Net amount of financial assets presented in the statements of financial position	Gross amounts of financial assets/liabilities	Net amount of financial assets presented in the statements of financial position	Gross amounts of financial assets/liabilities	Net amount of financial assets presented in the statements of financial position
		30 June 2017 \$'000	30 June 2017 \$'000	30 June 2017 \$'000	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2016 \$'000	30 June 2016 \$'000	30 June 2016 \$'000
Financial assets									
Futures		103	103	(31)	72	15	15	-	15
Total		103	103	(31)	72	15	15	-	15
Financial liabilities									
Futures		(31)	(31)	31	-	(27)	(27)	-	27
Total		(31)	(31)	31	-	(27)	(27)	-	27
S&P 500 Yield Maximiser Fund									
		Effects of offsetting on the statements of financial position		Related amounts not offset in the statements of financial position		Effects of offsetting on the statements of financial position		Related amounts not offset in the statements of financial position	
		Gross amounts of financial assets/liabilities	Net amount of financial assets presented in the statements of financial position	Gross amounts of financial assets/liabilities	Net amount of financial assets presented in the statements of financial position	Gross amounts of financial assets/liabilities	Net amount of financial assets presented in the statements of financial position	Gross amounts of financial assets/liabilities	Net amount of financial assets presented in the statements of financial position
		30 June 2017 \$'000	30 June 2017 \$'000	30 June 2017 \$'000	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2016 \$'000	30 June 2016 \$'000	30 June 2016 \$'000
Financial liabilities									
Index options		(108)	(108)	-	(15)	(326)	(326)	-	323
Total		(108)	(108)	-	(15)	(326)	(326)	-	323

9 Offsetting financial assets and financial liabilities (continued)

		<i>WisdomTree Europe ETF</i>				<i>WisdomTree Japan ETF</i>			
		Effects of offsetting on the statements of financial position		Related amounts not offset in the statements of financial position		Effects of offsetting on the statements of financial position		Related amounts not offset in the statements of financial position	
		Gross amounts of financial assets/liabilities	Net amount of financial assets presented in the statements of financial position	Financial instruments (including non-cash collateral)	Stock and collateral pledged	Gross amounts of financial assets/liabilities	Net amount of financial assets presented in the statements of financial position	Financial instruments (including non-cash collateral)	Stock and collateral pledged
		30 June 2017 \$'000	30 June 2017 \$'000	30 June 2017 \$'000	30 June 2017 \$'000	30 June 2017 \$'000	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2016 \$'000
Financial assets									
Foreign currency contracts		1,217	1,217	-	-	89	89	-	-
Total		1,217	1,217	-	-	89	89	-	-

		<i>WisdomTree Europe ETF</i>				<i>WisdomTree Japan ETF</i>			
		Effects of offsetting on the statements of financial position		Related amounts not offset in the statements of financial position		Effects of offsetting on the statements of financial position		Related amounts not offset in the statements of financial position	
		Gross amounts of financial assets/liabilities	Net amount of financial assets presented in the statements of financial position	Financial instruments (including non-cash collateral)	Stock and collateral pledged	Gross amounts of financial assets/liabilities	Net amount of financial assets presented in the statements of financial position	Financial instruments (including non-cash collateral)	Stock and collateral pledged
		30 June 2017 \$'000	30 June 2017 \$'000	30 June 2017 \$'000	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2016 \$'000	30 June 2016 \$'000	30 June 2016 \$'000
Financial assets									
Foreign currency contracts		1,010	1,010	-	-	69	69	-	-
Total		1,010	1,010	-	-	69	69	-	-

10 Fair value measurements

AASB 13 requires disclosure of fair value measurements by level of the following fair value measurement hierarchy:

- Quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1);
- Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly (Level 2); and
- Inputs for the asset or liability 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 held at fair value through profit or loss are measured initially at fair value excluding any transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability. Transaction costs on financial assets and financial liabilities at fair value through profit or loss are expensed immediately. Subsequent to initial recognition, all instruments held at fair value through profit or loss are measured at fair value with changes in their fair value recognised in statements of comprehensive income.

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

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

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

The quoted market price used for financial assets held by the Funds is the current bid price; the appropriate quoted market price for financial liabilities is the current asking price. When the Funds hold derivatives with offsetting market risks, they use mid-market prices as a basis for establishing fair values for the offsetting risk positions and apply this bid or asking price to the net open position, as appropriate.

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

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

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

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

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

The carrying value less impairment provision of other receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Funds for similar financial instruments.

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

10 Fair value measurements (continued)

Fair value estimation (continued)

(iii) Recognised fair value measurements

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

	FTSE RAFI U.S. 1000 ETF				FTSE RAFI U.S. 1000 ETF			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
	30 June 2017 \$'000	30 June 2017 \$'000	30 June 2017 \$'000	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2016 \$'000	30 June 2016 \$'000	30 June 2016 \$'000
Financial assets								
Financial assets designated at fair value through profit or loss:								
Listed securities	30,503	-	-	30,503	16,777	-	-	16,777
Total	30,503	-	-	30,503	16,777	-	-	16,777

	Global Agriculture Companies ETF				Global Agriculture Companies ETF			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
	30 June 2017 \$	30 June 2017 \$	30 June 2017 \$	30 June 2017 \$	30 June 2016 \$	30 June 2016 \$	30 June 2016 \$	30 June 2016 \$
Financial assets								
Financial assets designated at fair value through profit or loss:								
Listed securities	8,619,967	-	-	8,619,967	-	-	-	-
Financial assets held for trading	-	211,780	-	211,780	-	-	-	-
Foreign currency contracts	-	211,780	-	8,831,747	-	-	-	-
Total	8,619,967	211,780	-	8,831,747	-	-	-	-

	Global Banks ETF				Global Banks ETF			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
	30 June 2017 \$'000	30 June 2017 \$'000	30 June 2017 \$'000	30 June 2017 \$'000	30 June 2016 \$'000	30 June 2016 \$'000	30 June 2016 \$'000	30 June 2016 \$'000
Financial assets								
Financial assets designated at fair value through profit or loss:								
Listed securities	38,841	-	-	38,841	-	-	-	-
Total	38,841	-	-	38,841	-	-	-	-

	Global Banks ETF				Global Banks ETF			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
	30 June 2017 \$	30 June 2017 \$	30 June 2017 \$	30 June 2017 \$	30 June 2016 \$	30 June 2016 \$	30 June 2016 \$	30 June 2016 \$
Financial liabilities								
Financial liabilities held for trading	-	871	-	871	-	-	-	-
Foreign currency contracts	-	871	-	871	-	-	-	-
Total	-	871	-	871	-	-	-	-

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.

10 Fair value measurements (continued)

Fair value estimation (continued)

(iii) Recognised fair value measurements (continued)

	Global Cybersecurity ETF			Global Cybersecurity ETF			Global Energy Companies ETF			Global Energy Companies ETF						
	Level 1 30 June 2017 \$'000	Level 2 30 June 2017 \$'000	Level 3 30 June 2017 \$'000	Total 30 June 2017 \$'000	Level 1 30 June 2016 \$'000	Level 2 30 June 2016 \$'000	Level 3 30 June 2016 \$'000	Total 30 June 2016 \$'000	Level 1 30 June 2017 \$ ²	Level 2 30 June 2017 \$ ²	Level 3 30 June 2017 \$ ²	Total 30 June 2017 \$ ²	Level 1 30 June 2016 \$ ²	Level 2 30 June 2016 \$ ²	Level 3 30 June 2016 \$ ²	Total 30 June 2016 \$ ²
Financial assets																
Financial assets designated at fair value through profit or loss:																
Listed securities	25,653	-	-	25,653	-	-	-	25,653	-	-	-	-	-	-	-	-
Total	25,653	-	-	25,653	-	-	-	25,653	-	-	-	-	-	-	-	-
Financial assets																
Financial assets designated at fair value through profit or loss:																
Listed securities	5,239,038	-	-	5,239,038	3,155,487	-	-	3,155,487	-	-	-	-	-	-	-	3,155,487
Financial assets held for trading	-	120,012	-	120,012	-	-	-	120,012	-	-	-	-	-	-	-	36,403
Foreign currency contracts	-	120,012	-	120,012	-	-	-	120,012	-	-	-	-	-	-	-	36,403
Total	5,239,038	120,012	-	5,359,050	3,155,487	-	-	3,155,487	-	-	-	-	-	-	-	3,191,890

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.

10 Fair value measurements (continued)

Fair value estimation (continued)

(iii) Recognised fair value measurements (continued)

	Global Gold Miners ETF				Global Gold Miners ETF			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
	30 June 2017	30 June 2017	30 June 2017	30 June 2017	30 June 2016	30 June 2016	30 June 2016	30 June 2016
Financial assets								
Financial assets designated at fair value through profit or loss:								
Listed securities								
Financial assets held for trading								
Foreign currency contracts								
Total								
	5,279,678	-	-	5,279,678	-	-	-	-
	-	21,210	-	21,210	-	-	-	-
	5,279,678	21,210	-	5,300,888	-	-	-	-

	Global Healthcare ETF				Global Healthcare ETF			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
	30 June 2017	30 June 2017	30 June 2017	30 June 2017	30 June 2016	30 June 2016	30 June 2016	30 June 2016
Financial assets								
Financial assets designated at fair value through profit or loss:								
Listed securities								
Financial assets held for trading								
Foreign currency contracts								
Total								
	17,482	-	-	17,482	-	-	-	-
	-	493	-	493	-	-	-	-
	17,482	493	-	17,975	-	-	-	-

	Global Sustainability Leaders ETF			
	Level 1	Level 2	Level 3	Total
	30 June 2017	30 June 2017	30 June 2017	30 June 2017
Financial assets				
Financial assets designated at fair value through profit or loss:				
Listed securities				
Total				
	60,250	-	-	60,250
	60,250	-	-	60,250

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.

10 Fair value measurements (continued)

Fair value estimation (continued)

(iii) Recognised fair value measurements (continued)

	Managed Risk Global Share Fund			Managed Risk Global Share Fund			Total 30 June 2016 \$'000
	Level 1 30 June 2017 \$'000	Level 2 30 June 2017 \$'000	Level 3 30 June 2017 \$'000	Level 1 30 June 2016 \$'000	Level 2 30 June 2016 \$'000	Level 3 30 June 2016 \$'000	
Financial assets							
Financial assets designated at fair value through profit or loss:							
Listed securities	36,675	-	-	36,675	-	-	5,417
Financial assets held for trading							
Index futures	47	-	-	47	-	-	-
Currency futures	56	-	-	56	-	-	15
Total	36,778	-	-	36,778	-	-	5,432
Financial liabilities							
Financial liabilities held for trading							
Index futures	31	-	-	31	-	-	27
Currency futures	31	-	-	31	-	-	27
Total	31	-	-	31	-	-	27

	NASDAQ 100 ETF			NASDAQ 100 ETF			Total 30 June 2016 \$'000
	Level 1 30 June 2017 \$'000	Level 2 30 June 2017 \$'000	Level 3 30 June 2017 \$'000	Level 1 30 June 2016 \$'000	Level 2 30 June 2016 \$'000	Level 3 30 June 2016 \$'000	
Financial assets							
Financial assets designated at fair value through profit or loss:							
Listed securities	144,079	-	-	144,079	-	-	56,720
Total	144,079	-	-	144,079	-	-	56,720
Financial liabilities							
Financial liabilities held for trading							
Index options	108	-	-	108	-	-	326
Total	108	-	-	108	-	-	326

	S&P 500 Yield Maximiser Fund			S&P 500 Yield Maximiser Fund			Total 30 June 2016 \$'000
	Level 1 30 June 2017 \$'000	Level 2 30 June 2017 \$'000	Level 3 30 June 2017 \$'000	Level 1 30 June 2016 \$'000	Level 2 30 June 2016 \$'000	Level 3 30 June 2016 \$'000	
Financial assets							
Financial assets designated at fair value through profit or loss:							
Listed securities	87,606	-	-	87,606	-	-	69,147
Total	87,606	-	-	87,606	-	-	69,147
Financial liabilities							
Financial liabilities held for trading							
Index options	108	-	-	108	-	-	326
Total	108	-	-	108	-	-	326

10 Fair value measurements (continued)

Fair value estimation (continued)

(iii) Recognised fair value measurements (continued)

	WisdomTree Europe ETF			WisdomTree Japan ETF			WisdomTree Europe ETF			WisdomTree Japan ETF		
	Level 1 30 June 2017 \$'000	Level 2 30 June 2017 \$'000	Level 3 30 June 2017 \$'000	Total 30 June 2017 \$'000	Level 1 30 June 2016 \$'000	Level 2 30 June 2016 \$'000	Level 3 30 June 2016 \$'000	Total 30 June 2016 \$'000	Level 1 30 June 2017 \$'000	Level 2 30 June 2017 \$'000	Level 3 30 June 2017 \$'000	Total 30 June 2017 \$'000
Financial assets												
Financial assets designated at fair value through profit or loss:												
Listed securities	41,381	-	-	41,381	4,719	-	-	4,719	-	-	-	4,719
Financial assets held for trading	-	1,217	-	1,217	-	89	-	89	-	-	-	89
Foreign currency contracts	-	1,217	-	42,598	4,719	89	-	4,808	-	-	-	4,808
Total	41,381	-	-	41,381	4,719	89	-	4,808	-	-	-	4,808

	WisdomTree Europe ETF			WisdomTree Japan ETF			WisdomTree Europe ETF			WisdomTree Japan ETF		
	Level 1 30 June 2017 \$'000	Level 2 30 June 2017 \$'000	Level 3 30 June 2017 \$'000	Total 30 June 2017 \$'000	Level 1 30 June 2016 \$'000	Level 2 30 June 2016 \$'000	Level 3 30 June 2016 \$'000	Total 30 June 2016 \$'000	Level 1 30 June 2017 \$'000	Level 2 30 June 2017 \$'000	Level 3 30 June 2017 \$'000	Total 30 June 2017 \$'000
Financial assets												
Financial assets designated at fair value through profit or loss:												
Listed securities	37,600	-	-	37,600	2,668	-	-	2,668	-	-	-	2,668
Financial assets held for trading	-	1,010	-	1,010	-	71	-	71	-	-	-	71
Foreign currency contracts	-	1,010	-	38,610	2,668	71	-	2,739	-	-	-	2,739
Total	37,600	1,010	-	38,610	2,668	71	-	2,739	-	-	-	2,739

(iv) Transfers between levels

There were no transfers between levels during the period ended 30 June 2017 and 30 June 2016.

(v) Movement in level 3 instruments

There were no investments classified as Level 3 within the Funds as at 30 June 2017 and 30 June 2016.

10 Fair value measurements (continued)

Fair value estimation (continued)

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

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

Net assets attributable to unit holders' carrying value differs from its fair value (deemed to be redemption price for individual units) due to differences in valuation inputs. This difference is not material in the current or prior period.

11 Derivative financial instruments

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

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

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

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

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

The following Funds held derivative instruments:

	Global Agriculture Companies ETF				Global Banks ETF			
	Contract/ notional 30 June 2017 \$ ²	Liabilities 30 June 2017 \$ ²	Assets 30 June 2016 \$ ²	Fair values 30 June 2016 \$ ²	Contract/ notional 30 June 2017 \$ ²	Liabilities 30 June 2017 \$ ²	Assets 30 June 2017 \$ ²	Fair values 30 June 2017 \$ ²
Foreign currency contracts	8,452,367	-	-	211,780	37,816	-	871	37,816
	8,452,367	-	-	211,780	37,816	-	871	37,816

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.

11 Derivative financial instruments (continued)

Global Energy Companies ETF												
Global Cybersecurity ETF				Global Energy Companies ETF				Global Healthcare ETF				
Fair values		Fair values		Fair values		Fair values		Fair values		Fair values		
Contract/ notional 2017 \$'000	Liabilities 30 June 2017 \$'000	Contract/ notional 2016 \$'000	Assets 30 June 2016 \$'000	Liabilities 30 June 2016 \$'000	Contract/ notional 2017 \$'	Assets 30 June 2017 \$'	Liabilities 30 June 2017 \$'	Contract/ notional 2016 \$'	Assets 30 June 2016 \$'	Liabilities 30 June 2016 \$'	Contract/ notional 2016 \$'	
-	-	-	-	-	5,307,751	120,012	-	2,940,772	36,403	-	2,940,772	36,403
-	-	-	-	-	5,307,751	120,012	-	2,940,772	36,403	-	2,940,772	36,403
Foreign currency contracts												
Global Gold Miners ETF												
Fair values		Fair values		Fair values		Fair values		Fair values		Fair values		
Contract/ notional 2017 \$'	Liabilities 30 June 2017 \$'	Contract/ notional 2016 \$'	Assets 30 June 2016 \$'	Liabilities 30 June 2016 \$'	Contract/ notional 2017 \$'000	Assets 30 June 2017 \$'000	Liabilities 30 June 2017 \$'000	Contract/ notional 2016 \$'000	Assets 30 June 2016 \$'000	Liabilities 30 June 2016 \$'000	Contract/ notional 2016 \$'000	
5,564,233	-	-	-	-	17,576	493	-	-	-	-	-	-
5,564,233	-	-	-	-	17,576	493	-	-	-	-	-	-
Foreign currency contracts												
Managed Risk Global Share Fund												
Fair values		Fair values		Fair values		Fair values		Fair values		Fair values		
Contract/ notional 2017 \$'000	Liabilities 30 June 2017 \$'000	Contract/ notional 2016 \$'000	Assets 30 June 2016 \$'000	Liabilities 30 June 2016 \$'000	Contract/ notional 2017 \$'000	Assets 30 June 2017 \$'000	Liabilities 30 June 2017 \$'000	Contract/ notional 2016 \$'000	Assets 30 June 2016 \$'000	Liabilities 30 June 2016 \$'000	Contract/ notional 2016 \$'000	
(4,816)	-	(2,012)	-	(27)	-	-	-	-	-	-	-	-
2,979	(31)	1,521	15	-	(12,072)	-	(108)	(20,324)	-	(326)	(326)	(326)
(1,837)	(31)	(491)	15	(27)	(12,072)	-	(108)	(20,324)	-	(326)	(20,324)	(326)
Index futures												
Currency futures												
Index options												

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.

11 Derivative financial instruments (continued)

	WisdomTree Europe ETF						WisdomTree Japan ETF					
	Fair values			Fair values			Fair values			Fair values		
	Contract/ notional 30 June 2017 \$'000	Liabilities 30 June 2017 \$'000	Assets 30 June 2017 \$'000	Contract/ notional 30 June 2017 \$'000	Liabilities 30 June 2017 \$'000	Assets 30 June 2017 \$'000	Contract/ notional 30 June 2017 \$'000	Liabilities 30 June 2017 \$'000	Assets 30 June 2017 \$'000	Contract/ notional 30 June 2016 \$'000	Liabilities 30 June 2016 \$'000	Assets 30 June 2016 \$'000
Foreign currency contracts	44,749	-	5,213	89	-	38,073	1,010	71	3,191	-	71	
	44,749	-	5,213	89	-	38,073	1,010	71	3,191	-	71	

12 Auditor's remuneration

During the period the following fees were paid or payable for services provided by the auditor of the Funds. Audit fees were borne by the Responsible Entity:

	FTSE RAFI U.S. 1000 ETF						Global Agriculture Companies ETF						Global Banks ETF						Global Cybersecurity ETF						Global Energy Companies ETF									
	Fair values			Fair values			Fair values			Fair values			Fair values			Fair values			Fair values			Fair values			Fair values			Fair values						
	Contract/ notional 30 June 2017 \$	Liabilities 30 June 2017 \$	Assets 30 June 2017 \$	Contract/ notional 30 June 2017 \$	Liabilities 30 June 2017 \$	Assets 30 June 2017 \$	Contract/ notional 30 June 2017 \$	Liabilities 30 June 2017 \$	Assets 30 June 2017 \$	Contract/ notional 30 June 2017 \$	Liabilities 30 June 2017 \$	Assets 30 June 2017 \$	Contract/ notional 30 June 2017 \$	Liabilities 30 June 2017 \$	Assets 30 June 2017 \$	Contract/ notional 30 June 2017 \$	Liabilities 30 June 2017 \$	Assets 30 June 2017 \$	Contract/ notional 30 June 2017 \$	Liabilities 30 June 2017 \$	Assets 30 June 2017 \$	Contract/ notional 30 June 2017 \$	Liabilities 30 June 2017 \$	Assets 30 June 2017 \$	Contract/ notional 30 June 2017 \$	Liabilities 30 June 2017 \$	Assets 30 June 2017 \$							
KPMG	4,860	1,200	5,865	5,420	1,000	7,345	1,000	300	1,200	1,200	1,300	1,000	4,860	1,200	300	1,200	1,200	1,300	1,000	4,860	1,200	300	1,200	1,200	1,300	1,000	4,860	1,200	300	1,200	1,200	1,300		
<i>Audit and other assurance service</i>																																		
<i>Audit and review of financial reports</i>																																		
<i>Audit of compliance plan</i>																																		
Total remuneration of audit and other assurance services	6,060	1,200	7,065	6,620	1,300	8,545	1,300	300	1,200	1,300	1,300	1,000	6,060	1,200	300	1,200	1,200	1,300	1,000	6,060	1,200	300	1,200	1,200	1,300	1,000	6,060	1,200	300	1,200	1,200	1,300		
KPMG	8,545	1,300	1,000	7,345	1,000	3,660	7,345	1,000	300	1,200	4,860	1,000	7,345	1,200	1,200	8,545	1,300	1,000	4,860	1,200	300	1,200	1,200	1,300	1,000	4,860	1,200	300	1,200	1,200	1,300			
<i>Audit and other assurance service</i>																																		
<i>Audit and review of financial reports</i>																																		
<i>Audit of compliance plan</i>																																		
Total remuneration of audit and other assurance services	8,545	1,300	1,000	7,345	1,000	3,660	7,345	1,000	300	1,200	4,860	1,000	7,345	1,200	1,200	8,545	1,300	1,000	4,860	1,200	300	1,200	1,200	1,300	1,000	4,860	1,200	300	1,200	1,200	1,300			
KPMG	8,545	1,300	1,000	7,345	1,000	3,660	7,345	1,000	300	1,200	4,860	1,000	7,345	1,200	1,200	8,545	1,300	1,000	4,860	1,200	300	1,200	1,200	1,300	1,000	4,860	1,200	300	1,200	1,200	1,300			
<i>Audit and other assurance service</i>																																		
<i>Audit and review of financial reports</i>																																		
<i>Audit of compliance plan</i>																																		
Total remuneration of audit and other assurance services	8,545	1,300	1,000	7,345	1,000	3,660	7,345	1,000	300	1,200	4,860	1,000	7,345	1,200	1,200	8,545	1,300	1,000	4,860	1,200	300	1,200	1,200	1,300	1,000	4,860	1,200	300	1,200	1,200	1,300			
KPMG	8,545	1,300	1,000	7,345	1,000	3,660	7,345	1,000	300	1,200	4,860	1,000	7,345	1,200	1,200	8,545	1,300	1,000	4,860	1,200	300	1,200	1,200	1,300	1,000	4,860	1,200	300	1,200	1,200	1,300			
<i>Audit and other assurance service</i>																																		
<i>Audit and review of financial reports</i>																																		
<i>Audit of compliance plan</i>																																		
Total remuneration of audit and other assurance services	8,545	1,300	1,000	7,345	1,000	3,660	7,345	1,000	300	1,200	4,860	1,000	7,345	1,200	1,200	8,545	1,300	1,000	4,860	1,200	300	1,200	1,200	1,300	1,000	4,860	1,200	300	1,200	1,200	1,300			

13 Related party transactions

Responsible entity

The Responsible Entity of the Funds is BetaShares Capital Ltd.

The Responsible Entity has appointed Horizons ETFs Management (Canada) Inc. to provide investment advisory services in connection with S&P 500 Yield Maximiser Fund. Horizons ETFs Management (Canada) Inc. has an ownership interest in the Responsible Entity's parent company.

Key management personnel

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

(a) Directors

Executive Directors:

David Nathanson (appointed 21 September 2009)
Alex Vynokur (appointed 21 September 2009)

Non-Executive

Taeyong Lee (appointed 12 August 2015)
Thomas Park (appointed 12 August 2015)

(b) Other key management personnel

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

Responsible Entity's management fees and other transactions

The Responsible Entity's fees are calculated in accordance with the Funds' constitutions. The Responsible Entity's fees comprise a management fee and (if applicable) expense recoveries (after taking account of GST and reduced input tax credits), which are calculated as a percentage of the net asset value of the Funds and are disclosed in the statements of comprehensive income. The following table discloses the Responsible Entity's fees for 30 June 2017 and 30 June 2016 as there has been no change in the fees during the period:

Funds	Management fee %	Expense recoveries %
FTSE RAFI U.S. 1000 ETF	0.30	0.10
Global Agriculture Companies ETF	0.47	0.10
Global Banks ETF	0.47	0.10
Global Cybersecurity ETF	0.57	0.10
Global Energy Companies ETF	0.47	0.10
Global Gold Miners ETF	0.47	0.10
Global Healthcare ETF	0.47	0.10
Global Sustainability Leaders ETF	0.49	0.10
Managed Risk Global Share Fund	0.39	0.15
NASDAQ 100 ETF	0.38	0.10
S&P 500 Yield Maximiser Fund	0.59	0.20
WisdomTree Europe ETF	0.51	0.07
WisdomTree Japan ETF	0.51	0.07

13 Related party transactions (continued)

(b) Other key management personnel (continued)

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

The transactions during the period and amounts payable at period end between the Funds and the Responsible entity and the Investment Manager were as follows:

	FTSE RAFI U.S. 1000 ETF		Global Agriculture Companies ETF		Global Banks ETF		Global Cybersecurity ETF	
	30 June 2017	30 June 2016	30 June 2017	30 June 2016	30 June 2017	30 June 2016	30 June 2017	30 June 2016
Management fees expensed to the Responsible Entity	64,736	40,409	18,065	-	81,017	-	47,856	-
Management fees payable to the Responsible Entity at reporting date	8,294	9,148	3,357	-	16,241	-	12,081	-
Expense recoveries expensed to the Responsible Entity	21,579	13,581	3,844	-	17,238	-	8,396	-
Expense recoveries payable to the Responsible Entity as at reporting date	2,765	3,049	714	-	3,455	-	2,120	-
	Global Energy Companies ETF		Global Gold Miners ETF		Global Healthcare ETF		Global Sustainability Leaders ETF	
	30 June 2017	30 June 2016	30 June 2017	30 June 2016	30 June 2017	30 June 2016	30 June 2017	30 June 2016
Management fees expensed to the Responsible Entity	20,204	373	20,580	-	45,196	-	92,445	-
Management fees payable by the Responsible Entity at reporting date	2,292	401	2,330	-	7,556	-	25,354	-
Expense recoveries expensed to the Responsible Entity	4,031	79	4,379	-	9,616	-	18,866	-
Expense recoveries payable by the Responsible Entity as at reporting date	488	85	496	-	1,608	-	5,174	-

13 Related party transactions (continued)

(b) Other key management personnel (continued)

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

	Managed Risk Global Share Fund		NASDAQ 100 ETF		S&P 500 Yield Maximiser Fund		WisdomTree Europe ETF	
	30 June 2017	30 June 2016	30 June 2017	30 June 2016	30 June 2017	30 June 2016	30 June 2017	30 June 2016
	\$	\$	\$	\$	\$	\$	\$	\$
Management fees expensed to the Responsible Entity	76,611	5,959	303,541	146,824	444,439	269,602	-	-
Management fees payable by the Responsible Entity at reporting date	11,787	3,349	45,731	18,892	44,439	61,571	-	-
Expense recoveries expensed to the Responsible Entity	16,697	1,299	80,018	38,638	161,946	103,692	-	-
Expense recoveries payable by the Responsible Entity as at reporting date	2,569	730	12,036	4,972	15,919	23,681	-	-
Investment advisor fees borne by the Responsible Entity	-	-	-	-	165,971	106,842	-	-
Investment advisor fees payable by the Responsible Entity at the reporting date	-	-	-	-	30,610	144,549	-	-

WisdomTree
Japan ETF

	30 June 2017	30 June 2016
	\$	\$
Management fees expensed to the Responsible Entity	4,330	67
Management fees payable by the Responsible Entity at reporting date	913	53
Expense recoveries expensed to the Responsible Entity	10,108	157
Expense recoveries payable by the Responsible Entity as at reporting date	2,131	125

¹ For the WisdomTree Europe ETF, no management fee is charged in the fund, however a management fee of 0.51% p.a. is charged in the underlying fund in which WisdomTree Europe ETF invests. For WisdomTree Japan ETF, a management fee of 0.51% p.a. is charged partly in the fund and partly in the underlying fund in which WisdomTree Japan ETF invests.

Related party unitholdings

Parties related to the Funds (including BetaShares Capital Ltd and other schemes managed by BetaShares Capital Ltd), held no units in the Funds during the financial period.

15 Events occurring after the reporting period

No significant events have occurred since the end of the reporting period which would impact on the financial position of the Funds disclosed in the statements of financial position as at 30 June 2017 or on the results and cash flows of the Funds for the period ended on that date.

16 Contingent assets and liabilities and commitments

There are no outstanding contingent assets, liabilities or commitments as at 30 June 2017 and 30 June 2016.

Directors' declaration

BetaShares Capital Ltd present the Directors' Declaration in respect of the following funds:

BetaShares FTSE RAFI U.S. 1000 ETF
BetaShares Global Agriculture Companies ETF - Currency Hedged
BetaShares Global Banks ETF - Currency Hedged
BetaShares Global Cybersecurity ETF
BetaShares Global Energy Companies ETF - Currency Hedged
BetaShares Global Gold Miners ETF - Currency Hedged
BetaShares Global Healthcare ETF - Currency Hedged
BetaShares Global Sustainability Leaders ETF
BetaShares Managed Risk Global Share Fund (managed fund)
BetaShares NASDAQ 100 ETF
BetaShares S&P 500 Yield Maximiser Fund (managed fund)
BetaShares WisdomTree Europe ETF - Currency Hedged
BetaShares WisdomTree Japan ETF - Currency Hedged

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


- (a) the financial statements and notes set out on pages 6 to 63 are in accordance with the *Corporations Act 2001*, including:
- (i) complying with Accounting Standards, the *Corporations Regulations 2001*; and
 - (ii) giving a true and fair view of the Funds' financial positions as at 30 June 2017 and of their performance for the financial period ended on that date; and
- (b) there are reasonable grounds to believe that the Funds will be able to pay their debts as and when they become due and payable.

The directors draw attention to Note 2(a) of the financial report which contains a statement of compliance with International Financial Reporting Standards.

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



David Nathanson
Director



Alex Vynokur
Director

Sydney
25 September 2017



Independent Auditor's Report

To the respective unitholders of the following Schemes:

- BetaShares FTSE RAFI U.S. 1000 ETF
- BetaShares Global Agriculture Companies ETF
- BetaShares Global Banks ETF
- BetaShares Global Cybersecurity ETF
- BetaShares Global Energy Companies ETF
- BetaShares Global Gold Miners ETF
- BetaShares Global Healthcare ETF
- BetaShares Global Sustainability Leaders ETF
- BetaShares Managed Risk Global Share Fund (managed fund)
- BetaShares NASDAQ 100 ETF
- BetaShares S&P 500 Yield Maximiser Fund (managed fund)
- BetaShares WisdomTree Europe ETF
- BetaShares WisdomTree Japan ETF

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

Opinions

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

In our opinion, the accompanying Financial Report of each Scheme is in accordance with the *Corporations Act 2001*, including:

- giving a true and fair view of the that Scheme's financial position as at 30 June 2017 and of its financial performance for the year ended on that date; and
- complying with *Australian Accounting Standards* and the *Corporations Regulations 2001*.

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

- Statements of financial position as at 30 June 2017
- Statements of comprehensive income, Statements of changes in equity, and Statements of cash flows for the year then ended
- Notes including a summary of significant accounting policies
- Directors' Declaration made by the Directors' of BetaShares Capital Limited (the Responsible Entity).

Basis for opinions

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

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

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



Key Audit Matters

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

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

The **Key Audit Matters** we identified for each of the Schemes are:

- Valuation of financial instruments

Valuation of financial instruments (\$'000) - (BetaShares FTSE RAFI U.S. 1000 ETF \$30,503, BetaShares Global Agriculture Companies ETF \$8,832, BetaShares Global Banks ETF \$39,712, BetaShares Global Cybersecurity ETF \$25,653, BetaShares Global Energy Companies ETF \$5,359, BetaShares Global Gold Miners ETF \$5,301, BetaShares Global Healthcare ETF \$17,975, BetaShares Global Sustainability Leaders ETF \$60,250, BetaShares Managed Risk Global Share Fund (managed fund) \$36,747, BetaShares NASDAQ 100 ETF \$144,079, BetaShares S&P 500 Yield Maximiser Fund (managed fund) \$87,498, BetaShares WisdomTree Europe ETF \$42,598, BetaShares WisdomTree Japan ETF \$38,610)

Refer to Note 6 of the Financial Reports

<ul style="list-style-type: none"> • The volume and type of transactions had the greatest effect on our overall audit strategy and procedures. 	<ul style="list-style-type: none"> • Assessed the scope, competence and objectivity of the auditors of the ASAE 3402 reports. • Checked the valuation of financial instruments, as recorded in the general ledger, to externally quoted market prices. • Checked the Responsible Entity's external custody reports to assess the ownership of the financial instruments.
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Other Information

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

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

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

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

The key audit matter	How the matter was addressed in our audits
<p>Valuation of financial instruments is a key audit matter due to:</p> <ul style="list-style-type: none"> • The significance of the balance to the financial statements and as the key driver of operations and performance results. 	<p>Our audit procedures included:</p> <ul style="list-style-type: none"> • Read the Responsible Entity's custodian's ASAE 3402 Assurance Reports on Controls at a Service Organisation (ASAE 3402) report to assess the control environment at the custodian and its impact on our procedures.



Responsibilities of the Directors for the Financial Reports

The Directors of the Responsible Entity are responsible for:

- preparing the Financial Reports that give a true and fair view in accordance with *Australian Accounting Standards* and the *Corporations Act 2001*
- implementing necessary internal controls to enable the preparation of a Financial Report that gives a true and fair view and is free from material misstatement, whether due to fraud or error
- assessing each Scheme's ability to continue as a going concern. This includes disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the respective Scheme or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audits of the Financial Reports

Our objective is:

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

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

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

A further description of our responsibilities for the audits of the Financial Reports is located at the Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/auditors_files/ar1.pdf. This description forms part of our Auditor's Report.

id.r.b
KPMG
Tim Aman
Partner
Sydney

25 September 2017

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