

HANetf ICAV

(an open-ended Irish collective asset management vehicle which is constituted as an umbrella fund with variable capital and segregated liability between its sub-funds and registered in Ireland authorised by the Central Bank of Ireland pursuant to the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011, as amended (the “UCITS Regulations”))

CONDENSED UNAUDITED INTERIM REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 SEPTEMBER 2023

(ICAV Registration Number: C178625)

Condensed Unaudited Interim Report and Financial Statements

For the period ended 30 September 2023

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Directors and Other Information

Directors:

Manooj Mistry (British) ^{1,3}
Samir Patel (British) ^{1,3}
Brian Healy (Chairman, Irish) ²
Shane Ralph (Irish) ^{3,4}

¹ Employee of HANetf Limited

² Independent Non-executive Director

³ Non-Executive Director

⁴ Employee of Carne Global Financial Services Limited

Manager:

HANetf Management Limited
25/28 North Wall Quay
Dublin 1
Ireland

Depository:

(Up to 9 June 2023)
The Bank of New York Mellon SA/NV, Dublin Branch
Riverside II
Sir John Rogerson's Quay
Grand Canal Dock
Dublin 2
Ireland

(From 10 June 2023)
J.P. Morgan SE – Dublin Branch
200 Capital Dock
79 Sir John Rogerson's Quay
Dublin 2, D02 RK57
Ireland

Administrator and Transfer Agent:

(Up to 9 June 2023)
BNY Mellon Fund Services (Ireland) Designated Activity
Company
One Dockland Central
Guild Street
International Financial Services Centre
Dublin 1
Ireland

(From 10 June 2023)
J.P. Morgan Administration Services (Ireland) Limited
200 Capital Dock
79 Sir John Rogerson's Quay
Dublin 2,
D02 RK57, Ireland

Registrar

Euroclear Bank S.A./N.V.
1 Boulevard du Roi Albert II,
B-1210 Brussels,
Belgium

ICAV Secretary

Carne Global Financial Services Limited
3rd Floor
55 Charlemont Place
Dublin D02 F985
Ireland

Registered Office of the ICAV

HANetf ICAV
3rd Floor
55 Charlemont Place
Dublin D02 F985
Ireland

Independent Auditor

Ernst & Young
EY Building
Harcourt Centre
Harcourt Street
Dublin 2
Ireland

Legal Advisor to the ICAV

A&L Goodbody
International Financial Services Centre
North Wall Quay
Dublin 1
Ireland

Marketing Agent

HANetf Limited
City Tower,
40 Basinghall St,
London EC2V 5DE
United Kingdom

Listing Sponsor

A&L Goodbody Listing Limited
International Financial Services Centre
North Wall Quay
Dublin 1
Ireland

Swiss Facilities Agent

Waystone Fund Services (Switzerland) SA
Av. Villamont 17 – 1005
Lausanne
Switzerland

UK Facilities Agent

HANetf Ltd
City Tower
40 Basinghall Street
London, EC2V 5DE
United Kingdom

Directors and Other Information (continued)

Investment Manager for

1. Alerian Midstream Energy Dividend UCITS ETF
2. AuAg ESG Gold Mining UCITS ETF
3. Digital Infrastructure and Connectivity UCITS ETF
4. ETC Group Digital Assets and Blockchain Equity UCITS ETF
5. Global Online Retail UCITS ETF*
6. HAN-GINS Cloud Technology Equal Weight UCITS ETF
7. HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF
8. HAN-GINS Tech Megatrend Equal Weight UCITS ETF
9. iClima Global Decarbonisation Enablers UCITS ETF
10. Procure Space UCITS ETF
11. Solar Energy UCITS ETF
12. The Medical Cannabis and Wellness UCITS ETF*
13. The Travel UCITS ETF
14. U.S. Global Jets UCITS ETF

**Vident Advisory, LLC

1125 Sanctuary Pkwy.

Suite 515

Alpharetta

GA 30009

United States

Investment Manager for

1. Saturna AI-Kawthar Global Focused Equity UCITS ETF

Saturna Capital Corporation

1300 North State Street

Bellingham

WA 98225

United States

Investment Manager for

1. EMQQ Emerging Markets Internet & Ecommerce UCITS ETF
2. FMQQ Next Frontier Internet & Ecommerce ESG-S UCITS ETF

Toroso Investments, LLC

898 N. Broadway,

Suite 2, Massapequa,

New York

11758

*Please refer to note 1 for Sub-Fund launch, name change and termination date.

** Effective 14 July 2023, following a reorganisation, the Investment Manager of the Sub-Funds changed from Vident Investment Advisory, LLC to Vident Advisory, LLC.

Directors' Interim Report

The Board of Directors (the "Directors") present their Condensed Unaudited Interim Report and financial statements of the HANetf ICAV (the "ICAV") for the period from 1 April 2023 to 30 September 2023.

Statement of Directors' Responsibilities

The Directors are responsible for preparing the Directors' Report and financial statements, in accordance with the applicable law and regulations.

The Irish Collective Asset-Management Vehicles Act 2019 (the "ICAV Act") Section 116 requires the Directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with International Financial Reporting Standards ("IFRS") as adopted by the EU and applicable law.

Pursuant to the ICAV Act, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the ICAV and of its changes in net assets attributable to holders of redeemable participating shares for that financial year. In preparing the financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with IFRS and ensure that they contain the additional information required by the ICAV Act; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the ICAV will continue in business.

The Directors confirm that they have complied with the above requirements in preparing the financial statements.

The Directors are also responsible for safeguarding the assets of the ICAV and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Under the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011, as amended (the "UCITS Regulations"), and the Central Bank (Supervision and Enforcement Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2019, as amended (the "Central Bank UCITS Regulations"), the Directors are required to entrust the assets of the ICAV to the Depositary for safekeeping. In carrying out this duty, the Directors have delegated custody of the ICAV's assets to J.P. Morgan SE – Dublin Branch as Depositary to the ICAV. They have general responsibility for taking such steps as are reasonably open to them to prevent and detect fraud and other irregularities. The Directors are also responsible for preparing a Directors' Report that complies with the requirements of the ICAV Act.

Transactions with Connected Persons

Regulation 43 of the Central Bank UCITS Regulations "Restrictions of transactions with connected persons" states that "A responsible person shall ensure that any transaction between a UCITS and a connected person is conducted a) at arm's length; and b) in the best interest of the shareholders of the UCITS".

As required under Central Bank UCITS Regulation 81.4, the Manager, as the responsible person is satisfied that there are in place arrangements, evidenced by written procedures, to ensure that the obligations that are prescribed by Regulation 43(1) are applied to all transactions with a connected person; and all transactions with connected persons that were entered into during the period to which the report relates complied with the obligations that are prescribed by Regulation 43(1).

Investment Manager's Report

For the period ended 30 September 2023

Tracking Difference

Tracking difference is defined as the difference in returns between the Sub-Fund and its benchmark index. The investment management approach is to buy a portfolio of securities that as far as practicable consist of the securities or a sample thereof that make up the benchmark index, in similar proportion to the weights represented in the index. The exposure of the Sub-Fund to the underlying index can slightly deviate from 100 per cent., i.e. the index investment ratio, which can have an impact on the Sub-Funds' tracking difference.

Tracking Error

The tracking error for each Sub-Fund represents the annualized volatility of the daily differences between the returns of the Sub-Fund and the returns of its benchmark index for the period ended 30 September 2023.

The table below compares the Sub-Funds' performance against the performance of the relevant benchmark index during the period. An explanation for the difference gross of the Total Expense Ratio ("TER") is provided as well. The table also shows the annualized tracking error for the period ended 30 September 2023.

Sub-Fund	Investment Manager	Sub-Fund return for the period ended 30/09/2023	Benchmark return for the period ended 30/09/2023	Tracking difference net of TER	TER (pro rata since inception)	Tracking difference gross of TER	Explanation of the tracking difference	Actual tracking error	Explanation of the tracking error
Alerian Midstream Energy Dividend UCITS ETF	Vident Advisory LLC	7.08%	6.91%	0.16%	0.20%	0.36%	This is due to different taxation regimes between the fund and index	0.50%	This is due to different taxation regimes between the fund and index
AuAg ESG Gold Mining UCITS ETF	Vident Advisory LLC	-17.98%	-17.76%	-0.23%	0.30%	0.07%	Within tolerance	0.21%	Within tolerance
Digital Infrastructure and Connectivity UCITS ETF	Vident Advisory LLC	-4.78%	-4.60%	-0.19%	0.35%	0.16%	Within tolerance	0.13%	Within tolerance
EMQQ Emerging Markets Internet & Ecommerce UCITS ETF	Toroso Investments LLC	-7.44%	-7.00%	-0.43%	0.42%	-0.02%	Tracking Difference was caused by trading costs	0.43%	Within tolerance
ETC Group Digital Assets and Blockchain Equity UCITS ETF	Vident Advisory LLC	1.15%	1.55%	-0.40%	0.30%	-0.10%	Within tolerance	0.12%	Within tolerance

Investment Manager's Report (Continued)

For the period ended 30 September 2023

Tracking Error (Continued)

Sub-Fund	Investment Manager	Sub-Fund return for the period ended 30/09/2023	Benchmark return for the period ended 30/09/2023	Tracking difference net of TER	TER (pro rata since inception)	Tracking difference gross of TER	Explanation of the tracking difference	Actual tracking error	Explanation of the tracking error
FMQQ Next Frontier Internet & Ecommerce ESG-S UCITS ETF	Toroso Investments LLC	-0.54%	-0.20%	-0.34%	0.43%	0.09%	Tracking Difference caused by realized G/L from trade/FX settling	0.91%	Within tolerance
HAN-GINS Cloud Technology Equal Weight UCITS ETF	Vident Advisory LLC	4.64%	4.95%	-0.31%	0.30%	-0.01%	Within tolerance	0.07%	Within tolerance
HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF	Vident Advisory LLC	-10.61%	-10.43%	-0.18%	0.30%	0.12%	Within tolerance	0.42%	Within tolerance
HAN-GINS Tech Megatrend Equal Weight UCITS ETF	Vident Advisory LLC	0.04%	0.35%	-0.31%	0.30%	-0.02%	Within tolerance	0.11%	Within tolerance
iClima Global Decarbonisation Enablers UCITS ETF	Vident Advisory LLC	-11.28%	-10.89%	-0.40%	0.33%	-0.07%	Within tolerance	0.22%	Within tolerance
Procure Space UCITS ETF	Vident Advisory LLC	-11.99%	-11.69%	-0.30%	0.38%	0.08%	Within tolerance	0.09%	Within tolerance
Saturna Al-Kawthar Global Focused Equity UCITS ETF	Vident Advisory LLC	0.99%	N/A	N/A	0.38%	N/A	N/A	N/A	N/A
Solar Energy UCITS ETF	Vident Advisory LLC	-26.64%	-26.49%	-0.15%	0.25%	0.10%	Within tolerance	0.15%	Within tolerance

Investment Manager's Report (Continued)

For the period ended 30 September 2023

Tracking Error (Continued)

Sub-Fund	Investment Manager	Sub-Fund return for the period ended 30/09/2023	Benchmark return for the period ended 30/09/2023	Tracking difference net of TER	TER (pro rata since inception)	Tracking difference gross of TER	Explanation of the tracking difference	Actual tracking error	Explanation of the tracking error
The Medical Cannabis and Wellness UCITS ETF*	Vident Advisory LLC	-35.36%	-31.58%	-3.78%	0.40%	-3.38%	This is due to the removal of index constituents from the fund due to custody constraints	5.62%	This is due to the removal of index constituents from the fund due to custody constraints
The Travel UCITS ETF	Vident Advisory LLC	0.75%	1.06%	-0.31%	0.35%	0.03%	Within tolerance	0.09%	Within tolerance
U.S. Global Jets UCITS ETF	Vident Advisory LLC	-8.79%	-8.37%	-0.42%	0.33%	-0.09%	Within tolerance	0.58%	This is due to FX valuation timing difference between the fund and index

*The Sub-Fund merged into HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF (Ticker Symbol: WELL) on 29 September 2023, therefore, the return for the period is until 28 September 2023.

Performance

The Alerian Midstream Energy Dividend UCITS ETF (Ticker Symbol: MMLP) NAV ended the period with a return of 7.08%. The Sub-Fund's return resulted primarily from contributions of its exposure to United States. By Sector, Information Technology had the most meaningful impact.

The AuAg ESG Gold Mining UCITS ETF (Ticker Symbol: ESGO) NAV ended the period with a return of -17.98%. The Sub-Fund's return resulted primarily from contributions of its exposure to Canada. By Sector, Materials had the most meaningful impact.

The Digital Infrastructure and Connectivity UCITS ETF (Ticker Symbol: DIGI) NAV ended the period with a return of -4.78%. The Sub-Fund's return resulted primarily from contributions of its exposure to United States. By Sector, Information Technology had the most meaningful impact.

The EMQQ Emerging Markets and Ecommerce UCITS ETF NAV ended the period with a return of -7.44%. The Sub-Fund's exposure to the energy and communication services sectors were the main contributors to the Sub-Fund's performance.

The ETC Group Digital Assets and Blockchain Equity UCITS ETF (Ticker Symbol: KOIN) NAV ended the period with a return of 1.15%. The Sub-Fund's return resulted primarily from contributions of its exposure to United States. By Sector, Information Technology had the most meaningful impact.

Investment Manager's Report (continued)

For the period ended 30 September 2023

Performance (continued)

The FMQQ Next Frontier Internet and Ecommerce ESG-S UCITS ETF NAV ended the period with a return of -0.54%. The Sub-Fund's exposure to the energy and industrials sectors were the main contributors to the Sub-Fund's performance.

The HAN-GINS Cloud Technology Equal Weight UCITS ETF (Ticker Symbol: SKYY) NAV ended the period with a return of 4.64%. The Sub-Fund's return resulted primarily from contributions of its exposure to United States. By Sector, Information Technology had the most meaningful impact.

The HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF (Ticker Symbol: WELL) NAV ended the period with a return of -10.61%. The Sub-Fund's return resulted primarily from contributions of its exposure to United States. By Sector, Health Care had the most meaningful impact.

The HAN-GINS Tech Megatrend Equal Weight UCITS ETF (Ticker Symbol: ITEK) NAV ended the period with a return of 0.04%. The Sub-Fund's return resulted primarily from contributions of its exposure to United States. By Sector, Information Technology had the most meaningful impact.

The iClima Global Decarbonisation Enablers UCITS ETF (Ticker Symbol: CLMA) NAV ended the period with a return of 11.28%. The Sub-Fund's return resulted primarily from contributions of its exposure to United States. By Sector, Industrials had the most meaningful impact.

The Procure Space UCITS ETF (Ticker Symbol: YODA) NAV ended the period with a return of -11.99%. The Sub-Fund's return resulted primarily from contributions of its exposure to United States. By Sector, Industrials had the most meaningful impact.

The Saturna Al-Kawthar Global Focused Equity UCITS ETF (Ticker Symbol: AMAL) NAV ended the period with a return of 0.99%. The Sub-Fund's return resulted primarily from contributions of its exposure to United States. By Sector, Communication Services had the most meaningful impact.

The Solar Energy UCITS ETF (Ticker Symbol: TANN) NAV ended the period with a return of -26.64%. The Sub-Fund's return resulted primarily from contributions of its exposure to United States. By Sector, Information Technology had the most meaningful impact.

The Medical Cannabis and Wellness UCITS ETF (Ticker Symbol: CBDX)*** NAV ended the period with a return of -35.36%. The Sub-Fund's return resulted primarily from contributions of its exposure to United States. By Sector, Health Care had the most meaningful impact.

The Travel UCITS ETF (Ticker Symbol: TRYP) NAV ended the period with a return of 0.75%. The Sub-Fund's return resulted primarily from contributions of its exposure to United States. By Sector, Consumer Discretionary had the most meaningful impact.

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Investment Manager's Report (continued)

For the period ended 30 September 2023

Performance (continued)

The U.S. Global Jets UCITS ETF (Ticker Symbol: JETS) NAV ended the period with a return of -8.79%. The Sub-Fund's return resulted primarily from contributions of its exposure to United States. By Sector, Industrials had the most meaningful impact.

***Medical Cannabis and Wellness UCITS ETF (Ticker Symbol: CBDX) merged into WELL 29 September 2023.

Toroso Investments, LLC
Saturna Capital Corporation
Vident Advisory, LLC
October 2023

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STATEMENT OF FINANCIAL POSITION As at 30 September 2023

		Alerian Midstream Energy Dividend UCITS ETF		AuAg ESG Gold Mining UCITS ETF		Digital Infrastructure and Connectivity UCITS ETF	
	Note	30 September 2023 USD '000	31 March 2023 USD '000	30 September 2023 USD '000	31 March 2023 USD '000	30 September 2023 USD '000	31 March 2023 USD '000
CURRENT ASSETS							
Financial assets at fair value through profit or loss	8	17,697	20,345	32,320	17,418	18,993	22,027
Cash and cash equivalents		45	732	172	315	39	47
Amounts due from brokers		177	–	–	–	–	–
Receivables	5	2,620	1,530	613	450	10	14
Total current assets		20,539	22,607	33,105	18,183	19,042	22,088
CURRENT LIABILITIES							
Financial liabilities at fair value through profit or loss	8	447	431	–	–	–	–
Cash collateral payable		–	740	–	–	–	–
Amounts due to brokers		31	–	–	–	–	–
Payables	6	2,640	13	657	813	24	12
Total current liabilities (excluding net assets attributable to shareholders)		3,118	1,184	657	813	24	12
Net asset value attributable to shareholders	13	17,421	21,423	32,448	17,370	19,018	22,076

The accompanying notes form an integral part of these financial statements.

HANetf ICAV

STATEMENT OF FINANCIAL POSITION (continued) As at 30 September 2023

		EMQQ Emerging Markets Internet & Ecommerce UCITS ETF		ETC Group Digital Assets and Blockchain Equity UCITS ETF	
	Note	30 September 2023 USD '000	31 March 2023 USD '000	30 September 2023 USD '000	31 March 2023 USD '000
CURRENT ASSETS					
Financial assets at fair value through profit or loss	8	181,481	207,914	2,408	2,375
Cash and cash equivalents		447	7	4	4
Receivables	5	52	36	1	4
Total current assets		181,980	207,957	2,413	2,383
CURRENT LIABILITIES					
Bank overdraft		—	30	—	—
Payables	6	349	156	3	1
Total current liabilities (excluding net assets attributable to shareholders)		349	186	3	1
Net asset value attributable to shareholders	13	181,631	207,771	2,410	2,382

The accompanying notes form an integral part of these financial statements.

HANetf ICAV

STATEMENT OF FINANCIAL POSITION (continued) As at 30 September 2023

FMQQ Next Frontier Internet & Ecommerce ESG-S UCITS ETF			
		30 September 2023	31 March 2023
	Note	USD '000	USD '000
CURRENT ASSETS			
Financial assets at fair value through profit or loss	8	1,539	1,037
Cash and cash equivalents		10	2
Receivables	5	–	–
Total current assets		1,549	1,039
CURRENT LIABILITIES			
Payables	6	1	2
Total current liabilities (excluding net assets attributable to shareholders)		1	2
Net asset value attributable to shareholders	13	1,548	1,037

The accompanying notes form an integral part of these financial statements.

HANetf ICAV

STATEMENT OF FINANCIAL POSITION (continued) As at 30 September 2023

		HAN-GINS Cloud Technology Equal Weight UCITS ETF		HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF		HAN-GINS Tech Megatrend Equal Weight UCITS ETF	
	Note	30 September 2023 USD '000	31 March 2023 USD '000	30 September 2023 USD '000	31 March 2023 USD '000	30 September 2023 USD '000	31 March 2023 USD '000
CURRENT ASSETS							
Financial assets at fair value through profit or loss	8	15,996	16,831	16,931	10,590	75,199	80,246
Cash and cash equivalents		33	16	6	15	247	150
Receivables	5	11	6	8,689	7	53	64
Total current assets		16,040	16,853	25,626	10,612	75,499	80,460
CURRENT LIABILITIES							
Payables	6	16	8	8,539	5	78	38
Total current liabilities (excluding net assets attributable to shareholders)		16	8	8,539	5	78	38
Net asset value attributable to shareholders	13	16,024	16,845	17,087	10,607	75,421	80,422

The accompanying notes form an integral part of these financial statements.

HANetf ICAV

STATEMENT OF FINANCIAL POSITION (continued) As at 30 September 2023

		iClima Global Decarbonisation Enablers UCITS ETF		Procure Space UCITS ETF		Saturna AI-Kawthar Global Focused Equity UCITS ETF		Solar Energy UCITS ETF	
	Note	30 September 2023 USD '000	31 March 2023 USD '000	30 September 2023 USD '000	31 March 2023 USD '000	30 September 2023 USD '000	31 March 2023 USD '000	30 September 2023 USD '000	31 March 2023 USD '000
CURRENT ASSETS									
Financial assets at fair value through profit or loss	8	32,533	49,790	12,523	14,227	10,974	6,281	8,046	10,966
Cash and cash equivalents		83	1,095	13	8	314	234	14	27
Receivables	5	58	57	8	8	14	9	11	5
Total current assets		32,674	50,942	12,544	14,243	11,302	6,524	8,071	10,998
CURRENT LIABILITIES									
Payables	6	48	964	17	9	14	4	7	6
Total current liabilities (excluding net assets attributable to shareholders)		48	964	17	9	14	4	7	6
Net asset value attributable to shareholders	13	32,626	49,978	12,527	14,234	11,288	6,520	8,064	10,992

The accompanying notes form an integral part of these financial statements.

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STATEMENT OF FINANCIAL POSITION (continued) As at 30 September 2023

		The Medical Cannabis and Wellness UCITS ETF ¹		The Travel UCITS ETF	
	Note	30 September 2023 USD '000	31 March 2023 USD '000	30 September 2023 USD '000	31 March 2023 USD '000
CURRENT ASSETS					
Financial assets at fair value through profit or loss	8	–	13,677	23,265	27,913
Cash and cash equivalents		8,694	58	68	9
Receivables	5	3	95	23	99
Total current assets		8,697	13,830	23,356	28,021
CURRENT LIABILITIES					
Payables	6	8,697	10	31	78
Total current liabilities (excluding net assets attributable to shareholders)		8,697	10	31	78
Net asset value attributable to shareholders	13	–	13,820	23,325	27,943

The accompanying notes form an integral part of these financial statements.

HANetf ICAV

STATEMENT OF FINANCIAL POSITION (continued) As at 30 September 2023

U.S. Global Jets UCITS ETF

		30 September 2023 USD '000	31 March 2023 USD '000
	Note		
CURRENT ASSETS			
Financial assets at fair value through profit or loss	8	4,671	6,587
Cash and cash equivalents		10	9
Receivables	5	1	–
Total current assets		<u>4,682</u>	<u>6,596</u>
CURRENT LIABILITIES			
Payables	6	5	4
Total current liabilities (excluding net assets attributable to shareholders)		<u>5</u>	<u>4</u>
Net asset value attributable to shareholders	13	<u>4,677</u>	<u>6,592</u>

The accompanying notes form an integral part of these financial statements.

STATEMENT OF COMPREHENSIVE INCOME For the period ended 30 September 2023

		Alerian Midstream Energy Dividend UCITS ETF		AuAg ESG Gold Mining UCITS ETF		Digital Infrastructure and Connectivity UCITS ETF	
	Note	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Operating income	3	44	1	293	67	194	234
Net gains/(losses) on financial assets/liabilities at fair value through profit or loss		1,336	(2,629)	(6,976)	(2,295)	(939)	(7,337)
Total investment income/(expense)		1,380	(2,628)	(6,683)	(2,228)	(745)	(7,103)
Operating expenses	4	(37)	(64)	(71)	(15)	(74)	(84)
Net operating profit/(loss)		1,343	(2,692)	(6,754)	(2,243)	(819)	(7,187)
Finance costs							
Distributions to shareholders	17	(657)	(897)	–	–	–	–
Total finance costs		(657)	(897)	–	–	–	–
Net profit/(loss) before tax		686	(3,589)	(6,754)	(2,243)	(819)	(7,187)
Taxation	7	(16)	–	(32)	(11)	(36)	(38)
Net profit/(loss) after tax		670	(3,589)	(6,786)	(2,254)	(855)	(7,225)
Increase/(decrease) in net assets attributable to shareholders from operations		670	(3,589)	(6,786)	(2,254)	(855)	(7,225)

There are no recognised gains or losses arising during the period other than those dealt in the Condensed Statement of Comprehensive Income. In arriving at the results of the financial period, all amounts related to continuing activities except the Medical Cannabis and Wellness UCITS ETF. There was no other comprehensive income in the period. The accompanying notes form an integral part of these financial statements.

STATEMENT OF COMPREHENSIVE INCOME (continued) For the period ended 30 September 2023

		EMQQ Emerging Markets Internet & Ecommerce UCITS ETF		ETC Group Digital Assets and Blockchain Equity UCITS ETF	
	Note	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Operating income	3	800	1,444	4	7
Net (losses)/gains on financial assets/liabilities at fair value through profit or loss		<u>(15,250)</u>	<u>(45,134)</u>	<u>33</u>	<u>(2,442)</u>
Total investment (expense)/income		<u>(14,450)</u>	<u>(43,690)</u>	<u>37</u>	<u>(2,435)</u>
Operating expenses	4	<u>(823)</u>	<u>(931)</u>	<u>(8)</u>	<u>(8)</u>
Net operating (loss)/profit		<u>(15,273)</u>	<u>(44,621)</u>	<u>29</u>	<u>(2,443)</u>
Finance costs					
Interest expense		<u>(5)</u>	<u>(2)</u>	<u>–</u>	<u>–</u>
Total finance costs		<u>(5)</u>	<u>(2)</u>	<u>–</u>	<u>–</u>
Net (loss)/profit before tax		<u>(15,278)</u>	<u>(44,623)</u>	<u>29</u>	<u>(2,443)</u>
Taxation	7	<u>(107)</u>	<u>(28)</u>	<u>(1)</u>	<u>(1)</u>
Net (loss)/profit after tax		<u>(15,385)</u>	<u>(44,651)</u>	<u>28</u>	<u>(2,444)</u>
(Decrease)/increase in net assets attributable to shareholders from operations		<u>(15,385)</u>	<u>(44,651)</u>	<u>28</u>	<u>(2,444)</u>

There are no recognised gains or losses arising during the period other than those dealt in the Condensed Statement of Comprehensive Income. In arriving at the results of the financial period, all amounts related to continuing activities except the Medical Cannabis and Wellness UCITS ETF. There was no other comprehensive income in the period. The accompanying notes form an integral part of these financial statements.

STATEMENT OF COMPREHENSIVE INCOME (continued) For the period ended 30 September 2023

FMQQ Next Frontier Internet & Ecommerce ESG-S UCITS ETF			
		Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
	Note		
Operating income	3	7	2
Net losses on financial assets/liabilities at fair value through profit or loss		(45)	(362)
Total investment expense		(38)	(360)
Operating expenses	4	(6)	(4)
Net operating loss		(44)	(364)
Finance costs			
Interest expense		—	—
Total finance costs		—	—
Net loss before tax		(44)	(364)
Taxation	7	—	(1)
Net loss after tax		(44)	(365)
Decrease in net assets attributable to shareholders from operations		(44)	(365)

There are no recognised gains or losses arising during the period other than those dealt in the Condensed Statement of Comprehensive Income. In arriving at the results of the financial period, all amounts related to continuing activities except the Medical Cannabis and Wellness UCITS ETF. There was no other comprehensive income in the period. The accompanying notes form an integral part of these financial statements.

STATEMENT OF COMPREHENSIVE INCOME (continued) For the period ended 30 September 2023

		HAN-GINS Cloud Technology Equal Weight UCITS ETF		HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF		HAN-GINS Tech Megatrend Equal Weight UCITS ETF	
	Note	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Operating income	3	55	70	15	17	335	318
Net (losses)/gains on financial assets/liabilities at fair value through profit or loss		697	(6,960)	(1,023)	(2,696)	(55)	(32,752)
Total investment (expense)/Income		752	(6,890)	(1,008)	(2,679)	280	(32,434)
Operating expenses	4	(47)	(55)	(31)	(33)	(238)	(246)
Net operating (loss)/profit		705	(6,945)	(1,039)	(2,712)	42	(32,680)
Finance costs							
Interest expense		—	—	—	—	(1)	—
Total finance costs		—	—	—	—	(1)	—
Net (loss)/profit before tax		705	(6,945)	(1,039)	(2,712)	41	(32,680)
Taxation	7	(6)	(5)	(2)	(3)	(36)	(53)
Net (loss)/profit after tax		699	(6,950)	(1,041)	(2,715)	5	(32,733)
(Decrease)/increase in net assets attributable to shareholders from operations		699	(6,950)	(1,041)	(2,715)	5	(32,733)

STATEMENT OF COMPREHENSIVE INCOME (continued) For the period ended 30 September 2023

		iClima Global Decarbonisation Enablers UCITS ETF		Procure Space UCITS ETF		Saturna AI-Kawthar Global Focused Equity UCITS ETF		Solar Energy UCITS ETF	
	Note	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Operating income	3	487	479	122	108	74	50	72	62
Net losses on financial assets/liabilities at fair value through profit or loss		(4,429)	(11,953)	(1,757)	(5,384)	(44)	(1,347)	(3,013)	(1,171)
Total investment (expense)/Income		(3,942)	(11,474)	(1,635)	(5,276)	30	(1,297)	(2,941)	(1,109)
Operating expenses	4	(148)	(163)	(53)	(55)	(36)	(21)	(29)	(36)
Net operating loss		(4,090)	(11,637)	(1,688)	(5,331)	(6)	(1,318)	(2,970)	(1,145)
Net loss before tax		(4,090)	(11,637)	(1,688)	(5,331)	(6)	(1,318)	(2,970)	(1,145)
Taxation	7	(80)	(72)	(15)	(15)	(10)	(8)	(10)	(7)
Net loss after tax		(4,170)	(11,709)	(1,703)	(5,346)	(16)	(1,326)	(2,980)	(1,152)
Decrease in net assets attributable to shareholders from operations		(4,170)	(11,709)	(1,703)	(5,346)	(16)	(1,326)	(2,980)	(1,152)

There are no recognised gains or losses arising during the period other than those dealt in the Condensed Statement of Comprehensive Income. In arriving at the results of the financial period, all amounts related to continuing activities except the Medical Cannabis and Wellness UCITS ETF. There was no other comprehensive income in the period.
The accompanying notes form an integral part of these financial statements.

STATEMENT OF COMPREHENSIVE INCOME (continued) For the period ended 30 September 2023

		The Medical Cannabis and Wellness UCITS ETF ²		The Travel UCITS ETF	
	Note	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Operating income	3	122	245	142	95
Net (losses)/gains on financial assets/liabilities at fair value through profit or loss		<u>(5,028)</u>	<u>(15,797)</u>	<u>769</u>	<u>(11,085)</u>
Total investment (expense)/Income		<u>(4,906)</u>	<u>(15,552)</u>	<u>911</u>	<u>(10,990)</u>
Operating expenses	4	<u>(47)</u>	<u>(89)</u>	<u>(99)</u>	<u>(112)</u>
Net operating (loss)/profit		<u>(4,953)</u>	<u>(15,641)</u>	<u>812</u>	<u>(11,102)</u>
Finance costs					
Interest expense		<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total finance costs		<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net (loss)/profit before tax		<u>(4,953)</u>	<u>(15,641)</u>	<u>812</u>	<u>(11,102)</u>
Taxation	7	<u>(52)</u>	<u>(37)</u>	<u>(18)</u>	<u>(12)</u>
Net (loss)/profit after tax		<u>(5,005)</u>	<u>(15,678)</u>	<u>794</u>	<u>(11,114)</u>
(Decrease)/increase in net assets attributable to shareholders from operations		<u>(5,005)</u>	<u>(15,678)</u>	<u>794</u>	<u>(11,114)</u>

²The Sub-Fund merged into HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF on 29 September 2023.

There are no recognised gains or losses arising during the period other than those dealt in the Condensed Statement of Comprehensive Income. In arriving at the results of the financial period, all amounts related to continuing activities except the Medical Cannabis and Wellness UCITS ETF. There was no other comprehensive income in the period. The accompanying notes form an integral part of these financial statements.

STATEMENT OF COMPREHENSIVE INCOME (continued) For the period ended 30 September 2023

U.S. Global Jets UCITS ETF			
		Period ended 30 September 2023	Period ended 30 September 2022
	Note	USD '000	USD '000
Operating income	3	20	7
Net losses on financial assets/liabilities at fair value through profit or loss		(415)	(4,491)
Total investment expense		(395)	(4,484)
Operating expenses	4	(19)	(40)
Net operating loss		(414)	(4,524)
Net loss before tax		(414)	(4,524)
Taxation	7	(3)	(1)
Net loss after tax		(417)	(4,525)
Decrease in net assets attributable to shareholders from operations		(417)	(4,525)

There are no recognised gains or losses arising during the period other than those dealt in the Condensed Statement of Comprehensive Income. In arriving at the results of the financial period, all amounts related to continuing activities except the Medical Cannabis and Wellness UCITS ETF. There was no other comprehensive income in the period.

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO HOLDERS OF REDEEMABLE PARTICIPATING SHARES For the period ended 30 September 2023

	Alerian Midstream Energy Dividend UCITS ETF		AuAg ESG Gold Mining UCITS ETF		Digital Infrastructure and Connectivity UCITS ETF	
	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Net assets attributable to shareholders at the beginning of the period	21,423	37,672	17,370	5,431	22,076	29,121
Increase/(decrease) in net assets attributable to shareholders from operations	670	(3,589)	(6,786)	(2,254)	(855)	(7,225)
Share transactions						
Proceeds from issue of participating shares	3,158	11,169	30,239	1,623	960	—
Payments on redemption of participating shares	(7,830)	(25,115)	(8,375)	—	(3,163)	(2,862)
(Decrease)/increase in net assets resulting from share transactions	(4,672)	(13,946)	21,864	1,623	(2,203)	(2,862)
Net assets attributable to shareholders at the end of the period	<u>17,421</u>	<u>20,137</u>	<u>32,448</u>	<u>4,800</u>	<u>19,018</u>	<u>19,034</u>

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO HOLDERS OF REDEEMABLE PARTICIPATING SHARES (continued) For the period ended 30 September 2023

	EMQQ Emerging Markets Internet & Ecommerce UCITS ETF		ETC Group Digital Assets and Blockchain Equity UCITS ETF	
	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Net assets attributable to shareholders at the beginning of the period	207,771	229,541	2,382	3,895
(Decrease)/increase in net assets attributable to shareholders from operations	(15,385)	(44,651)	28	(2,444)
Share transactions				
Proceeds from issue of participating shares	1,048	9,096	–	2,278
Payments on redemption of participating shares	<u>(11,803)</u>	<u>(9,706)</u>	<u>–</u>	<u>(1,369)</u>
(Decrease)/increase in net assets resulting from share transactions	<u>(10,755)</u>	<u>(610)</u>	<u>–</u>	<u>909</u>
Net assets attributable to shareholders at the end of the period	<u>181,631</u>	<u>184,280</u>	<u>2,410</u>	<u>2,360</u>

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO HOLDERS OF REDEEMABLE PARTICIPATING SHARES (continued) For the period ended 30 September 2023

	FMQQ Next Frontier Internet & Ecommerce ESG-S UCITS ETF	
	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Net assets attributable to shareholders at the beginning of the period	1,037	822
Decrease in net assets attributable to shareholders from operations	(44)	(365)
Share transactions		
Proceeds from issue of participating shares	556	543
Payments on redemption of participating shares	(1)	—
Increase in net assets resulting from share transactions	555	543
Net assets attributable to shareholders at the end of the period	1,548	1,000

The accompanying notes form an integral part of these financial statements.

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STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO HOLDERS OF REDEEMABLE PARTICIPATING SHARES (continued) For the period ended 30 September 2023

	HAN-GINS Cloud Technology Equal Weight UCITS ETF		HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF		HAN-GINS Tech Megatrend Equal Weight UCITS ETF	
	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Net assets attributable to shareholders at the beginning of the period	16,845	22,056	10,607	12,373	80,422	100,741
(Decrease)/increase in net assets attributable to shareholders from operations	699	(6,950)	(1,041)	(2,715)	5	(32,733)
Share transactions						
Proceeds from issue of participating shares	–	5,972	8,684	1,189	–	3,094
Payments on redemption of participating shares	<u>(1,520)</u>	<u>(5,994)</u>	<u>(1,163)</u>	<u>–</u>	<u>(5,006)</u>	<u>(1,428)</u>
(Decrease)/increase in net assets resulting from share transactions	<u>(1,520)</u>	<u>(22)</u>	<u>7,521</u>	<u>1,189</u>	<u>(5,006)</u>	<u>1,666</u>
Net assets attributable to shareholders at the end of the period	<u>16,024</u>	<u>15,084</u>	<u>17,087</u>	<u>10,847</u>	<u>75,421</u>	<u>69,674</u>

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO HOLDERS OF REDEEMABLE PARTICIPATING SHARES (continued) For the period ended 30 September 2023

	iClima Global Decarbonisation Enablers UCITS ETF		Procure Space UCITS ETF		Saturna AI-Kawthar Global Focused Equity UCITS ETF		Solar Energy UCITS ETF	
	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Net assets attributable to shareholders at the beginning of the period	49,978	57,369	14,234	14,712	6,520	5,938	10,992	9,696
Decrease in net assets attributable to shareholders from operations	(4,170)	(11,709)	(1,703)	(5,346)	(16)	(1,326)	(2,980)	(1,152)
Share transactions								
Proceeds from issue of participating shares	1,887	2,040	611	3,179	6,712	848	1,761	5,263
Payments on redemption of participating shares	(15,069)	(8,049)	(615)	—	(1,928)	—	(1,709)	(3,753)
(Decrease)/increase in net assets resulting from share transactions	(13,182)	(6,009)	(4)	3,179	4,784	848	52	1,510
Net assets attributable to shareholders at the end of the period	<u>32,626</u>	<u>39,651</u>	<u>12,527</u>	<u>12,545</u>	<u>11,288</u>	<u>5,460</u>	<u>8,064</u>	<u>10,054</u>

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO HOLDERS OF REDEEMABLE PARTICIPATING SHARES (continued) For the period ended 30 September 2023

	The Medical Cannabis and Wellness UCITS ETF ²		The Travel UCITS ETF	
	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Net assets attributable to shareholders at the beginning of the period	13,820	31,956	27,943	39,345
(Decrease)/increase in net assets attributable to shareholders from operations	(5,005)	(15,678)	794	(11,114)
Share transactions				
Proceeds from issue of participating shares	1,308	—	782	2,468
Payments on redemption of participating shares	(10,123)	(780)	(6,194)	(7,319)
Increase/(decrease) in net assets resulting from share transactions	(8,815)	(780)	(5,412)	(4,851)
Net assets attributable to shareholders at the end of the period	—	15,498	23,325	23,380

²The Sub-Fund merged into HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF on 29 September 2023.
The accompanying notes form an integral part of these financial statements.

STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO HOLDERS OF REDEEMABLE PARTICIPATING SHARES (continued) For the period ended 30 September 2023

U.S. Global Jets UCITS ETF

	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Net assets attributable to shareholders at the beginning of the period	6,592	11,980
Decrease in net assets attributable to shareholders from operations	(417)	(4,525)
Share transactions		
Proceeds from issue of participating shares	4,528	8,046
Payments on redemption of participating shares	<u>(6,026)</u>	<u>(8,412)</u>
Decrease in net assets resulting from share transactions	<u>(1,498)</u>	<u>(366)</u>
Net assets attributable to shareholders at the end of the period	<u>4,677</u>	<u>7,089</u>

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CASH FLOWS For the period ended 30 September 2023

	Alerian Midstream Energy Dividend UCITS ETF		AuAg ESG Gold Mining UCITS ETF		Digital Infrastructure and Connectivity UCITS ETF	
	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Cash flows from operating activities:						
Increase/(decrease) in net assets attributable to shareholders from operations	670	(3,589)	(6,786)	(2,254)	(855)	(7,225)
<i>Adjustment for:</i>						
Dividend income	–	–	(291)	(67)	(194)	(234)
Interest income	(44)	(1)	(2)	–	–	–
Distributions to redeemable participating shareholders	657	897	–	–	–	–
Total	1,283	(2,693)	(7,079)	(2,321)	(1,049)	(7,459)
Change in financial assets at fair value through profit or loss	2,648	15,569	(14,902)	652	3,034	10,068
Change in amounts due from brokers	(177)	2,953	–	–	–	–
Change in other receivables	(2,620)	–	(129)	2,952	(2)	–
Change in financial liabilities at fair value through profit or loss	16	1,948	–	–	–	–
Change in cash collateral payable	(740)	–	–	–	–	–
Change in amounts due to brokers	31	(1,726)	–	–	–	–
Change in other payables	2,627	(3,902)	(156)	(2,969)	12	(4)
	3,068	12,149	(22,266)	(1,686)	1,995	2,605
Dividend received	–	–	257	69	200	242
Interest received	44	1	2	–	–	–
Net cash provided by/(used in) operating activities	3,112	12,150	(22,007)	(1,617)	2,195	2,847

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STATEMENT OF CASH FLOWS (continued) For the period ended 30 September 2023

	Alerian Midstream Energy Dividend UCITS ETF		AuAg ESG Gold Mining UCITS ETF		Digital Infrastructure and Connectivity UCITS ETF	
	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Cash flows from financing activities:						
Bank overdraft	–	(132)	–	–	–	–
Proceeds from issue of participating shares	4,688	14,480	30,239	1,623	960	–
Payments for redemption of participating shares	(7,830)	(25,115)	(8,375)	–	(3,163)	(2,862)
Distributions paid to redeemable participating shareholders	(657)	(1,377)	–	–	–	–
Net cash (used in)/provided by financing activities	(3,799)	(12,144)	21,864	1,623	(2,203)	(2,862)
Net (decrease)/increase in cash and cash equivalents	(687)	6	(143)	6	(8)	(15)
Cash and cash equivalents at the beginning of the period	732	–	315	33	47	59
Cash and cash equivalents at the end of the period	45	6	172	39	39	44

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CASH FLOWS (continued) For the period ended 30 September 2023

	EMQQ Emerging Markets Internet & Ecommerce UCITS ETF		ETC Group Digital Assets and Blockchain Equity UCITS ETF	
	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Cash flows from operating activities:				
(Decrease)/increase in net assets attributable to shareholders from operations	(15,385)	(44,651)	28	(2,444)
<i>Adjustment for:</i>				
Dividend income	(798)	(864)	(4)	(7)
Interest income	(2)	(1)	–	–
Interest expense	5	–	–	–
Total	(16,180)	(45,516)	24	(2,451)
Change in financial assets at fair value through profit or loss	26,433	45,915	(33)	1,541
Change in other receivables	–	–	–	–
Change in other payables	193	(598)	2	–
	10,447	(199)	(7)	(910)
Dividend received	781	894	7	6
Interest received	2	1	–	–
Net cash provided by/(used in) operating activities	11,230	696	–	(904)

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STATEMENT OF CASH FLOWS (continued) For the period ended 30 September 2023

	EMQQ Emerging Markets Internet & Ecommerce UCITS ETF		ETC Group Digital Assets and Blockchain Equity UCITS ETF	
	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Cash flows from financing activities:				
Bank overdraft	(30)	1	–	–
Interest paid	(5)	–	–	–
Proceeds from issue of participating shares	1,048	9,095	–	2,278
Payments for redemption of participating shares	(11,803)	(9,706)	–	(1,369)
Net cash (used in)/provided by financing activities	<u>(10,790)</u>	<u>(610)</u>	<u>–</u>	<u>909</u>
Net increase in cash and cash equivalents	440	86	–	5
Cash and cash equivalents at the beginning of the period	7	207	4	1
Cash and cash equivalents at the end of the period	<u><u>447</u></u>	<u><u>293</u></u>	<u><u>4</u></u>	<u><u>6</u></u>

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CASH FLOWS (continued) For the period ended 30 September 2023

FMQQ Next Frontier Internet & Ecommerce ESG-S UCITS ETF

	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Cash flows from operating activities:		
Decrease in net assets attributable to shareholders from operations	(44)	(365)
<i>Adjustment for:</i>		
Dividend income	(7)	(2)
Interest income	–	–
Interest expense	–	–
Total	(51)	(367)
Change in financial assets at fair value through profit or loss	(502)	(176)
Change in other receivables	–	–
Change in other payables	(1)	1
	<u>(554)</u>	<u>(542)</u>
Dividend received	7	2
Interest received	–	–
Net cash used in operating activities	<u>(547)</u>	<u>(540)</u>

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CASH FLOWS (continued) For the period ended 30 September 2023

FMQQ Next Frontier Internet & Ecommerce ESG-S UCITS ETF

	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Cash flows from financing activities:		
Interest paid	–	–
Proceeds from issue of participating shares	556	543
Payments for redemption of participating shares	(1)	–
Net cash (used in)/provided by financing activities	<u>555</u>	<u>543</u>
Net (decrease)/increase in cash and cash equivalents	8	3
Cash and cash equivalents at the beginning of the period	2	1
Cash and cash equivalents at the end of the period	<u><u>10</u></u>	<u><u>4</u></u>

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CASH FLOWS (continued) For the period ended 30 September 2023

	HAN-GINS Cloud Technology Equal Weight UCITS ETF		HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF		HAN-GINS Tech Megatrend Equal Weight UCITS ETF	
	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Cash flows from operating activities:						
(Decrease)/increase in net assets attributable to shareholders from operations	699	(6,950)	(1,041)	(2,715)	5	(32,733)
<i>Adjustment for:</i>						
Dividend income	(55)	(70)	(15)	(17)	(333)	(318)
Interest income	—	—	—	—	(2)	—
Interest expense	—	—	—	—	1	—
Total	644	(7,020)	(1,056)	(2,732)	(329)	(33,051)
Change in financial assets at fair value through profit or loss	835	6,972	(6,341)	1,516	5,047	31,048
Change in other receivables	(3)	—	(1)	—	(19)	(1)
Change in other payables	8	(3)	8,534	(1)	40	1,417
	1,484	(51)	1,136	(1,217)	4,739	(587)
Dividend received	53	72	18	23	363	328
Interest received	—	—	—	—	2	—
Net cash provided by/(used in) operating activities	1,537	21	1,154	(1,194)	5,104	(259)

STATEMENT OF CASH FLOWS (continued) For the period ended 30 September 2023

	HAN-GINS Cloud Technology Equal Weight UCITS ETF		HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF		HAN-GINS Tech Megatrend Equal Weight UCITS ETF	
	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Cash flows from financing activities:						
Interest paid	–	–	–	–	(1)	–
Proceeds from issue of participating shares	–	5,972	–	1,189	–	3,094
Payments for redemption of participating shares	(1,520)	(5,994)	(1,163)	–	(5,006)	(1,428)
Net cash (used in)/provided by financing activities	<u>(1,520)</u>	<u>(22)</u>	<u>(1,163)</u>	<u>1,189</u>	<u>(5,007)</u>	<u>1,666</u>
Net increase/(decrease) in cash and cash equivalents	17	(1)	(9)	(5)	97	1,407
Cash and cash equivalents at the beginning of the period	16	13	15	12	150	85
Cash and cash equivalents at the end of the period	<u>33</u>	<u>12</u>	<u>6</u>	<u>7</u>	<u>247</u>	<u>1,492</u>

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CASH FLOWS (continued) For the period ended 30 September 2023

	iClima Global Decarbonisation Enablers UCITS ETF		Procure Space UCITS ETF		Saturna AI-Kawthar Global Focused Equity UCITS ETF		Solar Energy UCITS ETF	
	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Cash flows from operating activities:								
Decrease in net assets attributable to shareholders from operations	(4,170)	(11,709)	(1,703)	(5,346)	(16)	(1,326)	(2,980)	(1,152)
<i>Adjustment for:</i>								
Dividend income	(485)	(479)	(122)	(108)	(71)	(50)	(71)	(62)
Interest income	(2)	—	—	—	(3)	—	(1)	—
Total	(4,657)	(12,188)	(1,825)	(5,454)	(90)	(1,376)	(3,052)	(1,214)
Change in financial assets at fair value through profit or loss	17,257	17,753	1,704	2,164	(4,693)	749	2,920	(353)
Change in other receivables	(14)	(1)	—	—	(3)	—	(1)	(12)
Change in other payables	(916)	(7)	8	—	10	—	1	2
	11,670	5,557	(113)	(3,290)	(4,776)	(627)	(132)	(1,577)
Dividend received	498	507	122	109	69	51	66	62
Interest received	2	—	—	—	3	—	1	—
Net cash provided by/(used in) operating activities	12,170	6,064	9	(3,181)	(4,704)	(576)	(65)	(1,515)

STATEMENT OF CASH FLOWS (continued) For the period ended 30 September 2023

	iClima Global Decarbonisation Enablers UCITS ETF		Procure Space UCITS ETF		Saturna Al-Kawthar Global Focused Equity UCITS ETF		Solar Energy UCITS ETF	
	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Cash flows from financing activities:								
Bank overdraft	–	–	–	–	–	–	–	1
Proceeds from issue of participating shares	1,887	2,040	611	3,179	6,712	848	1,761	5,263
Payments for redemption of participating shares	(15,069)	(8,049)	(615)	–	(1,928)	–	(1,709)	(3,753)
Net cash (used in)/provided by financing activities	(13,182)	(6,009)	(4)	3,179	4,784	848	52	1,511
Net (decrease)/increase in cash and cash equivalents	(1,012)	55	5	(2)	80	272	(13)	(4)
Cash and cash equivalents at the beginning of the period	1,095	103	8	9	234	138	27	4
Cash and cash equivalents at the end of the period	83	158	13	7	314	410	14	–

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CASH FLOWS (continued) For the period ended 30 September 2023

	The Medical Cannabis and Wellness UCITS ETF ²		The Travel UCITS ETF	
	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Cash flows from operating activities:				
(Decrease)/increase in net assets attributable to shareholders from operations	(5,005)	(15,678)	794	(11,114)
<i>Adjustment for:</i>				
Dividend income	(121)	(244)	(142)	(95)
Interest income	(1)	–	–	–
Interest expense	–	–	–	–
Total	(5,127)	(15,922)	652	(11,209)
Change in financial assets at fair value through profit or loss	13,677	16,391	4,648	15,939
Change in other receivables	–	–	64	(6)
Change in other payables	3	(10)	(47)	(5)
	8,553	459	5,317	4,719
Dividend received	213	230	154	113
Interest received	1	–	–	–
Net cash (used in)/provided by operating activities	8,767	689	5,471	4,832

²The Sub-Fund merged into HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF on 29 September 2023. The accompanying notes form an integral part of these financial statements.

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STATEMENT OF CASH FLOWS (continued) For the period ended 30 September 2023

	The Medical Cannabis and Wellness UCITS ETF ²		The Travel UCITS ETF	
	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Cash flows from financing activities:				
Bank overdraft	–	–	–	–
Interest paid	–	–	–	–
Proceeds from issue of participating shares	1,308	–	782	2,468
Payments for redemption of participating shares	(1,439)	–	(6,194)	–
Distributions paid to redeemable participating shareholders	–	(780)	–	(4,712)
Net cash provided by/(used in) financing activities	<u>(131)</u>	<u>(780)</u>	<u>(5,412)</u>	<u>(2,244)</u>
Net increase/(decrease) in cash and cash equivalents	8,636	(91)	59	2,588
Cash and cash equivalents at the beginning of the period	58	130	–	19
Cash and cash equivalents at the end of the period	<u>8,694</u>	<u>39</u>	<u>68</u>	<u>2,607</u>

²The Sub-Fund merged into HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF on 29 September 2023. The accompanying notes form an integral part of these financial statements.

STATEMENT OF CASH FLOWS (continued) For the period ended 30 September 2023

	U.S. Global Jets UCITS ETF	
	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Cash flows from operating activities:		
Decrease in net assets attributable to shareholders from operations	(417)	(4,525)
<i>Adjustment for:</i>		
Dividend income	(19)	(7)
Interest income	(1)	—
Total	(437)	(4,532)
Change in financial assets at fair value through profit or loss	1,916	4,882
Change in other payables	1	606
	1,480	956
Dividend received	18	7
Interest received	1	—
Net cash provided by operating activities	1,499	963
Cash flows from financing activities:		
Proceeds from issue of participating shares	4,528	8,303
Payments for redemption of participating shares	(6,026)	(9,267)
Net cash used in financing activities	(1,498)	(964)
Net increase/(decrease) in cash and cash equivalents	1	(1)
Cash and cash equivalents at the beginning of the period	9	15
Cash and cash equivalents at the end of the period	10	14

The accompanying notes form an integral part of these financial statements.

Notes to the Financial Statements

For the period ended 30 September 2023

1. Organisation

HANetf ICAV (the “ICAV”) is an Irish collective asset-management vehicle established under the laws of Ireland pursuant to the Irish Collective Asset-Management Vehicles Act 2019 (the “ICAV Act”) and the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011, as amended (the “UCITS Regulations”) and the Central Bank (Supervision and Enforcement Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) (Amendment) Regulations 2019 (the “Central Bank UCITS Regulations”). The ICAV was established on 19 February 2018 and approved by the Central Bank on 31 August 2018. The ICAV is registered at 3rd Floor, 55 Charlemont Place, Dublin D02 F985, Ireland.

The ICAV is structured as an umbrella fund with segregated liability between sub-funds. The Directors may from time to time, with the prior approval of the Central Bank, create different series of shares effected in accordance with the requirements of the Central Bank representing separate portfolios of assets, each such series comprising a sub-fund. Within each sub-fund, the Directors may from time to time create different share classes in accordance with the requirements of the Central Bank. Each sub-fund will bear its own liabilities and, under Irish law, any of the service providers appointed to the ICAV, the Directors, any receiver, examiner or liquidator, or any other person will not have access to the assets of a sub-fund in satisfaction of a liability of any other sub-fund.

At 30 September 2023, the ICAV consisted of twenty-four sub-funds of which 15 are available in Switzerland in operations (individually the “Sub-Fund” and together the “Sub-Funds”):

EMQQ Emerging Markets Internet & Ecommerce UCITS ETF, launched on 2 October 2018,
HAN-GINS Cloud Technology Equal Weight UCITS ETF, launched on 5 October 2018,
HAN-GINS Tech Megatrend Equal Weight UCITS ETF, launched on 5 October 2018,
HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF, launched on 4 April 2019,
Alerian Mid Stream Energy Dividend UCITS ETF, launched on 27 July 2020,
Saturna AI-Kawthar Global Focused Equity UCITS ETF, launched on 28 September 2020,
Digital Infrastructure and Connectivity UCITS ETF, launched on 9 October 2020,
iClima Global Decarbonisation Enablers UCITS ETF, launched on 4 December 2020,
Procure Space UCITS ETF, launched on 1 June 2021,
The Travel UCITS ETF, launched on 4 June 2021,
Solar Energy UCITS ETF, launched on 4 June 2021,
U.S. Global Jets UCITS ETF, launched on 15 June 2021,
AuAg ESG Gold Mining UCITS ETF, launched on 2 July 2021,
ETC Group Digital Assets and Blockchain Equity UCITS ETF, launched on 15 November 2021,
FMQQ Next Frontier Internet & Ecommerce ESG-S UCITS ETF, launched on 6 January 2022,
The following Sub-Funds have been terminated:

Global Online Retail UCITS ETF, terminated on 8 May 2023,
The Medical Cannabis and Wellness UCITS ETF, merged into HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF on 29 September 2023.

At 30 September 2023, each Sub-Funds had one share class in issue – Accumulating share class except Alerian Mid Stream Energy Dividend UCITS ETF which had one share class in issue – Distributing share class.

Effective 29 September 2023, The Medical Cannabis and Wellness UCITS ETF (the “Merging Sub-Fund”) merged into HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF (the “Receiving Sub-Fund”), whereby the portfolio of investments of the Merging Sub-Fund was sold down before the effective date and, as a result, only cash was transferred to the Receiving Fund at the effective date. Following the merger, the shareholders of the Merging Sub-Fund received shares in the relevant class of the Receiving Sub-Fund.

The financial statements are prepared for all the Sub-Funds of the ICAV excluding Global Online Retail UCITS ETF whose financial statements are prepared as a standalone basis for the financial reporting period ending 30 September 2023.

Notes to the Financial Statements (continued)

For the period ended 30 September 2023

1. Organisation (continued)

The Alerian Mid Stream Energy Dividend UCITS ETF seeks to replicate the price and yield performance, before fees and expenses, of the Alerian Midstream Energy Dividend Index™ (the "AEDWT Index"). The AEDWT Index provides exposure to the performance of the liquid, dividend-paying portion of the North American energy infrastructure market.

The AuAg ESG Gold Mining UCITS ETF seeks to track the price and the performance, before fees and expenses, of the Solactive AuAg ESG Gold Mining Index (the "SOLESGON Index"). The SOLESGON Index provides exposure to the performance of companies which are active in the gold mining industry that have low environmental, social and governance (ESG) risk characteristics.

The Digital Infrastructure and Connectivity UCITS ETF seeks to track the price and the performance, before fees and expenses, of the Tematica BITA Digital Infrastructure and Connectivity Sustainability Screened Index (the 'TBDIGI Index'). The TBDIGI Index provides exposure to the performance of companies involved in the digital infrastructure and connectivity sector.

The EMQQ Emerging Markets Internet & Ecommerce UCITS ETF seeks to track the price and the performance, before fees and expenses, of the EMQQ Emerging Markets Internet & Ecommerce Index™ (the "EMQQITR Index"). The EMQQITR Index measures the performance of publicly-traded, internet and e-commerce emerging market companies.

The ETC Group Digital Assets and Blockchain Equity UCITS ETF seeks to track the price and the performance, before fees and expenses, of Solactive ETC Group Digital Assets and Blockchain Equity Index (the "SOLDABEN Index"). The SOLDABEN Index provides exposure to the performance of companies that have business operations in the field of blockchain technologies.

The FMQQ Next Frontier Internet & Ecommerce ESG-S UCITS ETF seeks to track the price and the performance, before fees and expenses, of the FMQQ Next Frontier Internet & Ecommerce ESG Screened Index™ (the "FMQQETR Index"). The FMQQETR Index measure the performance of publicly-traded internet and ecommerce related activities in emerging and frontier markets excluding China.

Notes to the Financial Statements (continued)

For the period ended 30 September 2023

1. Organisation (continued)

The HAN-GINS Cloud Technology Equal Weight UCITS ETF seeks to track the price and the performance, before fees and expenses, of the Solactive Cloud Technology Index (the “SOLSKYYN Index”). The SOLSKYYN Index measures the performance of publicly traded global companies that are active, or expected to be active, in the field of cloud computing.

The HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF seeks to track the price and the performance, before fees and expenses, of the Indxx Global NextGen Healthcare Index NTR (the “IHMEQNT Index”). The IHMEQNT Index measures the performance of companies involved in the Advanced Life Sciences & Smart Healthcare sector, on a global basis, as defined by Indxx.

The HAN-GINS Tech Megatrend Equal Weight UCITS ETF seeks to track the price and the performance, before fees and expenses, of the Solactive Innovative Technologies Index (the “SOLITEK Index”). The SOLITEK Index measures the performance of publicly-traded companies that are involved in innovative and disruptive technological trends across a broad range of industries.

The iClima Global Decarbonisation Enablers UCITS ETF seeks to track the price and the performance, before fees and expenses, of iClima Global Decarbonisation Enablers Index USD (the “GLCLIMUN Index”). The GLCLIMUN Index provides exposure to the performance of companies involved in the enablement of CO2 avoidance.

The Procure Space UCITS ETF seeks to track the price and the performance, before fees and expenses, of S-Network Procure Space Index (the “SPACENT Index”). The SPACENT Index provides exposure to the performance of companies which are engaged in space-related businesses, including companies utilising satellite technology.

The Saturna Al-Kawthar Global Focused Equity UCITS ETF seeks to achieve capital growth over the medium to long term, whilst complying with the Principles of Shariah investment.

The Solar Energy UCITS ETF seeks to track the price and the performance, before fees and expenses, of the EQM Global Solar Energy Index (the “SOLARNTR Index”). The SOLARNTR Index provides exposure to companies with a business focus on the solar energy industry.

The Medical Cannabis and Wellness UCITS ETF seeks to track the price and the performance, before fees and expenses of The Medical Cannabis and Wellness Equity Index (the “MEDCAWEN Index”). The MEDCAWEN Index measures the performance of publicly traded companies with significant business activities in the medical cannabis, hemp and cannabinoids (CBD) industry.

The Travel UCITS ETF seeks to track the price and the performance, before fees and expenses, of the Solactive Travel Index (the “SOLTRAVN Index”). The SOLTRAVN Index provides exposure to the performance of companies that are in the airline, hotels and cruise lines industries.

The U.S. Global Jets UCITS ETF seeks to track the price and the performance, before fees and expenses, of the U.S. Global Jets Index (the “JETSX Index”). The JETSX Index tracks the performance of global airline companies.

Notes to the Financial Statements (continued)

For the period ended 30 September 2023

2. Significant Accounting Policies

(a). Basis of preparation

The ICAV's interim financial statements have been prepared in accordance with International Financial Reporting Standards ("IFRS") as adopted by the European Union ("EU"), the ICAV Act, the UCITS Regulations and the Central Bank UCITS Regulations.

The financial statements have been prepared on a going concern basis which assumes that the ICAV will continue in its operational existence for the foreseeable future, with the exception of The Medical Cannabis and Wellness UCITS ETF and FMQQ Next Frontier Internet & Ecommerce ESG-S UCITS ETF which are prepared on a basis other than going-concern. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of financial assets and financial liabilities at fair value through profit or loss. The condensed interim unaudited financial statements should be read in conjunction with the audited financial statements for the financial year ended 31 March 2023.

The preparation of financial statements in conformity with IFRS requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Although these estimates are based on management's best knowledge of the amount, event or actions, actual results ultimately may differ from those estimates.

The Directors make estimates and assumptions concerning the future of the ICAV. The resulting accounting estimates will, by definition, seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

The same accounting policies are followed in this condensed unaudited interim report and financial statements as compared with the most recent annual report and audited financial statements.

Notes to the Financial Statements (continued)

For the period ended 30 September 2023

3. OPERATING INCOME

	Alerian Midstream Energy Dividend UCITS ETF		AuAg ESG Gold Mining UCITS ETF		Digital Infrastructure and Connectivity UCITS ETF	
	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Dividend income	—	—	291	67	194	234
Bank interest income	44	1	2	—	—	—
Total	44	1	293	67	194	234

	EMQQ Emerging Markets Internet & Ecommerce UCITS ETF		ETC Group Digital Assets and Blockchain Equity UCITS ETF	
	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Dividend income	798	864	4	7
Bank interest income	2	1	—	—
Other income	—	579	—	—
Total	800	1,444	4	7

Notes to the Financial Statements (continued)

For the period ended 30 September 2023

3. OPERATING INCOME (continued)

	iClima Global Decarbonisation Enablers UCITS ETF		Procure Space UCITS ETF		Saturna AI-Kawthar Global Focused Equity UCITS ETF		Solar Energy UCITS ETF	
	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Dividend income	485	479	122	108	71	50	71	62
Bank interest income	2	—	—	—	3	—	1	—
Total	487	479	122	108	74	50	72	62

	The Medical Cannabis and Wellness UCITS ETF ²		The Travel UCITS ETF	
	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Dividend income	121	245	142	95
Bank interest income	1	—	—	—
Total	122	245	142	95

	U.S. Global Jets UCITS ETF	
	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Dividend income	19	7
Bank interest income	1	—
Total	20	7

²The Sub-Fund merged into HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF on 29 September 2023.

Notes to the Financial Statements (continued)

For the period ended 30 September 2023

4. OPERATING EXPENSES

	Alerian Midstream Energy Dividend UCITS ETF		AuAg ESG Gold Mining UCITS ETF		Digital Infrastructure and Connectivity UCITS ETF	
	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Management fees	(37)	(64)	(71)	(15)	(74)	(84)
Total	(37)	(64)	(71)	(15)	(74)	(84)

	EMQQ Emerging Markets Internet & Ecommerce UCITS ETF		ETC Group Digital Assets and Blockchain Equity UCITS ETF	
	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Management fees	(823)	(931)	(8)	(8)
Total	(823)	(931)	(8)	(8)

Notes to the Financial Statements (continued)

For the period ended 30 September 2023

4. OPERATING EXPENSES (continued)

FMQQ Next Frontier Internet & Ecommerce ESG-S UCITS ETF

	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Management fees	(6)	(4)
Total	(6)	(4)

HAN-GINS Cloud Technology Equal Weight UCITS ETF

HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF

HAN-GINS Tech Megatrend Equal Weight UCITS ETF

	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Management fees	(47)	(55)	(31)	(33)	(238)	(246)
Total	(47)	(55)	(31)	(33)	(238)	(246)

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Notes to the Financial Statements (continued)

For the period ended 30 September 2023

4. OPERATING EXPENSES (continued)

	iClima Global Decarbonisation Enablers UCITS ETF		Procure Space UCITS ETF		Saturna AI-Kawthar Global Focused Equity UCITS ETF		Solar Energy UCITS ETF	
	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Management fees	(148)	(163)	(53)	(55)	(36)	(21)	(29)	(36)
Total	(148)	(163)	(53)	(55)	(36)	(21)	(29)	(36)

	The Medical Cannabis and Wellness UCITS ETF ²		The Travel UCITS ETF	
	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Management fees	(47)	(89)	(99)	(112)
Total	(47)	(89)	(99)	(112)

	U.S. Global Jets UCITS ETF	
	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Management fees	(19)	(40)
Total	(19)	(40)

²The Sub-Fund merged into HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF on 29 September 2023.

HANetf ICAV

Notes to the Financial Statements (continued)

For the period ended 30 September 2023

5. RECEIVABLES

	Alerian Midstream Energy Dividend UCITS ETF		AuAg ESG Gold Mining UCITS ETF		Digital Infrastructure and Connectivity UCITS ETF	
	30 September 2023 USD '000	31 March 2023 USD '000	30 September 2023 USD '000	31 March 2023 USD '000	30 September 2023 USD '000	31 March 2023 USD '000
Dividends receivable	–	–	48	14	8	14
Sale of securities awaiting settlement	2,613	–	556	430	–	–
Subscription of shares awaiting settlement	–	1,530	–	–	–	–
Other receivables	7	–	9	6	2	–
Total	2,620	1,530	613	450	10	14

	EMQQ Emerging Markets Internet & Ecommerce UCITS ETF		ETC Group Digital Assets and Blockchain Equity UCITS ETF	
	30 September 2023 USD '000	31 March 2023 USD '000	30 September 2023 USD '000	31 March 2023 USD '000
Dividends receivable	40	23	1	4
Other receivables	12	13	–	–
Total	52	36	1	4

Notes to the Financial Statements (continued)

For the period ended 30 September 2023

5. RECEIVABLES (continued)

FMQQ Next Frontier Internet & Ecommerce ESG-S UCITS ETF

	30 September 2023 USD '000	31 March 2023 USD '000
Dividends receivable	—	—
Interest receivable	—	—
Sale of securities awaiting settlement	—	—
Other receivables	—	—
Total	—	—

HAN-GINS Cloud Technology Equal Weight UCITS ETF

HAN-GINS Indxx HealthcareMegatrend Equal Weight UCITS ETF

HAN-GINS Tech Megatrend Equal Weight UCITS ETF

	30 September 2023 USD '000	31 March 2023 USD '000	30 September 2023 USD '000	31 March 2023 USD '000	30 September 2023 USD '000	31 March 2023 USD '000
Dividends receivable	8	6	2	5	32	62
Subscription of shares awaiting settlement	—	—	8,684	—	—	—
Other receivables	3	—	3	2	21	2
Total	11	6	8,689	7	53	64

¹The Sub-Fund launched on 3 July 2023, hence no comparative data is available.

HANetf ICAV

Notes to the Financial Statements (continued)

For the period ended 30 September 2023

5. RECEIVABLES (continued)

	iClima Global Decarbonisation Enablers UCITS ETF		Procure Space UCITS ETF		Saturna AI-Kawthar Global Focused Equity UCITS ETF		Solar Energy UCITS ETF	
	30 September 2023 USD '000	31 March 2023 USD '000	30 September 2023 USD '000	31 March 2023 USD '000	30 September 2023 USD '000	31 March 2023 USD '000	30 September 2023 USD '000	31 March 2023 USD '000
Dividends receivable	33	46	8	8	10	8	10	5
Other receivables	25	11	—	—	4	1	1	—
Total	58	57	8	8	14	9	11	5

	The Medical Cannabis and Wellness UCITS ETF ¹		The Travel UCITS ETF	
	30 September 2023 USD '000	31 March 2023 USD '000	30 September 2023 USD '000	31 March 2023 USD '000
Dividends receivable	3	95	23	35
Sale of securities awaiting settlement	—	—	—	64
Subscription of shares awaiting settlement	—	—	—	—
Total	3	95	23	99

	U.S. Global Jets UCITS ETF	
	30 September 2023 USD '000	31 March 2023 USD '000
Dividends receivable	1	—
Total	1	—

¹The Sub-Fund merged into HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF on 29 September 2023.

Notes to the Financial Statements (continued)

For the period ended 30 September 2023

6. PAYABLES

	Alerian Midstream Energy Dividend UCITS ETF		AuAg ESG Gold Mining UCITS ETF		Digital Infrastructure and Connectivity UCITS ETF	
	30 September 2023 USD '000	31 March 2023 USD '000	30 September 2023 USD '000	31 March 2023 USD '000	30 September 2023 USD '000	31 March 2023 USD '000
Interest payable	16	—	—	—	—	—
Purchase of securities awaiting settlement	2,612	—	623	809	—	—
Management fees payable	12	7	34	4	24	12
Other payables	—	6	—	—	—	—
Total	2,640	13	657	813	24	12
	EMQQ Emerging Markets Internet & Ecommerce UCITS ETF		ETC Group Digital Assets and Blockchain Equity UCITS ETF			
	30 September 2023 USD '000	31 March 2023 USD '000	30 September 2023 USD '000	31 March 2023 USD '000		
Purchase of securities awaiting settlement	—	—	—	—		
Management fees payable	272	150	3	1		
Other payables	77	6	—	—		
Total	349	156	3	1		

Notes to the Financial Statements (continued)

For the period ended 30 September 2023

6. PAYABLES (continued)

	FMQQ Next Frontier Internet & Ecommerce ESG-S UCITS ETF	
	30 September 2023 USD '000	31 March 2023 USD '000
Purchase of securities awaiting settlement	—	—
Redemption of shares awaiting settlement	—	—
Management fees payable	1	1
Other payables	—	1
Total	1	2

	HAN-GINS Cloud Technology Equal Weight UCITS ETF		HAN-GINS Indxx HealthcareMegatrend Equal Weight UCITS ETF		HAN-GINS Tech Megatrend Equal Weight UCITS ETF	
	30 September 2023 USD '000	31 March 2023 USD '000	30 September 2023 USD '000	31 March 2023 USD '000	30 September 2023 USD '000	31 March 2023 USD '000
Purchase of securities awaiting settlement	—	—	8,529	—	—	—
Management fees payable	16	8	9	5	78	38
Other payables	—	—	1	—	—	—
Total	16	8	8,539	5	78	38

Notes to the Financial Statements (continued)

For the period ended 30 September 2023

6. PAYABLES (continued)

	iClima Global Decarbonisation Enablers UCITS ETF		Procure Space UCITS ETF		Saturna AI-Kawthar Global Focused Equity UCITS ETF		Solar Energy UCITS ETF	
	30 September 2023 USD '000	31 March 2023 USD '000	30 September 2023 USD '000	31 March 2023 USD '000	30 September 2023 USD '000	31 March 2023 USD '000	30 September 2023 USD '000	31 March 2023 USD '000
Purchase of securities awaiting settlement	—	938	—	—	—	—	—	—
Management fees payable	41	26	17	9	14	4	7	6
Other payables	7	—	—	—	—	—	—	—
Total	48	964	17	9	14	4	7	6

	The Medical Cannabis and Wellness UCITS ETF ¹		The Travel UCITS ETF	
	30 September 2023 USD '000	31 March 2023 USD '000	30 September 2023 USD '000	31 March 2023 USD '000
Purchase of securities awaiting settlement	—	—	—	62
Redemption of shares awaiting settlement	8,684	—	—	—
Management fees payable	13	10	31	16
Other payables	—	—	—	—
Total	8,697	10	31	78

¹The Sub-Fund merged into HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF on 29 September 2023.

Notes to the Financial Statements (continued)

For the period ended 30 September 2023

6. PAYABLES (continued)

	U.S. Global Jets UCITS ETF	
	30 September 2023 USD '000	31 March 2023 USD '000
Management fees payable	5	4
Total	5	4

Notes to the Financial Statements (continued)

For the period ended 30 September 2023

7. TAXATION

	Alerian Midstream Energy Dividend UCITS ETF		AuAg ESG Gold Mining UCITS ETF		Digital Infrastructure and Connectivity UCITS ETF	
	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Withholding taxes	(16)	—	(32)	(11)	(36)	(38)
Total tax	(16)	—	(32)	(11)	(36)	(38)

	EMQQ Emerging Markets Internet & Ecommerce UCITS ETF		ETC Group Digital Assets and Blockchain Equity UCITS ETF	
	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Withholding taxes	(34)	(28)	(1)	(1)
Capital gains taxes	(73)	—	—	—
Total tax	(107)	(28)	(1)	(1)

	FMQQ Next Frontier Internet & Ecommerce ESG-S UCITS ETF	
	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Withholding taxes	—	—
Capital gains taxes	—	(1)
Total tax	—	(1)

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Notes to the Financial Statements (continued)

For the period ended 30 September 2023

7. TAXATION (continued)

	HAN-GINS Cloud Technology Equal Weight UCITS ETF		HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF		HAN-GINS Tech Megatrend Equal Weight UCITS ETF	
	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Withholding taxes	(6)	(5)	(2)	(3)	(36)	(53)
Total tax	(6)	(5)	(2)	(3)	(36)	(53)

	iClima Global Decarbonisation Enablers UCITS ETF		Procure Space UCITS ETF		Saturna AI-Kawthar Global Focused Equity UCITS ETF		Solar Energy UCITS ETF	
	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Withholding taxes	(73)	(72)	(15)	(15)	(10)	(8)	(10)	(7)
Capital gains taxes	(7)	—	—	—	—	—	—	—
Total tax	(80)	(72)	(15)	(15)	(10)	(8)	(10)	(7)

	The Medical Cannabis and Wellness UCITS ETF ²		The Travel UCITS ETF	
	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000	Period ended 30 September 2023 USD '000	Period ended 30 September 2022 USD '000
Withholding taxes	(52)	(37)	(18)	(12)
Total tax	(52)	(37)	(18)	(12)

²The Sub-Fund merged into HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF on 29 September 2023.

Notes to the Financial Statements (continued)

For the period ended 30 September 2023

7. TAXATION (continued)

	U.S. Global Jets UCITS ETF	
	Period ended	Period ended
	30 September	30 September
	2023	2022
	USD '000	USD '000
Withholding taxes	(3)	(1)
Total tax	(3)	(1)

Notes to the Financial Statements (continued)

For the period ended 30 September 2023

8. Fair value

The Sub-Funds are required to classify fair value measurements using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. The fair value hierarchy has the following levels:

- Level 1: Inputs that are quoted market prices (unadjusted) in active markets for identical instruments;
- Level 2: Inputs other than quoted prices included within Level 1 that are observable either directly (i.e. as prices) or indirectly (i.e. derived from prices). This category includes instruments valued using: quoted market prices in active markets for similar instruments; quoted prices for identical or similar instruments in markets that are considered less than active; or other valuation techniques in which all significant inputs are directly or indirectly observable from market data; and
- Level 3: Inputs that are unobservable. This category includes all instruments for which the valuation technique includes inputs not based on observable data and the unobservable inputs have a significant effect on the instrument's valuation. This category includes instruments that are valued based on quoted prices for similar instruments but for which significant unobservable adjustments or assumptions are required to reflect differences between the instruments.

The level in the fair value hierarchy within which the fair value measurement is categorised in its entirety is determined on the basis of the lowest level input that is significant to the fair value measurement. For this purpose, the significance of an input is assessed against the fair value measurement in its entirety. If a fair value measurement uses observable inputs that require significant adjustment based on unobservable inputs, that measurement is a Level 3 measurement. Assessing the significance of a particular input to the fair value measurement in its entirety requires judgement, considering factors specific to the asset or liability.

The determination of what constitutes 'observable' requires significant judgement by the Sub-Funds. The Sub-Funds consider observable data to be market data that is readily available, regularly distributed or updated, reliable and verifiable, not proprietary, and provided by independent sources that are actively involved in the relevant market.

As the fair values of the ICAV's investments are based on quoted prices in active markets, the ICAV's financial assets measured at fair value at 30 September 2023 are classified as Level 1 within the fair value hierarchy, with the exception of Alerian Midstream Energy Dividend UCITS ETF, EMQQ Emerging Markets Internet & Ecommerce UCITS ETF, FMQQ Next Frontier Internet & Ecommerce ESG- S UCITS ET and Solar Energy UCITS ETF.

At 30 September 2023, fair value pricing at zero was applied to eight Russian securities held by AuAg ESG Gold Mining UCITS ETF, EMQQ Emerging Markets Internet & Ecommerce UCITS ETF, FMQQ Next Frontier Internet & Ecommerce ESG-S UCITS ETF, and HAN-GINS Tech Megatrend Equal Weight UCITS ETF.

The following table analyses within the fair value hierarchy the Sub-Funds' financial assets and financial liabilities (by level) measured at fair value at 30 September 2023:

	Level 1 USD '000	Level 2 USD '000	Level 3 USD '000	Total USD '000
Alerian Midstream Energy Dividend UCITS ETF				
Financial assets at fair value through profit or loss:				
Equities	16,783	–	–	16,783
Unrealised gains on contracts for difference	–	914	–	914
Total	16,783	914	–	17,697
Financial liabilities at fair value through profit or loss:				
Unrealised losses on swaps	–	(271)	–	(271)
Unrealised losses on contracts for difference	–	(176)	–	(176)
Total	–	(447)	–	(447)
EMQQ Emerging Markets Internet & Ecommerce UCITS ETF				
Financial assets at fair value through profit or loss:				
Equities	177,910	3,571	–	181,481
Total	177,910	3,571	–	181,481

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Notes to the Financial Statements (continued)

For the period ended 30 September 2023

8. Fair value (continued)

	Level 1 USD '000	Level 2 USD '000	Level 3 USD '000	Total USD '000
FMQQ Next Frontier Internet & Ecommerce ESG-S UCITS ETF				
Financial assets at fair value through profit or loss:				
Equities	1,476	63	–	1,539
Total	1,476	63	–	1,539
Solar Energy UCITS ETF				
Financial assets at fair value through profit or loss:				
Equities	8,044	2	–	8,046
Total	8,044	2	–	8,046

There were no transfers from Level 1 and Level 2 to Level 3 of the fair value hierarchy for financial assets and liabilities which are recorded at fair value as at 30 September 2023.

As the fair values of the ICAV's investments are based on quoted prices in active markets, the ICAV's financial assets measured at fair value as at 31 March 2023 are classified as Level 1 in the fair value hierarchy, with the exception of Alerian Midstream Energy Dividend UCITS ETF financial assets and liabilities (by class) measured at fair value at 31 March 2023.

As at 31 March 2023, fair value pricing at zero was applied to all Russian equity holdings held by AuAg ESG Gold Mining UCITS ETF, EMQQ Emerging Markets Internet & Ecommerce UCITS ETF, FMQQ Next Frontier Internet & Ecommerce ESG-S UCITS ETF, Global Online Retail UCITS ETF and HAN-GINS Tech Megatrend Equal Weight UCITS ETF.

The following table analyses within the fair value hierarchy the Alerian Midstream Energy Dividend UCITS ETF's financial assets and financial liabilities (by level) measured at fair value at 31 March 2023:

	Level 1 USD '000	Level 2 USD '000	Level 3 USD '000	Total USD '000
Alerian Midstream Energy Dividend UCITS ETF				
Financial assets at fair value through profit or loss:				
Equities	19,081	–	–	19,081
Unrealised gains on swaps	–	844	–	844
Unrealised gains on contracts for difference	–	420	–	420
Total	19,081	1,264	–	20,345
Financial liabilities at fair value through profit or loss:				
Unrealised losses on contracts for difference	–	(431)	–	(431)
Total	–	(431)	–	(431)

There were no transfers between levels of the fair value hierarchy for financial assets and liabilities which are recorded at fair value as at 31 March 2023.

9. Share Capital

In order to initially incorporate the ICAV, two subscribers are required to subscribe for shares (the "Subscriber Shares"). These are the shares owned by HANetf Holdings Limited. Subscriber Shares are a requirement for ICAV because a shareholder resolution is required to ultimately wind up the ICAV, and the shares hold no other value or function and are separate and distinct from the shares of any Sub-Funds on the platform and do not confer voting rights in the Sub-Funds.

The Subscriber Shares are thus required because there will be no other shareholders available to pass a wind-up resolution once all Sub-Funds on the ICAV have been terminated (i.e. there will, by default, be no shareholders to cast a vote otherwise) and it would not otherwise be legally possible to liquidate the ICAV itself.

Notes to the Financial Statements (continued)

For the period ended 30 September 2023

9. Share Capital (continued)

At the date thereof, the authorised share capital of the ICAV is 2 Subscriber Shares of €1 each and 1,000,000,000,000,000 shares of no par value designated as unclassified shares. Within each Sub-Fund and share class, the ICAV may issue accumulating shares and distributing shares which shall represent interests in the same distinct portfolio on investments. The Directors are generally and unconditionally authorised to exercise all powers of the ICAV to allot relevant securities, including fractions thereof, up to an amount equal to the authorised but not yet issued share capital of the ICAV. The Subscriber Shares entitle the holders to attend and vote at any general meetings of the ICAV but do not entitle the holders to participate in the profits or assets of the ICAV except for a return of capital on a winding-up.

The participating shares entitle the holders to attend and vote at general meetings of the ICAV and to participate equally in the profits and assets of the Sub-Fund to which the shares relate (other than the Subscriber Shares), subject to any differences between fees, charges and expenses applicable to different share classes. The rights attached to any class may be varied or abrogated with the consent in writing of the holders of three-fourths in number of the issued Shares of that class, or with the sanction of a special resolution passed at a separate general meeting of the holders of the shares of the class, and may be so varied or abrogated either whilst the ICAV is a going concern or during or in contemplation of a winding-up.

The ICAV may from time to time by ordinary resolution increase its capital, redenominate the currency of any class of shares, consolidate the shares or any of them into a smaller number of shares, sub-divide the shares or any of them into a larger number of shares or cancel any shares not taken or agreed to be taken by any person.

The following table shows the number of shares in issue at the reporting date together with the movements during the period ended 30 September 2023:

	Balance at the beginning of the period	Issued during the period	Redeemed during the period	Balance at the end of the period
Alerian Midstream Energy Dividend UCITS ETF Distributing Share Class	1,820,000	260,000	(650,000)	1,430,000
AuAg ESG Gold Mining UCITS ETF Accumulating ETF Share Class	2,340,000	4,160,000	(1,170,000)	5,330,000
Digital Infrastructure and Connectivity UCITS ETF Accumulating ETF Share Class	2,730,000	130,000	(390,000)	2,470,000
EMQQ Emerging Markets Internet & Ecommerce UCITS ETF Accumulating ETF Share Class	22,770,000	115,000	(1,380,000)	21,505,000
ETC Group Digital Assets and Blockchain Equity UCITS ETF Accumulating ETF Share Class	1,430,000	—	—	1,430,000

Notes to the Financial Statements (continued)

For the period ended 30 September 2023

9. Share Capital (continued)

	Balance at the beginning of the period	Issued during the period	Redeemed during the period	Balance at the end of the period
FMQQ Next Frontier Internet & Ecommerce ESG-S UCITS ETF				
Accumulating ETF Share Class	260,000	130,000	–	390,000
HAN-GINS Cloud Technology Equal Weight UCITS ETF				
Accumulating ETF Share Class A	1,760,000	–	(160,000)	1,600,000
HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF				
Accumulating ETF Share Class A	1,440,000	1,315,809	(160,000)	2,595,809
HAN-GINS Tech Megatrend Equal Weight UCITS ETF				
Accumulating ETF Share Class	7,680,000	–	(480,000)	7,200,000
iClima Global Decarbonisation Enablers UCITS ETF				
Accumulating ETF Share Class A	6,890,000	260,000	(2,080,000)	5,070,000
Procure Space UCITS ETF				
Accumulating ETF Share Class	2,860,000	130,000	(130,000)	2,860,000
Saturna Al-Kawthar Global Focused Equity UCITS ETF				
Accumulating ETF Share Class	910,000	910,000	(260,000)	1,560,000
Solar Energy UCITS ETF				
Accumulating ETF Share Class	1,560,000	260,000	(260,000)	1,560,000
The Medical Cannabis and Wellness UCITS ETF				
Accumulating ETF Share Class	3,224,000	390,000	(3,614,000)	–
The Travel UCITS ETF				
Accumulating ETF Share Class	4,550,000	130,000	(910,000)	3,770,000
U.S. Global Jets UCITS ETF				
Accumulating ETF Share Class	1,170,000	780,000	(1,040,000)	910,000

Notes to the Financial Statements (continued)

For the period ended 30 September 2023

9. Share Capital (continued)

The following table shows the number of shares in issue at the reporting date together with the movements during the financial year ended 31 March 2023:

	Balance at the beginning of the year	Issued during the year	Redeemed during the year	Balance at the end of the year
Alerian Midstream Energy Dividend UCITS ETF				
Distributing Share Class	2,990,000	1,430,000	(2,600,000)	1,820,000
AuAg ESG Gold Mining UCITS ETF				
Accumulating ETF Share Class	650,000	1,690,000	–	2,340,000
Digital Infrastructure and Connectivity UCITS ETF				
Accumulating ETF Share Class	3,250,000	260,000	(780,000)	2,730,000
EMQQ Emerging Markets Internet & Ecommerce UCITS ETF				
Accumulating ETF Share Class	24,380,000	1,035,000	(2,645,000)	22,770,000
ETC Group Digital Assets and Blockchain Equity UCITS ETF				
Accumulating ETF Share Class	910,000	1,300,000	(780,000)	1,430,000
FMQQ Next Frontier Internet & Ecommerce ESG-S UCITS ETF				
Accumulating ETF Share Class	130,000	260,000	(130,000)	260,000
HAN-GINS Cloud Technology Equal Weight UCITS ETF				
Accumulating ETF Share Class A	1,920,000	1,120,000	(1,280,000)	1,760,000
HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF				
Accumulating ETF Share Class A	1,440,000	160,000	(160,000)	1,440,000
HAN-GINS Tech Megatrend Equal Weight UCITS ETF				
Accumulating ETF Share Class	7,680,000	480,000	(480,000)	7,680,000
iClima Global Decarbonisation Enablers UCITS ETF				
Accumulating ETF Share Class A	6,890,000	1,170,000	(1,170,000)	6,890,000
Procure Space UCITS ETF				
Accumulating ETF Share Class	2,210,000	650,000	–	2,860,000
Saturna AI-Kawthar Global Focused Equity UCITS ETF				
Accumulating ETF Share Class	780,000	390,000	(260,000)	910,000
Solar Energy UCITS ETF				
Accumulating ETF Share Class	1,300,000	910,000	(650,000)	1,560,000

Notes to the Financial Statements (continued)

For the period ended 30 September 2023

9. Share Capital (continued)

	Balance at the beginning of the year	Issued during the year	Redeemed during the year	Balance at the end of the year
The Medical Cannabis and Wellness UCITS ETF				
Accumulating ETF Share Class	3,354,000	130,000	(260,000)	3,224,000
The Travel UCITS ETF				
Accumulating ETF Share Class	5,850,000	520,000	(1,820,000)	4,550,000
U.S. Global Jets UCITS ETF				
Accumulating ETF Share Class	1,950,000	1,820,000	(2,600,000)	1,170,000

10. Fees and expenses

The management fees is paid to the Manager. In return, the Manager takes on all other operating expenses of the Sub-Funds, including service provider operating and administrative expenses.

(a) Management fees

Annual management fees payable to the Manager in respect of each Sub-Fund of the ICAV shall be equal to the TER (based on net asset value of the relevant Sub-Fund).

Such fee shall accrue daily and, shall be payable monthly out of the assets of the Sub-Fund in arrears.

	TER
Alerian Midstream Energy Dividend UCITS ETF	0.40% per annum
AuAg ESG Gold Mining UCITS ETF	0.60% per annum
Digital Infrastructure and Connectivity UCITS ETF	0.69% per annum
EMQQ Emerging Markets Internet & Ecommerce UCITS ETF	0.86% per annum
ETC Group Digital Assets and Blockchain Equity UCITS ETF	0.60% per annum
FMQQ Next Frontier Internet & Ecommerce ESG-S UCITS ETF	0.86% per annum
HAN-GINS Cloud Technology Equal Weight UCITS ETF	0.59% per annum
HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF	0.59% per annum
HAN-GINS Tech Megatrend Equal Weight UCITS ETF	0.59% per annum
iClima Global Decarbonisation Enablers UCITS ETF	0.65% per annum
Procure Space UCITS ETF	0.75% per annum
Saturna AI-Kawthar Global Focused Equity UCITS ETF	0.75% per annum
Solar Energy UCITS ETF*	0.49% per annum
The Medical Cannabis and Wellness UCITS ETF	0.80% per annum
The Travel UCITS ETF	0.69% per annum
U.S. Global Jets UCITS ETF	0.65% per annum

* Up to 1 June 2023, Solar Energy UCITS ETF was 0.55% and 0.69% respectively.

Notes to the Financial Statements (continued)

For the period ended 30 September 2023

11. Related Parties and Connected Persons

Mr Manooj Mistry and Mr Samir Patel, Non-executive Directors of the ICAV, are related parties to the ICAV as they are employees of HANetf Limited.

Directors' fees are paid by the Manager on behalf of the ICAV. During the period ended 30 September 2023, Brian Healy earned Directors fees of USD 10,969 (30 September 2022: USD 10,862) and Shane Ralph earned Directors fees of USD 3,720 (30 September 2022: USD 3,786). All other Directors waived their entitlement to fees for the period.

Shane Ralph is a Non- Executive Director of the ICAV, and a related party to the ICAV as he is employed by Carne Global Financial Services Limited. Carne Global Financial Services Limited earned fees during the period ended 30 September 2023 in respect of Director support services, company secretary services and other fund governance services provided to the Company to the amount of USD 1,827 and USD 211,808, respectively, of which USD 34,005 was payable at period end. These fees are presented exclusive of VAT.

During the period ended 30 September 2023, HANetf Management Limited, as the Manager to the ICAV, earned a fee of USD 2,225,000 (30 September 2022: USD 2,102,000), of which USD 769,000 (31 March 2023: USD 364,000) was payable at period end.

12. Efficient Portfolio Management

Subject to the UCITS Regulations and to the conditions and the limits laid down by the Central Bank, the Investment Manager, on behalf of a Sub-Fund may invest in financial derivative instruments dealt on a Regulated Market and/or over the counter (OTC) derivatives which will be used for investment, hedging and/or efficient portfolio management purposes. The financial derivative instruments in which a Sub-Fund may invest shall be set out in the Supplement for the relevant Sub- Fund.

Alerian Midstream Energy Dividend UCITS ETF held contracts for difference at 30 September 2023 and contracts for difference and total return swaps at 31 March 2023. Please refer to page 81 to 83 for further details.

There were no other financial derivative instruments held at 30 September 2023 and 31 March 2023.

13. Net asset value attributable to holders of redeemable participating shares

The NAV per share is calculated by dividing the NAV of the Sub-Fund by the shares in issue at the Statement of Financial Position date, as detailed in the table below:

		30 September 2023	31 March 2023	31 March 2022
Alerian Midstream Energy Dividend UCITS ETF				
Distributing Share Class				
Net asset value	USD '000	17,421	21,423	37,672
Shares in issue		1,430,000	1,820,000	2,990,000
Net asset value per share	USD	12.1823	11.7707	12.5994
AuAg ESG Gold Mining UCITS ETF				
Accumulating ETF Share Class				
Net asset value	USD '000	32,448	17,370	5,431
Shares in issue		5,330,000	2,340,000	650,000
Net asset value per share	USD	6.0878	7.4229	8.3547
Digital Infrastructure and Connectivity UCITS ETF				
Accumulating ETF Share Class				
Net asset value	USD '000	19,018	22,076	29,121
Shares in issue		2,470,000	2,730,000	3,250,000
Net asset value per share	USD	7.6997	8.0866	8.9603

Notes to the Financial Statements (continued)

For the period ended 30 September 2023

13. Net asset value attributable to holders of redeemable participating shares (continued)

		30 September 2023	31 March 2023	31 March 2022
EMQQ Emerging Markets Internet & Ecommerce UCITS ETF				
Accumulating ETF Share Class				
Net asset value	USD '000	181,631	207,771	229,541
Shares in issue		21,505,000	22,770,000	24,380,000
Net asset value per share	USD	8.4460	9.1248	9.4151
ETC Group Digital Assets and Blockchain Equity UCITS ETF				
Accumulating ETF Share Class				
Net asset value	USD '000	2,410	2,382	3,895
Shares in issue		1,430,000	1,430,000	910,000
Net asset value per share	USD	1.6851	1.6660	4.2802
FMQQ Next Frontier Internet & Ecommerce ESG-S UCITS ETF				
Accumulating ETF Share Class				
Net asset value	USD '000	1,548	1,037	821
Shares in issue		390,000	260,000	130,000
Net asset value per share	USD	3.9682	3.9900	6.3173
HAN-GINS Cloud Technology Equal Weight UCITS ETF				
Accumulating ETF Share Class A				
Net asset value	USD '000	16,024	16,845	22,056
Shares in issue		1,600,000	1,760,000	1,920,000
Net asset value per share	USD	10.0150	9.5708	11.4874
HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF				
Accumulating ETF Share Class A				
Net asset value	USD '000	17,087	10,607	12,373
Shares in issue		2,595,809	1,440,000	1,440,000
Net asset value per share	USD	6.5827	7.3662	8.5924

Notes to the Financial Statements (continued)

For the period ended 30 September 2023

13. Net asset value attributable to holders of redeemable participating shares (continued)

		30 September 2023	31 March 2023	31 March 2022
HAN-GINS Tech Megatrend Equal Weight UCITS ETF				
Accumulating ETF Share Class				
Net asset value	USD '000	75,421	80,422	100,741
Shares in issue		7,200,000	7,680,000	7,680,000
Net asset value per share	USD	10.4751	10.4716	13.1173
iClima Global Decarbonisation Enablers UCITS ETF				
Accumulating ETF Share Class A				
Net asset value	USD '000	32,626	49,978	57,368
Shares in issue		5,070,000	6,890,000	6,890,000
Net asset value per share	USD	6.4350	7.2537	8.3263
Procure Space UCITS ETF				
Accumulating ETF Share Class				
Net asset value	USD '000	12,527	14,234	14,712
Shares in issue		2,860,000	2,860,000	2,210,000
Net asset value per share	USD	4.3800	4.9769	6.6569
Saturna AI-Kawthar Global Focused Equity UCITS ETF				
Accumulating ETF Share Class				
Net asset value	USD '000	11,288	6,520	5,938
Shares in issue		1,560,000	910,000	780,000
Net asset value per share	USD	7.2358	7.1648	7.6134
Solar Energy UCITS ETF				
Accumulating ETF Share Class				
Net asset value	USD '000	8,064	10,992	9,696
Shares in issue		1,560,000	1,560,000	1,300,000
Net asset value per share	USD	5.1690	7.0462	7.4585
The Medical Cannabis and Wellness UCITS ETF				
Accumulating ETF Share Class				
Net asset value	USD '000	—	13,820	31,956
Shares in issue		—	3,224,000	3,354,000
Net asset value per share	USD	—	4.2866	9.5276
The Travel UCITS ETF				
Accumulating ETF Share Class				
Net asset value	USD '000	23,325	27,943	39,345
Shares in issue		3,770,000	4,550,000	5,850,000
Net asset value per share	USD	6.1869	6.1412	6.7256
U.S. Global Jets UCITS ETF				
Accumulating ETF Share Class				
Net asset value	USD '000	4,677	6,592	12,836
Shares in issue		910,000	1,170,000	1,950,000
Net asset value per share	USD	5.1395	5.6346	6.5825

Notes to the Financial Statements (continued)

For the period ended 30 September 2023

14. Commitments and contingent liabilities

There were no significant contingent liabilities or commitments at 30 September 2023 and 31 March 2023.

15. Soft Commissions

There have been no soft commission arrangements entered into or directed brokerage fees charged during the period ended 30 September 2023 and financial year ended 31 March 2023.

16. Exchange Rate

The following exchange rates were used as at 30 September 2023:

Currency	30 September 2023 Rate	31 March 2023 Rate
USD = 1		
AUD	1.5494	1.4931
BRL	5.0052	5.0702
CAD	1.3520	1.3534
CHF	0.9148	0.9135
CNH	—	6.8673
CNY	7.2858	—
DKK	7.0432	6.8566
EGP	30.9000	30.8000
EUR	0.9445	0.9205
GBP	0.8193	0.8088
HKD	7.8319	7.8499
IDR	15,455.0000	14,994.5009
ILS	3.8070	3.6006
INR	83.0413	82.1825
JPY	149.2250	133.0900
KRW	1,349.4000	—
MXN	17.3785	18.0560
MYR	—	4.4125
NOK	10.6409	10.4731
NZD	1.6643	1.5984
PHP	56.5760	—
PLN	4.3651	4.3081
SEK	10.8642	10.3696
SGD	1.3649	1.3296
THB	36.4125	34.1950
TRY	27.4150	19.1950
TWD	32.2805	30.4475
ZAR	18.8394	17.7425

17. Distributions

The Alerian Mid Stream Energy Dividend UCITS ETF declared the following distributions during the period ended 30 September 2023:

	Class currency	Pay date	Dividend distribution per share in class currency
Distributing Share Class	USD	30 June 2023	0.1968
Distributing Share Class	USD	29 September 2023	0.2444

Notes to the Financial Statements (continued)

For the period ended 30 September 2023

17. Distributions (Continued)

The Alerian Mid Stream Energy Dividend UCITS ETF declared the following distributions during the period ended 31 March 2023:

	Class currency	Pay date	Dividend distribution per share in class currency
Distributing Share Class	USD	01 July 2022	0.1833
Distributing Share Class	USD	30 September 2022	0.1917
Distributing Share Class	USD	30 December 2022	0.1857
Distributing Share Class	USD	24 March 2023	0.1902

18. Operating Segments

An operating segment is a component of the ICAV that engages in business activities from which it may earn revenues and incur expenses, including revenues and expenses that relates to transactions with any of the ICAV's other components, whose operating results are reviewed regularly to make decisions about resources allocated to the segment and assess its performance, and for which discrete financial information is available.

Segment results that are reported include items directly attributable to a segment.

It is considered that each Sub-Fund is an operating segment which is investing in line with its investment objective. The segment information provided to the Investment Manager is the same as that disclosed in the Statement of Comprehensive Income and Statement of Financial Position for each Sub-Fund. The Investment Managers' asset allocation decisions are based on a single, integrated investment strategy, to deliver the performance of the relevant objective. The Sub-Funds have no assets classified as non-current assets. Each Sub-Fund's investments expose it to the performance of the relevant Index with the exception of Saturna Al-Kawthar Global Focused Equity UCITS ETF which focuses on Shariah-compliant stocks with positive ESG characteristics. The revenue attributable to each Sub-Fund is derived from geographical locations in line with those outlined in the Schedule of Investments for that Sub-Fund. The daily asset allocation decisions are made by the Investment Managers for each Sub-Fund.

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Notes to the Financial Statements (continued)

For the period ended 30 September 2023

18. Operating Segments (continued)

The following table presents the geographic split of income for the period ended 30 September 2023 and financial period ended 30 September 2022.

Country	Alerian Midstream Energy Dividend UCITS ETF				AuAg ESG Gold Mining UCITS ETF				Digital Infrastructure and Connectivity UCITS ETF				EMQQ Emerging Markets Internet & Ecommerce UCITS ETF			
	Period ended 30 September 2023		Period ended 30 September 2022		Period ended 30 September 2023		Period ended 30 September 2022		Period ended 30 September 2023		Period ended 30 September 2022		Period ended 30 September 2023		Period ended 30 September 2022	
	Total Income USD'000	% of Total Income	Dividend Income USD'000	% of Total Income	Total Income USD'000	% of Total Income	Dividend Income USD'000	% of Total Income	Total Income USD'000	% of Total Income	Dividend Income USD'000	% of Total Income	Total Income USD'000	% of Total Income	Dividend Income USD'000	% of Total Income
Australia	—	—	—	—	35	11.97%	5	7.40%	—	—	—	—	—	—	—	—
Brazil	—	—	—	—	—	—	—	—	—	—	—	—	40	5.04%	2	0.23%
Canada	—	—	—	—	81	27.59%	4	7.04%	—	—	—	—	—	—	—	—
Cayman Island	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—*	(0.04%)
China	—	—	—	—	—	—	—	—	—	—	—	—	96	11.96%	—	—
Finland	—	—	—	—	—	—	—	—	2	1.17%	—	—	—	—	—	—
Hong Kong	—	—	—	—	—	—	—	—	—	—	—	—	283	35.40%	135	15.61%
Ireland	—	—	—	—	—	—	—	—	—	—	—	—	—	0.01%	—	—
India	—	—	—	—	—	—	—	—	—	—	—	—	81	10.10%	57	6.64%
Japan	—	—	—	—	—	—	—	—	2	0.85%	1	0.64%	3	0.37%	3	0.42%
Jersey	—	—	—	—	25	8.42%	—	—	—	—	—	—	—	—	—	—
Kazakhstan	—	—	—	—	—	—	—	—	—	—	—	—	60	7.57%	—	—
Korea Republic of (South Korea)	—	—	—	—	—	—	—	—	—	—	—	—	29	3.59%	—	—
Poland	—	—	—	—	—	—	—	—	—	—	—	—	3	0.42%	3	0.37%
Puerto Rico	—	—	—	—	—	—	—	—	—*	0.15%	—	—	—	—	—	—
South Africa	—	—	—	—	67	22.78%	23	33.93%	—	—	—	—	—	—	26	3.05%
Sweden	—	—	—	—	—	—	—	—	6	2.85%	—	—	—	—	—	—
Taiwan	—	—	—	—	—	—	—	—	83	42.75%	107	45.70%	13	1.61%	13	1.47%
United Kingdom	—	—	—	—	36	12.49%	6	8.95%	—	—	—	—	126	15.72%	46	5.28%
United States	4	100.00%	—	—	49	16.75%	29	42.68%	101	52.23%	126	53.66%	66	8.21%	579	66.97%
Total	4	100.00%	—	—	293	100.00%	67	100.00%	194	100.00%	234	100.00%	800	100.00%	864	100.00%

Notes to the Financial Statements (continued)

For the period ended 30 September 2023

18. Operating Segments (continued)

ETC Group Digital Assets and Blockchain Equity UCITS ETF				
Period ended 30 September 2023		Period ended 30 September 2022		
Country	Total Income USD'000	% of Total Income	Dividend Income USD'000	% of Total Income
Belgium	—	—	—	—
Cayman Island	—	—	—	—
China	—	—	—	—
Finland	—	—	—	—
France	—	—	—	—
Hong Kong	—	—	—	—
Ireland	—	—	—	—
Japan	2	46.21%	6	87.72%
Mexico	—	—	—	—
Netherlands	—	—	—	—
United Kingdom	—	—	—	—
United States	2	53.79%	1	12.28%
Total	4	100.00%	7	100.00%

Notes to the Financial Statements (continued)

For the period ended 30 September 2023

18. Operating Segments (continued)

Country	FMQQ Next Frontier Internet & Ecommerce ESG-S UCITS ETF			
	Period ended 30 September 2023		Period ended 30 September 2022	
	Total Income USD'000	% of Total Income	Dividend Income USD'000	% of Total Income
Australia	—	—	—	—
Austria	—	—	—	—
Brazil	1	21.53%	—*	1.75%
Canada	—	—	—	—
China	—	—	—	—
Denmark	—	—	—	—
France	—	—	—	—
Germany	—	—	—	—
Great Britain	—	—	—	—
Hong Kong	—	—	—	—
Israel	—	—	—	—
India	1	16.15%	—*	24.41%
Italy	—	—	—	—
Japan	—*	1.07%	—*	1.75%
Kazakhstan	2	22.46%	—	—
Korea Republic of (South Korea)	1	8.31%	—	—
New Zealand	—	—	—	—
Norway	—	—	—	—
Poland	—*	1.06%	—*	1.56%
Portugal	—	—	—	—
South Africa	—*	0.01%	1	25.84%
Spain	—	—	—	—
United Kingdom	2	29.29%	1	44.69%
United States	—*	0.12%	—	—
Total	7	100.00%	2	100.00%

Notes to the Financial Statements (continued)

For the period ended 30 September 2023

18. Operating Segments (continued)

	HAN-GINS Cloud Technology Equal Weight UCITS ETF				HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF				HAN-GINS Tech Megatrend Equal Weight UCITS ETF				iClima Global Decarbonisation Enablers UCITS ETF			
	Period ended 30 September 2023		Period ended 30 September 2022		Period ended 30 September 2023		Period ended 30 September 2022		Period ended 30 September 2023		Period ended 30 September 2022		Period ended 30 September 2023		Period ended 30 September 2022	
Country	Total Income USD'000	% of Total Income	Dividend Income USD'000	% of Total Income	Total Income USD'000	% of Total Income	Dividend Income USD'000	% of Total Income	Total Income USD'000	% of Total Income	Dividend Income USD'000	% of Total Income	Total Income USD'000	% of Total Income	Dividend Income USD'000	% of Total Income
Australia	—	—	1	1.53%	1	4.83%	1	4.48%	5	1.41%	6	2.02%	—	—	—	—
Austria	—	—	—	—	—	—	—	—	—	—	—	—	24	4.94%	6	1.20%
Belgium	—	—	—	—	—	—	—	—	—	—	—	—	9	1.78%	9	1.78%
Brazil	—	—	—	—	—	—	—	—	—	—	—	—	9	1.79%	14	2.91%
Canada	1	1.79%	—	—	—	—	—	—	—	—	—	—	25	5.14%	25	5.17%
Cayman Island	—	—	—	—	—*	0.01%	—*	(2.75%)	—	—	—	—	—	—	—	—
Chile	—	—	—	—	—	—	—	—	—	—	—	—	8	1.59%	—	—
China	3	5.06%	4	5.10%	—	—	—	—	42	12.61%	6	1.84%	19	3.90%	—	—
Denmark	—	—	—	—	—	—	—	—	—	—	—	—	—	—	10	2.19%
Finland	3	4.81%	2	3.15%	—	—	—	—	—	—	—	—	11	2.19%	—	—
France	—	—	—	—	1	6.20%	1	5.80%	4	1.07%	10	3.27%	42	8.73%	33	6.87%
Germany	3	6.35%	—	—	—	—	—	—	53	15.92%	38	11.86%	47	9.57%	50	10.38%
Hong Kong	—	—	1	1.82%	1	4.96%	1	7.14%	4	1.05%	9	2.93%	7	1.36%	23	4.81%
Indonesia	—	—	11	16.21%	—	—	—	—	—	—	—	—	—	—	—	—
Ireland	4	7.41%	—	—	2	14.80%	—	—	—	—	—	—	11	2.33%	10	2.08%
Israel	—	—	—	—	—	—	—	—	—	—	—	—	2	0.33%	1	0.24%
Italy	—	—	—	—	1	6.21%	1	5.44%	—	—	2	0.80%	15	3.17%	22	4.63%
Japan	1	1.81%	2	2.08%	2	11.87%	1	7.16%	38	11.44%	33	10.37%	17	3.46%	19	3.94%
Marshall Island	—	—	—	—	—	—	—	—	—	—	—	—	—*	0.02%	—	—
Netherlands	—	—	—	—	—*	0.01%	4	21.96%	8	2.40%	—	—	—	—	8	1.67%
New Zealand	—	—	—	—	1	8.43%	1	6.61%	—	—	—	—	19	3.93%	23	4.76%
Norway	—	—	—	—	—	—	—	—	—	—	—	—	6	1.34%	8	1.65%
Portugal	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2	0.46%
South Korea	—	—	—	—	—	—	—	—	—	—	—	—	1	0.15%	—	—
Spain	—	—	—	—	—	—	—	—	—	—	—	—	50	10.35%	34	7.15%
Sweden	4	6.72%	—	—	1	9.30%	—	—	18	5.52%	12	3.76%	3	0.55%	3	0.54%
Switzerland	—	—	—	—	3	21.01%	2	13.49%	—	—	—	—	6	1.33%	—	—
Taiwan	—	—	—	—	—	—	—	—	—	—	48	15.08%	29	5.95%	29	6.13%
United Kingdom	7	13.15%	1	1.89%	—*	0.01%	1	6.41%	—	—	—	—	31	6.41%	33	6.87%
United States	29	52.90%	48	68.22%	2	12.36%	4	24.26%	163	48.58%	153	48.07%	96	19.69%	117	24.57%
Total	55	100.00%	70	100.00%	15	100.00%	17	100.00%	335	100.00%	317	100.00%	487	100.00%	479	100.00%

Notes to the Financial Statements (continued)

For the period ended 30 September 2023

18. Operating Segments (continued)

Country	Procure Space UCITS ETF				Saturna AI-Kawthar Global Focused Equity UCITS ETF				Solar Energy UCITS ETF			
	Period ended 30 September 2023		Period ended 30 September 2022		Period ended 30 September 2023		Period ended 30 September 2022		Period ended 30 September 2023		Period ended 30 September 2022	
	Total Income USD'000	% of Total Income	Dividend Income USD'000	% of Total Income	Total Income USD'000	% of Total Income	Dividend Income USD'000	% of Total Income	Total Income USD'000	% of Total Income	Dividend Income USD'000	% of Total Income
Australia	—	—	—	—	—	—	—	—	—	—	—	—
Canada	—	—	—	—	1	1.53%	1	1.32%	—	—	—	—
Chile	—	—	—	—	—	—	—	—	—	—	—	—
China	—	—	—	—	—	—	—	—	8	10.73%	—	—
Cyprus	—	—	—	—	—	—	—	—	—	—	—	—
Denmark	—	—	—	—	1	1.62%	1	2.27%	—	—	—	—
France	58	47.46%	53	48.54%	7	10.19%	5	9.15%	1	1.06%	—*	0.57%
Germany	—	—	—	—	—	—	—	—	14	19.58%	10	16.48%
Hong Kong	—	—	—	—	—	—	—	—	13	18.61%	35	55.23%
Indonesia	—	—	—	—	—	—	—	—	—	—	—	—
Ireland	—	—	—	—	5	6.37%	1	1.74%	—	—	—	—
Italy	—*	0.15%	2	1.84%	—	—	—	—	—	—	—	—
Japan	13	10.54%	7	6.59%	7	9.45%	6	11.95%	6	8.38%	—	—
Netherlands	—	—	—	—	6	8.15%	7	14.63%	—	—	—	—
Norway	—	—	—	—	—	—	—	—	4	5.20%	2	3.75%
Peru	—	—	—	—	—	—	—	—	—	—	—	—
Sweden	—	—	—	—	2	2.87%	1	2.35%	—	—	—	—
Switzerland	10	8.39%	10	9.62%	6	8.35%	5	9.71%	—	—	—	—
Taiwan	—	—	—	—	3	3.86%	—	—	16	22.53%	4	6.61%
United Kingdom	—	—	—	—	8	10.38%	7	14.91%	—	—	—	—
United States	41	33.46%	36	33.41%	28	37.23%	16	31.97%	10	13.91%	11	17.36%
Total	122	100.00%	108	100.00%	74	100.00%	50	100.00%	72	100.00%	62	100.00%

Notes to the Financial Statements (continued)

For the period ended 30 September 2023

18. Operating Segments (continued)

Country	The Medical Cannabis and Wellness UCITS ETF****				The Travel UCITS ETF				U.S. Global Jets UCITS ETF			
	Period ended 30 September 2023		Period ended 30 September 2022		Period ended 30 September 2023		Period ended 30 September 2022		Period ended 30 September 2023		Period ended 30 September 2022	
	Total Income USD'000	% of Total Income	Dividend Income USD'000	% of Total Income	Total Income USD'000	% of Total Income	Dividend Income USD'000	% of Total Income	Total Income USD'000	% of Total Income	Dividend Income USD'000	% of Total Income
Australia	—	—	—	—	2	1.49%	—	—	—	—	—	—
Brazil	—	—	—	—	—	—	—	—	—*	0.01%	—*	0.36%
France	—	—	—	—	16	11.26%	—	—	2	8.55%	2	23.87%
Japan	—	—	—	—	4	2.95%	1	0.92%	1	3.54%	—	—
Kazakhstan	—	—	—	—	—	—	—	—	—	—	—	—
Mexico	—	—	—	—	—	—	—	—	1	4.22%	2	26.68%
Panama	—	—	—	—	1	0.72%	—	—	—	2.14%	—	—
Singapore	—	—	—	—	30	21.35%	—	—	1	5.58%	—	—
Spain	—	—	—	—	—	—	—	—	2	8.25%	—	—
United Kingdom	—	—	—	—	12	8.18%	15	16.54%	—	—	—	—
United States	12	100.00%	24	100.00%	77	54.05%	79	82.54%	13	67.71%	3	49.09%
Total	12	100.00%	24	100.00%	142	100.00%	95	100.00%	20	100.00%	7	100.00%

*Dividend income which are less than USD 500 have been rounded down to zero.

****The Sub-Fund merged into HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF on 29 September 2023.

Alerian Midstream Energy Dividend UCITS ETF did not have Dividend Income as at 30 September 2022 and as at 30 September 2023.

Notes to the Financial Statements (continued)

For the period ended 30 September 2023

19. Significant events during the period

Events arising in Ukraine, as a result of military action being undertaken by Russia, may impact on securities directly or indirectly related to companies domiciled in Russia and/or listed on exchanges located in Russia ("Russian Securities"). As at 30 September 2023, AuAg ESG Gold Mining UCITS ETF, EMQQ Emerging Markets Internet & Ecommerce UCITS ETF, FMQQ Next Frontier Internet & Ecommerce ESG-S UCITS ETF, and HAN-GINS Tech Megatrend Equal Weight UCITS ETF held Russian Securities that are currently being fair valued at zero. The Investment Manager and the Board will monitor developments related to this military action, including current and potential future interventions of foreign governments and economic sanctions as they may arise.

Global Online Retail UCITS ETF was terminated on 8 May 2023.

Effective 1 June 2023, Solar Energy UCITS ETF was adjusted to 0.39% and 0.49% respectively.

Effective 12 June 2023, the Administrator of the ICAV was changed from BNY Mellon Fund Services (Ireland) Designated Activity Company to J.P. Morgan Administration Services (Ireland) Limited and the Depositary from The Bank of New York Mellon SA/NV, Dublin Branch to J.P. Morgan SE – Dublin Branch. Effective on the same date, the Prospectus was issued to include these updates.

Effective 10 July 2023, the supplement of HAN-GINS Cloud Technology Equal Weights UCITS ETF was noted by the Central Bank.

Effective 14 July 2023, following a reorganisation, the Investment Manager of the relevant Sub-Funds of the ICAV, as detailed on page 2 within Directors and Other Information, changed from Vident Investment Advisory, LLC to Vident Advisory, LLC. This change was supplemented to the ICAV's prospectus by way of an addendum on 14 July 2023. Vident is authorised by the Central Bank to serve as Investment Manager to UCITS Funds.

Effective 29 September 2023, The Medical Cannabis and Wellness UCITS ETF (the "Merging Sub-Fund") merged into HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF (the "Receiving Sub-Fund"), whereby the portfolio of investments of the Merging Sub-Fund was sold down before the effective date and, as a result, only cash was transferred to the Receiving Fund at the effective date. Following the merger, the shareholders of the Merging Sub-Fund received shares in the relevant class of the Receiving Sub-Fund.

There were no other significant events during the period.

20. Significant events after the period end

Effective 12 October 2023, L&G US Energy Infrastructure MLP UCITS ETF, a sub-fund of Legal & General UCITS PLC (the "Merging Sub-Fund"), merged into Alerian Midstream Energy Dividend UCITS ETF (the "Receiving Sub-Fund"), whereby the assets of the Merging Sub-Fund become assets of the Receiving Sub-Fund and managed in accordance with the investment policy of the Receiving Sub-Fund on the effective date. Following the merger, the shareholders of the Merging Sub-Fund received shares in the relevant class of the Receiving Sub-Fund.

Effective 13 November 2023, the Board has approved the termination of FMQQ Next Frontier Internet & Ecommerce ESG-S UCITS ETF.

There were no other significant events after the period end date.

21. Approval of the financial statements

The Directors approved the financial statements on 17 November 2023.

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ALERIAN MIDSTREAM ENERGY DIVIDEND UCITS ETF SCHEDULE OF INVESTMENTS As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (2023: 89.07%)				
China (2023: 7.87%)				
			–	–
United Kingdom (2023: 1.38%)				
			–	–
United States (2023: 79.82%)				
Amazon.com, Inc.	USD	778	99	0.57
Ambac Financial Group, Inc.	USD	20,252	244	1.40
American National Bankshares, Inc.	USD	8,971	340	1.95
Banner Corp.	USD	16,140	684	3.93
Benchmark Electronics, Inc.	USD	7,181	174	1.00
Blackstone Mortgage Trust, Inc., REIT 'A'	USD	34,722	755	4.33
Bloom Energy Corp. 'A'	USD	51,206	679	3.90
Cargurus, Inc.	USD	7,761	136	0.78
Chimera Investment Corp., REIT	USD	40,975	224	1.29
DigitalBridge Group, Inc., REIT	USD	42,959	755	4.33
Diversified Healthcare Trust, REIT	USD	119,253	231	1.33
Duolingo, Inc.	USD	5,255	872	5.01
ExlService Holdings, Inc.	USD	27,176	762	4.37
Extreme Networks, Inc.	USD	3,733	91	0.52
Granite Construction, Inc.	USD	18,537	705	4.05
Grid Dynamics Holdings, Inc.	USD	62,004	755	4.33
Harmony Biosciences Holdings, Inc.	USD	5,890	193	1.11
HNI Corp.	USD	24,335	843	4.84
Intapp, Inc.	USD	7,174	241	1.38
Invitation Homes, Inc., REIT	USD	23,831	755	4.33
Leslie's, Inc.	USD	27,832	158	0.91
Livent Corp.	USD	287	5	0.03
Macerich Co. (The), REIT	USD	65,536	715	4.10
Magnolia Oil & Gas Corp. 'A'	USD	38,013	871	5.00
MarineMax, Inc.	USD	4,902	161	0.92
Marqeta, Inc. 'A'	USD	1,278	8	0.05
National Vision Holdings, Inc.	USD	20,666	335	1.92
Oscar Health, Inc. 'A'	USD	4,902	27	0.16
Peabody Energy Corp.	USD	37,682	979	5.62
Public Storage, REIT	USD	2,884	760	4.36
RPC, Inc.	USD	103,728	927	5.32
S&T Bancorp, Inc.	USD	13,246	359	2.06
United Natural Foods, Inc.	USD	43,088	609	3.50
Upwork, Inc.	USD	16,051	182	1.05
Veritex Holdings, Inc.	USD	21,949	394	2.26
Vornado Realty Trust, REIT	USD	33,298	755	4.33
United States total			16,783	96.34
Total investments in Equities			16,783	96.34

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ALERIAN MIDSTREAM ENERGY DIVIDEND UCITS ETF SCHEDULE OF INVESTMENTS (continued) As at 30 September 2023

Notional Amount	Currency	Counterparty	Description	Maturity Date	Underlying Exposure USD '000	Fair Value USD'000	% of Net Asset Value	
Total Return Swap								
Total unrealised gain on Total Return Swap (2023: 3.94%)						-	-	
138,306	USD	JP Morgan	Alerian Midstream Energy Dividend Total Return Index	04/06/2024	138	(271)	(1.56)	
Total unrealised loss on Total Return Swap (2023: 0.00%)						(271)	(1.56)	
Country		Counterparty	Currency	Holding	Underlying Exposure USD '000	Fair Value USD '000	% of Net Asset Value	
Contracts for Difference								
China (2023: 0.70%)						-	-	
United States (2023: 1.26%)								
		Amazon.com, Inc.	JP Morgan	USD	(778)	1	14	0.08
		Ambac Financial Group, Inc.	JP Morgan	USD	(20,252)	20	19	0.11
		American National Bankshares, Inc.	JP Morgan	USD	(8,971)	9	16	0.09
		Banner Corp.	JP Morgan	USD	(16,140)	16	22	0.13
		Benchmark Electronics, Inc. ¹	JP Morgan	USD	(7,181)	7	-	-
		Blackstone Mortgage Trust, Inc., REIT 'A' ¹	JP Morgan	USD	(34,722)	35	-	-
		Bloom Energy Corp. 'A'	JP Morgan	USD	(51,206)	51	117	0.67
		Cargurus, Inc.	JP Morgan	USD	(7,761)	8	6	0.03
		Chimera Investment Corp., REIT ¹	JP Morgan	USD	(40,975)	41	-	-
		DigitalBridge Group, Inc., REIT ¹	JP Morgan	USD	(42,959)	43	-	-
		Diversified Healthcare Trust, REIT	JP Morgan	USD	(119,253)	119	69	0.40
		ExlService Holdings, Inc.	JP Morgan	USD	(27,176)	27	34	0.20
		Extreme Networks, Inc. ¹	JP Morgan	USD	(3,733)	4	-	-
		Granite Construction, Inc. ¹	JP Morgan	USD	(18,537)	19	-	-
		Harmony Biosciences Holdings, Inc.	JP Morgan	USD	(5,890)	6	31	0.18
		Intapp, Inc.	JP Morgan	USD	(7,174)	7	18	0.10
		Invitation Homes, Inc., REIT	JP Morgan	USD	(23,831)	24	82	0.47
		Livent Corp.	JP Morgan	USD	(287)	-	1	0.01
		Macerich Co. (The), REIT	JP Morgan	USD	(65,536)	66	81	0.46
		Magnolia Oil & Gas Corp. 'A'	JP Morgan	USD	(38,013)	38	14	0.08
		Marqeta, Inc. 'A'	JP Morgan	USD	(1,278)	1	1	0.01
		National Vision Holdings, Inc.	JP Morgan	USD	(20,666)	21	16	0.09
		Oscar Health, Inc. 'A'	JP Morgan	USD	(4,902)	5	3	0.02
		Public Storage, REIT	JP Morgan	USD	(2,884)	3	36	0.21
		S&T Bancorp, Inc.	JP Morgan	USD	(13,246)	13	15	0.09
		United Natural Foods, Inc.	JP Morgan	USD	(43,088)	43	187	1.07
		Upwork, Inc.	JP Morgan	USD	(16,051)	16	34	0.19
		Veritex Holdings, Inc.	JP Morgan	USD	(21,949)	22	13	0.07

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ALERIAN MIDSTREAM ENERGY DIVIDEND UCITS ETF SCHEDULE OF INVESTMENTS (continued) As at 30 September 2023

Country	Counterparty	Currency	Holding	Underlying Exposure USD '000	Fair Value USD '000	% of Net Asset Value	
Contracts for Difference (continued)							
United States (continued)							
	Vornado Realty Trust, REIT	JP Morgan	USD	(33,298)	33	85	0.49
United States total						914	5.25
Total unrealised gain on Contracts for Difference (2023: 1.96%)						914	5.25
Cayman Island (2023: (0.15)%)						-	-
United Kingdom (2023: (0.08)%)						-	-
United States (2023: (1.78)%)							
	Duolingo, Inc.	JP Morgan	USD	(5,255)	5	(41)	(0.24)
	Grid Dynamics Holdings, Inc.	JP Morgan	USD	(62,004)	62	(13)	(0.07)
	HNI Corp.	JP Morgan	USD	(24,335)	24	(47)	(0.27)
	Leslie's, Inc.	JP Morgan	USD	(27,832)	28	(2)	(0.01)
	MarineMax, Inc.	JP Morgan	USD	(4,902)	5	(2)	(0.01)
	Peabody Energy Corp.	JP Morgan	USD	(37,682)	38	(68)	(0.39)
	RPC, Inc.	JP Morgan	USD	(103,728)	104	(3)	(0.02)
United States total						(176)	(1.01)
Total unrealised loss on Contracts for Difference (2023: (2.01)%)						(176)	(1.01)
Total financial assets at fair value through profit or loss						17,697	101.59
Total financial liabilities at fair value through profit or loss						(447)	(2.57)
Cash and cash equivalents						191	1.10
Other assets and liabilities						(20)	(0.12)
Net asset value attributable to shareholders						17,421	100.00
Analysis of total assets							
Transferable securities admitted to official stock exchange listing						% of total assets	81.71
OTC financial derivative instruments							4.45
Other assets							13.84
Total assets							100.00

¹Investments which are less than USD 500 have been rounded down to zero.

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AUAG ESG GOLD MINING UCITS ETF SCHEDULE OF INVESTMENTS As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (2023: 100.28%)				
Australia (2023: 12.83%)				
Evolution Mining Ltd.	AUD	646,717	1,373	4.23
Gold Road Resources Ltd.	AUD	1,370,779	1,433	4.42
Newcrest Mining Ltd.	AUD	81,494	1,290	3.97
Ramelius Resources Ltd.	AUD	356,456	330	1.02
Australia total			4,426	13.64
Brazil (2023: 4.26%)				
Wheaton Precious Metals Corp.	USD	33,379	1,354	4.17
Brazil total			1,354	4.17
Burkina Faso (2023: 8.08%)				
Endeavour Mining plc	GBP	62,549	1,211	3.73
Burkina Faso total			1,211	3.73
Canada (2023: 51.31%)				
Agnico Eagle Mines Ltd.	USD	29,004	1,318	4.06
Alamos Gold, Inc. 'A'	USD	119,212	1,346	4.15
B2Gold Corp.	USD	417,732	1,207	3.72
Fortuna Silver Mines, Inc.	USD	454,326	1,236	3.81
Franco-Nevada Corp.	USD	10,022	1,338	4.12
Kinross Gold Corp.	USD	301,113	1,373	4.23
Novagold Resources, Inc.	USD	348,911	1,340	4.13
Osisko Gold Royalties Ltd.	USD	101,215	1,189	3.67
Pan American Silver Corp.	USD	96,118	1,392	4.29
Sandstorm Gold Ltd.	USD	272,493	1,270	3.91
SSR Mining, Inc.	USD	101,032	1,342	4.14
Canada total			14,351	44.23
Egypt (2023: 0.00%)				
Centamin plc	GBP	1,257,593	1,282	3.95
Egypt total			1,282	3.95
Mexico (2023: 3.39%)				
Fresnillo plc	GBP	135,820	914	2.82
Mexico total			914	2.82
Russia (2023: 0.00%)				
Polymetal International plc ¹	GBP	11,208	–	–
Russia total			–	–
South Africa (2023: 8.17%)				
Anglo American Platinum Ltd.	ZAR	33,206	1,244	3.84
Gold Fields Ltd. ADR	USD	110,284	1,198	3.69
Sibanye Stillwater Ltd. ADR	USD	225,271	1,390	4.28
South Africa total			3,832	11.81
Turkey (2023: 4.44%)				
Eldorado Gold Corp.	USD	142,209	1,267	3.91
Turkey total			1,267	3.91
United Kingdom (2023: 0.00%)				
Anglogold Ashanti plc	USD	72,453	1,145	3.53
United Kingdom total			1,145	3.53

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AUAG ESG GOLD MINING UCITS ETF SCHEDULE OF INVESTMENTS (continued) As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (continued)				
United States (2023: 7.80%)				
Newmont Corp.	USD	33,853	1,251	3.85
Royal Gold, Inc.	USD	12,101	1,287	3.97
United States total			2,538	7.82
Total investments in Equities			32,320	99.61
Total financial assets at fair value through profit or loss			32,320	99.61
Cash and cash equivalents			172	0.53
Other assets and liabilities			(44)	(0.14)
Net asset value attributable to shareholders			32,448	100.00
Analysis of total assets				% of total assets
Transferable securities admitted to official stock exchange listing				97.63
Other assets				2.37
Total assets				100.00

¹Investments which are less than USD 500 have been rounded down to zero.

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DIGITAL INFRASTRUCTURE AND CONNECTIVITY UCITS ETF SCHEDULE OF INVESTMENTS As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (2023: 99.78%)				
Canada (2023: 2.68%)				
Lightspeed Commerce, Inc.	CAD	12,860	182	0.96
Shopify, Inc. 'A'	USD	4,315	235	1.23
Canada total			417	2.19
China (2023: 1.99%)				
GDS Holdings Ltd. ADR	USD	20,895	229	1.21
Vnet Group, Inc. ADR	USD	76,004	238	1.25
China total			467	2.46
Finland (2023: 1.26%)				
Nokia OYJ ADR	USD	66,288	248	1.30
Finland total			248	1.30
Germany (2023: 3.01%)				
Infineon Technologies AG	EUR	14,962	497	2.61
Germany total			497	2.61
Israel (2023: 1.51%)				
Wix.com Ltd.	USD	3,586	329	1.73
Israel total			329	1.73
Japan (2023: 1.22%)				
Fujitsu Ltd.	JPY	1,900	224	1.18
Japan total			224	1.18
Nigeria (2023: 0.00%)				
IHS Holding Ltd.	USD	27,913	155	0.82
Nigeria total			155	0.82
Puerto Rico (2023: 1.17%)				
EVERTEC, Inc.	USD	5,292	197	1.04
Puerto Rico total			197	1.04
South Korea (2023: 0.00%)				
Zaram Technology, Inc.	KRW	28,832	668	3.51
South Korea total			668	3.51
Sweden (2023: 1.45%)				
Telefonaktiebolaget LM Ericsson ADR	USD	44,357	215	1.13
Sweden total			215	1.13
Taiwan (2023: 8.38%)				
Advanced Wireless Semiconductor Co.	TWD	202,000	673	3.54
MediaTek, Inc.	TWD	32,000	729	3.83
Silicon Motion Technology Corp. ADR	USD	3,719	190	1.00
XAVi Technologies Corp.	TWD	157,000	200	1.05
Taiwan total			1,792	9.42
United States (2023: 77.11%)				
ADTRAN Holdings, Inc.	USD	24,504	202	1.06
Advanced Micro Devices, Inc.	USD	6,406	659	3.46
Akamai Technologies, Inc.	USD	2,080	222	1.17
Amdocs Ltd.	USD	2,807	237	1.25
American Express Co.	USD	1,121	167	0.88
American Tower Corp., REIT	USD	1,226	202	1.06

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DIGITAL INFRASTRUCTURE AND CONNECTIVITY UCITS ETF SCHEDULE OF INVESTMENTS (continued) As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (continued)				
United States (continued)				
Arista Networks, Inc.	USD	3,661	673	3.54
Bandwidth, Inc. 'A'	USD	21,513	242	1.27
Block, Inc.	USD	2,981	132	0.69
Broadcom, Inc.	USD	739	614	3.23
Calix, Inc.	USD	3,731	171	0.90
Cambium Networks Corp.	USD	14,347	105	0.55
Ciena Corp.	USD	5,582	264	1.39
Cisco Systems, Inc.	USD	4,647	250	1.31
Cogent Communications Holdings, Inc.	USD	3,065	190	1.00
CommScope Holding Co., Inc.	USD	51,184	172	0.90
Comtech Telecommunications Corp.	USD	24,610	215	1.13
Credo Technology Group Holding Ltd.	USD	1,361	21	0.11
Crown Castle, Inc., REIT	USD	2,013	185	0.97
Digital Realty Trust, Inc., REIT	USD	2,276	275	1.45
Dycom Industries, Inc.	USD	1,764	157	0.83
Equinix, Inc., REIT	USD	317	230	1.21
Euronet Worldwide, Inc.	USD	1,720	136	0.71
Extreme Networks, Inc.	USD	9,949	241	1.27
F5, Inc.	USD	1,311	211	1.11
Fastly, Inc. 'A'	USD	15,943	306	1.61
Global Payments, Inc.	USD	1,923	222	1.17
Infinera Corp.	USD	51,184	214	1.13
Intel Corp.	USD	25,531	908	4.77
InterDigital, Inc.	USD	2,998	241	1.27
Iridium Communications, Inc.	USD	3,047	139	0.73
Juniper Networks, Inc.	USD	7,647	212	1.11
Lumentum Holdings, Inc.	USD	4,520	204	1.07
Marvell Technology, Inc.	USD	9,916	537	2.82
MaxLinear, Inc.	USD	20,429	454	2.39
NetApp, Inc.	USD	3,312	251	1.32
NVIDIA Corp.	USD	2,063	897	4.72
PagerDuty, Inc.	USD	8,705	196	1.03
PayPal Holdings, Inc.	USD	3,050	178	0.94
Qorvo, Inc.	USD	6,050	578	3.04
QUALCOMM, Inc.	USD	2,223	247	1.30
SBA Communications Corp., REIT	USD	1,023	205	1.08
Skyworks Solutions, Inc.	USD	5,694	561	2.95
Super Micro Computer, Inc.	USD	1,012	277	1.46
Uniti Group, Inc., REIT	USD	45,562	215	1.13
VeriSign, Inc.	USD	1,198	243	1.28
VMware, Inc. 'A'	USD	1,957	326	1.71
United States total			13,784	72.48
Total investments in Equities			18,993	99.87
Total financial assets at fair value through profit or loss			18,993	99.87
Cash and cash equivalents			39	0.21
Other assets and liabilities			(14)	(0.08)
Net asset value attributable to shareholders			19,018	100.00

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DIGITAL INFRASTRUCTURE AND CONNECTIVITY UCITS ETF
SCHEDULE OF INVESTMENTS (continued)
As at 30 September 2023

Analysis of total assets	% of total assets
Transferable securities admitted to official stock exchange listing	99.74
Other assets	0.26
Total assets	100.00

EMQQ EMERGING MARKETS INTERNET & ECOMMERCE UCITS ETF
SCHEDULE OF INVESTMENTS
As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (2023: 100.07%)				
Argentina (2023: 0.03%)				
Despegar.com Corp.	USD	11,010	80	0.04
Argentina total			80	0.04
Brazil (2023: 8.17%)				
Afya Ltd. 'A'	USD	5,810	92	0.05
GRUPO DE MODA SOMA SA	BRL	92,528	123	0.07
Inter & Co., Inc. BDR	BRL	59,346	238	0.13
Locaweb Servicos de Internet SA	BRL	80,811	103	0.05
Magazine Luiza SA	BRL	590,202	250	0.14
MercadoLibre, Inc.	USD	8,606	10,911	6.01
NU Holdings Ltd. 'A'	USD	417,983	3,031	1.67
Pagseguro Digital Ltd. 'A'	USD	41,727	359	0.20
Pet Center Comercio e Participacoes SA	BRL	56,968	54	0.03
StoneCo Ltd. 'A'	USD	45,996	491	0.27
XP, Inc. 'A'	USD	64,224	1,480	0.81
Brazil total			17,132	9.43
China (2023: 61.39%)				
Agora, Inc. ADR	USD	19,972	51	0.03
Alibaba Group Holding Ltd.	HKD	1,366,641	14,937	8.22
Alibaba Health Information Technology Ltd.	HKD	891,493	555	0.31
Baidu, Inc. 'A'	HKD	437,796	7,457	4.11
Bilibili, Inc. 'Z'	HKD	46,678	645	0.35
China Literature Ltd.	HKD	73,945	271	0.15
China Ruyi Holdings Ltd.	HKD	1,032,661	268	0.15
China Youzan Ltd.	HKD	2,667,168	39	0.02
Dada Nexus Ltd. ADR	USD	45,411	202	0.11
DingDong Cayman Ltd. ADR	USD	29,425	57	0.03
FinVolution Group ADR	USD	35,540	177	0.10
Fire Rock Holdings Ltd.	HKD	285,340	11	0.01
Full Truck Alliance Co. Ltd. ADR	USD	164,558	1,159	0.64
Hello Group, Inc. ADR	USD	26,751	187	0.10
HUYA, Inc. ADR	USD	18,314	52	0.03
iDreamSky Technology Holdings Ltd.	HKD	111,158	43	0.02
iQIYI, Inc. ADR	USD	97,474	462	0.25
JD Health International, Inc.	HKD	193,998	1,006	0.55
JD.com, Inc. 'A'	HKD	454,447	6,679	3.68
Kanzhun Ltd. ADR	USD	65,903	1,000	0.55
KE Holdings, Inc. 'A'	HKD	348,587	1,856	1.02
Kingdee International Software Group Co. Ltd.	HKD	496,502	611	0.34
Kingsoft Cloud Holdings Ltd. ADR	USD	50,046	247	0.14
Kingsoft Corp. Ltd.	HKD	173,737	630	0.35
Kuaishou Technology	HKD	475,188	3,813	2.10
LexinFintech Holdings Ltd. ADR	USD	28,787	64	0.04
Lufax Holding Ltd. ADR	USD	431,583	457	0.25
Maoyan Entertainment	HKD	62,841	93	0.05
Meitu, Inc.	HKD	395,446	177	0.10
Meituan	HKD	825,982	12,086	6.65
NetDragon Websoft Holdings Ltd.	HKD	40,967	76	0.04
NetEase, Inc.	HKD	354,878	7,227	3.98
PDD Holdings, Inc. ADR	USD	207,896	20,388	11.22
Ping An Healthcare and Technology Co. Ltd.	HKD	103,914	243	0.13
Qifu Technology, Inc. ADR	USD	28,916	444	0.24
Tencent Holdings Ltd.	HKD	342,765	13,401	7.38
Tencent Music Entertainment Group ADR	USD	159,775	1,019	0.56

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EMQQ EMERGING MARKETS INTERNET & ECOMMERCE UCITS ETF

SCHEDULE OF INVESTMENTS (continued)

As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (continued)				
China (continued)				
Tongcheng Travel Holdings Ltd.	HKD	224,116	492	0.27
Trip.com Group Ltd.	HKD	100,774	3,593	1.98
Up Fintech Holding Ltd. ADR	USD	30,813	158	0.09
Vipshop Holdings Ltd. ADR	USD	97,302	1,558	0.86
Vnet Group, Inc. ADR	USD	27,693	87	0.05
Weibo Corp. 'A'	HKD	15,344	196	0.11
Weimob, Inc.	HKD	364,678	158	0.09
XD, Inc.	HKD	44,932	81	0.04
Yeahka Ltd.	HKD	39,458	75	0.04
Yidu Tech, Inc.	HKD	63,920	32	0.02
ZhongAn Online P&C Insurance Co. Ltd. 'H'	HKD	130,725	386	0.21
China total			104,906	57.76
Egypt (2023: 0.04%)				
			—	—
Germany (2023: 0.04%)				
Jumia Technologies AG ADR	USD	20,960	55	0.03
Germany total			55	0.03
Hong Kong (2023: 0.51%)				
Alibaba Pictures Group Ltd.	HKD	2,199,097	174	0.10
Futu Holdings Ltd. ADR	USD	16,638	962	0.53
Hong Kong total			1,136	0.63
India (2023: 7.47%)				
Affle India Ltd.	INR	9,992	133	0.07
Angel One Ltd.	INR	6,456	144	0.08
Bajaj Finance Ltd.	INR	51,653	4,859	2.68
Brightcom Group Ltd.	INR	263,873	60	0.03
Easy Trip Planners Ltd.	INR	91,630	45	0.02
FSN E-Commerce Ventures Ltd.	INR	192,644	355	0.20
Happiest Minds Technologies Ltd.	INR	12,244	129	0.07
ICICI Securities Ltd.	INR	15,421	115	0.06
IndiaMart InterMesh Ltd.	INR	5,281	183	0.10
Indian Energy Exchange Ltd.	INR	160,732	256	0.14
Indian Railway Catering & Tourism Corp. Ltd.	INR	54,776	449	0.25
Info Edge India Ltd.	INR	13,090	657	0.36
Intellect Design Arena Ltd.	INR	12,487	106	0.06
Jio Financial Services Ltd.	INR	461,676	1,285	0.71
Jubilant Foodworks Ltd.	INR	69,321	445	0.25
MakeMyTrip Ltd.	USD	10,666	432	0.24
Nazara Technologies Ltd.	INR	6,361	64	0.04
One 97 Communications Ltd.	INR	32,133	332	0.18
PB Fintech Ltd.	INR	40,689	375	0.21
Reliance Industries Ltd.	INR	454,389	12,832	7.06
Route Mobile Ltd.	INR	4,741	91	0.05
Tanla Platforms Ltd.	INR	11,950	149	0.08
Zomato Ltd.	INR	981,120	1,199	0.66
India total			24,695	13.60
Indonesia (2023: 0.75%)				
Bank Jago Tbk. PT	IDR	1,066,465	140	0.08

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EMQQ EMERGING MARKETS INTERNET & ECOMMERCE UCITS ETF

SCHEDULE OF INVESTMENTS (continued)

As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (continued)				
Indonesia (continued)				
Bukalapak.com PT Tbk.	IDR	9,437,027	133	0.07
GoTo Gojek Tokopedia Tbk. PT	IDR	156,211,389	859	0.47
Indonesia total			1,132	0.62
Japan (2023: 1.12%)				
Nexon Co. Ltd.	JPY	83,419	1,494	0.82
Japan total			1,494	0.82
Kazakhstan (2023: 1.55%)				
Kaspi.KZ JSC GDR	USD	37,093	3,591	1.98
Kazakhstan total			3,591	1.98
Poland (2023: 0.52%)				
Allegro.eu SA	PLN	80,057	591	0.33
CCC SA	PLN	7,879	70	0.04
CD Projekt SA	PLN	12,223	351	0.19
Poland total			1,012	0.56
Russia (2023: 0.00%)				
HeadHunter Group plc ADR ¹	USD	7,635	–	–
Ozon Holdings plc ADR ¹	USD	38,819	–	–
QIWI plc ADR ¹	USD	12,004	–	–
TCS Group Holding plc GDR ¹	USD	27,605	–	–
VK Co. Ltd. GDR ¹	USD	35,871	–	–
Yandex NV 'A' ¹	USD	69,472	–	–
Russia total			–	–
Singapore (2023: 5.28%)				
Grab Holdings Ltd. 'A'	USD	331,506	1,173	0.64
Sea Ltd. ADR	USD	99,108	4,356	2.40
Singapore total			5,529	3.04
South Africa (2023: 4.46%)				
MultiChoice Group	ZAR	62,254	245	0.14
Naspers Ltd. 'N'	ZAR	43,588	7,000	3.85
South Africa total			7,245	3.99
South Korea (2023: 8.26%)				
AfreecaTV Co. Ltd.	KRW	1,432	89	0.05
CJ ENM Co. Ltd.	KRW	2,034	86	0.05
Com2uSCorp	KRW	1,474	49	0.03
Coupang, Inc.	USD	219,113	3,725	2.05
Delivery Hero SE	EUR	34,459	991	0.55
Kakao Corp.	KRW	56,035	1,825	1.00
Kakao Games Corp.	KRW	6,547	123	0.07
KakaoBank Corp.	KRW	29,937	518	0.28
Kakaopay Corp.	KRW	3,985	120	0.07
NAVER Corp.	KRW	27,095	4,046	2.23
NCSOFT Corp.	KRW	2,988	493	0.27
Neowiz	KRW	2,323	44	0.02

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EMQQ EMERGING MARKETS INTERNET & ECOMMERCE UCITS ETF SCHEDULE OF INVESTMENTS (continued) As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (continued)				
South Korea (continued)				
NHN Corp.	KRW	3,126	53	0.03
South Korea total			12,162	6.70
Sweden (2023: 0.05%)				
Truecaller AB 'B'	SEK	30,256	106	0.06
Sweden total			106	0.06
Taiwan (2023: 0.26%)				
Gamania Digital Entertainment Co. Ltd.	TWD	35,348	72	0.04
momo.com, Inc.	TWD	19,798	308	0.17
PChome Online, Inc.	TWD	24,801	32	0.02
Taiwan total			412	0.23
United States (2023: 0.03%)				
Ebix, Inc.	USD	5,116	50	0.03
Freshworks, Inc. 'A'	USD	25,241	503	0.27
Phoenix Corp. ADR ¹	USD	37,184	–	–
United States total			553	0.30
Uruguay (2023: 0.14%)				
Dlocal Ltd.	USD	12,561	241	0.13
Uruguay total			241	0.13
Total investments in Equities			181,481	99.92
Total financial assets at fair value through profit or loss			181,481	99.92
Cash and cash equivalents			447	0.25
Other assets and liabilities			(297)	(0.17)
Net asset value attributable to shareholders			181,631	100.00

Analysis of total assets	% of total assets
Transferable securities admitted to official stock exchange listing	99.73
Other assets	0.27
Total assets	100.00

¹Investments which are less than USD 500 have been rounded down to zero.

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ETC GROUP DIGITAL ASSETS AND BLOCKCHAIN EQUITY UCITS ETF SCHEDULE OF INVESTMENTS As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (2023: 99.69%)				
Australia (2023: 0.94%)				
Iris Energy Ltd.	USD	12,525	47	1.95
Australia total			47	1.95
Canada (2023: 3.69%)				
Bitfarms Ltd.	CAD	36,430	39	1.62
Hive Digital Technologies Ltd.	CAD	8,961	28	1.16
Hut 8 Mining Corp.	CAD	26,703	53	2.20
Canada total			120	4.98
China (2023: 2.60%)				
Bit Digital, Inc.	USD	22,374	48	1.99
Canaan, Inc. ADR	USD	17,892	32	1.33
SOS Ltd. ADR	USD	10,042	44	1.83
China total			124	5.15
Germany (2023: 0.00%)				
Northern Data AG	EUR	1,306	32	1.33
Germany total			32	1.33
Japan (2023: 10.19%)				
GMO internet group, Inc.	JPY	5,200	80	3.32
Remixpoint, Inc.	JPY	12,200	17	0.70
SBI Holdings, Inc.	JPY	5,300	112	4.65
Simplex Holdings, Inc.	JPY	2,600	47	1.95
Japan total			256	10.62
United States (2023: 82.27%)				
Advanced Micro Devices, Inc.	USD	1,029	106	4.40
Amazon.com, Inc.	USD	790	100	4.15
Applied Digital Corp.	USD	12,488	78	3.24
Bakkt Holdings, Inc.	USD	34,255	40	1.66
Block, Inc.	USD	1,885	84	3.48
Cipher Mining, Inc.	USD	28,902	67	2.78
Cleantech, Inc.	USD	13,538	52	2.16
Coinbase Global, Inc. 'A'	USD	3,545	266	11.04
Galaxy Digital Holdings Ltd.	CAD	11,226	42	1.74
GameStop Corp. 'A'	USD	6,148	101	4.19
Marathon Digital Holdings, Inc.	USD	21,059	179	7.43
Microchip Technology, Inc.	USD	1,326	104	4.31
MicroStrategy, Inc. 'A'	USD	312	102	4.23
NVIDIA Corp.	USD	228	99	4.11
Overstock.com, Inc.	USD	4,258	67	2.78
Riot Platforms, Inc.	USD	22,393	209	8.67
Robinhood Markets, Inc. 'A'	USD	9,992	98	4.07
Terawulf, Inc.	USD	27,629	35	1.45
United States total			1,829	75.89
Total investments in Equities			2,408	99.92
Total financial assets at fair value through profit or loss			2,408	99.92
Cash and cash equivalents			4	0.15
Other assets and liabilities			(2)	(0.07)
Net asset value attributable to shareholders			2,410	100.00

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ETC GROUP DIGITAL ASSETS AND BLOCKCHAIN EQUITY UCITS ETF
SCHEDULE OF INVESTMENTS (continued)
As at 30 September 2023

	% of total assets
Analysis of total assets	
Transferable securities admitted to official stock exchange listing	99.79
Other assets	0.21
Total assets	100.00

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FMQQ NEXT FRONTIER INTERNET & ECOMMERCE ESG-S UCITS ETF SCHEDULE OF INVESTMENTS

As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (2023: 99.92%)				
Argentina (2023: 0.16%)				
Despegar.com Corp.	USD	399	3	0.19
Argentina total			3	0.19
Brazil (2023: 20.86%)				
Afya Ltd. 'A'	USD	198	3	0.19
GRUPO DE MODA SOMA SA	BRL	3,684	5	0.32
Inter & Co., Inc. BDR	BRL	2,091	8	0.52
Locaweb Servicos de Internet SA	BRL	2,376	3	0.19
Magazine Luiza SA	BRL	21,462	9	0.58
MercadoLibre, Inc.	USD	94	119	7.69
NU Holdings Ltd. 'A'	USD	10,450	76	4.91
Pagseguro Digital Ltd. 'A'	USD	1,514	13	0.84
Pet Center Comercio e Participacoes SA	BRL	2,407	2	0.13
StoneCo Ltd. 'A'	USD	1,833	20	1.29
XP, Inc. 'A'	USD	2,526	58	3.75
Brazil total			316	20.41
Egypt (2023: 0.17%)				
			—	—
Germany (2023: 0.14%)				
Jumia Technologies AG ADR	USD	669	2	0.13
Germany total			2	0.13
India (2023: 20.11%)				
Affle India Ltd.	INR	370	5	0.32
Angel One Ltd.	INR	238	5	0.32
Bajaj Finance Ltd.	INR	1,204	113	7.30
Brightcom Group Ltd.	INR	9,160	2	0.13
Easy Trip Planners Ltd.	INR	3,283	2	0.13
FSN E-Commerce Ventures Ltd.	INR	7,720	14	0.90
Happiest Minds Technologies Ltd.	INR	510	5	0.32
ICICI Securities Ltd.	INR	582	4	0.26
IndiaMart InterMesh Ltd.	INR	172	6	0.39
Indian Energy Exchange Ltd.	INR	5,761	9	0.58
Indian Railway Catering & Tourism Corp. Ltd.	INR	2,263	19	1.23
Info Edge India Ltd.	INR	516	26	1.68
Intellect Design Arena Ltd.	INR	531	5	0.32
Jio Financial Services Ltd.	INR	2,798	8	0.52
Jubilant Foodworks Ltd.	INR	2,760	18	1.16
MakeMyTrip Ltd.	USD	429	18	1.16
Nazara Technologies Ltd.	INR	228	2	0.13
One 97 Communications Ltd.	INR	1,195	12	0.78
PB Fintech Ltd.	INR	1,557	14	0.90
Reliance Industries Ltd.	INR	4,197	119	7.69
Route Mobile Ltd.	INR	195	4	0.26
Tanla Platforms Ltd.	INR	486	6	0.39
Zomato Ltd.	INR	38,598	47	3.04
India total			463	29.91
Indonesia (2023: 3.25%)				
Bank Jago Tbk. PT	IDR	38,407	5	0.32
Bukalapak.com PT Tbk.	IDR	392,941	5	0.32

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FMQQ NEXT FRONTIER INTERNET & ECOMMERCE ESG-S UCITS ETF

SCHEDULE OF INVESTMENTS (continued)

As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (continued)				
Indonesia (continued)				
GoTo Gojek Tokopedia Tbk. PT	IDR	6,128,563	34	2.20
Indonesia total			44	2.84
Japan (2023: 4.81%)				
Nexon Co. Ltd.	JPY	3,265	58	3.75
Japan total			58	3.75
Kazakhstan (2023: 5.06%)				
Kaspi.KZ JSC GDR	USD	981	95	6.14
Kazakhstan total			95	6.14
Poland (2023: 2.23%)				
Allegro.eu SA	PLN	3,162	23	1.49
CCC SA	PLN	388	4	0.26
CD Projekt SA	PLN	484	14	0.90
Poland total			41	2.65
Russia (2023: 0.00%)				
HeadHunter Group plc ADR ¹	USD	154	–	–
Ozon Holdings plc ADR ¹	USD	752	–	–
QIWI plc ADR ¹	USD	201	–	–
VK Co. Ltd. GDR ¹	USD	701	–	–
Yandex NV 'A' ¹	USD	847	–	–
Russia total			–	–
Singapore (2023: 12.93%)				
Grab Holdings Ltd. 'A'	USD	13,075	46	2.97
Sea Ltd. ADR	USD	1,909	84	5.43
Singapore total			130	8.40
South Africa (2023: 0.99%)				
MultiChoice Group	ZAR	2,335	9	0.58
South Africa total			9	0.58
South Korea (2023: 28.32%)				
AfreecaTV Co. Ltd.	KRW	57	4	0.26
CJ ENM Co. Ltd.	KRW	72	3	0.19
Com2uSCorp	KRW	57	2	0.13
Coupang, Inc.	USD	5,520	94	6.07
Delivery Hero SE	EUR	1,362	39	2.52
Kakao Corp.	KRW	1,657	54	3.49
Kakao Games Corp.	KRW	274	5	0.32
KakaoBank Corp.	KRW	1,183	20	1.29
Kakaopay Corp.	KRW	180	5	0.32
NAVER Corp.	KRW	622	93	6.01
NCSOFT Corp.	KRW	117	19	1.23
Neowiz	KRW	90	2	0.13
NHN Corp.	KRW	102	2	0.13
South Korea total			342	22.09

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FMQQ NEXT FRONTIER INTERNET & ECOMMERCE ESG-S UCITS ETF SCHEDULE OF INVESTMENTS (continued) As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (continued)				
Sweden (2023: 0.16%)				
Truecaller AB 'B'	SEK	867	3	0.20
Sweden total			3	0.20
United States (2023: 0.15%)				
Ebix, Inc.	USD	172	2	0.13
Freshworks, Inc. 'A'	USD	1,018	20	1.29
United States total			22	1.42
Uruguay (2023: 0.58%)				
Dlocal Ltd.	USD	552	11	0.71
Uruguay total			11	0.71
Total investments in Equities			1,539	99.42
Total financial assets at fair value through profit or loss			1,539	99.42
Cash and cash equivalents			10	0.66
Other assets and liabilities			(1)	(0.08)
Net asset value attributable to shareholders			1,548	100.00
Analysis of total assets				
Transferable securities admitted to official stock exchange listing				99.35
Other assets				0.65
Total assets				100.00

¹Investments which are less than USD 500 have been rounded down to zero.

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HAN-GINS CLOUD TECHNOLOGY EQUAL WEIGHT UCITS ETF SCHEDULE OF INVESTMENTS As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (2023: 99.92%)				
Canada (2023: 1.47%)				
Kinaxis, Inc.	CAD	1,140	129	0.81
Open Text Corp.	USD	3,928	138	0.86
Canada total			267	1.67
China (2023: 7.73%)				
Alibaba Group Holding Ltd. ADR	USD	1,959	170	1.06
Baidu, Inc. ADR	USD	1,192	160	1.00
Digital China Group Co. Ltd. 'A'	CNY	44,400	168	1.05
Kingsoft Cloud Holdings Ltd. ADR	USD	26,760	132	0.82
Ming Yuan Cloud Group Holdings Ltd.	HKD	362,000	159	0.99
Montnets Cloud Technology Group Co. Ltd. 'A'	CNY	88,900	178	1.11
Ronglian Group Ltd. 'A'	CNY	171,900	256	1.60
Sangfor Technologies, Inc. 'A'	CNY	10,352	133	0.83
Vnet Group, Inc. ADR	USD	56,287	176	1.10
China total			1,532	9.56
Finland (2023: 1.20%)				
Nokia OYJ	EUR	38,734	146	0.91
Finland total			146	0.91
Germany (2023: 1.39%)				
SAP SE	EUR	1,188	154	0.96
Software AG	EUR	4,663	156	0.98
Germany total			310	1.94
Israel (2023: 1.35%)				
JFrog Ltd.	USD	5,892	149	0.93
Nice Ltd. ADR	USD	791	135	0.84
Israel total			284	1.77
Japan (2023: 2.45%)				
Internet Initiative Japan, Inc.	JPY	8,700	141	0.88
TerraSky Co. Ltd.	JPY	8,300	113	0.71
Trend Micro, Inc.	JPY	3,400	129	0.80
Japan total			383	2.39
Norway (2023: 0.00%)				
Crayon Group Holding ASA	NOK	16,511	103	0.64
Norway total			103	0.64
Sweden (2023: 0.00%)				
Telefonaktiebolaget LM Ericsson 'B'	SEK	29,990	147	0.92
Sweden total			147	0.92
Thailand (2023: 1.00%)				
			–	–
United Kingdom (2023: 2.58%)				
Computacenter plc	GBP	5,570	172	1.07
Sage Group plc (The)	GBP	13,790	167	1.04
Softcat plc	GBP	9,007	160	1.00
United Kingdom total			499	3.11
United States (2023: 80.75%)				
8x8, Inc.	USD	38,589	97	0.60

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HAN-GINS CLOUD TECHNOLOGY EQUAL WEIGHT UCITS ETF SCHEDULE OF INVESTMENTS (continued) As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (continued)				
United States (continued)				
A10 Networks, Inc.	USD	11,187	168	1.05
Adobe, Inc.	USD	334	170	1.06
Akamai Technologies, Inc.	USD	1,816	193	1.20
Alight, Inc. 'A'	USD	17,665	125	0.78
Alphabet, Inc. 'A'	USD	1,364	179	1.12
Amdocs Ltd.	USD	1,652	140	0.87
Apple, Inc.	USD	842	144	0.90
Arista Networks, Inc.	USD	1,008	185	1.15
Atlassian Corp. 'A'	USD	972	196	1.22
Autodesk, Inc.	USD	798	165	1.03
AvePoint, Inc.	USD	28,338	190	1.19
Bandwidth, Inc. 'A'	USD	11,933	135	0.84
CCC Intelligent Solutions Holdings, Inc.	USD	14,561	194	1.21
Cisco Systems, Inc.	USD	3,156	170	1.06
Climb Global Solutions, Inc.	USD	3,410	147	0.92
Cloudflare, Inc. 'A'	USD	2,498	157	0.98
Confluent, Inc. 'A'	USD	4,623	137	0.85
Consensus Cloud Solutions, Inc.	USD	5,265	133	0.83
Couchbase, Inc.	USD	10,318	177	1.10
Crowdstrike Holdings, Inc. 'A'	USD	1,112	186	1.16
CyberArk Software Ltd.	USD	1,044	171	1.07
Datadog, Inc. 'A'	USD	1,660	151	0.94
Dell Technologies, Inc. 'C'	USD	3,017	208	1.30
DigitalOcean Holdings, Inc.	USD	4,067	98	0.61
Dynatrace, Inc.	USD	3,171	148	0.92
Elastic NV	USD	2,546	207	1.29
Equinix, Inc., REIT	USD	209	152	0.95
Extreme Networks, Inc.	USD	6,267	152	0.95
F5, Inc.	USD	1,117	180	1.12
Fastly, Inc. 'A'	USD	10,348	198	1.24
Five9, Inc.	USD	1,979	127	0.79
Gitlab, Inc. 'A'	USD	3,194	144	0.90
Guidewire Software, Inc.	USD	2,145	193	1.20
HashiCorp, Inc. 'A'	USD	6,235	142	0.89
Hewlett Packard Enterprise Co.	USD	9,717	169	1.05
Informatica, Inc. 'A'	USD	8,824	186	1.16
Intapp, Inc.	USD	3,895	131	0.82
Intel Corp.	USD	4,883	174	1.09
International Business Machines Corp.	USD	1,220	171	1.07
Juniper Networks, Inc.	USD	5,211	145	0.90
MeridianLink, Inc.	USD	7,847	134	0.84
Microsoft Corp.	USD	480	152	0.95
MicroStrategy, Inc. 'A'	USD	476	156	0.97
MongoDB, Inc.	USD	397	137	0.85
N-able, Inc.	USD	11,328	146	0.91
nCino, Inc.	USD	5,420	172	1.07
NetApp, Inc.	USD	2,137	162	1.01
Nutanix, Inc. 'A'	USD	5,820	203	1.27
NVIDIA Corp.	USD	386	168	1.05
Okta, Inc.	USD	2,353	192	1.20
Oracle Corp.	USD	1,371	145	0.90
Palo Alto Networks, Inc.	USD	639	150	0.94
Pure Storage, Inc. 'A'	USD	4,434	158	0.99
Qualys, Inc.	USD	1,264	193	1.20

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HAN-GINS CLOUD TECHNOLOGY EQUAL WEIGHT UCITS ETF SCHEDULE OF INVESTMENTS (continued) As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (continued)				
United States (continued)				
Rackspace Technology, Inc.	USD	60,012	141	0.88
RingCentral, Inc. 'A'	USD	4,988	148	0.92
Salesforce, Inc.	USD	773	157	0.98
Seagate Technology Holdings plc	USD	2,639	174	1.09
SentinelOne, Inc. 'A'	USD	10,810	182	1.14
ServiceNow, Inc.	USD	291	163	1.02
Snowflake, Inc. 'A'	USD	928	142	0.89
SolarWinds Corp.	USD	15,910	150	0.94
Splunk, Inc.	USD	1,538	225	1.40
TD SYNNEX Corp.	USD	1,737	173	1.08
Tenable Holdings, Inc.	USD	3,748	168	1.05
Teradata Corp.	USD	3,057	138	0.86
Twilio, Inc. 'A'	USD	2,566	150	0.94
Varonis Systems, Inc.	USD	6,124	187	1.17
Veeva Systems, Inc. 'A'	USD	826	168	1.05
Verint Systems, Inc.	USD	4,656	107	0.67
VMware, Inc. 'A'	USD	1,136	189	1.18
Workday, Inc. 'A'	USD	723	155	0.97
Workiva, Inc.	USD	1,605	163	1.02
Zoom Video Communications, Inc. 'A'	USD	2,404	168	1.05
Zscaler, Inc.	USD	1,116	174	1.09
United States total			12,325	76.92
Total investments in Equities			15,996	99.83
Total financial assets at fair value through profit or loss			15,996	99.83
Cash and cash equivalents			33	0.21
Other assets and liabilities			(5)	(0.04)
Net asset value attributable to shareholders			16,024	100.00

	% of total assets
Analysis of total assets	
Transferable securities admitted to official stock exchange listing	99.73
Other assets	0.27
Total assets	100.00

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HAN-GINS INDXX HEALTHCARE MEGATREND EQUAL WEIGHT UCITS ETF

SCHEDULE OF INVESTMENTS

As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Exchange Traded Funds (2023: 0.86%)				
Ireland (2023: 0.86%)				
iShares MSCI India UCITS ETF	USD	27,942	215	1.26
Ireland total			215	1.26
Total investments in Exchange Traded Funds			215	1.26
Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (2023: 98.98%)				
Australia (2023: 2.05%)				
Cochlear Ltd.	AUD	1,265	208	1.22
Telix Pharmaceuticals Ltd.	AUD	24,461	180	1.05
Australia total			388	2.27
Canada (2023: 0.89%)				
Xenon Pharmaceuticals, Inc.	USD	4,810	164	0.96
Canada total			164	0.96
China (2023: 5.23%)				
Alibaba Health Information Technology Ltd.	HKD	336,000	210	1.23
BeiGene Ltd. ADR	USD	1,074	193	1.13
Microport Scientific Corp.	HKD	120,600	182	1.06
Ping An Healthcare and Technology Co. Ltd.	HKD	80,500	188	1.10
Shandong Weigao Group Medical Polymer Co. Ltd. 'H'	HKD	149,400	131	0.77
Shanghai MicroPort MedBot Group Co. Ltd.	HKD	83,000	192	1.12
China total			1,096	6.41
Denmark (2023: 1.29%)				
Demant A/S	DKK	4,694	195	1.14
Denmark total			195	1.14
France (2023: 0.99%)				
BioMerieux	EUR	1,945	189	1.11
France total			189	1.11
Ireland (2023: 0.80%)				
Prothena Corp. plc	USD	2,758	133	0.78
Ireland total			133	0.78
Italy (2023: 0.76%)				
DiaSorin SpA	EUR	1,839	168	0.98
Italy total			168	0.98
Japan (2023: 7.94%)				
Asahi Intecc Co. Ltd.	JPY	9,800	177	1.04
JMDC, Inc.	JPY	4,800	175	1.02
Olympus Corp.	JPY	12,200	159	0.93
PeptiDream, Inc.	JPY	12,600	136	0.80
Sosei Group Corp.	JPY	9,300	93	0.54
Sysmex Corp.	JPY	2,700	129	0.76
Terumo Corp.	JPY	6,000	159	0.93
Japan total			1,028	6.02

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HAN-GINS INDXX HEALTHCARE MEGATREND EQUAL WEIGHT UCITS ETF SCHEDULE OF INVESTMENTS (continued) As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (continued)				
Netherlands (2023: 2.06%)				
Koninklijke Philips NV	EUR	9,426	189	1.11
uniQure NV	USD	16,807	113	0.66
Netherlands total			302	1.77
New Zealand (2023: 1.16%)				
Fisher & Paykel Healthcare Corp. Ltd.	NZD	13,079	170	0.99
New Zealand total			170	0.99
South Korea (2023: 0.83%)				
SK Bioscience Co. Ltd.	KRW	1,596	80	0.47
South Korea total			80	0.47
Sweden (2023: 1.39%)				
BioArctic AB	SEK	6,400	166	0.97
Elektro AB 'B'	SEK	25,381	174	1.02
Sweden total			340	1.99
Switzerland (2023: 3.47%)				
CRISPR Therapeutics AG	USD	3,435	156	0.91
Sonova Holding AG, Registered	CHF	741	176	1.03
Straumann Holding AG, Registered	CHF	1,254	161	0.94
Switzerland total			493	2.88
United Kingdom (2023: 1.01%)				
Smith & Nephew plc	GBP	12,249	153	0.90
United Kingdom total			153	0.90
United States (2023: 69.11%)				
10X Genomics, Inc. 'A'	USD	3,524	145	0.85
4D Molecular Therapeutics, Inc.	USD	10,574	135	0.79
ACADIA Pharmaceuticals, Inc.	USD	7,852	164	0.96
Adaptive Biotechnologies Corp.	USD	27,729	151	0.88
Agilent Technologies, Inc.	USD	1,612	180	1.05
Alector, Inc.	USD	26,802	174	1.02
Align Technology, Inc.	USD	586	179	1.05
Alkermes plc	USD	5,772	162	0.95
Alnylam Pharmaceuticals, Inc.	USD	999	177	1.04
Amicus Therapeutics, Inc.	USD	15,671	191	1.12
Arcturus Therapeutics Holdings, Inc.	USD	8,039	205	1.20
Axonics, Inc.	USD	3,879	218	1.27
Beam Therapeutics, Inc.	USD	6,050	145	0.85
Biogen, Inc.	USD	677	174	1.02
BioMarin Pharmaceutical, Inc.	USD	2,059	182	1.06
Bio-Rad Laboratories, Inc. 'A'	USD	527	189	1.11
Boston Scientific Corp.	USD	3,566	188	1.10
CONMED Corp.	USD	1,458	147	0.86
Dexcom, Inc.	USD	1,519	142	0.83
Edwards Lifesciences Corp.	USD	2,131	148	0.87
Exact Sciences Corp.	USD	2,078	142	0.83
GE HealthCare Technologies, Inc.	USD	2,411	164	0.96
Glaukos Corp.	USD	2,853	215	1.26
Globus Medical, Inc. 'A'	USD	3,294	164	0.96

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HAN-GINS INDXX HEALTHCARE MEGATREND EQUAL WEIGHT UCITS ETF

SCHEDULE OF INVESTMENTS (continued)

As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (continued)				
United States (continued)				
Harmony Biosciences Holdings, Inc.	USD	5,341	175	1.02
Health Catalyst, Inc.	USD	16,647	168	0.98
Hologic, Inc.	USD	2,363	164	0.96
ICU Medical, Inc.	USD	1,092	130	0.76
Illumina, Inc.	USD	955	131	0.77
Inari Medical, Inc.	USD	3,290	215	1.26
Insulet Corp.	USD	669	107	0.63
Integer Holdings Corp.	USD	2,236	175	1.02
Intellia Therapeutics, Inc.	USD	4,696	148	0.87
Intra-Cellular Therapies, Inc.	USD	3,017	157	0.92
Intuitive Surgical, Inc.	USD	589	172	1.01
Ionis Pharmaceuticals, Inc.	USD	4,855	220	1.29
iRhythm Technologies, Inc.	USD	1,946	183	1.07
Jazz Pharmaceuticals plc	USD	1,542	200	1.17
Lantheus Holdings, Inc.	USD	2,080	145	0.85
LivaNova plc	USD	3,958	209	1.22
Medtronic plc	USD	2,200	172	1.01
Merit Medical Systems, Inc.	USD	2,342	162	0.95
Myriad Genetics, Inc.	USD	8,459	136	0.80
Natera, Inc.	USD	3,747	166	0.97
NeoGenomics, Inc.	USD	11,544	142	0.83
Neurocrine Biosciences, Inc.	USD	1,997	225	1.32
NextGen Healthcare, Inc.	USD	12,165	289	1.69
Penumbra, Inc.	USD	576	139	0.81
Phreesia, Inc.	USD	6,337	118	0.69
PROCEPT BioRobotics Corp.	USD	5,788	190	1.11
PTC Therapeutics, Inc.	USD	4,640	104	0.61
QIAGEN NV	USD	4,252	172	1.01
QuidelOrtho Corp.	USD	2,281	167	0.98
Recursion Pharmaceuticals, Inc. 'A'	USD	26,147	200	1.17
Regeneron Pharmaceuticals, Inc.	USD	247	203	1.19
REGENXBIO, Inc.	USD	10,182	168	0.98
ResMed, Inc.	USD	894	132	0.77
Sage Therapeutics, Inc.	USD	3,868	80	0.47
Sarepta Therapeutics, Inc.	USD	1,687	204	1.19
Schrodinger, Inc.	USD	4,542	128	0.75
Shockwave Medical, Inc.	USD	658	131	0.77
STERIS plc	USD	913	200	1.17
Supernus Pharmaceuticals, Inc.	USD	5,898	163	0.95
Teladoc Health, Inc.	USD	8,106	151	0.88
Teleflex, Inc.	USD	811	159	0.93
Twist Bioscience Corp.	USD	11,137	226	1.32
Veeva Systems, Inc. 'A'	USD	959	195	1.14
Veracyte, Inc.	USD	7,538	168	0.98
West Pharmaceutical Services, Inc.	USD	525	197	1.15
Zimmer Biomet Holdings, Inc.	USD	1,337	150	0.88
United States total			11,817	69.16
Total investments in Equities			16,716	97.83

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HAN-GINS INDXX HEALTHCARE MEGATREND EQUAL WEIGHT UCITS ETF SCHEDULE OF INVESTMENTS (continued) As at 30 September 2023

	Fair Value USD '000	% of Net Asset Value
Total financial assets at fair value through profit or loss	16,931	99.09
Cash and cash equivalents	6	0.03
Other assets and liabilities	150	0.88
Net asset value attributable to shareholders	17,087	100.00

	% of total assets
Analysis of total assets	
Transferable securities admitted to official stock exchange listing	66.07
Other assets	33.93
Total assets	100.00

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HAN-GINS TECH MEGATREND EQUAL WEIGHT UCITS ETF SCHEDULE OF INVESTMENTS As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (2023: 99.78%)				
Australia (2023: 2.55%)				
Aristocrat Leisure Ltd.	AUD	25,719	678	0.90
Iris Energy Ltd.	USD	138,306	513	0.68
NEXTDC Ltd.	AUD	77,691	621	0.82
Australia total			1,812	2.40
Canada (2023: 2.01%)				
Bitfarms Ltd.	CAD	494,314	534	0.71
Hive Digital Technologies Ltd.	CAD	183,375	568	0.75
Hut 8 Mining Corp.	CAD	275,618	544	0.72
Canada total			1,646	2.18
China (2023: 17.42%)				
Alibaba Group Holding Ltd. ADR	USD	7,234	628	0.83
Baidu, Inc. 'A'	HKD	37,900	646	0.86
Baidu, Inc. ADR	USD	4,705	632	0.84
BeiGene Ltd.	HKD	41,500	570	0.75
Bit Digital, Inc.	USD	286,028	612	0.81
BYD Co. Ltd. 'H'	HKD	21,500	664	0.88
Hello Group, Inc. ADR	USD	77,886	544	0.72
Jiangsu Hengrui Pharmaceuticals Co. Ltd. 'A'	CNY	117,500	725	0.96
Kunlun Tech Co. Ltd. 'A'	CNY	135,700	714	0.95
Li Auto, Inc. 'A'	HKD	32,800	579	0.77
Meitu, Inc.	HKD	1,750,500	782	1.04
NetEase, Inc.	HKD	32,300	658	0.87
NIO, Inc. ADR	USD	65,379	591	0.78
NXP Semiconductors NV	USD	3,267	653	0.87
Range Intelligent Computing Technology Group Co. Ltd. 'A'	CNY	191,000	638	0.85
Sangfor Technologies, Inc. 'A'	CNY	44,908	575	0.76
Shenzhen Inovance Technology Co. Ltd. 'A'	CNY	71,800	655	0.87
Venustech Group, Inc. 'A'	CNY	168,200	652	0.86
Weibo Corp. ADR	USD	52,105	654	0.87
China total			12,172	16.14
Denmark (2023: 0.78%)				
Genmab A/S	DKK	1,767	629	0.83
Denmark total			629	0.83
France (2023: 1.44%)				
Adevinta ASA	NOK	95,526	951	1.26
France total			951	1.26
Germany (2023: 1.62%)				
Northern Data AG	EUR	37,238	915	1.21
SAP SE	EUR	4,872	634	0.84
Sartorius AG, Preference	EUR	1,658	565	0.75
Volkswagen AG, Preference	EUR	5,553	640	0.85
Germany total			2,754	3.65
Israel (2023: 0.81%)				
Check Point Software Technologies Ltd.	USD	4,994	666	0.88
Israel total			666	0.88
Japan (2023: 9.40%)				
Capcom Co. Ltd.	JPY	16,100	581	0.77
FANUC Corp.	JPY	23,700	618	0.82
Keyence Corp.	JPY	1,600	595	0.79

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HAN-GINS TECH MEGATREND EQUAL WEIGHT UCITS ETF SCHEDULE OF INVESTMENTS (continued) As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (continued)				
Japan (continued)				
Konami Group Corp.	JPY	11,600	613	0.81
Nexon Co. Ltd.	JPY	33,300	597	0.79
Nintendo Co. Ltd.	JPY	15,700	655	0.87
Renesas Electronics Corp.	JPY	40,300	617	0.82
Toyota Industries Corp.	JPY	9,600	758	1.01
Trend Micro, Inc.	JPY	15,900	604	0.80
Japan total			5,638	7.48
Netherlands (2023: 0.79%)				
			–	–
Russia (2023: 0.00%)				
Yandex NV 'A'	USD	15,603	–	–
Russia total			–	–
Singapore (2023: 0.85%)				
STMicroelectronics NV	EUR	14,336	622	0.83
Singapore total			622	0.83
South Korea (2023: 2.39%)				
LG Energy Solution Ltd.	KRW	1,648	582	0.77
Samsung SDI Co. Ltd.	KRW	1,460	554	0.74
South Korea total			1,136	1.51
Sweden (2023: 1.65%)				
Evolution AB	SEK	6,290	641	0.85
Hexagon AB 'B'	SEK	76,221	655	0.87
Sweden total			1,296	1.72
Taiwan (2023: 0.00%)				
MediaTek, Inc.	TWD	30,000	683	0.91
Taiwan total			683	0.91
United States (2023: 58.07%)				
Activision Blizzard, Inc.	USD	7,308	684	0.91
Agilent Technologies, Inc.	USD	5,551	621	0.82
Alphabet, Inc. 'A'	USD	4,937	646	0.86
Apple, Inc.	USD	3,578	613	0.81
Applied Digital Corp.	USD	111,286	694	0.92
AppLovin Corp. 'A'	USD	15,552	621	0.82
Aptiv plc	USD	6,625	653	0.87
Bakkt Holdings, Inc.	USD	487,075	570	0.76
Bio-Techne Corp.	USD	8,573	584	0.77
Bristol-Myers Squibb Co.	USD	10,905	633	0.84
Bumble, Inc. 'A'	USD	40,057	598	0.79
Cipher Mining, Inc.	USD	210,709	491	0.65
Cisco Systems, Inc.	USD	11,724	630	0.84
Cleanspark, Inc.	USD	136,176	519	0.69
Coinbase Global, Inc. 'A'	USD	8,444	634	0.84
Corteva, Inc.	USD	13,307	681	0.90
CrowdStrike Holdings, Inc. 'A'	USD	4,124	690	0.91
CyberArk Software Ltd.	USD	4,048	663	0.88
Danaher Corp.	USD	2,535	629	0.83
Datadog, Inc. 'A'	USD	6,965	634	0.84

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HAN-GINS TECH MEGATREND EQUAL WEIGHT UCITS ETF SCHEDULE OF INVESTMENTS (continued) As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (continued)				
United States (continued)				
DraftKings, Inc. 'A'	USD	22,674	668	0.89
Equinix, Inc., REIT	USD	860	625	0.83
Exact Sciences Corp.	USD	8,033	548	0.73
Fiverr International Ltd.	USD	23,877	584	0.77
Fortinet, Inc.	USD	11,163	655	0.87
Galaxy Digital Holdings Ltd.	CAD	175,249	647	0.86
Hewlett Packard Enterprise Co.	USD	39,573	687	0.91
Hologic, Inc.	USD	8,993	624	0.83
Illumina, Inc.	USD	4,068	558	0.74
Intel Corp.	USD	19,128	680	0.90
International Business Machines Corp.	USD	4,577	642	0.85
Intuitive Surgical, Inc.	USD	2,150	628	0.83
Legend Biotech Corp. ADR	USD	9,691	651	0.86
Life360, Inc.	AUD	112,746	606	0.80
Lucid Group, Inc.	USD	106,837	597	0.79
Marathon Digital Holdings, Inc.	USD	53,468	454	0.60
Marvell Technology, Inc.	USD	11,540	625	0.83
Match Group, Inc.	USD	14,337	562	0.75
Meta Platforms, Inc. 'A'	USD	2,272	682	0.90
Mettler-Toledo International, Inc.	USD	553	613	0.81
Microchip Technology, Inc.	USD	8,211	641	0.85
Microsoft Corp.	USD	2,051	648	0.86
Netflix, Inc.	USD	1,550	585	0.78
Nordson Corp.	USD	2,753	614	0.81
NVIDIA Corp.	USD	1,362	592	0.79
Okta, Inc.	USD	8,049	656	0.87
Oracle Corp.	USD	5,583	591	0.78
Palo Alto Networks, Inc.	USD	2,763	648	0.86
Peloton Interactive, Inc. 'A'	USD	105,354	532	0.71
Pinterest, Inc. 'A'	USD	24,437	661	0.88
QUALCOMM, Inc.	USD	5,867	652	0.86
Qualys, Inc.	USD	4,319	659	0.87
Riot Platforms, Inc.	USD	59,218	553	0.73
Rivian Automotive, Inc. 'A'	USD	29,606	719	0.95
ROBLOX Corp. 'A'	USD	23,755	688	0.91
Rockwell Automation, Inc.	USD	2,152	615	0.82
Roku, Inc.	USD	8,277	584	0.77
Salesforce, Inc.	USD	3,036	616	0.82
Seagen, Inc.	USD	3,261	692	0.92
SentinelOne, Inc. 'A'	USD	40,418	681	0.90
ServiceNow, Inc.	USD	1,141	638	0.85
Skyworks Solutions, Inc.	USD	6,181	609	0.81
Snap, Inc. 'A'	USD	64,943	579	0.77
Snowflake, Inc. 'A'	USD	4,282	654	0.87
Spotify Technology SA	USD	4,366	675	0.90
Tenable Holdings, Inc.	USD	14,815	664	0.88
Terawulf, Inc.	USD	321,609	405	0.54
Tesla, Inc.	USD	2,606	652	0.86
Texas Instruments, Inc.	USD	3,998	636	0.84
Trade Desk, Inc. (The) 'A'	USD	8,399	656	0.87
VMware, Inc. 'A'	USD	3,983	663	0.88
Zscaler, Inc.	USD	4,303	670	0.89
United States total			44,952	59.60

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HAN-GINS TECH MEGATREND EQUAL WEIGHT UCITS ETF SCHEDULE OF INVESTMENTS (continued) As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (continued)				
Vietnam (2023: 0.00%)				
Vinfast Auto Pte Ltd.	USD	19,365	242	0.32
Vietnam total			242	0.32
Total investments in Equities			75,199	99.71
Total financial assets at fair value through profit or loss			75,199	99.71
Cash and cash equivalents			247	0.33
Other assets and liabilities			(25)	(0.04)
Net asset value attributable to shareholders			75,421	100.00
Analysis of total assets				
Transferable securities admitted to official stock exchange listing				99.60
Other assets				0.40
Total assets				100.00

¹Investments which are less than USD 500 have been rounded down to zero.

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ICLIMA GLOBAL DECARBONISATION ENABLERS UCITS ETF SCHEDULE OF INVESTMENTS As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (2023: 99.62%)				
Australia (2023: 0.29%)				
			–	–
Austria (2023: 1.67%)				
Mondi plc	GBP	15,741	264	0.81
Verbund AG	EUR	4,733	386	1.18
Austria total			650	1.99
Belgium (2023: 0.67%)				
Umicore SA	EUR	9,260	220	0.67
Belgium total			220	0.67
Brazil (2023: 1.41%)				
Klabin SA	BRL	48,537	231	0.71
Suzano SA	BRL	34,622	375	1.15
Brazil total			606	1.86
Canada (2023: 3.45%)				
Algonquin Power & Utilities Corp.	CAD	32,954	196	0.60
Ballard Power Systems, Inc.	CAD	28,552	106	0.32
Boralex, Inc. 'A'	CAD	5,268	114	0.35
Canadian Solar, Inc.	USD	3,700	91	0.28
Innervex Renewable Energy, Inc.	CAD	13,987	105	0.32
Li-Cycle Holdings Corp.	USD	22,346	79	0.24
Northland Power, Inc.	CAD	12,095	198	0.61
Canada total			889	2.72
Chile (2023: 0.81%)				
Sociedad Quimica y Minera de Chile SA ADR	USD	4,808	287	0.88
Chile total			287	0.88
China (2023: 6.45%)				
BYD Co. Ltd. 'H'	HKD	11,000	340	1.04
Daqo New Energy Corp. ADR	USD	3,568	108	0.33
Goldwind Science & Technology Co. Ltd.	HKD	403,000	203	0.62
JinkoSolar Holding Co. Ltd. ADR	USD	3,330	101	0.31
Lee & Man Paper Manufacturing Ltd.	HKD	378,000	110	0.34
Li Auto, Inc. 'A'	HKD	17,600	311	0.95
NIO, Inc. ADR	USD	23,192	210	0.65
Triumph New Energy Co. Ltd. 'H'	HKD	180,000	117	0.36
Xinyi Solar Holdings Ltd.	HKD	274,000	205	0.63
XPeng, Inc. 'A'	HKD	38,000	339	1.04
Yadea Group Holdings Ltd.	HKD	120,000	223	0.68
China total			2,267	6.95
Denmark (2023: 2.99%)				
Novozymes A/S 'B'	DKK	7,071	286	0.87
Vestas Wind Systems A/S	DKK	13,171	283	0.87
Denmark total			569	1.74
Finland (2023: 0.86%)				
UPM-Kymmene OYJ	EUR	10,618	365	1.12
Finland total			365	1.12
France (2023: 3.14%)				
Alstom SA	EUR	9,044	216	0.66

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ICLIMA GLOBAL DECARBONISATION ENABLERS UCITS ETF SCHEDULE OF INVESTMENTS (continued) As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (continued)				
France (continued)				
Cie de Saint-Gobain SA	EUR	5,659	341	1.04
Neoen SA	EUR	7,325	214	0.66
Nexans SA	EUR	2,669	218	0.67
Valeo SE	EUR	12,189	211	0.65
France total			1,200	3.68
Germany (2023: 6.17%)				
Encavis AG	EUR	7,952	112	0.34
HelloFresh SE	EUR	8,386	251	0.77
Infineon Technologies AG	EUR	9,028	300	0.92
KION Group AG	EUR	5,638	217	0.67
Nordex SE	EUR	9,615	118	0.36
Siemens AG	EUR	2,360	339	1.04
SMA Solar Technology AG	EUR	2,427	158	0.48
Wacker Chemie AG	EUR	1,774	255	0.78
Germany total			1,750	5.36
Hong Kong (2023: 0.74%)				
China High Speed Transmission Equipment Group Co. Ltd.	HKD	400,000	115	0.35
Polestar Automotive Holding UK plc	USD	61,491	162	0.50
Hong Kong total			277	0.85
India (2023: 0.29%)				
ReNew Energy Global plc 'A'	USD	21,618	117	0.36
India total			117	0.36
Ireland (2023: 1.77%)				
Kerry Group plc 'A'	EUR	3,378	283	0.87
Kingspan Group plc	EUR	4,200	316	0.97
Ireland total			599	1.84
Israel (2023: 0.51%)				
Energix-Renewable Energies Ltd.	ILS	36,269	107	0.33
Enlight Renewable Energy Ltd.	ILS	6,957	110	0.34
Israel total			217	0.67
Italy (2023: 1.02%)				
ACEA SpA	EUR	10,925	119	0.36
Prysmian SpA	EUR	6,506	263	0.81
Italy total			382	1.17
Japan (2023: 3.15%)				
Azbil Corp.	JPY	7,500	230	0.71
East Japan Railway Co.	JPY	6,100	350	1.07
Lixil Corp.	JPY	18,300	214	0.66
RENOVA, Inc.	JPY	12,700	96	0.29
Japan total			890	2.73
Netherlands (2023: 1.13%)				
Alfen N.V.	EUR	2,061	88	0.27
Netherlands total			88	0.27

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ICLIMA GLOBAL DECARBONISATION ENABLERS UCITS ETF

SCHEDULE OF INVESTMENTS (continued)

As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (continued)				
New Zealand (2023: 1.93%)				
Contact Energy Ltd.	NZD	45,842	221	0.68
Mercury NZ Ltd.	NZD	67,873	249	0.76
Meridian Energy Ltd.	NZD	80,554	249	0.76
New Zealand total			719	2.20
Norway (2023: 0.86%)				
Aker Carbon Capture ASA	NOK	88,567	94	0.29
NEL ASA	NOK	99,661	79	0.24
TOMRA Systems ASA	NOK	15,323	176	0.54
Norway total			349	1.07
South Africa (2023: 0.25%)				
Scatec ASA	NOK	15,842	94	0.29
South Africa total			94	0.29
South Korea (2023: 4.28%)				
Doosan Fuel Cell Co. Ltd.	KRW	6,162	92	0.28
Ecopro BM Co. Ltd.	KRW	1,132	212	0.65
Ecopro HN Co. Ltd.	KRW	2,004	106	0.33
LG Energy Solution Ltd.	KRW	901	318	0.98
Samsung SDI Co. Ltd.	KRW	750	285	0.87
South Korea total			1,013	3.11
Spain (2023: 5.02%)				
Acciona SA	EUR	1,848	236	0.72
Atlantica Sustainable Infrastructure plc	USD	5,492	105	0.32
Corp. ACCIONA Energias Renovables SA	EUR	8,777	227	0.70
EDP Renovaveis SA	EUR	18,623	306	0.94
Ence Energia y Celulosa SA	EUR	43,674	147	0.45
Iberdrola SA	EUR	31,781	356	1.09
Solaria Energia y Medio Ambiente SA	EUR	8,630	134	0.41
Spain total			1,511	4.63
Sweden (2023: 1.25%)				
Nibe Industrier AB 'B'	SEK	39,681	262	0.80
PowerCell Sweden AB	SEK	14,581	72	0.22
Sweden total			334	1.02
Switzerland (2023: 1.68%)				
ABB Ltd.	CHF	9,781	351	1.08
DSM-Firmenich AG	EUR	3,778	321	0.98
Landis+Gyr Group AG	CHF	1,536	111	0.34
Meyer Burger Technology AG	CHF	219,970	89	0.27
Switzerland total			872	2.67
Taiwan (2023: 2.09%)				
Delta Electronics, Inc.	TWD	34,000	342	1.05
Giant Manufacturing Co. Ltd.	TWD	19,652	109	0.33
Simplo Technology Co. Ltd.	TWD	15,000	155	0.48
United Renewable Energy Co. Ltd.	TWD	234,769	107	0.33
Taiwan total			713	2.19

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ICLIMA GLOBAL DECARBONISATION ENABLERS UCITS ETF SCHEDULE OF INVESTMENTS (continued) As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (continued)				
United Kingdom (2023: 2.74%)				
Ceres Power Holdings plc	GBP	28,842	111	0.34
DS Smith plc	GBP	59,415	208	0.64
Halma plc	GBP	9,693	229	0.70
ITM Power plc	GBP	113,606	105	0.32
Johnson Matthey plc	GBP	10,209	203	0.62
Smart Metering Systems plc	GBP	14,645	111	0.34
United Kingdom total			967	2.96
United States (2023: 43.00%)				
A O Smith Corp.	USD	3,648	241	0.74
Acuity Brands, Inc.	USD	1,351	230	0.70
Advanced Energy Industries, Inc.	USD	1,828	189	0.58
Albemarle Corp.	USD	1,677	285	0.87
Altus Power, Inc.	USD	20,573	108	0.33
Ameresco, Inc. 'A'	USD	2,530	98	0.30
American Water Works Co., Inc.	USD	2,598	322	0.99
Applied Materials, Inc.	USD	2,605	361	1.11
Aptiv plc	USD	3,548	350	1.07
Array Technologies, Inc.	USD	7,288	162	0.50
Badger Meter, Inc.	USD	1,386	199	0.61
Bandwidth, Inc. 'A'	USD	9,126	103	0.32
Beyond Meat, Inc.	USD	8,154	78	0.24
Blink Charging Co.	USD	21,090	65	0.20
Bloom Energy Corp. 'A'	USD	13,880	184	0.56
BorgWarner, Inc.	USD	6,133	248	0.76
ChargePoint Holdings, Inc.	USD	16,012	80	0.24
Clearway Energy, Inc.	USD	10,475	222	0.68
DocuSign, Inc.	USD	5,189	218	0.67
Eaton Corp. plc	USD	1,774	378	1.16
Ecolab, Inc.	USD	2,041	346	1.06
Edison International	USD	5,280	334	1.02
EnerSys	USD	2,138	202	0.62
Eneti, Inc.	USD	10,559	106	0.32
Enphase Energy, Inc.	USD	2,412	290	0.89
EVgo, Inc.	USD	30,596	103	0.32
Ferguson plc	USD	2,360	388	1.19
First Solar, Inc.	USD	1,774	287	0.88
Fluence Energy, Inc.	USD	8,342	192	0.59
FuelCell Energy, Inc.	USD	65,025	83	0.25
Hannon Armstrong Sustainable Infrastructure Capital, Inc., REIT	USD	5,331	113	0.35
IDEX Corp.	USD	1,540	320	0.98
Littelfuse, Inc.	USD	995	246	0.75
Livent Corp.	USD	9,732	179	0.55
LKQ Corp.	USD	6,182	306	0.94
Lucid Group, Inc.	USD	48,858	273	0.84
Lyft, Inc. 'A'	USD	19,371	204	0.62
Maxon Solar Technologies Ltd.	USD	5,714	66	0.20
MYR Group, Inc.	USD	891	120	0.37
NextEra Energy Partners LP	USD	6,449	192	0.59
Oatly Group AB ADR	USD	90,410	81	0.25
Ormat Technologies, Inc.	USD	2,877	201	0.62
Pentair plc	USD	3,849	249	0.76

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ICLIMA GLOBAL DECARBONISATION ENABLERS UCITS ETF SCHEDULE OF INVESTMENTS (continued) As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (continued)				
United States (continued)				
Plug Power, Inc.	USD	22,967	175	0.54
PotlatchDeltic Corp., REIT	USD	4,438	201	0.62
Quanta Services, Inc.	USD	1,882	352	1.08
Regal Rexnord Corp.	USD	1,636	234	0.72
Resideo Technologies, Inc.	USD	6,961	110	0.34
Rivian Automotive, Inc. 'A'	USD	13,008	316	0.97
Schneider Electric SE	EUR	2,156	358	1.10
Shoals Technologies Group, Inc. 'A'	USD	9,380	171	0.52
SolarEdge Technologies, Inc.	USD	1,746	226	0.69
Solid Power, Inc.	USD	48,661	98	0.30
Stem, Inc.	USD	20,318	86	0.26
Sunnova Energy International, Inc.	USD	7,686	80	0.24
SunPower Corp.	USD	14,397	89	0.27
Sunrun, Inc.	USD	12,700	160	0.49
Tesla, Inc.	USD	1,500	375	1.15
TPI Composites, Inc.	USD	20,728	55	0.17
Trane Technologies plc	USD	1,848	375	1.15
Trimble, Inc.	USD	6,386	344	1.05
Uber Technologies, Inc.	USD	8,063	371	1.14
Veeco Instruments, Inc.	USD	4,556	128	0.39
Vicor Corp.	USD	1,636	96	0.29
Waste Connections, Inc.	CAD	2,699	364	1.12
Weyerhaeuser Co., REIT	USD	10,210	313	0.96
Wolfspeed, Inc.	USD	4,426	169	0.52
Zoom Video Communications, Inc. 'A'	USD	4,857	340	1.04
United States total			14,588	44.71
Total investments in Equities			32,533	99.71
Total financial assets at fair value through profit or loss			32,533	99.71
Cash and cash equivalents			83	0.25
Other assets and liabilities			10	0.04
Net asset value attributable to shareholders			32,626	100.00
Analysis of total assets				% of total assets
Transferable securities admitted to official stock exchange listing				99.57
Other assets				0.43
Total assets				100.00

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PROCURE SPACE UCITS ETF SCHEDULE OF INVESTMENTS As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (2023: 99.96%)				
France (2023: 6.31%)				
Airbus SE	EUR	2,098	282	2.25
Eutelsat Communications SA	EUR	106,291	629	5.02
Thales SA	EUR	371	52	0.42
France total			963	7.69
Israel (2023: 0.12%)				
			–	–
Italy (2023: 0.09%)				
Leonardo SpA	EUR	1,433	21	0.17
Italy total			21	0.17
Japan (2023: 5.04%)				
Ispace, Inc.	JPY	9,600	91	0.72
SKY Perfect JSAT Holdings, Inc.	JPY	134,200	629	5.02
Weathernews, Inc.	JPY	6,000	254	2.03
Japan total			974	7.77
Luxembourg (2023: 4.58%)				
SES SA ADR	EUR	93,796	615	4.91
Luxembourg total			615	4.91
Netherlands (2023: 3.49%)				
TomTom NV	EUR	78,477	562	4.49
Netherlands total			562	4.49
United Kingdom (2023: 0.16%)				
Arqit Quantum, Inc.	USD	39,397	23	0.18
United Kingdom total			23	0.18
United States (2023: 80.17%)				
AST SpaceMobile, Inc.	USD	76,043	289	2.31
Ball Corp.	USD	1,613	80	0.64
BlackSky Technology, Inc.	USD	111,690	131	1.05
Boeing Co. (The)	USD	1,501	288	2.30
Comcast Corp. 'A'	USD	7,236	321	2.56
Comtech Telecommunications Corp.	USD	16,610	145	1.16
DISH Network Corp. 'A'	USD	107,981	633	5.05
EchoStar Corp. 'A'	USD	37,020	620	4.95
Garmin Ltd.	USD	6,317	665	5.31
Globalstar, Inc.	USD	438,493	574	4.58
Honeywell International, Inc.	USD	1,587	293	2.34
Intuitive Machines, Inc.	USD	18,279	67	0.54
Iridium Communications, Inc.	USD	13,613	619	4.94
L3Harris Technologies, Inc.	USD	1,924	335	2.67
Lockheed Martin Corp.	USD	761	311	2.48
Northrop Grumman Corp.	USD	753	331	2.64
Planet Labs PBC	USD	184,810	481	3.84
Rocket Lab USA, Inc.	USD	102,685	450	3.59
RTX Corp.	USD	3,847	277	2.21
Sidus Space, Inc. 'A'	USD	45,138	6	0.05
Sirius XM Holdings, Inc.	USD	154,149	697	5.56
Terran Orbital Corp.	USD	124,096	103	0.82
Trimble, Inc.	USD	12,470	672	5.37
Viasat, Inc.	USD	26,662	492	3.93

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PROCURE SPACE UCITS ETF SCHEDULE OF INVESTMENTS (continued) As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (continued)				
United States (continued)				
Virgin Galactic Holdings, Inc.	USD	269,447	485	3.87
United States total			9,365	74.76
Total investments in Equities			12,523	99.97
Total financial assets at fair value through profit or loss			12,523	99.97
Cash and cash equivalents			13	0.10
Other assets and liabilities			(9)	(0.07)
Net asset value attributable to shareholders			12,527	100.00
Analysis of total assets				% of total assets
Transferable securities admitted to official stock exchange listing				99.83
Other assets				0.17
Total assets				100.00

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SATURNA AL-KAWTHAR GLOBAL FOCUSED EQUITY UCITS ETF SCHEDULE OF INVESTMENTS As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (2023: 96.33%)				
Canada (2023: 2.87%)				
Canadian Pacific Kansas City Ltd.	CAD	4,311	322	2.85
Canada total			322	2.85
Denmark (2023: 6.72%)				
Novo Nordisk A/S 'B'	DKK	2,710	248	2.20
Denmark total			248	2.20
France (2023: 2.80%)				
Danone SA	EUR	4,835	268	2.38
L'Oreal SA	EUR	589	245	2.17
France total			513	4.55
Japan (2023: 5.09%)				
Murata Manufacturing Co. Ltd.	JPY	14,400	264	2.34
Nintendo Co. Ltd.	JPY	6,700	279	2.47
Japan total			543	4.81
Netherlands (2023: 7.76%)				
Akzo Nobel NV	EUR	3,385	245	2.17
ASML Holding NV	EUR	453	268	2.37
Wolters Kluwer NV	EUR	2,533	308	2.73
Netherlands total			821	7.27
Sweden (2023: 2.34%)				
Assa Abloy AB 'B'	SEK	12,035	264	2.34
Sweden total			264	2.34
Taiwan (2023: 2.20%)				
Taiwan Semiconductor Manufacturing Co. Ltd. ADR	USD	3,387	294	2.60
Taiwan total			294	2.60
United Kingdom (2023: 5.01%)				
AstraZeneca plc	GBP	1,887	256	2.27
United Kingdom total			256	2.27
United States (2023: 61.54%)				
Accenture plc 'A'	USD	1,028	316	2.80
Adobe, Inc.	USD	613	313	2.77
Agilent Technologies, Inc.	USD	2,092	234	2.07
Alphabet, Inc. 'A'	USD	2,687	352	3.12
Apple, Inc.	USD	1,702	291	2.58
AutoZone, Inc.	USD	105	267	2.37
Boston Scientific Corp.	USD	5,452	288	2.55
Cisco Systems, Inc.	USD	5,987	322	2.85
Corteva, Inc.	USD	5,606	287	2.54
Edwards Lifesciences Corp.	USD	2,548	176	1.56
Elevance Health, Inc.	USD	615	268	2.38
Eli Lilly & Co.	USD	591	317	2.81
Enphase Energy, Inc.	USD	1,359	163	1.44
Intuit, Inc.	USD	539	275	2.44
Johnson Controls International plc	USD	3,890	207	1.83
Lowe's Cos., Inc.	USD	1,388	288	2.55
Lululemon Athletica, Inc.	USD	746	288	2.55
Merck & Co., Inc.	USD	2,457	253	2.24

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SATURNA AL-KAWTHAR GLOBAL FOCUSED EQUITY UCITS ETF SCHEDULE OF INVESTMENTS (continued) As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (continued)				
United States (continued)				
Microsoft Corp.	USD	944	298	2.64
Motorola Solutions, Inc.	USD	969	264	2.34
Procter & Gamble Co. (The)	USD	1,802	263	2.33
Schneider Electric SE	EUR	1,660	276	2.45
ServiceNow, Inc.	USD	491	274	2.43
TE Connectivity Ltd.	USD	2,317	286	2.53
Texas Instruments, Inc.	USD	1,693	269	2.38
Trane Technologies plc	USD	1,568	318	2.82
Trimble, Inc.	USD	6,037	325	2.88
Tyler Technologies, Inc.	USD	608	235	2.08
United States total			7,713	68.33
Total investments in Equities			10,974	97.22
Total financial assets at fair value through profit or loss			10,974	97.22
Cash and cash equivalents			314	2.78
Other assets and liabilities			–	0.00
Net asset value attributable to shareholders			11,288	100.00
Analysis of total assets				
Transferable securities admitted to official stock exchange listing				% of total assets 97.10
Other assets				2.90
Total assets				100.00

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SOLAR ENERGY UCITS ETF SCHEDULE OF INVESTMENTS As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (2023: 99.76%)				
Canada (2023: 2.88%)				
Canadian Solar, Inc.	USD	8,809	217	2.69
Canada total			217	2.69
China (2023: 17.26%)				
Flat Glass Group Co. Ltd. 'H'	HKD	113,000	254	3.15
Xinte Energy Co. Ltd. 'H'	HKD	166,400	328	4.07
Xinyi Energy Holdings Ltd.	HKD	1,124,000	240	2.98
Xinyi Solar Holdings Ltd.	HKD	308,000	230	2.85
China total			1,052	13.05
France (2023: 1.33%)				
Neoen SA	EUR	5,183	152	1.88
France total			152	1.88
Germany (2023: 8.00%)				
Encavis AG	EUR	20,075	283	3.51
SMA Solar Technology AG	EUR	3,339	217	2.69
Wacker Chemie AG	EUR	1,133	163	2.02
Germany total			663	8.22
India (2023: 3.08%)				
ReNew Energy Global plc 'A'	USD	59,481	323	4.00
India total			323	4.00
Israel (2023: 1.17%)				
Enlight Renewable Energy Ltd.	ILS	8,915	141	1.75
Israel total			141	1.75
Japan (2023: 4.59%)				
RENOVA, Inc.	JPY	15,500	118	1.47
West Holdings Corp.	JPY	16,300	351	4.35
Japan total			469	5.82
South Africa (2023: 1.13%)				
Scatec ASA	NOK	44,849	265	3.29
South Africa total			265	3.29
South Korea (2023: 7.54%)				
Hanwha Solutions Corp.	KRW	4,942	109	1.35
HD Hyundai Energy Solutions Co. Ltd.	KRW	11,202	220	2.73
Shinsung E&G Co. Ltd.	KRW	157,244	260	3.22
South Korea total			589	7.30
Spain (2023: 2.54%)				
Solaria Energia y Medio Ambiente SA	EUR	22,046	342	4.24
Spain total			342	4.24
Switzerland (2023: 3.22%)				
Meyer Burger Technology AG	CHF	470,692	191	2.37
Switzerland total			191	2.37
Taiwan (2023: 11.69%)				
Motech Industries, Inc.	TWD	157,862	133	1.65
Phoenix Silicon International Corp.	TWD	74,000	120	1.49

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SOLAR ENERGY UCITS ETF SCHEDULE OF INVESTMENTS (continued) As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (continued)				
Taiwan (continued)				
Phoenix Silicon International Corp. Rights	TWD	7,757	2	0.02
Sino-American Silicon Products, Inc.	TWD	29,000	141	1.75
TSEC Corp.	TWD	308,039	270	3.35
United Renewable Energy Co. Ltd.	TWD	561,514	257	3.19
Taiwan total			923	11.45
United States (2023: 35.33%)				
Altus Power, Inc.	USD	51,612	271	3.36
Array Technologies, Inc.	USD	16,790	373	4.62
Clearway Energy, Inc.	USD	6,133	130	1.61
Enphase Energy, Inc.	USD	1,768	212	2.63
First Solar, Inc.	USD	1,622	262	3.25
FTC Solar, Inc.	USD	101,047	129	1.60
Hannon Armstrong Sustainable Infrastructure Capital, Inc., REIT	USD	12,146	258	3.20
Maxon Solar Technologies Ltd.	USD	12,291	142	1.76
Shoals Technologies Group, Inc. 'A'	USD	6,280	115	1.43
SolarEdge Technologies, Inc.	USD	1,181	153	1.90
Sunnova Energy International, Inc.	USD	14,591	153	1.90
SunPower Corp.	USD	30,060	185	2.29
Sunrun, Inc.	USD	15,322	192	2.38
Tesla, Inc.	USD	575	144	1.79
United States total			2,719	33.72
Total investments in Equities			8,046	99.78
Total financial assets at fair value through profit or loss			8,046	99.78
Cash and cash equivalents			14	0.17
Other assets and liabilities			4	0.05
Net asset value attributable to shareholders			8,064	100.00

Analysis of total assets	% of total assets
Transferable securities admitted to official stock exchange listing	99.67
Transferable securities dealt in on another regulated market	0.02
Other assets	0.31
Total assets	100.00

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THE TRAVEL UCITS ETF SCHEDULE OF INVESTMENTS As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (2023: 99.89%)				
Australia (2023: 2.37%)				
Corporate Travel Management Ltd.	AUD	6,482	70	0.30
Flight Centre Travel Group Ltd.	AUD	9,580	120	0.51
Qantas Airways Ltd.	AUD	79,824	267	1.15
Australia total			457	1.96
China (2023: 11.29%)				
Air China Ltd. 'H'	HKD	202,000	137	0.59
China Eastern Airlines Corp. Ltd. 'H'	HKD	228,000	78	0.33
China Southern Airlines Co. Ltd. 'H'	HKD	204,000	99	0.43
H World Group Ltd. ADR	USD	23,995	946	4.06
Shangri-La Asia Ltd.	HKD	158,000	108	0.46
Tongcheng Travel Holdings Ltd.	HKD	98,800	217	0.93
Trip.com Group Ltd. ADR	USD	28,909	1,011	4.33
China total			2,596	11.13
France (2023: 2.49%)				
Accor SA	EUR	11,578	392	1.68
Air France-KLM	EUR	11,199	141	0.61
France total			533	2.29
Germany (2023: 2.98%)				
Deutsche Lufthansa AG	EUR	52,557	418	1.79
TUI AG	EUR	22,308	123	0.53
Germany total			541	2.32
Hong Kong (2023: 1.16%)				
Cathay Pacific Airways Ltd.	HKD	283,000	290	1.24
Hong Kong total			290	1.24
Ireland (2023: 4.41%)				
Ryanair Holdings plc	EUR	50,417	849	3.64
Ireland total			849	3.64
Japan (2023: 4.35%)				
ANA Holdings, Inc.	JPY	21,300	447	1.92
Japan Airlines Co. Ltd.	JPY	19,200	374	1.60
Japan Hotel REIT Investment Corp.	JPY	197	103	0.44
Resorttrust, Inc.	JPY	4,700	71	0.31
Japan total			995	4.27
Panama (2023: 0.53%)				
Copa Holdings SA 'A'	USD	1,252	112	0.48
Panama total			112	0.48
Singapore (2023: 2.41%)				
Singapore Airlines Ltd.	SGD	136,000	644	2.76
Singapore total			644	2.76
South Korea (2023: 1.67%)				
Hanjin Kal Corp.	KRW	2,936	92	0.39
Korean Air Lines Co. Ltd.	KRW	16,193	261	1.12
South Korea total			353	1.51

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THE TRAVEL UCITS ETF SCHEDULE OF INVESTMENTS (continued) As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (continued)				
Switzerland (2023: 0.71%)				
Wizz Air Holdings plc	GBP	4,539	106	0.45
Switzerland total			106	0.45
United Kingdom (2023: 7.14%)				
easyJet plc	GBP	33,313	174	0.75
InterContinental Hotels Group plc	GBP	7,582	562	2.41
International Consolidated Airlines Group SA	GBP	216,666	391	1.68
JET2 plc	GBP	9,436	125	0.53
Trainline plc	GBP	21,126	72	0.31
Whitbread plc	GBP	8,790	372	1.59
United Kingdom total			1,696	7.27
United States (2023: 58.38%)				
Airbnb, Inc. 'A'	USD	8,524	1,170	5.02
Alaska Air Group, Inc.	USD	5,621	208	0.89
Allegiant Travel Co.	USD	814	63	0.27
American Airlines Group, Inc.	USD	28,687	367	1.57
Apple Hospitality REIT, Inc.	USD	10,177	156	0.67
Booking Holdings, Inc.	USD	352	1,086	4.66
Carnival Corp.	USD	80,703	1,107	4.75
Choice Hotels International, Inc.	USD	2,245	275	1.18
Delta Air Lines, Inc.	USD	25,402	940	4.03
DiamondRock Hospitality Co., REIT	USD	9,243	74	0.32
Expedia Group, Inc.	USD	6,266	646	2.77
Frontier Group Holdings, Inc.	USD	9,602	46	0.20
Hilton Grand Vacations, Inc.	USD	4,895	199	0.85
Hilton Worldwide Holdings, Inc.	USD	6,597	991	4.25
Host Hotels & Resorts, Inc., REIT	USD	31,452	505	2.17
Hyatt Hotels Corp. 'A'	USD	2,058	218	0.93
JetBlue Airways Corp.	USD	14,395	66	0.28
Marriott International, Inc. 'A'	USD	5,310	1,044	4.48
Marriott Vacations Worldwide Corp.	USD	1,618	163	0.70
Norwegian Cruise Line Holdings Ltd.	USD	62,869	1,036	4.44
Park Hotels & Resorts, Inc., REIT	USD	9,556	118	0.51
Pebblebrook Hotel Trust, REIT	USD	5,413	74	0.32
RLJ Lodging Trust, REIT	USD	7,033	69	0.30
Royal Caribbean Cruises Ltd.	USD	11,524	1,062	4.55
Ryman Hospitality Properties, Inc., REIT	USD	2,448	204	0.87
Service Properties Trust, REIT	USD	7,385	57	0.24
Southwest Airlines Co.	USD	30,940	838	3.59
Spirit Airlines, Inc.	USD	4,856	80	0.34
Sunstone Hotel Investors, Inc., REIT	USD	9,133	85	0.36
Travel + Leisure Co.	USD	3,353	123	0.53
TripAdvisor, Inc.	USD	5,682	94	0.40
United Airlines Holdings, Inc.	USD	14,413	610	2.62
Wyndham Hotels & Resorts, Inc.	USD	3,773	262	1.12
Xenia Hotels & Resorts, Inc., REIT	USD	4,839	57	0.24
United States total			14,093	60.42
Total investments in Equities			23,265	99.74

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THE TRAVEL UCITS ETF SCHEDULE OF INVESTMENTS (continued) As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Total financial assets at fair value through profit or loss			23,265	99.74
Cash and cash equivalents			68	0.29
Other assets and liabilities			(8)	(0.03)
Net asset value attributable to shareholders			23,325	100.00

Analysis of total assets	% of total assets
Transferable securities admitted to official stock exchange listing	99.61
Other assets	0.39
Total assets	100.00

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U.S. GLOBAL JETS UCITS ETF SCHEDULE OF INVESTMENTS As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (2023: 99.91%)				
Australia (2023: 1.11%)				
Qantas Airways Ltd.	AUD	7,200	24	0.51
Australia total			24	0.51
Brazil (2023: 1.19%)				
Azul SA ADR	USD	3,058	26	0.56
Embraer SA ADR	USD	1,659	23	0.49
Brazil total			49	1.05
Canada (2023: 6.49%)				
Air Canada	CAD	9,391	135	2.89
Bombardier, Inc. 'B'	CAD	2,585	90	1.92
Canada total			225	4.81
China (2023: 2.11%)				
Trip.com Group Ltd. ADR	USD	1,354	47	1.01
China total			47	1.01
France (2023: 2.13%)				
Aéroports de Paris SA	EUR	199	24	0.51
Air France-KLM	EUR	1,734	22	0.47
Airbus SE	EUR	361	48	1.03
France total			94	2.01
Germany (2023: 1.05%)				
Deutsche Lufthansa AG	EUR	2,927	23	0.49
Germany total			23	0.49
Hong Kong (2023: 0.51%)				
Cathay Pacific Airways Ltd.	HKD	24,000	25	0.53
Hong Kong total			25	0.53
India (2023: 0.00%)				
MakeMyTrip Ltd.	USD	664	27	0.58
India total			27	0.58
Ireland (2023: 1.06%)				
Ryanair Holdings plc ADR	USD	524	51	1.09
Ireland total			51	1.09
Japan (2023: 2.78%)				
ANA Holdings, Inc.	JPY	2,300	48	1.03
Japan Airlines Co. Ltd.	JPY	2,600	51	1.09
Japan Airport Terminal Co. Ltd.	JPY	600	26	0.55
Skymark Airlines, Inc.	JPY	3,100	22	0.47
Japan total			147	3.14
Mexico (2023: 1.14%)				
Grupo Aeroportuario del Centro Norte SAB de CV	MXN	2,100	23	0.49
Grupo Aeroportuario del Pacifico SAB de CV 'B'	MXN	1,400	23	0.49
Grupo Aeroportuario del Sureste SAB de CV ADR	USD	97	24	0.52
Mexico total			70	1.50

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U.S. GLOBAL JETS UCITS ETF SCHEDULE OF INVESTMENTS (continued) As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (continued)				
Panama (2023: 1.04%)				
Copa Holdings SA 'A'	USD	509	45	0.96
Panama total			45	0.96
Singapore (2023: 0.54%)				
Singapore Airlines Ltd.	SGD	10,200	48	1.03
Singapore total			48	1.03
Spain (2023: 1.11%)				
Aena SME SA	EUR	167	25	0.53
Amadeus IT Group SA	EUR	770	47	1.01
Spain total			72	1.54
Switzerland (2023: 0.56%)				
Flughafen Zurich AG	CHF	128	24	0.51
Wizz Air Holdings plc	GBP	938	22	0.47
Switzerland total			46	0.98
Thailand (2023: 0.55%)				
Airports of Thailand PCL	THB	12,800	25	0.53
Thailand total			25	0.53
Turkey (2023: 2.30%)				
Pegasus Hava Tasimaciligi A/S	TRY	790	24	0.51
TAV Havalimanlari Holding A/S	TRY	5,594	25	0.54
Turk Hava Yollari AO	TRY	5,506	49	1.05
Turkey total			98	2.10
United Kingdom (2023: 1.66%)				
easyJet plc	GBP	4,736	25	0.54
International Consolidated Airlines Group SA	GBP	25,838	46	0.98
United Kingdom total			71	1.52
United States (2023: 72.58%)				
Air Transport Services Group, Inc.	USD	4,804	100	2.14
Alaska Air Group, Inc.	USD	3,852	143	3.06
Allegiant Travel Co.	USD	1,784	137	2.93
American Airlines Group, Inc.	USD	36,225	464	9.92
Boeing Co. (The)	USD	466	89	1.90
Booking Holdings, Inc.	USD	33	102	2.18
Delta Air Lines, Inc.	USD	12,405	459	9.81
Expedia Group, Inc.	USD	939	97	2.07
Frontier Group Holdings, Inc.	USD	24,473	119	2.55
General Dynamics Corp.	USD	464	103	2.20
Hawaiian Holdings, Inc.	USD	19,696	125	2.67
JetBlue Airways Corp.	USD	26,385	121	2.59
SkyWest, Inc.	USD	3,563	150	3.21
Southwest Airlines Co.	USD	16,836	456	9.75
Sun Country Airlines Holdings, Inc.	USD	10,472	155	3.31
Textron, Inc.	USD	1,348	105	2.25
TripAdvisor, Inc.	USD	6,479	107	2.29

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U.S. GLOBAL JETS UCITS ETF SCHEDULE OF INVESTMENTS (continued) As at 30 September 2023

Investments	Currency	Holding	Fair Value USD '000	% of Net Asset Value
Equities (continued)				
United States (continued)				
United Airlines Holdings, Inc.	USD	10,688	452	9.66
United States total			3,484	74.49
Total investments in Equities			4,671	99.87
Total financial assets at fair value through profit or loss			4,671	99.87
Cash and cash equivalents			10	0.22
Other assets and liabilities			(4)	(0.09)
Net asset value attributable to shareholders			4,677	100.00
Analysis of total assets				% of total assets
Transferable securities admitted to official stock exchange listing				99.77
Other assets				0.23
Total assets				100.00

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Statement of Significant Portfolio Changes

Alerian Midstream Energy Dividend UCITS ETF

For the period ended 30 September 2023

Purchases

Holding	Investments	Cost USD'000
36,744	Charles Schwab Corp. (The)	1,952
7,217	NVIDIA Corp.	1,952
56,302	Invitation Homes, Inc., REIT	1,943
84,371	Veritex Holdings, Inc.	1,824
6,349	Public Storage, REIT	1,795
109,625	Navient Corp.	1,780
61,751	Weyerhaeuser Co., REIT	1,780
201,866	Gap, inc.	1,774
143,909	Triumph Group, inc.	1,774
180,556	Huntington Bancshares, inc.	1,730
33,379	MetLife, inc.	1,730
166,815	RLJ Lodging Trust, REIT	1,666
58,031	Eagle BanCorp, inc.	1,428
108,362	Upwork, Inc.	1,412
30,802	Cal-Maine Foods, inc.	1,403
19,018	Equity Residential, REIT	1,259
52,457	Extreme Networks, Inc.	1,230
106,182	Grid Dynamics Holdings, Inc.	1,127
22,948	Banner Corp.	1,084
6,904	Procter & Gamble Co. (The)	1,079
6,086	Reata Pharmaceuticals, inc.	1,017
17,102	Gaming and Leisure Properties, inc.,REIT	869
103,728	RPC, Inc.	864
37,682	Peabody Energy Corp.	864
38,013	Magnolia Oil & Gas Corp. 'A'	864
18,802	CubeSmart, REIT	854
24,803	Ventyx Biosciences, inc.	843
93,182	CTI BioPharma Corp.	843
11,804	Commvault Systems, inc.	843
22,687	PBF Energy, inc.	843
2,916	Shockwave Medical, Inc.	843
7,278	LCI Industries	843
63,397	SITE Centers Corp., REIT	837
11,507	Brink's Co. (The)	837
11,879	Greif, inc.	833
3,002	Madrigal Pharmaceuticals, inc.	830
7,015	Exxon Mobil Corp.	826
35,031	Livent Corp.	820
12,903	Coca-Cola Co. (The)	819
8,101	Walt Disney Co. (The)	819
22,025	IVERIC bio, inc.	819
6,714	International Business Machines Corp.	819
170,409	Marqeta, Inc. 'A'	818

Sales

Holding	Investments	Proceeds USD'000
7,217	NVIDIA Corp.	2,014
180,556	Huntington Bancshares, inc.	1,966
61,751	Weyerhaeuser Co., REIT	1,962
201,866	Gap, inc.	1,943
109,625	Navient Corp.	1,934
36,744	Charles Schwab Corp. (The)	1,901
33,379	MetLife, inc.	1,896
34,056	Gaming and Leisure Properties, inc.,REIT	1,711
143,909	Triumph Group, inc.	1,711
166,815	RLJ Lodging Trust, REIT	1,651
24,496	Equity Residential, REIT	1,616
58,031	Eagle BanCorp, inc.	1,412
30,802	Cal-Maine Foods, inc.	1,402
48,724	Extreme Networks, Inc.	1,341
92,311	Upwork, Inc.	1,310
15,124	Gilead Sciences, inc.	1,259
84,912	Laureate Education, inc.	1,157
62,422	Veritex Holdings, Inc.	1,157

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Statement of Significant Portfolio Changes (continued)

Alerian Midstream Energy Dividend UCITS ETF (continued)

For the period ended 30 September 2023

Sales (continued)

Holding	Investments	Proceeds USD'000
32,471	Invitation Homes, Inc., REIT	1,086
6,904	Procter & Gamble Co. (The)	1,063
6,086	Reata Pharmaceuticals, inc.	1,047
8,596	Amazon.com, Inc.	1,038
3,465	Public Storage, REIT	1,002
22,687	PBF Energy, inc.	975
169,131	Marqeta, Inc. 'A'	939
63,397	SITE Centers Corp., REIT	912
7,278	LCI Industries	907
44,621	Semtech Corp	897
4,902	Travelers Cos, inc. (The)	897
6,714	International Business Machines Corp.	889
12,099	PDD Holdings, Inc. ADR	883
22,025	IVERIC bio, inc.	872
2,775	Microsoft Corp.	867
25,052	Trip.com Group Ltd. ADR	862
11,879	Greif, inc.	860
3,595	SBA Communications Corp., REIT	853
28,773	Synchrony Financial	851
93,182	CTI BioPharma Corp.	845
4,851	Apple, Inc.	842
18,802	CubeSmart, REIT	836
19,168	UDR, inc., REIT	832
23,020	SM Energy Co.	831

The CBI requires a schedule of material changes in the composition of the portfolio during the financial period. These are defined as aggregate purchases of a security exceeding one per cent of the total value of purchases for the financial period and aggregate disposals greater than one per cent of the total value of sales. At a minimum the largest 20 purchases and 20 sales must be given or all purchases and sales if less than 20. A full listing of the portfolio changes for the financial period is available, upon request, at no cost from the Administrator.

Statement of Significant Portfolio Changes (continued)

AuAg ESG Gold Mining UCITS ETF

For the period ended 30 September 2023

Purchases

Holding	Investments	Cost USD'000
251,974	Sibanye Stillwater Ltd. ADR	1,889
31,527	Anglo American Platinum Ltd.	1,613
65,966	Endeavour Mining plc	1,597
1,405,652	Gold Road Resources Ltd.	1,541
1,259,693	Centamin plc	1,506
314,930	Novagold Resources, Inc.	1,423
539,277	Evolution Mining Ltd.	1,346
157,143	Fresnillo plc	1,325
87,136	Gold Fields Ltd. ADR	1,289
364,076	Fortuna Silver Mines, Inc.	1,272
86,072	SSR Mining, Inc.	1,272
23,796	Agnico Eagle Mines Ltd.	1,265
79,273	Pan American Silver Corp.	1,261
27,686	Newmont Corp.	1,253
333,988	B2Gold Corp.	1,251
56,433	AngloGold Ashanti Ltd. ADR	1,246
64,791	Newcrest Mining Ltd.	1,236
240,915	Kinross Gold Corp.	1,231
111,681	Eldorado Gold Corp.	1,231
81,956	Osisko Gold Royalties Ltd.	1,228
219,050	Sandstorm Gold Ltd.	1,218
94,834	Alamos Gold, Inc. 'A'	1,204
26,630	Wheaton Precious Metals Corp.	1,192
8,013	Franco-Nevada Corp.	1,179
9,571	Royal Gold, Inc.	1,173

Sales

Holding	Investments	Proceeds USD'000
32,895	Endeavour Mining plc	813
287,707	IAMGOLD Corp.	765
85,084	Fresnillo plc	625
40,246	Pan American Silver Corp.	606
89,428	Centerra Gold, inc.	603
11,826	Agnico Eagle Mines Ltd.	600
31,738	Osisko Gold Royalties Ltd.	505
33,359	Gold Fields Ltd. ADR	495
28,085	Newcrest Mining Ltd.	484
213,746	Evolution Mining Ltd.	480
36,819	Alamos Gold, Inc. 'A'	454
43,946	Eldorado Gold Corp.	433
17,242	AngloGold Ashanti Ltd. ADR	423
88,902	Kinross Gold Corp.	422
7,461	Anglo American Platinum Ltd.	422
2,822	Franco-Nevada Corp.	410
8,609	Wheaton Precious Metals Corp.	392
26,043	SSR Mining, Inc.	385
2,883	Royal Gold, Inc.	359
69,783	Novagold Resources, Inc.	350
65,060	Sandstorm Gold Ltd.	345
47,651	Sibanye Stillwater Ltd. ADR	339
90,834	B2Gold Corp.	337
95,073	Fortuna Silver Mines, Inc.	317
7,130	Newmont Corp.	293

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Statement of Significant Portfolio Changes (continued)

Digital Infrastructure and Connectivity UCITS ETF

For the period ended 30 September 2023

Purchases

Holding	Investments	Cost USD'000
2,281	NVIDIA Corp.	975
31,866	Zaram Technology, Inc.	907
30,851	IHS Holding Ltd.	258
173,000	XAVi Technologies Corp.	257
8,049	MaxLinear, Inc.	241
13,171	Bandwidth, Inc. 'A'	180
1,467	Qorvo, Inc.	149
9,803	GDS Holdings Ltd. ADR	132
10,244	ADTRAN Holdings, Inc.	108
31,296	Vnet Group, Inc. ADR	103
905	Skyworks Solutions, Inc.	98
19,304	Nokia OYJ ADR	82
776	Wix.com Ltd.	65
13,234	CommScope Holding Co., Inc.	64
645	Advanced Micro Devices, Inc.	62
11,424	Uniti Group, Inc., REIT	51
1,589	Intel Corp.	50
941	Calix, Inc.	46
2,000	MediaTek, Inc.	44
4,588	Comtech Telecommunications Corp.	42
47	Broadcom, Inc.	30

Sales

Holding	Investments	Proceeds USD'000
6,322	Advanced Micro Devices, Inc.	754
2,448	Super Micro Computer, Inc.	570
14,668	Fastly, Inc. 'A'	261
2,900	InterDigital, Inc.	260
294	Broadcom, Inc.	251
3,660	Marvell Technology, Inc.	221
8,885	Extreme Networks, Inc.	218
3,279	Shopify, Inc. 'A'	210
5,405	Intel Corp.	191
2,467	NetApp, Inc.	184
3,020	Cisco Systems, Inc.	159
44,000	Advanced Wireless Semiconductor Co.	141
747	Arista Networks, Inc.	135
2,311	Lumentum Holdings, Inc.	129
3,835	Juniper Networks, Inc.	121
1,129	Dycom Industries, Inc.	118
5,000	MediaTek, Inc.	117
1,088	Euronet Worldwide, Inc.	117
1,991	Iridium Communications, Inc.	116
218	NVIDIA Corp.	102
2,704	EVERTEC, Inc.	98
126	Equinix, Inc., REIT	97
504	American Tower Corp., REIT	95
1,411	Cogent Communications Holdings, Inc.	93
870	Skyworks Solutions, Inc.	90
897	Qorvo, Inc.	90
532	American Express Co.	89
2,347	Infineon Technologies AG	84
1,747	Ciena Corp.	81
3,034	Zaram Technology, Inc.	76
778	Akamai Technologies, Inc.	74
677	Global Payments, Inc.	73
2,877	MaxLinear, Inc.	72
633	Crown Castle, Inc., REIT	69

Statement of Significant Portfolio Changes (continued)

Digital Infrastructure and Connectivity UCITS ETF (continued)

For the period ended 30 September 2023

Sales (continued)

Holding	Investments	Proceeds USD'000
13,008	Telefonaktiebolaget LM Ericsson ADR	69
458	VMware, Inc. 'A'	69

The CBI requires a schedule of material changes in the composition of the portfolio during the financial period. These are defined as aggregate purchases of a security exceeding one per cent of the total value of purchases for the financial period and aggregate disposals greater than one per cent of the total value of sales. At a minimum the largest 20 purchases and 20 sales must be given or all purchases and sales if less than 20. A full listing of the portfolio changes for the financial period is available, upon request, at no cost from the Administrator.

Statement of Significant Portfolio Changes (continued)

EMQQ Emerging Markets Internet & Ecommerce UCITS ETF

For the period ended 30 September 2023

Purchases

Holding	Investments	Cost USD'000
69,845	PDD Holdings, Inc. ADR	5,577
290,006	Meituan	5,123
53,309	Bajaj Finance Ltd. 22/04/2029	4,699
85,017	Reliance Industries Ltd. 24/05/2031	2,686
108,162	JD.com, Inc. 'A'	2,177
71,356	Alibaba Group Holding Ltd.	836
26,051	Freshworks, Inc. 'A'	436
71,541	Jubilant Foodworks Ltd.	436
15,836	Weibo Corp. 'A'	248
1,125	NASPERS LTD-N SHS	208
22,931	Kuaishou Technology	175
5,729	momo.com, Inc.	125
101,641	Zomato Ltd.	93
16,842	iQIYI, Inc. ADR	93
1,832	Tencent Holdings Ltd.	80
4,027	Coupang, Inc. 19/05/2033	70
31,356	FSN E-Commerce Ventures Ltd.	55
46	MercadoLibre, Inc. 27/04/2032	54
3,403,341	Bukalapak.com PT Tbk.	52
2,341	Baidu, Inc. 'A'	43

Sales

Holding	Investments	Proceeds USD'000
147,269	Prosus NV	11,112
71,447	Tencent Holdings Ltd.	3,227
92,483	NetEase, Inc.	1,815
6,927	Naspers Ltd.	1,230
94,342	Alibaba Group Holding Ltd.	1,068
59,927	Baidu, Inc. 'A'	1,049
5,769	Krafton, inc.	919
14,652	Sea Ltd. ADR	901
12,192	PDD Holdings, Inc. ADR	863
50,908	Meituan	846
23,200	Trip.com Group Ltd.	833
26,568	Reliance Industries Ltd.	825
609	MercadoLibre, Inc.	780
4,289	NAVER Corp.	680
28,309	KakaoBank Corp.	570
5,748	Kaspi.KZ JSC GDR	476
27,012	Vipshop Holdings Ltd. ADR	465
25,854	JD.com, Inc. 'A'	460
9,409	Kakao Corp.	389
15,482	Nexon Co. Ltd.	323

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Statement of Significant Portfolio Changes (continued)

ETC Group Digital Assets and Blockchain Equity UCITS ETF

For the period ended 30 September 2023

Purchases

Holding	Investments	Cost USD'000
790	Amazon.com, Inc.	109
24,000	Rakuten Group, inc.	94
479	Swissquote Group Holding SA	92
17,973	Cipher Mining, Inc.	48
10,042	SOS Ltd. ADR	42
1,910	GameStop Corp. 'A'	34
619	Coinbase Global, Inc. 'A'	34
3,074	Marathon Digital Holdings, Inc.	32
2,929	Riot Platforms, Inc.	32
1,700	GMO internet group, Inc.	29
254	Advanced Micro Devices, Inc.	27
21,519	Bitfarms Ltd.	26
1,306	Northern Data AG	26
1,100	SBI Holdings, Inc.	21
2,069	Robinhood Markets, Inc. 'A'	20
5,179	Iris Energy Ltd.	19
900	Simplex Holdings, Inc.	17
184	Microchip Technology, Inc.	15
2,376	Applied Digital Corp.	14
623	Overstock.com, Inc.	13
9,438	Terawulf, Inc.	13
9,294	Bakkt Holdings, Inc.	12
215	Block, Inc.	11
3,324	Hive Digital Technologies Ltd.	11
4,588	Bit Digital, Inc.	10
1,891	Cleanspark, Inc.	8

Sales

Holding	Investments	Proceeds USD'000
3,580	Intel Corp.	135
1,456	Block, Inc.	95
24,000	Rakuten Group, inc.	93
479	Swissquote Group Holding SA	92
212	NVIDIA Corp.	84
801	Coinbase Global, Inc. 'A'	66
6,286	Riot Platforms, Inc.	65
414	Advanced Micro Devices, Inc.	52
14,900	Remixpoint, Inc.	22
807	Overstock.com, Inc.	17
5,021	Bit Digital, Inc.	14
3,706	Cleanspark, Inc.	14
6,308	Canaan, Inc. ADR	13
1,242	Robinhood Markets, Inc. 'A'	13
33	MicroStrategy, Inc. 'A'	12
5,156	Hut 8 Mining Corp.	10
5,216	Terawulf, Inc.	9
4,840	Bakkt Holdings, Inc.	7
206	GameStop Corp. 'A'	5
1,366	Galaxy Digital Holdings Ltd.	5

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Statement of Significant Portfolio Changes (continued)

FMQQ Next Frontier Internet & Ecommerce ESG-S UCITS ETF

For the period ended 30 September 2023

Purchases

Holding	Investments	Cost USD'000
1,204	Bajaj Finance Ltd. 22/04/2029	108
1,654	Reliance Industries Ltd. 24/05/2031	53
643	Sea Ltd. ADR 12/02/2034	39
31	MercadoLibre, Inc. 27/04/2032	37
1,998	Coupang, Inc. 19/05/2033	34
212	NAVER Corp. 16/04/2030	34
327	Kaspi.KZ JSC GDR	27
3,483	NU Holdings Ltd. 'A'	27
978	XP, Inc. 'A'	24
526	Delivery Hero SE	23
1,158	Nexon Co. Ltd.	22
552	Kakao Corp.	22
2,345,123	GoTo Gojek Tokopedia Tbk. PT	18
4,904	Grab Holdings Ltd. 'A'	18
18,467	Zomato Ltd.	17
1,018	Freshworks, Inc. 'A'	17
2,760	Jubilant Foodworks Ltd.	17
194	Info Edge India Ltd.	11
1,167	Allegro.eu SA	9
42	NCSOFT Corp.	9
671	StoneCo Ltd. 'A'	8
1,021	Indian Railway Catering & Tourism Corp. Ltd.	8
394	KakaoBank Corp.	8
4,019	FSN E-Commerce Ventures Ltd.	7
176	CD Projekt SA	7

Sales

Holding	Investments	Proceeds USD'000
80,751	Easy Trip Planners Ltd.	43
22	MercadoLibre, Inc.	26
124	Krafton, Inc.	20
2,429	NU Holdings Ltd. 'A'	18
456	KakaoBank Corp.	9
134	Pearl Abyss Corp.	5
100	Netmarble Corp.	4
41	Kaspi.KZ JSC GDR	3
10,322	Fawry for Banking & Payment Technology Services SAE	2
166	Motilal Oswal Financial Services Ltd.	1
110	Arco Platform Ltd.	1
46	TeamLease Services Ltd.	1
118	Happiest Minds Technologies Ltd.	1
986	CVC Brasil Operadora e Agencia de Viagens SA	1
206	VTEX	1
250	Danal Co. Ltd.	1
1,897	Brightcom Group Ltd.	1
19	Angel One Ltd.	0
8	Kakao Corp.	0

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Statement of Significant Portfolio Changes

HAN-GINS Cloud Technology Equal Weight UCITS ETF

For the period ended 30 September 2023

Purchases

Holding	Investments	Cost USD'000
476	MicroStrategy, Inc. 'A'	219
4,568	Intapp, Inc.	203
2,150	TD SYNNEX Corp.	203
23,152	SolarWinds Corp.	196
12,038	Informatica, Inc. 'A'	191
44,400	Digital China Group Co. Ltd. 'A'	184
1,192	Baidu, Inc. ADR	178
5,265	Consensus Cloud Solutions, Inc.	177
56,420	Vnet Group, Inc. ADR	177
972	Atlassian Corp. 'A'	174
7,847	MeridianLink, Inc.	173
5,892	JFrog Ltd.	172
17,665	Alight, Inc. 'A'	171
2,404	Zoom Video Communications, Inc. 'A'	170
1,979	Five9, Inc.	170
1,044	CyberArk Software Ltd.	170
2,145	Guidewire Software, Inc.	169
13,790	Sage Group plc (The)	169
1,816	Akamai Technologies, Inc.	168
1,538	Splunk, Inc.	168
1,605	Workiva, Inc.	167
28,338	AvePoint, Inc.	166
4,663	Software AG	165
171,900	Ronglian Group Ltd. 'A'	164
3,928	Open Text Corp.	163
16,511	Crayon Group Holding ASA	163
6,124	Varonis Systems, Inc.	161
1,140	Kinaxis, Inc.	161
3,410	Climb Global Solutions, Inc.	161
397	MongoDB, Inc.	158
11,187	A10 Networks, Inc.	158
14,561	CCC Intelligent Solutions Holdings, Inc.	155
29,990	Telefonaktiebolaget LM Ericsson 'B'	153
8,300	TerraSky Co. Ltd.	148
52,990	Rackspace Technology, Inc.	94
168,000	Ming Yuan Cloud Group Holdings Ltd.	92
5,680	Bandwidth, Inc. 'A'	78

Sales

Holding	Investments	Proceeds USD'000
2,987	Advanced Micro Devices, Inc.	323
931	NVIDIA Corp.	313
23,566	Sumo Logic, inc.	283
6,440	Open Text Corp.	252
3,052	Guidewire Software, Inc.	239
2,273	Amazon.com, Inc.	233
13,903	MeridianLink, Inc.	224
6,777	IDT Corp.	220
13,143	Fastly, Inc. 'A'	214
2,218	Splunk, Inc.	203
23,557	Kingsoft Cloud Holdings Ltd. ADR	180
5,075	Confluent, Inc. 'A'	175
748	Palo Alto Networks, Inc.	164
4,345	Pure Storage, Inc. 'A'	157
1,486	Datadog, Inc. 'A'	152
5,739	Extreme Networks, Inc.	146
688	Salesforce, Inc.	144
2,688	Teradata Corp.	141
164,500	Jasmine Technology Solution PCL	140
3,508	DigitalOcean Holdings, Inc.	140
57,959	Rackspace Technology, Inc.	139
2,600	Dell Technologies, Inc. 'C'	138
2,498	Gitlab, Inc. 'A'	123

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Statement of Significant Portfolio Changes (continued)

HAN-GINS Cloud Technology Equal Weight UCITS ETF (continued)

For the period ended 30 September 2023

Sales (continued)

Holding	Investments	Proceeds USD'000
4,110	nCino, Inc.	123
1,075	Oracle Corp.	123
249	Adobe, Inc.	121
2,258	Dynatrace, Inc.	118
645	Apple, Inc.	117
1,774	Cloudflare, Inc. 'A'	115
208	ServiceNow, Inc.	114
6,076	Softcat plc	113
783	Zscaler, Inc.	109
326	Microsoft Corp.	107
7,480	N-able, Inc.	106
721	CrowdStrike Holdings, Inc. 'A'	103
588	Snowflake, Inc. 'A'	103
1,339	NetApp, Inc.	100
2,699	RingCentral, Inc. 'A'	99
653	VMware, Inc. 'A'	98
827	Alphabet, Inc. 'A'	97
588	Arista Networks, Inc.	97
693	SAP SE	95
432	Workday, Inc. 'A'	94
1,378	Twilio, Inc. 'A'	88
112	Equinix, Inc., REIT	88

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Statement of Significant Portfolio Changes (continued)

HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF

For the period ended 30 September 2023

Purchases

Holding	Investments	Cost USD'000
3,029	Glaukos Corp.	222
4,203	LivaNova plc	219
4,119	Axonics, Inc.	219
2,374	Integer Holdings Corp.	199
26,955	Elekta AB 'B'	197
2,560	GE HealthCare Technologies, Inc.	192
1,548	CONMED Corp.	185
7,525	NextGen Healthcare, Inc.	168
62,500	Shanghai MicroPort MedBot Group Co. Ltd.	161
250,000	Alibaba Health Information Technology Ltd.	154
7,472	Twist Bioscience Corp.	152
87,000	Microport Scientific Corp.	139
1,283	Neurocrine Biosciences, Inc.	139
3,881	Harmony Biosciences Holdings, Inc.	130
1,998	Inari Medical, Inc.	128
996	Jazz Pharmaceuticals plc	128
693	BeiGene Ltd. ADR	124
3,727	PROCEPT BioRobotics Corp.	124
15,947	iShares MSCI India UCITS ETF	123
1,016	Sarepta Therapeutics, Inc.	122
50,300	Ping An Healthcare and Technology Co. Ltd.	118
1,025	Agilent Technologies, Inc.	116
13,522	uniQure NV	115
633	Alnylam Pharmaceuticals, Inc.	114
2,509	Ionis Pharmaceuticals, Inc.	114
311	Bio-Rad Laboratories, Inc. 'A'	112
1,188	DiaSorin SpA	112
6,445	REGENXBIO, Inc.	111
2,119	Globus Medical, Inc. 'A'	110
14,330	Recursion Pharmaceuticals, Inc. 'A'	110
16,877	Alector, Inc.	108
1,216	BioMarin Pharmaceutical, Inc.	107
638	Cochlear Ltd.	105
1,067	BioMerieux	105
4,035	Beam Therapeutics, Inc.	104
4,062	Arcturus Therapeutics Holdings, Inc.	104
126	Regeneron Pharmaceuticals, Inc.	104

Sales

Holding	Investments	Proceeds USD'000
3,004	Schrodinger, Inc.	147
45,200	CYBERDYNE, inc.	100
900	Exact Sciences Corp.	83
5,041	NeoGenomics, Inc.	80
965	Lantheus Holdings, Inc.	79
213	Align Technology, Inc.	75
9,389	Telix Pharmaceuticals Ltd.	69
178	West Pharmaceutical Services, Inc.	69
15,673	Caribou Biosciences, inc.	66
1,566	Demant A/S	65
2,595	ACADIA Pharmaceuticals, Inc.	63
54,233	Invitae Corp.	61
2,824	Koninklijke Philips NV	60
1,065	10X Genomics, Inc. 'A'	59
174	Penumbra, Inc.	56
1,837	Arcturus Therapeutics Holdings, Inc.	53
302	Straumann Holding AG	49
2,103	Myriad Genetics, Inc.	45
13,721	Bluebird Bio, inc.	45
32,700	Sangamo Therapeutics, inc.	42
151	Shockwave Medical, Inc.	41
10,160	BICO Group AB	37
1,146	Alkermes plc	35
900	JMDC, Inc.	34

Statement of Significant Portfolio Changes (continued)

HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF (continued)

For the period ended 30 September 2023

Sales (continued)

Holding	Investments	Proceeds USD'000
100	Intuitive Surgical, Inc.	33
495	Intra-Cellular Therapies, Inc.	30
150	Veeva Systems, Inc. 'A'	29

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Statement of Significant Portfolio Changes (continued)

HAN-GINS Tech Megatrend Equal Weight UCITS ETF

For the period ended 30 September 2023

Purchases

Holding	Investments	Cost USD'000
37,238	Northern Data AG	900
30,000	MediaTek, Inc.	697
71,800	Shenzhen Inovance Technology Co. Ltd. 'A'	663
112,746	Life360, Inc.	633
191,000	Range Intelligent Computing Technology Group Co. Ltd. 'A'	632
1,141	ServiceNow, Inc.	627
11,600	Konami Group Corp.	617
2,753	Nordson Corp.	616
9,691	Legend Biotech Corp. ADR	616
15,552	AppLovin Corp. 'A'	598
6,181	Skyworks Solutions, Inc.	595
210,709	Cipher Mining, Inc.	565
1,658	Sartorius AG, Preference, Preference	564
8,033	Exact Sciences Corp.	559
494,314	Bitfarms Ltd.	542
105,354	Peloton Interactive, Inc. 'A'	471
321,609	Terawulf, Inc.	466
19,365	Vinfast Auto Pte Ltd.	305
23,805	Weibo Corp. ADR	281
15,855	Bumble, Inc. 'A'	229
43,382	Lucid Group, Inc.	224
9,104	Fiverr International Ltd.	217
16,600	Sangfor Technologies, Inc. 'A'	212
3,912	Corteva, Inc.	202
7,947	ROBLOX Corp. 'A'	201
23,718	Hexagon AB 'B'	199
6,400	FANUC Corp.	174

Sales

Holding	Investments	Proceeds USD'000
1,910	Adobe, Inc.	966
1,720	Argenx SE	856
158,330	Applied Digital Corp.	825
7,875	Advanced Micro Devices, Inc.	758
242,800	IReader Technology Co. Ltd.	658
30,300	Bandai Namco Holdings, inc.	649
50,600	Sumitomo Electric Industries Ltd.	640
50,478	Will Semiconductor Co Ltd.	636
11,922	IAC, inc.	613
284,395	Bit Digital, Inc.	605
1,152	Thermo Fisher Scientific, inc.	580
13,857	Renault SA	574
411,700	Remixpoint, Inc.	564
5,013	Revvity, inc.	549
55,780	Riot Platforms, Inc.	546
1,305	NVIDIA Corp.	519
124,859	Cleantech, Inc.	505
39,060	Unigroup Guoxin Microelectronics Co. Ltd.	470
119,630	Iris Energy Ltd.	460
47,753	Marathon Digital Holdings, Inc.	442
9,306	Block, Inc.	434
20,300	Li Auto, Inc. 'A'	369
1,268	Meta Platforms, Inc. 'A'	365
1,901	NCSOFT Corp.	346
254,900	GDS Holdings Ltd.	327
160,648	Hut 8 Mining Corp.	315
59,800	Kunlun Tech Co. Ltd. 'A'	308
10,159	DraftKings, Inc. 'A'	280

Statement of Significant Portfolio Changes (continued)

HAN-GINS Tech Megatrend Equal Weight UCITS ETF (continued)

For the period ended 30 September 2023

Sales (continued)

Holding	Investments	Proceeds USD'000
1,640	VMware, Inc. 'A'	254
1,938	Alphabet, Inc. 'A'	245

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Statement of Significant Portfolio Changes (continued)

iClima Global Decarbonisation Enablers UCITS ETF

For the period ended 30 September 2023

Purchases

Holding	Investments	Cost USD'000
5,116	DSM-Firmenich AG	580
3,036	Ferguson plc	484
22,000	Li Auto, Inc. 'A'	475
46,400	XPeng, Inc. 'A'	421
12,896	Clearway Energy, Inc.	326
14,999	Valeo SE	324
34,792	Lucid Group, Inc.	240
890	SolarEdge Technologies, Inc.	177
109,006	Aker Carbon Capture ASA	161
12,998	Eneti, Inc.	160
4,394	Daqo New Energy Corp. ADR	158
946	Enphase Energy, Inc.	135
195,400	Goldwind Science & Technology Co. Ltd.	131
4,718	Fluence Energy, Inc.	130
1,378	SMA Solar Technology AG	126
2,263	NextEra Energy Partners LP	122
65,303	Proterra, inc.	116
1,602	Sociedad Quimica y Minera de Chile SA ADR	113
9,599	Plug Power, Inc.	111
17,632	TPI Composites, Inc.	106
999	EnerSys	106

Sales

Holding	Investments	Proceeds USD'000
3,139	Ecopro BM Co. Ltd.	938
18,366	Li Auto, inc. ADR	800
4,365	Ferguson plc	697
4,307	Republic Services, inc.	658
33,805	XPeng, inc. ADR	622
6,027	Orsted A/S	510
3,633	DSM BV	443
9,164	Uber Technologies, Inc.	425
17,300	Sumitomo Forestry Co. Ltd.	412
17,639	Vonovia SE	394
1,502	Tesla, Inc.	377
1,667	Eaton Corp. plc	359
2,036	Applied Materials, Inc.	292
11,735	Rivian Automotive, Inc. 'A'	286
1,364	Quanta Services, Inc.	277
1,452	Ecolab, Inc.	269
6,242	Infineon Technologies AG	247
6,310	ABB Ltd., Registered	246
3,700	Cie de Saint-Gobain SA	243
1,209	Trane Technologies plc	241

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Statement of Significant Portfolio Changes (continued)

Procure Space UCITS ETF

For the period ended 30 September 2023

Purchases

Holding	Investments	Cost USD'000
139,586	Virgin Galactic Holdings, Inc.	366
13,189	Viasat, Inc.	330
50,112	DISH Network Corp. 'A'	329
44,819	AST SpaceMobile, Inc.	246
3,951	Iridium Communications, Inc.	200
19,054	Intuitive Machines, Inc.	176
56,969	Planet Labs PBC	171
21,557	TomTom NV	164
8,919	EchoStar Corp. 'A'	157
33,200	SKY Perfect JSAT Holdings, Inc.	142
22,218	SES SA ADR	132
10,000	Ispace, Inc.	119
832	Airbus SE	118
60,449	BlackSky Technology, Inc.	99
500	L3Harris Technologies, Inc.	94
13,460	Eutelsat Communications SA	85
1,700	Weathernews, Inc.	79
19,050	Sirius XM Holdings, Inc.	76
727	Garmin Ltd.	73
50,516	Terran Orbital Corp.	72
1,457	Trimble, Inc.	71
16,129	Rocket Lab USA, Inc.	70
61,327	Globalstar, Inc.	68
667	RTX Corp.	55
262	Honeywell International, Inc.	52
972	Comcast Corp. 'A'	42

Sales

Holding	Investments	Proceeds USD'000
13,779	Maxar Technologies, inc.	730
85,509	Rocket Lab USA, Inc.	468
233,288	Globalstar, Inc.	300
6,347	Viasat, Inc.	243
49,643	Sirius XM Holdings, Inc.	199
27,809	SES SA ADR	191
11,627	AT&T, inc.	187
1,664	Garmin Ltd.	175
3,095	Trimble, Inc.	161
3,633	Comcast Corp. 'A'	157
2,159	Iridium Communications, Inc.	124
24,600	SKY Perfect JSAT Holdings, Inc.	122
35,734	Planet Labs PBC	118
418	Boeing Co. (The)	90
159,472	Astra Space, inc.	65
271	L3Harris Technologies, Inc.	46
479	RTX Corp.	45
6,884	Eutelsat Communications SA	42
91	Northrop Grumman Corp.	40
1,662	EchoStar Corp. 'A'	29

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Statement of Significant Portfolio Changes (continued)

Saturna AI-Kawthar Global Focused Equity UCITS ETF

For the period ended 30 September 2023

Purchases

Holding	Investments	Cost USD'000
2,102	Procter & Gamble Co. (The)	324
123	AutoZone, Inc.	319
4,835	Danone SA	294
573	ServiceNow, Inc.	276
710	Tyler Technologies, Inc.	265
1,585	Enphase Energy, Inc.	254
4,867	Trimble, Inc.	238
2,412	Taiwan Semiconductor Manufacturing Co. Ltd. ADR	217
1,852	Alphabet, Inc. 'A'	216
489	Intuit, Inc.	215
1,130	Trane Technologies plc	211
454	Elevance Health, Inc.	209
2,635	Canadian Pacific Kansas City Ltd.	208
681	Accenture plc 'A'	200
1,542	TE Connectivity Ltd.	198
292	ASML Holding NV	194
3,300	Murata Manufacturing Co. Ltd.	190
2,282	Akzo Nobel NV	189
878	Lowe's Cos., Inc.	187
435	Adobe, Inc.	186
3,606	Cisco Systems, Inc.	179
7,657	Assa Abloy AB 'B'	179
547	Microsoft Corp.	173
982	Apple, Inc.	172
1,549	Merck & Co., Inc.	171
3,324	Boston Scientific Corp.	171
1,003	Texas Instruments, Inc.	170
1,234	Agilent Technologies, Inc.	159
1,259	Wolters Kluwer NV	158
1,093	AstraZeneca plc	157
878	Schneider Electric SE	154
2,640	Corteva, Inc.	149
1,711	Edwards Lifesciences Corp.	144
2,179	Johnson Controls International plc	134
359	Lululemon Athletica, Inc.	133
278	L'Oreal SA	127
2,800	Nintendo Co. Ltd.	122
404	Motorola Solutions, Inc.	116
249	Eli Lilly & Co.	108
3,968	Vestas Wind Systems A/S	108
585	Novo Nordisk A/S	95
996	Reckitt Benckiser Group plc	79

Sales

Holding	Investments	Proceeds USD'000
9,773	Vestas Wind Systems A/S	250
3,265	Reckitt Benckiser Group plc	242
734	Stryker Corp.	219
1,437	Nestle SA	186
934	Novo Nordisk A/S	153
274	Eli Lilly & Co.	110
551	Honeywell International, Inc.	105
759	Canadian Pacific Kansas City Ltd.	61
448	Alphabet, Inc. 'A'	54
564	Taiwan Semiconductor Manufacturing Co. Ltd. ADR	54
934	Corteva, Inc.	53
158	Microsoft Corp.	52
284	Apple, Inc.	52
76	ASML Holding NV	51
172	Accenture plc 'A'	51
422	Wolters Kluwer NV	51
386	TE Connectivity Ltd.	50

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Statement of Significant Portfolio Changes (continued)

Saturna AI-Kawthar Global Focused Equity UCITS ETF (continued)

For the period ended 30 September 2023

Sales (continued)

Holding	Investments	Proceeds USD'000
1,006	Trimble, Inc.	50
232	Lowe's Cos., Inc.	50
998	Cisco Systems, Inc.	49
908	Boston Scientific Corp.	48
282	Texas Instruments, Inc.	48
262	Trane Technologies plc	48
1,100	Nintendo Co. Ltd.	48
162	Motorola Solutions, Inc.	48
276	Schneider Electric SE	47
18	AutoZone, Inc.	47
410	Merck & Co., Inc.	46
2,006	Assa Abloy AB 'B'	46
300	Procter & Gamble Co. (The)	46
102	Elevance Health, Inc.	46
124	Lululemon Athletica, Inc.	46
800	Murata Manufacturing Co. Ltd.	45
564	Akzo Nobel NV	45
314	AstraZeneca plc	44
98	L'Oreal SA	44
82	ServiceNow, Inc.	43
348	Agilent Technologies, Inc.	43
102	Adobe, Inc.	43
648	Johnson Controls International plc	42
102	Tyler Technologies, Inc.	41
90	Intuit, Inc.	40
425	Edwards Lifesciences Corp.	38
226	Enphase Energy, Inc.	37

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Statement of Significant Portfolio Changes (continued)

Solar Energy UCITS ETF

For the period ended 30 September 2023

Purchases

Holding	Investments	Cost USD'000
29,818	Scatec ASA	238
37,920	ReNew Energy Global plc 'A'	229
8,700	West Holdings Corp.	184
96,000	Phoenix Silicon International Corp.	183
16,244	SunPower Corp.	180
38,797	Altus Power, Inc.	172
9,669	Solaria Energia y Medio Ambiente SA	153
7,603	Sunrun, Inc.	145
68,400	Xinte Energy Co. Ltd. 'H'	144
8,457	Sunnova Energy International, Inc.	139
4,694	HD Hyundai Energy Solutions Co. Ltd.	137
432,000	Xinyi Energy Holdings Ltd.	127
4,532	Hannon Armstrong Sustainable Infrastructure Capital, Inc., REIT	116
6,732	Encavis AG	114
703	Enphase Energy, Inc.	113
1,061	SMA Solar Technology AG	111
8,100	RENOVA, Inc.	110
180,000	United Renewable Energy Co. Ltd.	109
98,728	TSEC Corp.	106
26,408	Emeren Group Ltd. ADR	105
5,286	Array Technologies, Inc.	105
88,000	Xinyi Solar Holdings Ltd.	97
4,527	Shoals Technologies Group, Inc. 'A'	94
2,267	Canadian Solar, Inc.	85
323	SolarEdge Technologies, Inc.	85
3,158	Maxeon Solar Technologies Ltd.	84
365	First Solar, Inc.	73
21,000	Flat Glass Group Co. Ltd. 'H'	65
2,195	Clearway Energy, Inc.	62
51,000	Motech Industries, Inc.	59
37,380	Shinsung E&G Co. Ltd.	58
3,322	Enlight Renewable Energy Ltd.	56
20,030	FTC Solar, Inc.	56
83,242	Meyer Burger Technology AG	55
1,646	Hanwha Solutions Corp.	53
317	Wacker Chemie AG	46
1,444	Neoen SA	44

Sales

Holding	Investments	Proceeds USD'000
88,259	Emeren Group Ltd. ADR	339
247,000	Motech Industries, Inc.	273
306,000	Triumph New Energy Co. Ltd. 'H'	266
10,093	Shoals Technologies Group, Inc. 'A'	255
119,628	Shinsung E&G Co. Ltd.	229
864	Tesla, Inc.	183
1,617	SMA Solar Technology AG	173
27,542	Altus Power, Inc.	170
82,732	Azure Power Global Ltd.	164
9,129	Sunnova Energy International, Inc.	160
65,200	Xinte Energy Co. Ltd. 'H'	152
5,537	Maxeon Solar Technologies Ltd.	146
46,729	FTC Solar, Inc.	139
614	First Solar, Inc.	113
10,100	RENOVA, Inc.	109
76,000	TSEC Corp.	89
115,118	Meyer Burger Technology AG	74
4,017	Sunrun, Inc.	72
105,000	United Renewable Energy Co. Ltd.	67
21,000	Flat Glass Group Co. Ltd. 'H'	64
1,424	Canadian Solar, Inc.	55
2,564	Array Technologies, Inc.	55

Statement of Significant Portfolio Changes (continued)

Solar Energy UCITS ETF (continued)

For the period ended 30 September 2023

Sales (continued)

Holding	Investments	Proceeds USD'000
174,000	Xinyi Energy Holdings Ltd.	53
48,000	Xinyi Solar Holdings Ltd.	52
3,105	Encavis AG	50
180	SolarEdge Technologies, Inc.	49
1,964	Hannon Armstrong Sustainable Infrastructure Capital, Inc., REIT	48
9,000	Sino-American Silicon Products, Inc.	47
2,400	West Holdings Corp.	45
257	Enphase Energy, Inc.	44
3,119	Solaria Energia y Medio Ambiente SA	43
1,353	HD Hyundai Energy Solutions Co. Ltd.	41

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Statement of Significant Portfolio Changes (continued)

The Medical Cannabis and Wellness UCITS ETF

For the period ended 30 September 2023

Purchases

Holding	Investments	Cost USD'000
317,124	Flora Growth Corp.	1,023
690,934	Bright Green Corp.	677
4,745	Jazz Pharmaceuticals plc	626
9,985	Scotts Miracle-Gro Co. (The)	603
153,330	BYND Cannasoft Enterprises, inc.	485
18,027	Turning Point Brands, inc.	427
21,025	Chicago Atlantic Real Estate Finance, inc., REIT	314
24,595	AFC Gamma, inc., REIT	311
251,338	Amyris, inc.	253
214,572	Cardiol Therapeutics, inc.	235
61,255	GrowGeneration Corp.	217
54,175	Cara Therapeutics, inc.	175
138,526	Evogene Ltd.	106
144,184	22nd Century Group, inc.	88
91,323	WM Technology, inc.	87
191,500	Reliq Health Technologies, inc.	73
44,646	Hydrofarm Holdings Group, inc.	45
542	Innovative Industrial Properties, inc., REIT	39
20,849	22nd Century Group, inc.	32
74,428	Flora Growth Corp.	17

Sales

Holding	Investments	Proceeds USD'000
20,818	Jazz Pharmaceuticals plc	2,749
44,866	Scotts Miracle-Gro Co. (The)	2,423
28,589	Innovative Industrial Properties, inc., REIT	2,030
70,132	Turning Point Brands, inc.	1,662
73,408	Chicago Atlantic Real Estate Finance, inc., REIT	1,124
85,006	AFC Gamma, inc., REIT	1,071
242,006	GrowGeneration Corp.	734
363,761	WM Technology, inc.	470
340,825	Flora Growth Corp.	440
213,580	Cara Therapeutics, inc.	398
690,934	Bright Green Corp.	262
770,500	Reliq Health Technologies, inc.	221
179,949	Hydrofarm Holdings Group, inc.	219
214,572	Cardiol Therapeutics, inc.	201
153,330	BYND Cannasoft Enterprises, inc.	145

The CBI requires a schedule of material changes in the composition of the portfolio during the financial period. These are defined as aggregate purchases of a security exceeding one per cent of the total value of purchases for the financial period and aggregate disposals greater than one per cent of the total value of sales. At a minimum the largest 20 purchases and 20 sales must be given or all purchases and sales if less than 20. A full listing of the portfolio changes for the financial period is available, upon request, at no cost from the Administrator.

Statement of Significant Portfolio Changes (continued)

The Travel UCITS ETF

For the period ended 30 September 2023

Purchases

Holding	Investments	Cost USD'000
12,997	H World Group Ltd. ADR	561
11,696	Southwest Airlines Co.	399
15,182	Norwegian Cruise Line Holdings Ltd.	280
194,000	Shangri-La Asia Ltd.	161
710	Hilton Worldwide Holdings, Inc.	101
2,269	Delta Air Lines, Inc.	88
10,209	TUI AG	78
1,203	Trip.com Group Ltd. ADR	43
806	United Airlines Holdings, Inc.	38
221	Marriott International, Inc. 'A'	38
14	Booking Holdings, Inc.	37
316	Airbnb, Inc. 'A'	36
6,800	Singapore Airlines Ltd.	33
536	Royal Caribbean Cruises Ltd.	33
3,375	Carnival Corp.	32
2,010	Ryanair Holdings plc sprou	32
2,742	Deutsche Lufthansa AG, Registered	29
1,742	Host Hotels & Resorts, Inc., REIT	28
364	InterContinental Hotels Group plc	25
1,653	American Airlines Group, Inc.	24

Sales

Holding	Investments	Proceeds USD'000
6,265	Royal Caribbean Cruises Ltd.	604
183	Booking Holdings, Inc.	512
27,838	Ryanair Holdings plc	511
28,408	Carnival Corp.	465
27,196	Host Hotels & Resorts, Inc., REIT	462
12,002	Trip.com Group Ltd. ADR	440
2,345	Airbnb, Inc. 'A'	327
15,345	Norwegian Cruise Line Holdings Ltd.	293
6,150	Delta Air Lines, Inc.	274
1,283	Marriott International, Inc. 'A'	251
7,257	Southwest Airlines Co.	248
5,856	H World Group Ltd. ADR	244
1,604	Hilton Worldwide Holdings, Inc.	241
1,817	Expedia Group, Inc.	204
3,515	United Airlines Holdings, Inc.	180
1,979	InterContinental Hotels Group plc	144
26,700	Singapore Airlines Ltd.	143
12,782	Deutsche Lufthansa AG, Registered	120
5,100	ANA Holdings, Inc.	118
7,002	American Airlines Group, Inc.	115
52,741	International Consolidated Airlines Group SA	105
2,815	Accor SA	105
4,600	Japan Airlines Co. Ltd.	98
2,139	Whitbread plc	94
21,394	Qantas Airways Ltd.	87

The CBI requires a schedule of material changes in the composition of the portfolio during the financial period. These are defined as aggregate purchases of a security exceeding one per cent of the total value of purchases for the financial period and aggregate disposals greater than one per cent of the total value of sales. At a minimum the largest 20 purchases and 20 sales must be given or all purchases and sales if less than 20. A full listing of the portfolio changes for the financial period is available, upon request, at no cost from the Administrator.

Statement of Significant Portfolio Changes (continued)

U.S. Global Jets UCITS ETF

For the period ended 30 September 2023

Purchases

Holding	Investments	Cost USD'000
10,349	Southwest Airlines Co.	329
22,270	American Airlines Group, Inc.	325
8,723	Delta Air Lines, Inc.	322
6,408	United Airlines Holdings, Inc.	298
29,301	Frontier Group Holdings, Inc.	250
12,776	Sun Country Airlines Holdings, Inc.	242
5,945	SkyWest, Inc.	207
8,841	iShares MSCI Turkey UCITS ETF	146
1,469	Allegiant Travel Co.	146
7,529	Air Transport Services Group, Inc.	141
19,977	JetBlue Airways Corp.	133
3,000	Alaska Air Group, Inc.	132
7,926	Air Canada	121
13,473	Hawaiian Holdings, Inc.	117
10,827	Turk Hava Yollari AO	85
3,258	Pegasus Hava Tasimaciligi A/S	82
4,548	TripAdvisor, Inc.	76
1,671	Bombardier, Inc. 'B'	74
1,045	Textron, Inc.	69
24	Booking Holdings, Inc.	64
298	General Dynamics Corp.	64
300	Boeing Co. (The)	62
576	Expedia Group, Inc.	56
555	Copa Holdings SA 'A'	54
666	Amadeus IT Group SA	47

Sales

Holding	Investments	Proceeds USD'000
16,434	Delta Air Lines, Inc.	625
17,064	Southwest Airlines Co.	536
34,084	American Airlines Group, Inc.	500
10,272	United Airlines Holdings, Inc.	486
17,903	Air Canada	287
2,469	Allegiant Travel Co.	260
5,091	Alaska Air Group, Inc.	233
28,922	JetBlue Airways Corp.	209
20,847	Hawaiian Holdings, Inc.	181
8,841	iShares MSCI Turkey UCITS ETF	139
5,052	Pegasus Hava Tasimaciligi A/S	135
37,769	Sabre Corp.	130
46	Booking Holdings, Inc.	126
1,638	Textron, Inc.	113
14,858	Turk Hava Yollari AO	112
518	Boeing Co. (The)	109
2,382	SkyWest, Inc.	100
452	General Dynamics Corp.	98
960	Expedia Group, Inc.	97
1,908	Bombardier, Inc. 'B'	89
790	Copa Holdings SA 'A'	84
4,814	TripAdvisor, Inc.	82
16,460	Qantas Airways Ltd.	67
6,742	Deutsche Lufthansa AG, Registered	65

The CBI requires a schedule of material changes in the composition of the portfolio during the financial period. These are defined as aggregate purchases of a security exceeding one per cent of the total value of purchases for the financial period and aggregate disposals greater than one per cent of the total value of sales. At a minimum the largest 20 purchases and 20 sales must be given or all purchases and sales if less than 20. A full listing of the portfolio changes for the financial period is available, upon request, at no cost from the Administrator.

Appendix I: Securities Financial Transaction Regulation

The ICAV is required to make available a Report for the financial year for each of its Sub-Funds containing certain disclosures as set out in Article 13 of the European Commission Regulation 2015/2365 on transparency of securities financing transactions and of reuse of collateral (the “Regulation”).

I. Concentration Data

The tables below show the counterparties by Sub-Fund, across each type of Contract for Difference (“CFD”) and Total Return Swap (“TRS”), with respect to outstanding transactions as at 30 September 2023:

Contract for Difference			
Sub-Fund	Counterparty	Fair value USD '000	% of NAV
Alerian Midstream Energy Dividend UCITS ETF	JP Morgan	738	4.24%

Total Return Swap			
Sub-Fund	Counterparty	Net unrealised Loss USD '000	% of NAV
Alerian Midstream Energy Dividend UCITS ETF	JP Morgan	(271)	(1.56%)

II. Transaction Data

The below table summarises the country of Counterparty incorporation across each type of SFT and TRS by Fund as at 30 September 2023.

Sub-Fund	Counterparty's Country of incorporation	Contract For Difference	Total Return Swap	Total USD '000
		Fair value	Net unrealised Loss	
		USD '000	USD '000	
Alerian Midstream Energy Dividend UCITS ETF	United States	738	(271)	467

There was no collateral received or pledged by the Sub-Funds across each type of CFD and TRS as at 30 September 2023.

Appendix I: Securities Financial Transaction Regulation (continued)

II. Transaction Data (continued)

The below table summarises the maturity tenor of each type of SFT and TRS by Sub-Fund as at 30 September 2023:

Sub-Fund	Maturity Tenor	Contract For Difference	Total USD '000
		Fair value	
		USD '000	
Alerian Midstream Energy Dividend UCITS ETF	Less than one day	-	-
	One day to one week	-	-
	One week to one month	-	-
	One to three months	-	-
	Three months to one year	-	-
	More than one year	-	-
	Open Transaction	738	738
	Total	738	738

Sub-Fund	Maturity Tenor	Total Return Swap	Total USD '000
		Net unrealised Loss	
		USD '000	
Alerian Midstream Energy Dividend UCITS ETF	Less than one day	-	-
	One day to one week	-	-
	One week to one month	-	-
	One to three months	-	-
	Three months to one year	(271)	(271)
	More than one year	-	-
	Open Transaction	-	-
	Total	(271)	(271)

During the period ended 30 September 2023, none of the other Sub-Funds engaged in transactions which are subject to the Regulation. Accordingly, no global, concentration or transactions data, or information on reuse or safekeeping of collateral is reported.

APPENDIX ii: ADDITIONAL INFORMATION FOR INVESTORS IN SWITZERLAND

1. Representative in Switzerland

Waystone Fund Services (Switzerland) SA, Av. Villamont 17, 1005 Lausanne, Switzerland (the “Swiss Representative”).

2. Paying Agent in Switzerland

Helvetische Bank AG, Seefeldstrasse 215, 8008 Zurich, Switzerland.

3. Location where the relevant documents may be obtained

Copies of the Instrument of Incorporation, the Prospectus, the Key Investor Information Documents (KIID), the annual and semi-annual reports of the ICAV, as well as a list presenting all acquisitions and disposals carried out during the period considered may be obtained free of charge from the Swiss Representative.

Past performance is no indication of current or future performance. The performance data do not take into account the commissions and costs incurred on the issue and redemption of shares.

*Please refer Note 1 for fund launches and name changes.

4. Total Expense Ratios (for the 12 months ending 30.09.2023)

Sub-fund	Share Class	TER <u>excluding</u> performance fee (for the 12 months ending 31.03.2023)	TER <u>including</u> performance fee (for the 12 months ending 31.03.2023)
Alerian Midstream Energy Dividend UCITS ETF	Distribution	0.40%	0.40%
AuAg ESG Gold Mining UCITS ETF	Accumulation	0.60%	0.60%
Digital Infrastructure and Connectivity UCITS ETF	Accumulation	0.69%	0.69%
EMQQ Emerging Markets Internet & Ecommerce UCITS ETF	Accumulation	0.86%	0.86%
ETC Group Digital Assets and Blockchain Equity UCITS ETF	Accumulation	0.60%	0.60%
FMQQ Next Frontier Internet & Ecommerce ESG-S UCITS ETF	Accumulation	0.86%	0.86%
HAN-GINS Cloud Technology Equal Weight UCITS ETF	Accumulation	0.59%	0.59%
HAN-GINS Indxx Healthcare Megatrend Equal Weight UCITS ETF	Accumulation	0.59%	0.59%
HAN-GINS Tech Megatrend Equal Weight UCITS ETF	Accumulation	0.59%	0.59%
iClima Global Decarbonisation Enablers UCITS ETF	Accumulation	0.65%	0.65%
Procure Space UCITS ETF	Accumulation	0.75%	0.75%
Saturna AI-Kawthar Global Focused Equity UCITS ETF	Accumulation	0.75%	0.75%
Solar Energy UCITS ETF	Accumulation	0.49%	0.49%
The Medical Cannabis and Wellness UCITS ETF	Accumulation	0.80%	0.80%

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The Travel UCITS ETF*	Accumulation	0.69%	0.69%
U.S. Global Jets UCITS ETF	Accumulation	0.65%	0.65%

*Please refer Note 1 for fund launches and name changes.