



Annual Report for the financial year ended 30 June 2023

Name	ARSN
1. ANZ Australian Industrial Equities Fund	088 881 672
2. ANZ Enhanced Yield Fund	169 284 539
3. ANZ Fixed Income Fund	155 076 396
4. ANZ Listed Property Trust Fund	088 882 571
5. ANZ Money Market Fund	088 880 906
6. ANZ Private Global Equities (Actively Hedged) Fund	104 485 814
7. ANZ Private Global Equities Trust	169 284 815
8. ANZ Private International Fixed Interest Fund	089 939 613
9. Blue Chip Pool	098 459 173
10. OneAnswer - ANZ Cash Advantage	137 002 174
11. OnePath Australian Credit Securities Index Trust	094 389 938
12. OnePath Global Credit Securities (Hedged) Index Trust	091 108 119
13. OnePath Global Emerging Markets Pool	094 017 713
14. OnePath Low Volatility Global Equities Index Pool	088 880 522
15. OnePath Multi Asset Income Trust	089 940 018
16. OnePath Sustainable Investments - Wholesale Australian Share Trust	097 176 880
17. OnePath Wholesale Global Smaller Companies Share Trust	101 410 388
18. OptiMix Global Listed Infrastructure Securities Trust	120 608 504
19. OptiMix Wholesale Global Emerging Markets Share Trust	120 609 216
20. OptiMix Wholesale Property Securities Trust	094 389 803
21. Pooled Australian Share Fund	089 940 161
22. Small Companies Pool	094 017 384

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Directors' Report for the financial year ended 30 June 2023

The Directors of OnePath Funds Management Limited (OPFM), the Responsible Entity of the following Managed Investment Schemes (the 'Schemes'), present their report together with the financial report of the Schemes for the financial year ended 30 June 2023, and the report of the auditor of the Schemes.

1. ANZ Australian Industrial Equities Fund
2. ANZ Enhanced Yield Fund
3. ANZ Fixed Income Fund
4. ANZ Listed Property Trust Fund
5. ANZ Money Market Fund
6. ANZ Private Global Equities (Actively Hedged) Fund
7. ANZ Private Global Equities Trust
8. ANZ Private International Fixed Interest Fund
9. Blue Chip Pool
10. OneAnswer - ANZ Cash Advantage
11. OnePath Australian Credit Securities Index Trust
12. OnePath Global Credit Securities (Hedged) Index Trust
13. OnePath Global Emerging Markets Pool
14. OnePath Low Volatility Global Equities Index Pool
15. OnePath Multi Asset Income Trust
16. OnePath Sustainable Investments - Wholesale Australian Share Trust
17. OnePath Wholesale Global Smaller Companies Share Trust
18. OptiMix Global Listed Infrastructure Securities Trust
19. OptiMix Wholesale Global Emerging Markets Share Trust
20. OptiMix Wholesale Property Securities Trust
21. Pooled Australian Share Fund
22. Small Companies Pool

Responsible Entity

The Responsible Entity of the Schemes is OPFM. As at reporting date, the registered office and principal place of business of the Responsible Entity and the Schemes is Level 1, 800 Bourke Street, Docklands, VIC 3008.

The Directors of OnePath Funds Management Limited during or since the end of the financial year are:

Name	Position Held	Date Appointed
K A Watt	Independent Non-Executive Director, Chair	Appointed 21/04/2022
J Selak	Independent Non-Executive Director	Appointed 31/01/2020
M A Somerville	Independent Non-Executive Director	Appointed 31/01/2020
M A Da Silva	Executive Director	Appointed 31/01/2020

Principal activities

The Schemes are registered managed investment schemes domiciled in Australia.

The Schemes invest in accordance with the investment policy of the Schemes as set out in their respective Product Disclosure Statements (PDSs) or investment mandates and in accordance with the Schemes' Constitutions. The key asset categories are cash, equities, interest bearing securities, derivatives, exchange traded funds (ETFs) and unit trusts.

The Schemes did not have any employees during the year (2022: Nil).

Review of operations and results

The Schemes except ANZ Money Market Fund which has been approved to be terminated, continue to invest in accordance with target asset allocations as set out in the governing documents of the Schemes and in accordance with the provisions of each Scheme's Constitution.

The Responsible Entity of ANZ Money Market Fund (the Terminating Scheme) has approved a resolution on 10 August 2023 to terminate the Scheme. The proposed termination date is 15 September 2023. As a result, the financial statements of the Terminating Scheme have been prepared on a basis other than going concern, which is an orderly realisation basis.

The results of operations of the Schemes are disclosed in the Statements of Comprehensive Income.

The income distributions payable by each of the Schemes are disclosed in the Statements of Financial Position.

The distributions to unitholders by each of the Schemes are disclosed in the Statements of Changes in Equity.

For details in relation to the performance of the Schemes, information can be obtained from the website at <https://onepathsuperinvest.com.au/performance>.

Significant changes in the state of affairs

Name changes of Schemes:

During the financial year, the following Scheme had its name changed as indicated in the following table:

Previous name of Scheme	Current name of Scheme
Tax Effective Income Trust	15. OnePath Multi Asset Income Trust

The name change listed above was the result of aligning the investment objective and the nature of assets held within the Scheme.

In the opinion of the Responsible Entity, there were no other significant changes in the state of affairs of the Schemes that occurred during the year unless otherwise disclosed.

Directors' Report for the financial year ended 30 June 2023

Events subsequent to balance date

Scheme termination:

ANZ Money Market Fund (the Terminating Scheme) has been approved to be terminated by the Responsible Entity on 10 August 2023. The proposed termination date is 15 September 2023. As a result, the financial statements of the Terminating Scheme have been prepared on a basis other than going concern.

No other significant events have occurred since the end of the reporting period which would impact on the financial position of the Schemes disclosed in the Statements of Financial Position as at 30 June 2023, or on the results and cash flows of the Schemes for the financial year ended on that date.

Likely developments and expected results of operations

The Schemes except ANZ Money Market Fund (the Terminating Scheme), will continue to pursue their investment policies as outlined in the PDSs or investment mandates. The results of the Schemes will be affected by a number of factors, including the performance of investment markets in which the Schemes invest. Investment performance is not guaranteed and future returns may differ from past returns. As investment conditions change over time, past returns should not be used to predict future returns.

Further information has not been included in this report to avoid the disclosure of information that may result in unreasonable prejudice to the Schemes.

Indemnification and insurance of officers and auditor

The Schemes have not indemnified or made a relevant agreement for indemnifying against a liability for any person who is or has been an officer of the Responsible Entity or an auditor of the Schemes during the year. Subject to the relevant Scheme constitution and relevant law, the Responsible Entity is entitled to be indemnified out of the assets of the Schemes for any liability incurred by it in properly performing or exercising any of its powers or duties in relation to the Schemes. The auditor of the Schemes is in no way indemnified out of the assets of the Schemes.

The ultimate parent company of the Responsible Entity, Insignia Financial Ltd, has paid or **agreed to pay insurance premiums in respect of the Responsible Entity's officers for liability**, legal expenses, insurance contracts, and premiums in respect of such insurance contracts, for the financial year ended 30 June 2023. Such insurance contracts insure against certain liability (subject to specified exclusions) for persons who are or have been the officers of the Responsible Entity. Details of the nature of the liabilities covered or the amount of the premium paid has not been included as such disclosure is prohibited under the terms of the contracts.

Fees paid to and investments held by the Responsible Entity or its associates

Fees paid and payable to the Responsible Entity and its associates out of the Schemes' property during the year are disclosed in 8.4 Responsible Entity fees.

No fees were paid out of the Schemes' property to the Directors of the Responsible Entity during the year. Related party investments held in the Schemes as at the end of the financial year are disclosed in Note 8 Related parties.

Interests in the Schemes

The movements in units on issue in the Schemes during the year are disclosed in the Statements of Changes in Equity and Note 5 Net assets attributable to unitholders.

The value of the Schemes' assets and liabilities are disclosed in the Statements of Financial Position and derived using the basis set out in Note 2 Basis of preparation.

Environmental regulation

The operations of the Schemes are not subject to any significant environmental regulation under Commonwealth, State or Territory law.

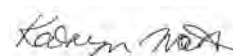
Single set of financial statements

The Schemes are entities of the kind referred to in ASIC Corporations (Related Scheme Reports) Instrument 2015/839. In accordance with the legislative instrument, registered schemes with common Responsible Entity (or related Responsible Entities) are permitted to include their financial statements in adjacent columns in a single set of financial statements.

Lead auditor's independence declaration

The lead auditor's independence declaration, as required under section 307C of the *Corporations Act 2001* is set out on page 93 and forms part of the Directors' Report for the financial year ended 30 June 2023.

Signed in accordance with a resolution of the Directors of OnePath Funds Management Limited.



Kathryn Watt

Director

Melbourne

12 September 2023

Financial Report
Statements of Financial Position
as at 30 June 2023

		1. ANZ Australian Industrial Equities Fund		2. ANZ Enhanced Yield Fund		3. ANZ Fixed Income Fund		4. ANZ Listed Property Trust Fund	
	Note	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
		\$	\$	\$	\$	\$	\$	\$	\$
Assets									
Cash and cash equivalents	6.2	4,958,728	11,774,769	8,046,521	10,215,087	2,692,365	2,728,769	620,827	1,700,111
Margin accounts		243,990	237,015	1,740,433	1,613,180	1,003,287	1,102,421	-	-
Outstanding settlements		1,478,552	-	-	6,825,709	-	3,534,920	-	-
Receivables		1,687,880	2,106,539	8,941,093	3,406,786	2,776,107	2,187,994	2,083,500	1,728,301
Financial assets held at fair value through profit or loss	4.1	395,800,272	384,346,056	451,053,707	653,257,314	322,375,506	328,288,572	123,574,853	128,664,567
Total assets		404,169,422	398,464,379	469,781,754	675,318,076	328,847,265	337,842,676	126,279,180	132,092,979
Liabilities									
Bank overdraft	6.2	-	-	-	-	-	-	-	-
Margin accounts		-	-	-	-	-	-	-	-
Outstanding settlements		398,966	1,165,128	-	-	-	641,753	-	-
Distributions payable		13,196,177	36,979,819	5,194,934	22,216,368	1,629,927	378,382	2,102,362	1,791,503
Payables		-	-	681,437	346,933	13,903	905,611	318,680	228,988
Financial liabilities held at fair value through profit or loss	4.2	-	28,845	311,657	471,984	141,528	35,594	-	-
Total liabilities		13,595,143	38,173,792	6,188,028	23,035,285	1,785,358	1,961,340	2,421,042	2,020,491
Total net assets attributable to unitholders - Equity		390,574,279	360,290,587	463,593,726	652,282,791	327,061,907	335,881,336	123,858,138	130,072,488
Total net assets attributable to unitholders - Liability	5	-	-	-	-	-	-	-	-

The above Statements of Financial Position should be read in conjunction with the accompanying notes.

Financial Report
Statements of Financial Position
as at 30 June 2023

	Note	5. ANZ Money Market Fund		6. ANZ Private Global Equities (Actively Hedged) Fund		7. ANZ Private Global Equities Trust		8. ANZ Private International Fixed Interest Fund	
		30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
Assets									
Cash and cash equivalents	6.2	2,492,144	965,492	2,965,464	3,080,915	16,002,461	19,111,769	12,747,029	12,511,924
Margin accounts		89,530	125,518	468,043	747,923	130,444	5,658,872	1,668,657	578,926
Outstanding settlements		-	-	-	-	982,940	43,236,713	6,658,810	20,033,422
Receivables		195,066	91,500	367,067	28,398	2,489,478	1,605,006	1,149,133	4,632,823
Financial assets held at fair value through profit or loss	4.1	58,932,622	64,918,343	119,302,535	116,088,934	472,877,947	450,133,371	274,933,641	254,957,351
Total assets		61,709,362	66,100,853	123,103,109	119,946,170	492,483,270	519,745,731	297,157,270	292,714,446
Liabilities									
Bank overdraft	6.2	-	241,014	-	-	-	-	-	-
Margin accounts		-	-	426,043	498,163	629	4,936,286	56,466	194,863
Outstanding settlements		-	-	-	-	925,496	386,815	24,023,892	54,502,117
Distributions payable		595,599	3,398	2,709,653	2,691,113	5,360,863	51,732,049	-	1,507,737
Payables		10,175	32,391	-	86,885	231,316	645,271	1,296	668,353
Financial liabilities held at fair value through profit or loss	4.2	67,863	61,065	73,251	4,256,433	334	4,470,097	860,253	4,096,426
Total liabilities		673,637	337,868	3,208,947	7,532,594	6,518,638	62,170,518	24,941,907	60,969,496
Total net assets attributable to unitholders - Equity		61,035,725	65,762,985	119,894,162	112,413,576	485,964,632	457,575,213	272,215,363	231,744,950
Total net assets attributable to unitholders - Liability	5	-	-	-	-	-	-	-	-

The above Statements of Financial Position should be read in conjunction with the accompanying notes.

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Statements of Financial Position
as at 30 June 2023

		9. Blue Chip Pool		10. OneAnswer - ANZ Cash Advantage		11. OnePath Australian Credit Securities Index Trust		12. OnePath Global Credit Securities (Hedged) Index Trust	
	Note	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
		\$	\$	\$	\$	\$	\$	\$	\$
Assets									
Cash and cash equivalents	6.2	9,025,102	10,968,596	986,052,912	951,562,957	420,951	1,183,115	2,048,523	3,090,260
Margin accounts		1,334,157	210,680	-	-	8,969	-	21,779	2
Outstanding settlements		-	-	-	-	2,214,558	2,962,489	854,717	6,767,440
Receivables		2,940,590	1,953,910	198,462	483,315	3,134,375	2,800,274	3,163,817	2,972,707
Financial assets held at fair value through profit or loss	4.1	386,497,057	403,925,551	-	-	348,763,840	336,236,431	324,510,107	317,006,045
Total assets		399,796,906	417,058,737	986,251,374	952,046,272	354,542,693	343,182,309	330,598,943	329,836,454
Liabilities									
Bank overdraft	6.2	-	-	-	-	-	-	-	-
Margin accounts		-	213,095	-	-	-	-	40	2
Outstanding settlements		-	-	-	-	2,180,030	3,205,500	7,342,356	-
Distributions payable		6,271,262	4,603,736	3,304,143	217,779	1,882,070	1,048,907	-	-
Payables		-	-	257,889	230,809	2	2	-	-
Financial liabilities held at fair value through profit or loss	4.2	283,421	25,640	-	-	-	-	69,341	11,462,561
Total liabilities		6,554,683	4,842,471	3,562,032	448,588	4,062,102	4,254,409	7,411,737	11,462,563
Total net assets attributable to unitholders - Equity		393,242,223	412,216,266	-	-	350,480,591	338,927,900	323,187,206	318,373,891
Total net assets attributable to unitholders - Liability	5	-	-	982,689,342	951,597,684	-	-	-	-

The above Statements of Financial Position should be read in conjunction with the accompanying notes.

Financial Report
Statements of Financial Position
as at 30 June 2023

		13. OnePath Global Emerging Markets Pool		14. OnePath Low Volatility Global Equities Index Pool		15. OnePath Multi Asset Income Trust		16. OnePath Sustainable Investments - Wholesale Australian Share Trust	
	Note	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
Assets									
Cash and cash equivalents	6.2	78,144	70,867	29,104	682,899	2,049,446	3,242,781	1,217,309	361,323
Margin accounts		-	-	-	-	-	32	68,957	-
Outstanding settlements		2,214	1,526	245,973	108,423	-	-	51,767	-
Receivables		10,350	10,720	1,471,635	1,842,569	1,571,099	1,661,334	100,412	139,818
Financial assets held at fair value through profit or loss	4.1	-	-	-	-	128,483,887	185,409,428	22,932,877	23,022,472
Total assets		90,708	83,113	1,746,712	2,633,891	132,104,432	190,313,575	24,371,322	23,523,613
Liabilities									
Bank overdraft	6.2	-	-	-	-	-	-	-	-
Margin accounts		-	-	5	5	-	-	-	-
Outstanding settlements		-	-	-	-	6,999	37,406	20,097	119,884
Distributions payable		1,329	-	164,076	-	1,036,873	1,221,239	368,187	366,991
Payables		-	-	-	-	239,935	668,221	428	577
Financial liabilities held at fair value through profit or loss	4.2	-	-	-	-	-	-	-	-
Total liabilities		1,329	-	164,081	5	1,283,807	1,926,866	388,712	487,452
Total net assets attributable to unitholders - Equity		89,379	83,113	1,582,631	2,633,886	-	-	-	-
Total net assets attributable to unitholders - Liability	5	-	-	-	-	130,820,625	188,386,709	23,982,610	23,036,161

The above Statements of Financial Position should be read in conjunction with the accompanying notes.

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Statements of Financial Position
as at 30 June 2023

	Note	17. OnePath Wholesale Global Smaller Companies Share Trust		18. OptiMix Global Listed Infrastructure Securities Trust		19. OptiMix Wholesale Global Emerging Markets Share Trust		20. OptiMix Wholesale Property Securities Trust	
		30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
Assets									
Cash and cash equivalents	6.2	1,216,216	2,000,379	156,782	5,871,653	21,783,012	41,383,404	349,833	651,039
Margin accounts		-	-	-	-	29,675	261,761	-	-
Outstanding settlements		207,474	2,725,204	18,300,616	1,401,494	2,634,391	2,728,632	-	-
Receivables		403,578	363,956	9,563	652,468	1,934,939	1,705,079	333,736	350,860
Financial assets held at fair value through profit or loss	4.1	83,931,088	109,812,303	-	161,116,508	473,013,671	390,881,160	20,517,476	24,870,569
Total assets		85,758,356	114,901,842	18,466,961	169,042,123	499,395,688	436,960,036	21,201,045	25,872,468
Liabilities									
Bank overdraft	6.2	-	-	-	-	-	-	-	-
Margin accounts		-	-	-	-	-	-	-	-
Outstanding settlements		731,585	1,120,854	-	444,242	5,451,447	4,311,388	2,075	-
Distributions payable		3,712,137	18,800,885	17,220,311	13,014,599	10,405,552	6,022,952	366,399	350,283
Payables		10,431	11,098	-	-	-	-	31,349	20,901
Financial liabilities held at fair value through profit or loss	4.2	1,165	16,076	-	5,235,428	82,442	152,306	-	-
Total liabilities		4,455,318	19,948,913	17,220,311	18,694,269	15,939,441	10,486,646	399,823	371,184
Total net assets attributable to unitholders - Equity		-	-	1,246,650	150,347,854	483,456,247	426,473,390	-	-
Total net assets attributable to unitholders - Liability	5	81,303,038	94,952,929	-	-	-	-	20,801,222	25,501,284

The above Statements of Financial Position should be read in conjunction with the accompanying notes.

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Statements of Financial Position
as at 30 June 2023

	Note	21. Pooled Australian Share Fund		22. Small Companies Pool	
		30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
Assets					
Cash and cash equivalents	6.2	5,093	232,031	331,614	6,134,916
Margin accounts		-	-	-	-
Outstanding settlements		-	-	-	1,434,254
Receivables		17	11,307,083	433,762	17,975
Financial assets held at fair value through profit or loss	4.1	-	85,358,462	140,264,662	144,293,560
Total assets		5,110	96,897,576	141,030,038	151,880,705
Liabilities					
Bank overdraft	6.2	-	-	-	-
Margin accounts		-	-	-	-
Outstanding settlements		-	-	-	960,653
Distributions payable		1,653	1,680,657	1,422,613	17,247,897
Payables		-	-	-	-
Financial liabilities held at fair value through profit or loss	4.2	-	-	-	-
Total liabilities		1,653	1,680,657	1,422,613	18,208,550
Total net assets attributable to unitholders - Equity		3,457	95,216,919	139,607,425	133,672,155
Total net assets attributable to unitholders - Liability	5	-	-	-	-

The above Statements of Financial Position should be read in conjunction with the accompanying notes.

Financial Report
Statements of Comprehensive Income
for the financial year ended 30 June 2023

	Note	1. ANZ Australian Industrial Equities Fund		2. ANZ Enhanced Yield Fund		3. ANZ Fixed Income Fund		4. ANZ Listed Property Trust Fund	
		30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
Investment income									
Interest income		383,091	9,391	24,188,224	19,047,920	10,152,638	10,017,180	24,013	1,286
Dividend and distribution income		18,382,638	24,450,850	-	-	-	-	6,858,469	5,847,214
Net change in fair value of investments		34,331,342	(39,564,897)	4,549,590	(33,902,783)	(2,148,657)	(51,206,082)	5,657,080	(18,501,903)
Other income		2	3	2,419	-	1,500	-	-	-
Total investment income/(loss)		53,097,073	(15,104,653)	28,740,233	(14,854,863)	8,005,481	(41,188,902)	12,539,562	(12,653,403)
Expenses									
Responsible Entity fees	8.4	-	-	-	-	-	-	-	-
Interest expense		-	1,422	948	222,662	456	84,090	-	-
Other expenses		348,149	450,197	27,957	29,586	6,877	7,880	70,258	68,846
Total operating expenses		348,149	451,619	28,905	252,248	7,333	91,970	70,258	68,846
Operating profit/(loss)		52,748,924	(15,556,272)	28,711,328	(15,107,111)	7,998,148	(41,280,872)	12,469,304	(12,722,249)
Finance costs									
Distributions paid and payable *		-	-	-	-	-	-	-	-
Change in net assets attributable to unitholders		-	-	-	-	-	-	-	-
Other comprehensive income		-	-	-	-	-	-	-	-
Total comprehensive income/(loss) for the financial year		52,748,924	(15,556,272)	28,711,328	(15,107,111)	7,998,148	(41,280,872)	12,469,304	(12,722,249)

The above Statements of Comprehensive Income should be read in conjunction with the accompanying notes.

* The Schemes that have more than one class classify net assets attributable to unitholders as liability under AASB 132 *Financial Instruments: Presentation*. Refer to Note 3.9 Net assets attributable to unitholders for further detail. As a result, distributions paid and payable are disclosed in the Statements of Comprehensive Income.

Financial Report
Statements of Comprehensive Income
for the financial year ended 30 June 2023

		5. ANZ Money Market Fund		6. ANZ Private Global Equities (Actively Hedged) Fund		7. ANZ Private Global Equities Trust		8. ANZ Private International Fixed Interest Fund	
	Note	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
Investment income									
Interest income		1,098,838	576,640	108,649	3,419	196,186	15,432	3,970,135	2,002,001
Dividend and distribution income		-	-	-	-	8,139,139	9,701,034	1,102,917	5,681,149
Net change in fair value of investments		937,817	(644,003)	17,638,430	(15,915,141)	77,705,435	(60,155,991)	(6,173,720)	(34,167,930)
Other income		-	227	285	-	841	1,716	280,406	311,501
Total investment income/(loss)		2,036,655	(67,136)	17,747,364	(15,911,722)	86,041,601	(50,437,809)	(820,262)	(26,173,279)
Expenses									
Responsible Entity fees	8.4	100,912	128,811	-	-	2,696,165	3,069,229	-	-
Interest expense		44	102	14,467	9,908	116,043	57,090	374	10,988
Other expenses		262	132	26,333	17,258	120,159	169,567	3,122,135	4,399
Total operating expenses		101,218	129,045	40,800	27,166	2,932,367	3,295,886	3,122,509	15,387
Operating profit/(loss)		1,935,437	(196,181)	17,706,564	(15,938,888)	83,109,234	(53,733,695)	(3,942,771)	(26,188,666)
Finance costs									
Distributions paid and payable *		-	-	-	-	-	-	-	-
Change in net assets attributable to unitholders		-	-	-	-	-	-	-	-
Other comprehensive income		-	-	-	-	-	-	-	-
Total comprehensive income/(loss) for the financial year		1,935,437	(196,181)	17,706,564	(15,938,888)	83,109,234	(53,733,695)	(3,942,771)	(26,188,666)

The above Statements of Comprehensive Income should be read in conjunction with the accompanying notes.

* The Schemes that have more than one class classify net assets attributable to unitholders as liability under AASB 132 *Financial Instruments: Presentation*. Refer to Note 3.9 Net assets attributable to unitholders for further detail. As a result, distributions paid and payable are disclosed in the Statements of Comprehensive Income.

Financial Report
Statements of Comprehensive Income
for the financial year ended 30 June 2023

		9. Blue Chip Pool		10. OneAnswer - ANZ Cash Advantage		11. OnePath Australian Credit Securities Index Trust		12. OnePath Global Credit Securities (Hedged) Index Trust	
	Note	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
		\$	\$	\$	\$	\$	\$	\$	\$
Investment income									
Interest income		342,803	8,191	26,113,054	3,498,282	11,978,731	11,028,411	10,947,316	10,282,380
Dividend and distribution income		23,784,103	25,590,804	-	-	-	-	-	-
Net change in fair value of investments		24,664,060	(24,025,930)	-	-	(780,491)	(43,540,974)	(11,550,610)	(59,433,447)
Other income		11	-	-	-	54	-	12,545	527
Total investment income/(loss)		48,790,977	1,573,065	26,113,054	3,498,282	11,198,294	(32,512,563)	(590,749)	(49,150,540)
Expenses									
Responsible Entity fees	8.4	-	-	-	-	-	-	-	-
Interest expense		-	1,844	-	-	-	74	19,197	10,126
Other expenses		554,160	540,422	-	-	440	128	238	79
Total operating expenses		554,160	542,266	-	-	440	202	19,435	10,205
Operating profit/(loss)		48,236,817	1,030,799	26,113,054	3,498,282	11,197,854	(32,512,765)	(610,184)	(49,160,745)
Finance costs									
Distributions paid and payable *		-	-	26,113,054	3,498,282	-	-	-	-
Change in net assets attributable to unitholders		-	-	-	-	-	-	-	-
Other comprehensive income		-	-	-	-	-	-	-	-
Total comprehensive income/(loss) for the financial year		48,236,817	1,030,799	-	-	11,197,854	(32,512,765)	(610,184)	(49,160,745)

The above Statements of Comprehensive Income should be read in conjunction with the accompanying notes.

* The Schemes that have more than one class classify net assets attributable to unitholders as liability under AASB 132 *Financial Instruments: Presentation*. Refer to Note 3.9 Net assets attributable to unitholders for further detail. As a result, distributions paid and payable are disclosed in the Statements of Comprehensive Income.

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Statements of Comprehensive Income
for the financial year ended 30 June 2023

		13. OnePath Global Emerging Markets Pool		14. OnePath Low Volatility Global Equities Index Pool		15. OnePath Multi Asset Income Trust		16. OnePath Sustainable Investments - Wholesale Australian Share Trust	
	Note	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
		\$	\$	\$	\$	\$	\$	\$	\$
Investment income									
Interest income		1,630	138	5,283	569	80,913	2,877	23,974	478
Dividend and distribution income		-	606,753	43,445	662,455	6,683,877	8,327,228	984,068	1,030,321
Net change in fair value of investments		5,898	(4,703,653)	218,866	1,243,035	8,155,221	(17,800,009)	1,968,939	(3,234,856)
Other income		65	13,601	3,161	6,459	86	3,146	-	-
Total investment income/(loss)		7,593	(4,083,161)	270,755	1,912,518	14,920,097	(9,466,758)	2,976,981	(2,204,057)
Expenses									
Responsible Entity fees	8.4	-	-	-	-	1,955,385	2,308,177	5,388	6,580
Interest expense		-	107	334	1,441	139	-	-	-
Other expenses		-	59,489	3,012	2,335	74,142	66,558	20,963	34,802
Total operating expenses		-	59,596	3,346	3,776	2,029,666	2,374,735	26,351	41,382
Operating profit/(loss)		7,593	(4,142,757)	267,409	1,908,742	12,890,431	(11,841,493)	2,950,630	(2,245,439)
Finance costs									
Distributions paid and payable *		-	-	-	-	4,060,482	4,634,939	1,002,293	993,497
Change in net assets attributable to unitholders		-	-	-	-	8,829,949	(16,476,432)	1,948,337	(3,238,936)
Other comprehensive income		-	-	-	-	-	-	-	-
Total comprehensive income/(loss) for the financial year		7,593	(4,142,757)	267,409	1,908,742	-	-	-	-

The above Statements of Comprehensive Income should be read in conjunction with the accompanying notes.

* The Schemes that have more than one class classify net assets attributable to unitholders as liability under AASB 132 *Financial Instruments: Presentation*. Refer to Note 3.9 Net assets attributable to unitholders for further detail. As a result, distributions paid and payable are disclosed in the Statements of Comprehensive Income.

Financial Report
Statements of Comprehensive Income
for the financial year ended 30 June 2023

		17. OnePath Wholesale Global Smaller Companies Share Trust		18. OptiMix Global Listed Infrastructure Securities Trust		19. OptiMix Wholesale Global Emerging Markets Share Trust		20. OptiMix Wholesale Property Securities Trust	
	Note	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
		\$	\$	\$	\$	\$	\$	\$	\$
Investment income									
Interest income		23,061	46	70,446	4,994	644,858	23,966	17,273	638
Dividend and distribution income		3,134,377	4,069,554	1,383,223	4,805,221	9,824,231	7,116,910	1,088,779	1,112,283
Net change in fair value of investments		12,013,363	(15,674,298)	6,619,212	15,270,379	15,951,824	(152,769,136)	1,045,679	(4,079,918)
Other income		41,072	6,821	47,481	7,555	26,851	2,823	-	1,101
Total investment income/(loss)		15,211,873	(11,597,877)	8,120,362	20,088,149	26,447,764	(145,625,437)	2,151,731	(2,965,896)
Expenses									
Responsible Entity fees	8.4	102,006	118,579	-	-	-	-	2,328	3,090
Interest expense		29,046	670	9	63	7,414	17,953	-	-
Other expenses		44,287	91,859	103,367	137,385	869,014	850,960	17,333	28,616
Total operating expenses		175,339	211,108	103,376	137,448	876,428	868,913	19,661	31,706
Operating profit/(loss)		15,036,534	(11,808,985)	8,016,986	19,950,701	25,571,336	(146,494,350)	2,132,070	(2,997,602)
Finance costs									
Distributions paid and payable *		5,576,916	20,486,720	-	-	-	-	899,712	893,903
Change in net assets attributable to unitholders		9,459,618	(32,295,705)	-	-	-	-	1,232,358	(3,891,505)
Other comprehensive income		-	-	-	-	-	-	-	-
Total comprehensive income/(loss) for the financial year		-	-	8,016,986	19,950,701	25,571,336	(146,494,350)	-	-

The above Statements of Comprehensive Income should be read in conjunction with the accompanying notes.

* The Schemes that have more than one class classify net assets attributable to unitholders as liability under AASB 132 *Financial Instruments: Presentation*. Refer to Note 3.9 Net assets attributable to unitholders for further detail. As a result, distributions paid and payable are disclosed in the Statements of Comprehensive Income.

Financial Report
Statements of Comprehensive Income
for the financial year ended 30 June 2023

	Note	21. Pooled Australian Share Fund		22. Small Companies Pool	
		30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
Investment income					
Interest income		3,062	105	30,735	5,529
Dividend and distribution income		1,984,083	15,110,261	8,218,549	2,941,411
Net change in fair value of investments		10,569,671	(18,508,965)	6,918,630	(47,356,468)
Other income		-	-	-	1,969
Total investment income/(loss)		12,556,816	(3,398,599)	15,167,914	(44,407,559)
Expenses					
Responsible Entity fees	8.4	-	-	-	-
Interest expense		56	-	-	87
Other expenses		-	-	187,447	737,798
Total operating expenses		56	-	187,447	737,885
Operating profit/(loss)		12,556,760	(3,398,599)	14,980,467	(45,145,444)
Finance costs					
Distributions paid and payable *		-	-	-	-
Change in net assets attributable to unitholders		-	-	-	-
Other comprehensive income		-	-	-	-
Total comprehensive income/(loss) for the financial year		12,556,760	(3,398,599)	14,980,467	(45,145,444)

The above Statements of Comprehensive Income should be read in conjunction with the accompanying notes.

* The Schemes that have more than one class classify net assets attributable to unitholders as liability under AASB 132 *Financial Instruments: Presentation*. Refer to Note 3.9 Net assets attributable to unitholders for further detail. As a result, distributions paid and payable are disclosed in the Statements of Comprehensive Income.

Financial Report
Statements of Changes in Equity
for the financial year ended 30 June 2023

		1. ANZ Australian Industrial Equities Fund		2. ANZ Enhanced Yield Fund		3. ANZ Fixed Income Fund		4. ANZ Listed Property Trust Fund	
	Note	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
Total equity at the beginning of the financial year		360,290,587	447,783,512	652,282,791	718,187,747	335,881,336	424,230,527	130,072,488	152,243,604
Total comprehensive income/(loss) for the financial year		52,748,924	(15,556,272)	28,711,328	(15,107,111)	7,998,148	(41,280,872)	12,469,304	(12,722,249)
Transactions with unitholders									
Applications		54,327,426	33,376,642	70,111,697	241,323,022	51,160,658	128,356,634	5,670,882	12,153,969
Redemptions		(47,230,741)	(53,017,562)	(271,476,255)	(252,345,372)	(62,453,648)	(164,726,444)	(19,149,976)	(17,734,120)
Distributions paid and payable		(29,561,917)	(52,295,733)	(16,035,835)	(39,775,495)	(5,524,587)	(10,698,509)	(5,204,560)	(3,868,716)
Total transactions with unitholders		(22,465,232)	(71,936,653)	(217,400,393)	(50,797,845)	(16,817,577)	(47,068,319)	(18,683,654)	(9,448,867)
Total equity at the end of the financial year *		390,574,279	360,290,587	463,593,726	652,282,791	327,061,907	335,881,336	123,858,138	130,072,488
	Note	30 June 2023 Units	30 June 2022 Units	30 June 2023 Units	30 June 2022 Units	30 June 2023 Units	30 June 2022 Units	30 June 2023 Units	30 June 2022 Units
Opening balance		281,025,367	293,624,520	698,582,131	711,794,807	354,099,712	385,768,051	167,081,804	172,829,703
Applications		41,934,724	21,785,665	67,793,737	240,784,097	52,313,927	121,655,842	7,043,588	14,049,048
Redemptions		(34,620,588)	(34,384,818)	(286,504,506)	(253,996,773)	(64,751,173)	(153,324,181)	(23,031,757)	(19,796,947)
Closing balance		288,339,503	281,025,367	479,871,362	698,582,131	341,662,465	354,099,712	151,093,635	167,081,804
Distribution Cents per Unit (CPU)		10.07	18.41	2.83	5.53	1.62	3.10	3.35	2.32

The above Statements of Changes in Equity should be read in conjunction with the accompanying notes.

* The Schemes that have more than one class classify net assets attributable to unitholders as liability under AASB 132 *Financial Instruments: Presentation*. Refer to Note 3.9 Net assets attributable to unitholders for further detail. As a result, changes in net assets attributable to unitholders are disclosed in Note 5 Net assets attributable to unitholders.

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Statements of Changes in Equity
for the financial year ended 30 June 2023

	Note	5. ANZ Money Market Fund		6. ANZ Private Global Equities (Actively Hedged) Fund		7. ANZ Private Global Equities Trust		8. ANZ Private International Fixed Interest Fund	
		30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
Total equity at the beginning of the financial year		65,762,985	86,171,445	112,413,576	139,357,343	457,575,213	487,972,739	231,744,950	248,449,009
Total comprehensive income/(loss) for the financial year		1,935,437	(196,181)	17,706,564	(15,938,888)	83,109,234	(53,733,695)	(3,942,771)	(26,188,666)
Transactions with unitholders									
Applications		6,825,319	29,972,550	16,766,789	34,356,996	34,956,913	142,663,425	88,389,433	70,507,719
Redemptions		(11,614,783)	(50,078,930)	(24,283,114)	(42,670,762)	(84,315,865)	(67,595,207)	(43,976,249)	(51,682,276)
Distributions paid and payable		(1,873,233)	(105,899)	(2,709,653)	(2,691,113)	(5,360,863)	(51,732,049)	-	(9,340,836)
Total transactions with unitholders		(6,662,697)	(20,212,279)	(10,225,978)	(11,004,879)	(54,719,815)	23,336,169	44,413,184	9,484,607
Total equity at the end of the financial year *		61,035,725	65,762,985	119,894,162	112,413,576	485,964,632	457,575,213	272,215,363	231,744,950
	Note	30 June 2023 Units	30 June 2022 Units	30 June 2023 Units	30 June 2022 Units	30 June 2023 Units	30 June 2022 Units	30 June 2023 Units	30 June 2022 Units
Opening balance		66,243,671	86,472,334	133,311,923	142,300,914	379,283,960	329,003,718	327,964,109	304,323,234
Applications		6,811,049	30,084,627	18,195,025	34,664,587	26,140,933	96,056,655	126,251,466	91,215,532
Redemptions		(11,643,602)	(50,313,290)	(26,818,009)	(43,653,578)	(64,211,056)	(45,776,414)	(63,094,099)	(67,574,657)
Closing balance		61,411,119	66,243,671	124,688,939	133,311,923	341,213,837	379,283,960	391,121,476	327,964,109
Distribution Cents per Unit (CPU)		3.00	0.12	2.17	2.02	1.57	13.64	-	2.97

The above Statements of Changes in Equity should be read in conjunction with the accompanying notes.

* The Schemes that have more than one class classify net assets attributable to unitholders as liability under AASB 132 *Financial Instruments: Presentation*. Refer to Note 3.9 Net assets attributable to unitholders for further detail. As a result, changes in net assets attributable to unitholders are disclosed in Note 5 Net assets attributable to unitholders.

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Statements of Changes in Equity

for the financial year ended 30 June 2023

		9. Blue Chip Pool		11. OnePath Australian Credit Securities Index Trust		12. OnePath Global Credit Securities (Hedged) Index Trust		13. OnePath Global Emerging Markets Pool	
	Note	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
Total equity at the beginning of the financial year		412,216,266	394,589,336	338,927,900	359,227,517	318,373,891	360,993,259	83,113	68,741,297
Total comprehensive income/(loss) for the financial year		48,236,817	1,030,799	11,197,854	(32,512,765)	(610,184)	(49,160,745)	7,593	(4,142,757)
Transactions with unitholders									
Applications		47,983,611	103,706,256	12,899,591	22,013,507	7,016,930	11,988,443	3,266	2,448,049
Redemptions		(91,629,536)	(61,927,512)	(5,572,108)	(4,884,671)	(1,593,431)	(5,447,066)	-	(66,102,942)
Distributions paid and payable		(23,564,935)	(25,182,613)	(6,972,646)	(4,915,688)	-	-	(4,593)	(860,534)
Total transactions with unitholders		(67,210,860)	16,596,131	354,837	12,213,148	5,423,499	6,541,377	(1,327)	(64,515,427)
Total equity at the end of the financial year *		393,242,223	412,216,266	350,480,591	338,927,900	323,187,206	318,373,891	89,379	83,113
	Note	30 June 2023 Units	30 June 2022 Units	30 June 2023 Units	30 June 2022 Units	30 June 2023 Units	30 June 2022 Units	30 June 2023 Units	30 June 2022 Units
Opening balance		401,530,739	362,875,410	410,234,125	390,203,002	368,373,333	361,253,830	666,882	58,720,890
Applications		44,421,617	94,450,698	15,355,704	25,555,242	8,160,328	12,762,611	26,511	10,275,426
Redemptions		(84,576,552)	(55,795,368)	(6,658,418)	(5,524,119)	(1,867,380)	(5,643,108)	-	(68,329,433)
Closing balance		361,375,805	401,530,739	418,931,410	410,234,125	374,666,281	368,373,333	693,394	666,882
Distribution Cents per Unit (CPU)		6.21	6.94	1.68	1.24	-	-	0.68	126.51

The above Statements of Changes in Equity should be read in conjunction with the accompanying notes.

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Statements of Changes in Equity
for the financial year ended 30 June 2023

		14. OnePath Low Volatility Global Equities Index Pool		18. OptiMix Global Listed Infrastructure Securities Trust		19. OptiMix Wholesale Global Emerging Markets Share Trust		21. Pooled Australian Share Fund	
	Note	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
Total equity at the beginning of the financial year		2,633,886	40,513,241	150,347,854	174,922,306	426,473,390	486,348,318	95,216,919	186,358,480
Total comprehensive income/(loss) for the financial year		267,409	1,908,742	8,016,986	19,950,701	25,571,336	(146,494,350)	12,556,760	(3,398,599)
Transactions with unitholders									
Applications		69,461	4,931,503	31,534,599	28,248,582	239,039,779	133,472,896	62,708,093	17,702,056
Redemptions		(1,155,972)	(44,334,381)	(171,432,478)	(59,662,544)	(197,222,706)	(40,830,522)	(168,491,227)	(100,000,840)
Distributions paid and payable		(232,153)	(385,219)	(17,220,311)	(13,111,191)	(10,405,552)	(6,022,952)	(1,987,088)	(5,444,178)
Total transactions with unitholders		(1,318,664)	(39,788,097)	(157,118,190)	(44,525,153)	31,411,521	86,619,422	(107,770,222)	(87,742,962)
Total equity at the end of the financial year *		1,582,631	2,633,886	1,246,650	150,347,854	483,456,247	426,473,390	3,457	95,216,919
	Note	30 June 2023 Units	30 June 2022 Units	30 June 2023 Units	30 June 2022 Units	30 June 2023 Units	30 June 2022 Units	30 June 2023 Units	30 June 2022 Units
Opening balance		956,861	15,924,389	252,559,028	300,539,409	676,532,423	561,055,298	39,723,746	71,371,078
Applications		25,088	1,888,423	48,398,971	43,032,495	382,539,277	171,560,017	23,307,409	6,592,186
Redemptions		(409,662)	(16,855,951)	(274,106,039)	(91,012,876)	(315,187,778)	(56,082,892)	(63,029,301)	(38,239,518)
Closing balance		572,287	956,861	26,851,961	252,559,028	743,883,922	676,532,423	1,854	39,723,746
Distribution Cents per Unit (CPU)		38.30	2.31	64.13	5.18	1.40	0.89	94.61	9.84

The above Statements of Changes in Equity should be read in conjunction with the accompanying notes.

* The Schemes that have more than one class classify net assets attributable to unitholders as liability under AASB 132 *Financial Instruments: Presentation*. Refer to Note 3.9 Net assets attributable to unitholders for further detail. As a result, changes in net assets attributable to unitholders are disclosed in Note 5 Net assets attributable to unitholders.

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Statements of Changes in Equity
for the financial year ended 30 June 2023

		22. Small Companies Pool	
	Note	30 June 2023 \$	30 June 2022 \$
Total equity at the beginning of the financial year		133,672,155	211,288,576
Total comprehensive income/(loss) for the financial year		14,980,467	(45,145,444)
Transactions with unitholders			
Applications		23,877,191	20,734,838
Redemptions		(24,870,482)	(33,716,928)
Distributions paid and payable		(8,051,906)	(19,488,887)
Total transactions with unitholders		(9,045,197)	(32,470,977)
Total equity at the end of the financial year *		139,607,425	133,672,155
	Note	30 June 2023 Units	30 June 2022 Units
Opening balance		304,488,825	325,338,200
Applications		53,182,643	32,243,621
Redemptions		(53,555,940)	(53,092,996)
Closing balance		304,115,528	304,488,825
Distribution Cents per Unit (CPU)		2.55	6.36

The above Statements of Changes in Equity should be read in conjunction with the accompanying notes.

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Financial Report
Statements of Cash Flows
for the financial year ended 30 June 2023

		1. ANZ Australian Industrial Equities Fund		2. ANZ Enhanced Yield Fund		3. ANZ Fixed Income Fund		4. ANZ Listed Property Trust Fund	
	Note	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
Cash flows from operating activities:									
Interest received		361,492	3,653	24,599,720	18,396,874	10,008,206	10,422,497	23,733	319
Dividend and distribution received		18,821,780	18,148,192	-	-	-	-	6,592,297	6,508,429
Other income received		1,118	-	2,594	118	1,511	-	945	-
Realised foreign exchange gains/(losses)		-	99	(2,770,871)	(1,142,333)	-	-	-	-
Interest paid		-	(1,422)	(948)	(222,662)	(456)	(84,090)	-	-
Operating expenses paid		(348,149)	(450,762)	(27,957)	(29,586)	(6,877)	(7,888)	(70,258)	(69,742)
Proceeds from sale of investments		169,142,404	237,465,710	299,012,058	161,203,594	61,708,660	142,630,386	28,468,230	25,128,898
Purchase of investments		(148,545,812)	(201,078,423)	(82,921,612)	(185,272,216)	(54,846,017)	(105,775,615)	(17,721,436)	(21,243,971)
Net cash inflow/(outflow) from operating activities	6.1	39,432,833	54,087,047	237,892,984	(7,066,211)	16,865,027	47,185,290	17,293,511	10,323,933
Cash flows from financing activities:									
Proceeds from application of units		981,867	560,055	64,165,720	241,338,444	50,716,967	128,386,422	777,181	8,227,891
Payments for redemption of units		(47,230,741)	(53,017,562)	(271,141,751)	(253,018,725)	(63,345,356)	(164,732,194)	(19,149,976)	(17,734,120)
Distributions paid		-	-	(33,057,269)	(20,841,811)	(4,273,042)	(13,478,473)	-	-
Net cash inflow/(outflow) from financing activities		(46,248,874)	(52,457,507)	(240,033,300)	(32,522,092)	(16,901,431)	(49,824,245)	(18,372,795)	(9,506,229)
Net increase/(decrease) in cash and cash equivalents		(6,816,041)	1,629,540	(2,140,316)	(39,588,303)	(36,404)	(2,638,955)	(1,079,284)	817,704
Effect of exchange rate fluctuations on cash and cash equivalents		-	-	(28,250)	28,096	-	-	-	-
Cash and cash equivalents at the beginning of the financial year		11,774,769	10,145,229	10,215,087	49,775,294	2,728,769	5,367,724	1,700,111	882,407
Cash and cash equivalents at the end of the financial year	6.2	4,958,728	11,774,769	8,046,521	10,215,087	2,692,365	2,728,769	620,827	1,700,111

The above Statements of Cash Flows should be read in conjunction with the accompanying notes.

Financial Report
Statements of Cash Flows
for the financial year ended 30 June 2023

		5. ANZ Money Market Fund		6. ANZ Private Global Equities (Actively Hedged) Fund		7. ANZ Private Global Equities Trust		8. ANZ Private International Fixed Interest Fund	
	Note	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
Cash flows from operating activities:									
Interest received		1,018,551	584,606	106,179	1,193	189,652	6,478	3,793,514	1,344,310
Dividend and distribution received		-	-	-	-	8,225,507	9,635,184	1,957,751	1,836,316
Other income received		-	222	285	-	841	1,716	280,406	311,501
Realised foreign exchange gains/(losses)		-	-	(12,939,156)	(6,941,033)	(12,856,159)	(6,152,718)	(13,017,556)	(2,711,969)
Interest paid		(44)	(102)	(14,467)	(9,908)	(116,043)	(57,980)	(374)	(10,988)
Operating expenses paid		(104,009)	(129,425)	(26,333)	(17,258)	(2,894,696)	(3,177,973)	(4,560)	(4,399)
Proceeds from sale of investments		169,200,355	164,877,587	40,358,888	37,006,100	428,769,485	455,779,885	547,605,768	637,920,462
Purchase of investments		(162,234,031)	(147,479,957)	(16,948,573)	(12,483,996)	(321,962,487)	(508,325,599)	(582,317,483)	(631,313,649)
Net cash inflow/(outflow) from operating activities	6.1	7,880,822	17,852,931	10,536,823	17,555,098	99,356,100	(52,291,007)	(41,702,534)	7,371,584
Cash flows from financing activities:									
Proceeds from application of units		6,802,041	29,972,150	16,430,591	34,497,853	33,992,608	143,251,070	88,077,335	70,508,189
Payments for redemption of units		(11,634,165)	(50,150,845)	(24,369,999)	(42,646,656)	(84,651,447)	(67,511,912)	(44,643,306)	(51,361,885)
Distributions paid		(1,281,032)	(102,501)	(2,691,113)	(12,475,628)	(51,732,049)	(29,213,393)	(1,507,737)	(15,346,321)
Net cash inflow/(outflow) from financing activities		(6,113,156)	(20,281,196)	(10,630,521)	(20,624,431)	(102,390,888)	46,525,765	41,926,292	3,799,983
Net increase/(decrease) in cash and cash equivalents		1,767,666	(2,428,265)	(93,698)	(3,069,333)	(3,034,788)	(5,765,242)	223,758	11,171,567
Effect of exchange rate fluctuations on cash and cash equivalents		-	-	(21,753)	18,609	(74,520)	4,590	11,347	78,483
Cash and cash equivalents at the beginning of the financial year		724,478	3,152,743	3,080,915	6,131,639	19,111,769	24,872,421	12,511,924	1,261,874
Cash and cash equivalents at the end of the financial year	6.2	2,492,144	724,478	2,965,464	3,080,915	16,002,461	19,111,769	12,747,029	12,511,924

The above Statements of Cash Flows should be read in conjunction with the accompanying notes.

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Statements of Cash Flows
for the financial year ended 30 June 2023

		9. Blue Chip Pool		10. OneAnswer - ANZ Cash Advantage		11. OnePath Australian Credit Securities Index Trust		12. OnePath Global Credit Securities (Hedged) Index Trust	
	Note	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
Cash flows from operating activities:									
Interest received		321,580	2,614	26,330,647	3,597,850	11,644,459	10,997,578	10,756,205	10,198,845
Dividend and distribution received		22,817,843	21,893,557	-	-	-	-	-	-
Other income received		814	3,742	41,085	-	55	3	12,544	527
Realised foreign exchange gains/(losses)		-	-	-	-	-	-	(35,340,176)	(13,674,559)
Interest paid		-	(1,844)	-	-	-	(74)	(19,197)	(10,497)
Operating expenses paid		(554,160)	(540,422)	-	(46,313)	(270)	(299)	(238)	(79)
Proceeds from sale of investments		229,175,674	195,523,238	-	-	57,835,922	46,158,020	85,442,651	85,478,742
Purchase of investments		(188,161,911)	(232,951,377)	-	-	(71,430,332)	(68,912,950)	(67,298,235)	(87,447,335)
Net cash inflow/(outflow) from operating activities	6.1	63,599,840	(16,070,492)	26,371,732	3,551,537	(1,950,166)	(11,757,722)	(6,446,446)	(5,454,356)
Cash flows from financing activities:									
Proceeds from application of units		13,637,342	79,110,000	171,293,855	302,386,738	6,320,063	16,366,106	6,301,984	9,977,618
Payments for redemption of units		(79,180,676)	(61,927,512)	(162,983,311)	(189,428,684)	(5,132,063)	(4,477,936)	(878,485)	(4,723,616)
Distributions paid		-	-	(192,321)	(35,047)	-	-	-	-
Net cash inflow/(outflow) from financing activities		(65,543,334)	17,182,488	8,118,223	112,923,007	1,188,000	11,888,170	5,423,499	5,254,002
Net increase/(decrease) in cash and cash equivalents		(1,943,494)	1,111,996	34,489,955	116,474,544	(762,166)	130,448	(1,022,947)	(200,354)
Effect of exchange rate fluctuations on cash and cash equivalents		-	-	-	-	2	-	(18,790)	(13,076)
Cash and cash equivalents at the beginning of the financial year		10,968,596	9,856,600	951,562,957	835,088,413	1,183,115	1,052,667	3,090,260	3,303,690
Cash and cash equivalents at the end of the financial year	6.2	9,025,102	10,968,596	986,052,912	951,562,957	420,951	1,183,115	2,048,523	3,090,260

The above Statements of Cash Flows should be read in conjunction with the accompanying notes.

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Statements of Cash Flows
for the financial year ended 30 June 2023

		13. OnePath Global Emerging Markets Pool		14. OnePath Low Volatility Global Equities Index Pool		15. OnePath Multi Asset Income Trust		16. OnePath Sustainable Investments - Wholesale Australian Share Trust	
	Note	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
Cash flows from operating activities:									
Interest received		1,440	123	5,567	251	75,652	945	19,757	196
Dividend and distribution received		560	793,303	414,095	899,565	6,850,297	2,634,556	1,026,967	1,010,809
Other income received		65	13,602	3,162	6,459	-	3,713	724	-
Realised foreign exchange gains/(losses)		2,897	(466,682)	34,543	(2,732)	-	(14)	-	12
Interest paid		-	(190)	(334)	(1,549)	(139)	-	-	-
Operating expenses paid		-	(59,489)	(3,012)	(2,249)	(2,088,167)	(2,353,223)	(26,500)	(42,190)
Proceeds from sale of investments		3,038	114,274,635	47,695	6,948,707	86,492,885	44,674,837	11,312,362	19,226,800
Purchase of investments		-	(49,499,086)	-	(7,497,012)	(21,442,497)	(16,623,306)	(9,474,339)	(18,418,390)
Net cash inflow/(outflow) from operating activities	6.1	8,000	65,056,216	501,716	351,440	69,888,031	28,337,508	2,858,971	1,777,237
Cash flows from financing activities:									
Proceeds from application of units		-	1,090,215	-	2,465,755	1,680,151	2,560,347	1,014,763	6,090,193
Payments for redemption of units		-	(66,102,942)	(1,154,589)	(2,707,922)	(72,121,741)	(29,622,921)	(3,003,929)	(7,905,871)
Distributions paid		-	-	-	-	(639,776)	(848,971)	(13,819)	(11,519)
Net cash inflow/(outflow) from financing activities		-	(65,012,727)	(1,154,589)	(242,167)	(71,081,366)	(27,911,545)	(2,002,985)	(1,827,197)
Net increase/(decrease) in cash and cash equivalents		8,000	43,489	(652,873)	109,273	(1,193,335)	425,963	855,986	(49,960)
Effect of exchange rate fluctuations on cash and cash equivalents		(723)	(71)	(922)	(134)	-	104	-	-
Cash and cash equivalents at the beginning of the financial year		70,867	27,449	682,899	573,760	3,242,781	2,816,714	361,323	411,283
Cash and cash equivalents at the end of the financial year	6.2	78,144	70,867	29,104	682,899	2,049,446	3,242,781	1,217,309	361,323

The above Statements of Cash Flows should be read in conjunction with the accompanying notes.

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Statements of Cash Flows
for the financial year ended 30 June 2023

		17. OnePath Wholesale Global Smaller Companies Share Trust		18. OptiMix Global Listed Infrastructure Securities Trust		19. OptiMix Wholesale Global Emerging Markets Share Trust		20. OptiMix Wholesale Property Securities Trust	
	Note	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
		\$	\$	\$	\$	\$	\$	\$	\$
Cash flows from operating activities:									
Interest received		20,655	46	73,194	1,377	607,150	8,162	16,365	251
Dividend and distribution received		3,091,434	3,907,847	2,023,262	4,498,141	9,632,033	5,873,513	1,116,661	944,246
Other income received		41,074	6,820	47,600	7,462	26,895	2,824	482	434
Realised foreign exchange gains/(losses)		(33,643)	(36,230)	(7,786,627)	(4,985,962)	(525,402)	1,050,158	-	-
Interest paid		(29,091)	(663)	(9)	(63)	(7,414)	(17,953)	-	-
Operating expenses paid		(149,143)	(211,185)	(103,367)	(137,385)	(869,014)	(850,960)	(19,545)	(31,919)
Proceeds from sale of investments		150,816,920	273,904,014	169,980,823	95,741,119	332,750,215	321,229,869	7,614,230	9,619,785
Purchase of investments		(110,765,182)	(256,665,428)	(17,037,281)	(60,374,313)	(396,988,931)	(393,145,404)	(2,213,383)	(2,833,790)
Net cash inflow/(outflow) from operating activities	6.1	42,993,024	20,905,221	147,197,595	34,750,376	(55,374,468)	(65,849,791)	6,514,810	7,699,007
Cash flows from financing activities:									
Proceeds from application of units		59,658,902	10,689,369	18,520,000	23,183,524	72,438,089	111,739,206	393,965	598,797
Payments for redemption of units		(101,662,999)	(27,523,874)	(171,432,478)	(59,662,544)	(36,643,968)	(28,745,280)	(7,203,567)	(8,196,693)
Distributions paid		(1,763,121)	(3,073,088)	-	-	-	-	(6,414)	(7,436)
Net cash inflow/(outflow) from financing activities		(43,767,218)	(19,907,593)	(152,912,478)	(36,479,020)	35,794,121	82,993,926	(6,816,016)	(7,605,332)
Net increase/(decrease) in cash and cash equivalents		(774,194)	997,628	(5,714,883)	(1,728,644)	(19,580,347)	17,144,135	(301,206)	93,675
Effect of exchange rate fluctuations on cash and cash equivalents		(9,969)	9,981	12	-	(20,045)	(12,757)	-	-
Cash and cash equivalents at the beginning of the financial year		2,000,379	992,770	5,871,653	7,600,297	41,383,404	24,252,026	651,039	557,364
Cash and cash equivalents at the end of the financial year	6.2	1,216,216	2,000,379	156,782	5,871,653	21,783,012	41,383,404	349,833	651,039

The above Statements of Cash Flows should be read in conjunction with the accompanying notes.

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Statements of Cash Flows
for the financial year ended 30 June 2023

	Note	21. Pooled Australian Share Fund		22. Small Companies Pool	
		30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
Cash flows from operating activities:					
Interest received		3,118	32	32,454	1,913
Dividend and distribution received		-	-	7,788,642	3,007,929
Other income received		-	-	12,401	1,371
Realised foreign exchange gains/(losses)		-	-	1,532	460
Interest paid		(56)	-	-	(87)
Operating expenses paid		-	-	(187,447)	(737,798)
Proceeds from sale of investments		2,579,999	35,924,489	88,519,328	189,994,551
Purchase of investments		(59,092,000)	(10,679,758)	(77,099,730)	(161,343,265)
Net cash inflow/(outflow) from operating activities	6.1	(56,508,939)	25,244,763	19,067,180	30,925,074
Cash flows from financing activities:					
Proceeds from application of units		59,042,001	10,859,759	-	704,498
Payments for redemption of units		(2,760,000)	(36,004,490)	(24,870,482)	(33,716,928)
Distributions paid		-	-	-	-
Net cash inflow/(outflow) from financing activities		56,282,001	(25,144,731)	(24,870,482)	(33,012,430)
Net increase/(decrease) in cash and cash equivalents		(226,938)	100,032	(5,803,302)	(2,087,356)
Effect of exchange rate fluctuations on cash and cash equivalents		-	-	-	-
Cash and cash equivalents at the beginning of the financial year		232,031	131,999	6,134,916	8,222,272
Cash and cash equivalents at the end of the financial year	6.2	5,093	232,031	331,614	6,134,916

The above Statements of Cash Flows should be read in conjunction with the accompanying notes.

Financial Report

Notes to the Financial Statements

for the financial year ended 30 June 2023

1. Reporting entity

The Schemes included in these financial statements are registered Managed Investment Schemes under the *Corporations Act 2001*. The financial statements of the Schemes are for the financial year ended 30 June 2023.

The financial statements were authorised for issue in accordance with a resolution of the Directors of the Responsible Entity on 12 September 2023.

2. Basis of preparation

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

2.1 Statement of compliance

The financial statements of ANZ Money Market Fund (the Terminating Scheme) are prepared on a basis other than going concern, which is an orderly realisation basis, as the Responsible Entity has approved the Scheme termination on 10 August 2023. In preparing the financial statements on a basis other than going concern, the Responsible Entity has continued to apply the requirement of Australian Accounting Standards, taking into account that the Terminating Scheme is not expected to continue as a going concern in the foreseeable future.

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards issued by the Australian Accounting Standards Board (AASB) and the *Corporations Act 2001*. The financial statements of the Schemes also comply with International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB).

2.2 Basis of consolidation

The Schemes have assessed whether their investments in unlisted related registered managed investment schemes should be classified as structured entities. A structured entity is an entity in which voting or similar rights are not the dominant factor in deciding control. The Schemes have concluded that their investments in unlisted registered managed investment schemes meet the definition of structured entities as the voting rights of these unlisted registered managed investment schemes are not substantive in nature as set out in Note 9 Interests in unconsolidated structured entities.

As such, the Schemes do not consolidate any entities.

2.3 Basis of measurement

The financial statements have been prepared on the historical cost basis except for:

- financial assets and liabilities held at fair value through profit or loss, which are measured at fair value; and
- other financial liabilities and term deposits, which are measured at amortised cost.

The financial statements of ANZ Money Market Fund (the Terminating Scheme) are prepared on a basis other than going concern, which is an orderly realisation basis, as the Responsible Entity has approved the Scheme termination on 10 August 2023. In the comparative period, the financial statements had been prepared on the historical cost basis except for financial instruments held at fair value through profit and loss, which are measured at fair value, and financial liabilities other than those held at fair value through profit or loss, which are measured at amortised cost.

2.4 Functional and presentation currency

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

Financial Report
Notes to the Financial Statements
for the financial year ended 30 June 2023**2.5 Use of estimates and judgements**

The preparation of the financial statements which are in conformity with IFRS, requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses and the disclosure of contingent assets and liabilities. The estimates and associated assumptions can refer to historical experience and various other factors that are believed to be reasonable using market participant assumptions in the current market environment based on what is known and knowable at the measurement date. The results of which forms the basis of making the judgement about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

Note 7.5 Valuation of financial instruments contains information about the estimation of fair values of financial instruments.

2.6 Going concern

The financial statements have been prepared on a going concern basis, except ANZ Money Market Fund (the Terminating Scheme) which is prepared on a basis other than going concern, which is an orderly realisation basis.

2.7 Changes in accounting policies

There were no changes in the accounting policies of the Schemes during the financial year.

2.8 New standards and interpretations not yet adopted

A number of new standards, amendments to standards and interpretations are effective for annual periods beginning after 1 July 2023, and have not been early adopted in preparing these financial statements. None of these are expected to have a material effect on the financial statements of the Schemes.

3. Significant accounting policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements, unless otherwise stated.

3.1 Foreign currency translation

Foreign currency transactions are translated to Australian dollars at the rates of exchange prevailing at the dates of the transactions. Assets and liabilities denominated in foreign currencies are translated at the rates of exchange prevailing at the reporting date. Unrealised foreign exchange gains or losses, arising in translation of assets and liabilities denominated in foreign currencies at reporting date, are recognised as part of the Net change in fair value of investments' in the Statements of Comprehensive Income. Realised gains and losses on amounts denominated in foreign currencies are also brought to account as part of 'Net change in fair value of investments' in the Statements of Comprehensive Income and as 'Realised foreign exchange gains/(losses)' in the Statements of Cash Flows.

3.2 Financial instruments**3.2.1 Recognition and initial measurement**

Financial assets and liabilities held at fair value through profit or loss are recognised initially on the trade date at which the Schemes become a party to the contractual provisions of the instrument. Other financial assets and liabilities are recognised on the due date they originated.

Financial assets and financial liabilities held at fair value through the profit or loss are measured initially at fair value, with transaction costs recognised in the Statements of Comprehensive Income. Financial assets or liabilities not held at fair value through profit or loss are measured initially at fair value plus transaction costs that are directly attributable to its acquisition or issue.

3.2.2 Derecognition

The Schemes derecognise financial assets when the contractual rights to the cash flows from the financial assets expire or they transfer the financial assets and the transfer qualifies for derecognition in accordance with AASB 9 *Financial Instruments*.

Financial Report Notes to the Financial Statements for the financial year ended 30 June 2023

A financial liability is derecognised when the obligation specified in the contract is discharged, cancelled or expired.

When there is objective evidence that the Schemes will not be able to collect all amounts due according to the original terms of the receivable, the Schemes will write off the amount by reducing the carrying amount directly in the Statements of Financial Position and also recognise a loss or other expense in the Statements of Comprehensive Income.

3.2.3 Classification

Financial assets and financial liabilities held at fair value through profit or loss are those that meet the definition of held for trading in AASB 9 *Financial Instruments*. These include investments in equity instruments, interest bearing securities, derivatives and units in exchange traded funds (ETFs), listed and unlisted unit trusts.

Financial assets measured at amortised cost include cash and cash equivalents and term deposits. Financial liabilities measured at amortised cost include balances due to brokers and accounts payable.

3.2.4 Measurement

Subsequent to initial recognition, all instruments classified at fair value through profit or loss are measured at fair value with changes in their fair value recognised in the Statements of Comprehensive Income.

Financial liabilities and term deposits, other than those at fair value through profit or loss, are measured at amortised cost using the effective interest rate method.

Refer to Note 7.5 Valuation of financial instruments for additional disclosures.

3.2.5 Fair value measurement principles

The Schemes have adopted AASB 13 *Fair Value Measurement* and as a result the Schemes have adopted the definition of fair value as set out below.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date in the principal, or in its absence, the most advantageous market to which the Schemes have access at that date.

The prices used to value investments include, but are not limited to:

- independent prices obtained for each security;
- quoted 'bid' prices on long securities and quoted 'ask' prices on securities sold short; and
- net asset value prices published by the relevant Responsible Entity, for investments into unlisted unit trusts.

In accordance with the Constitutions, the Schemes are contractually obliged to redeem units at redemption price, which includes an allowance for transaction costs that would be incurred by the Schemes on disposal of assets required to fund the redemptions. Where a transaction cost factor has been incurred, there will be a difference between the carrying amount of the net assets of the Schemes (excluding the unitholders' funds classified as equity) and the contractual amount payable to unitholders which is based on the redemption price.

When applicable, the Schemes measure the fair value of an instrument using the quoted prices in an active market for that instrument. A market is regarded as active if transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis.

When there is no quoted price in an active market, the Schemes use valuation techniques that maximise the use of relevant observable inputs and minimise the use of unobservable inputs. The chosen valuation technique incorporates all the factors that market participants would take into account in pricing a transaction.

3.2.6 Offsetting

Financial assets and liabilities are offset and the net amount presented in the Statements of Financial Position when, and only when, the Schemes have a legal right to offset the amounts and they intend either to settle on a net basis or realise the asset and settle the liability simultaneously.

Refer to Note 7.2.8 Offsetting financial assets and financial liabilities for additional disclosures.

Income and expenses are presented on a net basis only when permitted under AASBs, e.g. for gains and losses arising from a group of similar transactions, such as gains and losses from financial instruments held at fair value through profit or loss.

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for the financial year ended 30 June 2023

3.2.7 Derivative financial instruments

The Schemes use derivative financial instruments to hedge their exposure to credit, interest rate, foreign exchange and price risks arising from investment activities. In accordance with their investment strategy, the Schemes hold or issue derivative financial instruments for hedging purposes.

Derivative financial instruments are recognised initially at cost. Subsequent to initial recognition, derivative financial instruments are stated at fair value. The gain or loss on remeasurement to fair value is recognised immediately in the Statements of Comprehensive Income. The Schemes do not apply hedge accounting.

Futures contracts

Futures contracts are contractual obligations to buy or sell financial instruments on a future date at a specified price established in an organised market. Futures contracts are collateralised by **cash and cash equivalents or by other assets ("initial margin")**. **Subsequent payments, known as "variation margin", are made** or received by the Schemes each day, depending on the daily fluctuations in the fair value of the underlying security. The futures contracts are marked to market daily.

Foreign exchange forward contracts

The value of a foreign exchange forward contract fluctuates with changes in currency exchange rates. The forward is marked to market daily.

Options

The current fair value of an option is valued at the last sale price.

Swaps

Swaps are derivative instruments in which two parties exchange the cash flows or liabilities from two different financial instruments. Swaps are over-the-counter contracts and the most commonly seen swaps may include interest rate swaps, credit default swaps, currency swaps and total return swaps. The Scheme may use the swaps to hedge risk and minimize market uncertainty. Gains or losses are recorded in the relevant period as a change in the fair value of investments in the Statements of Comprehensive Income.

3.3 Cash and cash equivalents

For the purpose of presentation in the Statements of Cash Flows, cash and cash equivalents may include cash at bank, deposits held at call with financial institutions, other short term, highly liquid investments with original maturities of three months or less from the date of acquisition that are readily convertible to known amounts of cash which are subject to an insignificant risk of changes in value, and bank overdrafts. Bank overdrafts are shown in current liabilities on the Statement of Financial Position but are included within cash and cash equivalents for cash flow purposes.

3.4 Margin accounts

Margin accounts comprise cash held as collateral for derivative transactions. The cash is held by the broker and is only available to meet margin calls.

3.5 Outstanding settlements

Unsettled sales are amounts due from brokers for securities sold that have not been received at reporting date. Trades are recorded on trade date, and normally settle within three business days.

Unsettled purchases are amounts due to brokers for securities purchased that have not been paid at reporting date. Trades are recorded on trade date and normally settle within three business days.

3.6 Receivables

Receivables are measured at transaction price and may include amounts for accrued income and other receivables such as Reduced Input Tax Credits (RITC).

Accrued income may include amounts for dividends, trust distributions, interest income and compensation income. Amounts are generally received within 30 days of being recorded as receivables. RITC is the amount of Goods and Service Tax (GST) recoverable from the Australian Taxation Office (ATO).

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3.7 Distribution payables

The distribution payable to unitholders as at the reporting date is recognised separately in the Statements of Financial Position as unitholders are presently entitled to the distributable income as at 30 June 2023 under the Schemes' Constitutions.

3.8 Payables

Payables may include amounts for accrued expenses and other payables such as GST.

Accrued expenses include Responsible Entity fees payable. Payables include any interest payable on long term investment loans.

3.9 Net assets attributable to unitholders

The amount of net assets attributable to unitholders can change significantly on a daily basis as the Schemes are subject to daily applications and redemptions at the discretion of unitholders. The Responsible Entity monitors the level of daily applications and redemptions relative to the liquid assets in the Schemes. Under the terms of each Scheme's Constitution, the Responsible Entity has the discretion to reject an application for units and to defer or adjust a redemption of units if the exercise of such discretion is in the best interests of unitholders.

In order to maintain or adjust the capital structure, the Responsible Entity may return capital to unitholders. The Schemes do not have any externally imposed capital requirements. The units can be put back to the Schemes at any time for cash based on the redemption price. The fair value of redeemable units is measured at the redemption amount that is payable (based on the redemption unit price) at the end of the reporting period if unitholders exercised their right to redeem units from the Schemes.

Under AASB 132 *Financial Instruments: Presentation*, puttable financial instruments are classified as equity where the following criteria are met:

- the puttable financial instrument entitles the holder to a pro-rata share of net assets in the event of the Schemes' liquidation;
- the puttable financial instrument is in the class of instruments that is subordinate to all other classes of instruments and class features are identical;
- the puttable financial instrument does not include any contractual obligations to deliver cash or another financial asset, or to exchange financial instruments with another entity under potentially unfavourable conditions to the Schemes, and it is not a contract settled in the Schemes' own equity instruments; and
- the total expected cash flows attributable to the puttable financial instrument over the life are based substantially on the profit or loss.

The above criteria are satisfied for Schemes with a single unit class and net assets attributable to unitholders are classified as equity. Movements of net assets attributable to unitholders are disclosed in the Statements of Changes in Equity.

The Schemes that have more than one unit class do not have identical class features and as a result net assets attributable to unitholders are classified as a financial liability. Movement of net assets attributable to unitholders are disclosed in Note 5 Net assets attributable to unitholders.

3.10 Terms and conditions of units

The Schemes included in these financial statements have between one and four classes of units.

All units of a class issued by each Scheme will be of an equal value and confer identical interests and rights to, and be subject to the same conditions as, all other units in that class. A unit does not confer any interest in any particular asset or investment of each Scheme. Unitholders have various rights under the Constitutions and the *Corporations Act 2001*, including the right to:

- have their units redeemed;
- accumulate income, which is reflected in the unit price;
- attend and vote at meetings of unitholders; and
- participate in the termination and winding up of the Scheme.

3.11 Interest income

Interest income from financial assets at amortised cost is recognised on a time-proportionate basis using the effective interest method and includes interest from cash and cash equivalents.

Interest income from financial assets at fair value through profit or loss is determined based on the contractual coupon interest rate and includes interest from debt securities.

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3.12 Dividend income

Dividend income relating to exchange-traded equity investments is recognised in the Statements of Comprehensive Income on the ex-dividend date.

In some cases, the Schemes may receive or choose to receive dividends in the form of additional shares rather than cash. In such cases the Schemes recognise the dividend income for the amount of the cash dividend alternative with the corresponding debit treated as an additional investment.

Dividends which are reinvested are disclosed as non-cash transactions within Note 6 Reconciliation of cash flows from operating activities.

3.13 Distribution income

Income distributions from ETFs, listed unit trusts and unlisted unit trusts are recognised in the Statements of Comprehensive Income on an entitlement basis.

Distributions which are reinvested are disclosed as non-cash transactions within Note 6 Reconciliation of cash flows from operating activities.

3.14 Net change in fair value of investments

Changes in the fair value of investments are net gains or losses recognised in relation to financial assets and liabilities at fair value through profit or loss. Changes are determined as the difference between the fair value at year end or consideration received (if sold during the year) and the fair value as at the prior year end or initial fair value (if the investment was acquired during the year).

3.15 Expenses

All expenses, including Responsible Entity fees, are recognised in the Statements of Comprehensive Income on an accruals basis.

Interest expense is interest accrued on overdraft balances held during the financial year.

Some Schemes may incur performance fees when the Schemes outperform the benchmark as outlined in the PDSs.

3.16 Foreign exchange gains and losses

Foreign exchange gains and losses on financial assets and financial liabilities held at fair value through profit or loss are recognised together with other changes in the fair value. Included in the profit or loss line item are net foreign exchange gains or losses on monetary financial assets and financial liabilities other than those classified at fair value through profit or loss.

3.17 Distributions to unitholders

Distributions are payable as set out in the Schemes' Product Disclosure Statements. Distributions are determined by the Responsible Entity in accordance with each Scheme's Constitution and applicable tax legislation.

Financial instruments held at fair value may include unrealised capital gains or losses. Unrealised gains or losses that are recognised as 'profit or loss from operating activities' are transferred to net assets attributable to unitholders and are not assessable and do not impact distributions until realised.

Under AASB 132 *Financial Instruments: Presentation*, the Schemes that have single class disclose distributions paid and payable in the Statements of Changes in Equity. The Schemes that have more than one class disclose distributions paid and payable in the Statements of Comprehensive Income.

Distributions paid are included in cash flows from financing activities in the Statements of Cash Flows.

3.18 Taxation

Under the Attribution Managed Investment Trust ("AMIT") tax regime, the AMIT Schemes are not subject to income tax as taxable income (including assessable realised capital gains) is attributed in full to the unitholders. The AMIT Schemes fully attribute their taxable income which is calculated in accordance with the Schemes' Constitutions and applicable taxation legislation, to the unitholders on a fair and reasonable basis consistent with their rights.

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Net realised capital losses are not distributed to unitholders, but are retained to be offset against any future realised capital gains. Where realised assessable capital gains exceed realised capital losses, the excess will be distributed and attributed to unitholders as assessable income for taxation purposes.

The benefits of imputation credits and foreign taxes paid are passed on to unitholders.

3.19 Goods and services tax

Expenses incurred by the Schemes are recognised net of the amount of GST recoverable from the ATO as RITC.

Payables are stated with the amount of GST included. The net amount of GST recoverable from the ATO is included in receivables in the Statements of Financial Position. GST are included in the Statements of Cash Flows on a gross basis.

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for the financial year ended 30 June 2023

4. Financial assets and liabilities

The tables below detail the categories of the financial assets and liabilities held by the Schemes at the reporting date:

	1. ANZ Australian Industrial Equities Fund		2. ANZ Enhanced Yield Fund		3. ANZ Fixed Income Fund		4. ANZ Listed Property Trust Fund	
	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
4.1 Financial assets held at fair value through profit or loss								
Equities	395,772,192	384,346,056	-	-	-	-	123,574,853	128,419,982
Interest bearing securities	-	-	432,964,454	635,134,208	322,337,296	328,277,967	-	-
Unlisted unit trusts	-	-	17,278,689	17,898,381	-	-	-	244,585
Derivative assets	28,080	-	810,564	224,725	38,210	10,605	-	-
Total financial assets held at fair value through profit or loss	395,800,272	384,346,056	451,053,707	653,257,314	322,375,506	328,288,572	123,574,853	128,664,567
4.2 Financial liabilities held at fair value through profit or loss								
Derivative liabilities	-	28,845	311,657	471,984	141,528	35,594	-	-
Total financial liabilities held at fair value through profit or loss	-	28,845	311,657	471,984	141,528	35,594	-	-
	5. ANZ Money Market Fund		6. ANZ Private Global Equities (Actively Hedged) Fund		7. ANZ Private Global Equities Trust		8. ANZ Private International Fixed Interest Fund	
	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
4.1 Financial assets held at fair value through profit or loss								
Equities	-	-	116,375,706	115,959,268	469,345,721	449,879,012	-	-
Interest bearing securities	58,932,622	64,917,711	-	-	-	-	127,271,307	147,326,506
Unlisted unit trusts	-	-	-	-	-	-	145,980,811	107,181,934
Derivative assets	-	632	2,926,829	129,666	3,532,226	254,359	1,681,523	448,911
Total financial assets held at fair value through profit or loss	58,932,622	64,918,343	119,302,535	116,088,934	472,877,947	450,133,371	274,933,641	254,957,351
4.2 Financial liabilities held at fair value through profit or loss								
Derivative liabilities	67,863	61,065	73,251	4,256,433	334	4,470,097	860,253	4,096,426
Total financial liabilities held at fair value through profit or loss	67,863	61,065	73,251	4,256,433	334	4,470,097	860,253	4,096,426

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4. Financial assets and liabilities

	9. Blue Chip Pool		10. OneAnswer - ANZ Cash Advantage		11. OnePath Australian Credit Securities Index Trust		12. OnePath Global Credit Securities (Hedged) Index Trust	
	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
4.1 Financial assets held at fair value through profit or loss								
Equities	386,472,097	403,925,551	-	-	-	-	-	-
Interest bearing securities	-	-	-	-	348,762,313	336,236,431	317,930,214	316,893,619
Unlisted unit trusts	-	-	-	-	-	-	-	-
Derivative assets	24,960	-	-	-	1,527	-	6,579,893	112,426
Total financial assets held at fair value through profit or loss	386,497,057	403,925,551	-	-	348,763,840	336,236,431	324,510,107	317,006,045
4.2 Financial liabilities held at fair value through profit or loss								
Derivative liabilities	283,421	25,640	-	-	-	-	69,341	11,462,561
Total financial liabilities held at fair value through profit or loss	283,421	25,640	-	-	-	-	69,341	11,462,561
	13. OnePath Global Emerging Markets Pool		14. OnePath Low Volatility Global Equities Index Pool		15. OnePath Multi Asset Income Trust		16. OnePath Sustainable Investments - Wholesale Australian Share Trust	
	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
4.1 Financial assets held at fair value through profit or loss								
Equities	-	-	-	-	38,700,687	51,816,059	22,926,252	23,022,472
Interest bearing securities	-	-	-	-	-	-	-	-
Unlisted unit trusts	-	-	-	-	89,783,200	133,593,369	-	-
Derivative assets	-	-	-	-	-	-	6,625	-
Total financial assets held at fair value through profit or loss	-	-	-	-	128,483,887	185,409,428	22,932,877	23,022,472
4.2 Financial liabilities held at fair value through profit or loss								
Derivative liabilities	-	-	-	-	-	-	-	-
Total financial liabilities held at fair value through profit or loss	-	-	-	-	-	-	-	-

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4. Financial assets and liabilities

	17. OnePath Wholesale Global Smaller Companies Share Trust		18. OptiMix Global Listed Infrastructure Securities Trust		19. OptiMix Wholesale Global Emerging Markets Share Trust		20. OptiMix Wholesale Property Securities Trust	
	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
4.1 Financial assets held at fair value through profit or loss								
Equities	83,930,836	109,811,664	-	160,318,158	458,870,979	374,323,060	13,024,949	15,277,848
Interest bearing securities	-	-	-	-	-	-	-	-
Unlisted unit trusts	-	-	-	-	-	-	7,492,527	9,592,721
Derivative assets	252	639	-	798,350	14,142,692	16,558,100	-	-
Total financial assets held at fair value through profit or loss	83,931,088	109,812,303	-	161,116,508	473,013,671	390,881,160	20,517,476	24,870,569
4.2 Financial liabilities held at fair value through profit or loss								
Derivative liabilities	1,165	16,076	-	5,235,428	82,442	152,306	-	-
Total financial liabilities held at fair value through profit or loss	1,165	16,076	-	5,235,428	82,442	152,306	-	-
	21. Pooled Australian Share Fund		22. Small Companies Pool					
	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$				
4.1 Financial assets held at fair value through profit or loss								
Equities	-	-	140,264,662	144,293,560				
Interest bearing securities	-	-	-	-				
Unlisted unit trusts	-	85,358,462	-	-				
Derivative assets	-	-	-	-				
Total financial assets held at fair value through profit or loss	-	85,358,462	140,264,662	144,293,560				
4.2 Financial liabilities held at fair value through profit or loss								
Derivative liabilities	-	-	-	-				
Total financial liabilities held at fair value through profit or loss	-	-	-	-				

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5. Net assets attributable to unitholders

The Schemes that have more than one class classify net assets attributable to unitholders as a financial liability. Refer to Note 3.9 Net assets attributable to unitholders for further details.

Movement in the number of units and net assets attributable to unitholders of the Schemes during the year are as follows:

	10. OneAnswer - ANZ Cash Advantage Class EF/Sel/NEF†		10. OneAnswer - ANZ Cash Advantage Class OA Frontier†		10. OneAnswer - ANZ Cash Advantage Class Pool†		15. OnePath Multi Asset Income Trust Class EF/Sel/NEF	
	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
	\$	\$	\$	\$	\$	\$	\$	\$
Opening balance	28,785,846	26,403,531	82,559,701	81,843,656	840,252,137	726,738,052	92,038,247	111,089,775
Applications	11,038,588	17,480,912	44,686,042	52,046,708	138,336,334	236,422,352	1,481,238	2,541,434
Redemptions	(19,025,662)	(15,098,597)	(58,363,626)	(51,330,663)	(85,580,018)	(122,908,267)	(13,158,999)	(13,620,142)
Change in net assets attributable to unitholders	-	-	-	-	-	-	4,215,189	(7,972,820)
Closing balance	20,798,772	28,785,846	68,882,117	82,559,701	893,008,453	840,252,137	84,575,675	92,038,247
	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
	Units	Units	Units	Units	Units	Units	Units	Units
Opening balance	28,785,961	26,403,507	82,560,194	81,838,960	840,402,373	726,737,329	53,915,556	59,878,470
Applications	11,038,588	17,481,051	44,685,851	52,051,897	138,336,336	236,422,349	826,075	1,375,024
Redemptions	(19,025,662)	(15,098,597)	(58,363,626)	(51,330,663)	(85,730,979)	(122,757,305)	(7,378,158)	(7,337,938)
Closing balance	20,798,887	28,785,961	68,882,419	82,560,194	893,007,730	840,402,373	47,363,473	53,915,556
Distribution Cents per Unit (CPU) / Annualised rate (%)	2.80%	0.72%	2.50%	0.42%	2.57%	0.42%	2.73	1.72

	15. OnePath Multi Asset Income Trust Class OA Frontier		15. OnePath Multi Asset Income Trust Class Pool		15. OnePath Multi Asset Income Trust Class Wholesale		16. OnePath Sustainable Investments - Wholesale Australian Share Trust Class Pool	
	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
	\$	\$	\$	\$	\$	\$	\$	\$
Opening balance	917,952	928,895	89,389,394	108,231,115	6,041,116	7,588,437	22,465,060	26,412,472
Applications	105,893	243,326	14,422,478	4,107,231	193,056	206,340	2,086,532	7,149,740
Redemptions	(290,263)	(184,568)	(67,406,555)	(15,031,813)	(1,742,881)	(1,236,889)	(3,018,120)	(7,932,841)
Change in net assets attributable to unitholders	44,295	(69,701)	4,283,729	(7,917,139)	286,736	(516,772)	1,903,019	(3,164,311)
Closing balance	777,877	917,952	40,689,046	89,389,394	4,778,027	6,041,116	23,436,491	22,465,060
	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
	Units	Units	Units	Units	Units	Units	Units	Units
Opening balance	727,029	675,798	64,468,329	71,675,549	3,580,943	4,139,337	13,714,734	14,198,342
Applications	81,558	184,242	10,071,289	2,724,434	112,378	111,693	1,197,963	3,911,254
Redemptions	(217,518)	(133,011)	(46,345,488)	(9,931,654)	(979,589)	(670,087)	(1,713,862)	(4,394,862)
Closing balance	591,069	727,029	28,194,130	64,468,329	2,713,732	3,580,943	13,198,835	13,714,734
Distribution Cents per Unit (CPU)	3.52	3.25	5.35	5.20	4.82	3.84	7.44	6.96

† The Scheme is non unitised and its distribution to unitholders is calculated based on the number of units held during an interest period and the number of days those units were held by the unitholders. As a result, the Scheme is disclosing the annualised rate.

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5. Net assets attributable to unitholders

	16. OnePath Sustainable Investments - Wholesale Australian Share Trust Class Wholesale		17. OnePath Wholesale Global Smaller Companies Share Trust Class A		17. OnePath Wholesale Global Smaller Companies Share Trust Class B		17. OnePath Wholesale Global Smaller Companies Share Trust Class Pool	
	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
Opening balance	571,101	716,286	302,303	355,626	8,564,461	11,064,662	86,086,165	103,529,054
Applications	42,936	17,654	225,187	75,346	2,006,441	2,430,365	77,879,202	47,877,639
Redemptions	(113,236)	(88,214)	(469,148)	(30,454)	(2,234,481)	(1,895,064)	(100,516,710)	(36,158,540)
Change in net assets attributable to unitholders	45,318	(74,625)	49,956	(98,215)	1,263,138	(3,035,502)	8,146,524	(29,161,988)
Closing balance	546,119	571,101	108,298	302,303	9,599,559	8,564,461	71,595,181	86,086,165
	30 June 2023 Units	30 June 2022 Units	30 June 2023 Units	30 June 2022 Units	30 June 2023 Units	30 June 2022 Units	30 June 2023 Units	30 June 2022 Units
Opening balance	331,644	366,017	428,495	380,452	10,715,032	10,233,861	131,923,135	118,397,727
Applications	23,511	9,007	292,753	78,732	2,303,533	2,249,028	106,722,701	55,344,588
Redemptions	(61,717)	(43,380)	(586,004)	(30,689)	(2,501,775)	(1,767,857)	(141,418,545)	(41,819,180)
Closing balance	293,438	331,644	135,244	428,495	10,516,790	10,715,032	97,227,291	131,923,135
Distribution Cents per Unit (CPU)	6.48	5.66	8.60	13.80	5.63	15.42	5.17	14.21
	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$				
Opening balance	302,009	468,578	25,199,275	36,848,784				
Applications	-	20,862	4,309,691	1,608,732				
Redemptions	(8,976)	(151,907)	(10,233,135)	(9,402,260)				
Change in net assets attributable to unitholders	16,313	(35,524)	1,216,045	(3,855,981)				
Closing balance	309,346	302,009	20,491,876	25,199,275				
	30 June 2023 Units	30 June 2022 Units	30 June 2023 Units	30 June 2022 Units				
Opening balance	374,276	509,562	34,146,140	43,629,491				
Applications	-	21,160	5,610,352	1,857,734				
Redemptions	(10,424)	(156,446)	(13,217,366)	(11,341,085)				
Closing balance	363,852	374,276	26,539,126	34,146,140				
Distribution Cents per Unit (CPU)	2.63	0.84	3.01	2.32				

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for the financial year ended 30 June 2023

6. Reconciliation of cash flows from operating activities

The tables below detail the reconciliation of cash flows from operating activities for the year. For the purposes of the Statements of Cash Flows, cash includes cash at bank and short term deposits at call. Cash at the end of the financial year as shown in the Statements of Cash Flows is reconciled to the related items in the Statements of Financial Position. Non-cash financing activities include in-specie transfers. In-specie transfers are transfers of investments without the movement of cash which can occur in the Schemes' ordinary operating activities or as a result of significant events.

	1. ANZ Australian Industrial Equities Fund		2. ANZ Enhanced Yield Fund		3. ANZ Fixed Income Fund		4. ANZ Listed Property Trust Fund	
	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
	\$	\$	\$	\$	\$	\$	\$	\$
6.1 Operating profit/(loss) for the financial year	52,748,924	(15,556,272)	28,711,328	(15,107,111)	7,998,148	(41,280,872)	12,469,304	(12,722,249)
Adjustments for net realised and unrealised (gains)/losses on:								
Change in fair value of investments	(34,331,342)	39,564,897	(4,549,590)	33,902,783	2,148,657	51,206,082	(5,657,080)	18,501,903
Realised foreign exchange gains/(losses)	-	99	(2,770,871)	(1,142,333)	-	-	-	-
Changes in operating assets and liabilities:								
Proceeds from sale of investments	169,142,404	237,465,710	299,012,058	161,203,594	61,708,660	142,630,386	28,468,230	25,128,898
Purchase of investments	(148,545,812)	(201,078,423)	(82,921,612)	(185,272,216)	(54,846,017)	(105,775,615)	(17,721,436)	(21,243,971)
(Increase)/decrease in receivables	418,659	(96,713)	411,671	(650,928)	(144,421)	405,309	(355,199)	430,364
Increase/(decrease) in payables	-	-	-	-	-	-	89,692	228,988
Income reinvested	-	(6,212,251)	-	-	-	-	-	-
Net cash inflow/(outflow) from operating activities	39,432,833	54,087,047	237,892,984	(7,066,211)	16,865,027	47,185,290	17,293,511	10,323,933
6.2 Cash and cash equivalents								
Cash at bank	4,958,728	11,774,769	4,357,096	7,206,707	1,845,325	1,497,176	620,827	1,700,111
Deposits at call	-	-	3,689,425	3,008,380	847,040	1,231,593	-	-
Bank overdraft	-	-	-	-	-	-	-	-
Cash and cash equivalents at the end of the financial year	4,958,728	11,774,769	8,046,521	10,215,087	2,692,365	2,728,769	620,827	1,700,111
6.3 Non-cash operating and financing activities								
Distributions reinvested by unitholders in additional scheme units	53,345,559	32,816,587	-	-	-	-	4,893,701	3,926,078
Trust income reinvested	-	6,212,251	-	-	-	-	-	-
Other non-cash activities (in-specie assets purchase)	-	-	-	-	-	-	-	-
Other non-cash activities (in-specie assets sale)	-	-	-	-	-	-	-	-
Other non-cash activities (in-specie applications)	-	-	-	-	-	-	-	-
Other non-cash activities (in-specie redemptions)	-	-	-	-	-	-	-	-

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6. Reconciliation of cash flows from operating activities

	5. ANZ Money Market Fund		6. ANZ Private Global Equities (Actively Hedged) Fund		7. ANZ Private Global Equities Trust		8. ANZ Private International Fixed Interest Fund	
	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
6.1 Operating profit/(loss) for the financial year	1,935,437	(196,181)	17,706,564	(15,938,888)	83,109,234	(53,733,695)	(3,942,771)	(26,188,666)
Adjustments for net realised and unrealised (gains)/losses on:								
Change in fair value of investments	(937,817)	644,003	(17,638,430)	15,915,141	(77,705,435)	60,155,991	6,173,720	34,167,930
Realised foreign exchange gains/(losses)	-	-	(12,939,156)	(6,941,033)	(12,856,159)	(6,152,718)	(13,017,556)	(2,711,969)
Changes in operating assets and liabilities:								
Proceeds from sale of investments	169,200,355	164,877,587	40,358,888	37,006,100	428,769,485	455,779,885	547,605,768	637,920,462
Purchase of investments	(162,234,031)	(147,479,957)	(16,948,573)	(12,483,996)	(321,962,487)	(508,325,599)	(582,317,483)	(631,313,649)
(Increase)/decrease in receivables	(80,288)	7,961	(2,470)	(2,226)	79,834	(74,804)	3,795,789	(3,595,766)
Increase/(decrease) in payables	(2,834)	(482)	-	-	(78,372)	59,933	-	-
Income reinvested	-	-	-	-	-	-	-	(906,758)
Net cash inflow/(outflow) from operating activities	7,880,822	17,852,931	10,536,823	17,555,098	99,356,100	(52,291,007)	(41,702,533)	7,371,584
6.2 Cash and cash equivalents								
Cash at bank	607,292	-	2,965,464	3,080,915	16,002,461	19,111,769	12,747,029	12,511,924
Deposits at call	1,884,852	965,492	-	-	-	-	-	-
Bank overdraft	-	(241,014)	-	-	-	-	-	-
Cash and cash equivalents at the end of the financial year	2,492,144	724,478	2,965,464	3,080,915	16,002,461	19,111,769	12,747,029	12,511,924
6.3 Non-cash operating and financing activities								
Distributions reinvested by unitholders in additional scheme units	-	-	-	-	-	-	-	-
Trust income reinvested	-	-	-	-	-	-	-	906,758
Other non-cash activities (in-specie assets purchase)	-	-	-	-	-	327,141,933	-	-
Other non-cash activities (in-specie assets sale)	-	-	-	-	-	(327,141,933)	-	-
Other non-cash activities (in-specie applications)	-	-	-	-	-	-	-	-
Other non-cash activities (in-specie redemptions)	-	-	-	-	-	-	-	-

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6. Reconciliation of cash flows from operating activities

	9. Blue Chip Pool		10. OneAnswer - ANZ Cash Advantage		11. OnePath Australian Credit Securities Index Trust		12. OnePath Global Credit Securities (Hedged) Index Trust	
	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
	\$	\$	\$	\$	\$	\$	\$	\$
6.1 Operating profit/(loss) for the financial year	48,236,817	1,030,799	26,113,054	3,498,282	11,197,854	(32,512,765)	(610,184)	(49,160,745)
Adjustments for net realised and unrealised (gains)/losses on:								
Change in fair value of investments	(24,664,060)	24,025,930	-	-	780,491	43,540,974	11,550,610	59,433,447
Realised foreign exchange gains/(losses)	-	-	-	-	-	-	(35,340,176)	(13,674,559)
Changes in operating assets and liabilities:								
Proceeds from sale of investments	229,175,674	195,523,238	-	-	57,835,922	46,158,020	85,442,651	85,478,742
Purchase of investments	(188,161,911)	(232,951,377)	-	-	(71,430,332)	(68,912,950)	(67,298,235)	(87,447,335)
(Increase)/decrease in receivables	(986,680)	224,328	217,593	99,568	(334,101)	(31,003)	(191,112)	(83,535)
Increase/(decrease) in payables	-	-	41,085	(46,313)	-	2	-	(371)
Income reinvested	-	(3,923,410)	-	-	-	-	-	-
Net cash inflow/(outflow) from operating activities	63,599,840	(16,070,492)	26,371,732	3,551,537	(1,950,166)	(11,757,722)	(6,446,446)	(5,454,356)
6.2 Cash and cash equivalents								
Cash at bank	9,025,102	10,968,596	-	-	420,951	1,183,115	2,048,523	3,090,260
Deposits at call	-	-	986,052,912	951,562,957	-	-	-	-
Bank overdraft	-	-	-	-	-	-	-	-
Cash and cash equivalents at the end of the financial year	9,025,102	10,968,596	986,052,912	951,562,957	420,951	1,183,115	2,048,523	3,090,260
6.3 Non-cash operating and financing activities								
Distributions reinvested by unitholders in additional scheme units	21,897,409	24,596,256	22,834,369	3,562,751	6,139,483	5,240,666	-	1,287,375
Trust income reinvested	-	3,923,410	-	-	-	-	-	-
Other non-cash activities (in-specie assets purchase)	-	-	-	-	-	-	-	-
Other non-cash activities (in-specie assets sale)	-	-	-	-	-	-	-	-
Other non-cash activities (in-specie applications)	(12,448,860)	-	-	-	(440,045)	(406,735)	(714,946)	(723,450)
Other non-cash activities (in-specie redemptions)	12,448,860	-	-	-	440,045	406,735	714,946	723,450

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6. Reconciliation of cash flows from operating activities

	13. OnePath Global Emerging Markets Pool		14. OnePath Low Volatility Global Equities Index Pool		15. OnePath Multi Asset Income Trust		16. OnePath Sustainable Investments - Wholesale Australian Share Trust	
	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
	\$	\$	\$	\$	\$	\$	\$	\$
6.1 Operating profit/(loss) for the financial year	7,593	(4,142,757)	267,409	1,908,742	12,890,431	(11,841,493)	2,950,630	(2,245,439)
Adjustments for net realised and unrealised (gains)/losses on:								
Change in fair value of investments	(5,898)	4,703,653	(218,866)	(1,243,035)	(8,155,221)	17,800,009	(1,968,939)	3,234,856
Realised foreign exchange gains/(losses)	2,897	(466,682)	34,543	(2,732)	-	(14)	-	12
Changes in operating assets and liabilities:								
Proceeds from sale of investments	3,038	114,274,635	47,695	6,948,707	86,492,885	44,674,837	11,312,362	19,226,800
Purchase of investments	-	(49,499,086)	-	(7,497,012)	(21,442,497)	(16,623,306)	(9,474,339)	(18,418,390)
(Increase)/decrease in receivables	370	218,345	370,935	236,878	90,771	433,685	39,405	(20,612)
Increase/(decrease) in payables	-	(83)	-	(108)	11,662	27,402	(148)	10
Income reinvested	-	(31,809)	-	-	-	(6,133,612)	-	-
Net cash inflow/(outflow) from operating activities	8,000	65,056,216	501,716	351,440	69,888,031	28,337,508	2,858,971	1,777,237
6.2 Cash and cash equivalents								
Cash at bank	78,144	70,867	29,104	682,899	2,049,446	3,242,781	1,217,309	361,323
Deposits at call	-	-	-	-	-	-	-	-
Bank overdraft	-	-	-	-	-	-	-	-
Cash and cash equivalents at the end of the financial year	78,144	70,867	29,104	682,899	2,049,446	3,242,781	1,217,309	361,323
6.3 Non-cash operating and financing activities								
Distributions reinvested by unitholders in additional scheme units	3,264	1,357,834	68,077	2,315,593	3,605,072	4,483,231	987,278	962,017
Trust income reinvested	-	31,809	-	-	-	6,133,612	-	-
Other non-cash activities (in-specie assets purchase)	-	-	-	-	-	-	-	-
Other non-cash activities (in-specie assets sale)	-	-	-	(41,476,304)	-	-	-	-
Other non-cash activities (in-specie applications)	-	-	(2,545)	(150,155)	(10,916,906)	(55,554)	(127,427)	(115,184)
Other non-cash activities (in-specie redemptions)	-	-	2,545	41,626,459	10,916,906	55,554	127,427	115,184

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6. Reconciliation of cash flows from operating activities

	17. OnePath Wholesale Global Smaller Companies Share Trust		18. OptiMix Global Listed Infrastructure Securities Trust		19. OptiMix Wholesale Global Emerging Markets Share Trust		20. OptiMix Wholesale Property Securities Trust	
	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
	\$	\$	\$	\$	\$	\$	\$	\$
6.1 Operating profit/(loss) for the financial year	15,036,534	(11,808,985)	8,016,986	19,950,701	25,571,336	(146,494,350)	2,132,070	(2,997,602)
Adjustments for net realised and unrealised (gains)/losses on:								
Change in fair value of investments	(12,013,363)	15,674,298	(6,619,212)	(15,270,379)	(15,951,824)	152,769,136	(1,045,679)	4,079,918
Realised foreign exchange gains/(losses)	(33,643)	(36,230)	(7,786,627)	(4,985,962)	(525,402)	1,050,158	-	-
Changes in operating assets and liabilities:								
Proceeds from sale of investments	150,816,920	273,904,014	169,980,823	95,741,119	332,750,215	321,229,869	7,614,230	9,619,785
Purchase of investments	(110,765,182)	(256,665,428)	(17,037,281)	(60,374,313)	(396,988,931)	(393,145,404)	(2,213,383)	(2,833,790)
(Increase)/decrease in receivables	(45,348)	(115,927)	642,906	129,570	(229,862)	(1,091,661)	17,124	165,137
Increase/(decrease) in payables	(2,894)	(740)	-	-	-	-	10,448	20,617
Income reinvested	-	(45,781)	-	(440,360)	-	(167,539)	-	(355,058)
Net cash inflow/(outflow) from operating activities	42,993,024	20,905,221	147,197,595	34,750,376	(55,374,468)	(65,849,791)	6,514,810	7,699,007
6.2 Cash and cash equivalents								
Cash at bank	1,216,216	2,000,379	156,782	5,871,653	21,783,012	41,383,404	349,833	651,039
Deposits at call	-	-	-	-	-	-	-	-
Bank overdraft	-	-	-	-	-	-	-	-
Cash and cash equivalents at the end of the financial year	1,216,216	2,000,379	156,782	5,871,653	21,783,012	41,383,404	349,833	651,039
6.3 Non-cash operating and financing activities								
Distributions reinvested by unitholders in additional scheme units	18,902,543	29,100,796	13,014,599	5,065,058	6,022,952	9,648,448	877,182	1,023,323
Trust income reinvested	-	45,781	-	440,360	-	167,539	-	355,058
Other non-cash activities (in-specie assets purchase)	-	-	72,286,349	-	-	5,300,191	-	-
Other non-cash activities (in-specie assets sale)	-	-	(72,286,349)	-	-	(5,300,191)	-	(1,350,000)
Other non-cash activities (in-specie applications)	(1,555,112)	(10,587,458)	-	-	(160,578,738)	(12,085,242)	(3,038,544)	(7,474)
Other non-cash activities (in-specie redemptions)	1,555,112	10,587,458	-	-	160,578,738	12,085,242	3,038,544	1,357,474

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6. Reconciliation of cash flows from operating activities

	21. Pooled Australian Share Fund		22. Small Companies Pool	
	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
6.1 Operating profit/(loss) for the financial year	12,556,760	(3,398,599)	14,980,467	(45,145,444)
Adjustments for net realised and unrealised (gains)/losses on:				
Change in fair value of investments	(10,569,671)	18,508,965	(6,918,630)	47,356,468
Realised foreign exchange gains/(losses)	-	-	1,532	460
Changes in operating assets and liabilities:				
Proceeds from sale of investments	2,579,999	35,924,489	88,519,328	189,994,551
Purchase of investments	(59,092,000)	(10,679,758)	(77,099,730)	(161,343,265)
(Increase)/decrease in receivables	11,307,066	3,838,112	(415,787)	62,304
Increase/(decrease) in payables	-	-	-	-
Income reinvested	(13,291,093)	(18,948,446)	-	-
Net cash inflow/(outflow) from operating activities	(56,508,939)	25,244,763	19,067,180	30,925,074
6.2 Cash and cash equivalents				
Cash at bank	5,093	232,031	331,614	6,134,916
Deposits at call	-	-	-	-
Bank overdraft	-	-	-	-
Cash and cash equivalents at the end of the financial year	5,093	232,031	331,614	6,134,916
6.3 Non-cash operating and financing activities				
Distributions reinvested by unitholders in additional scheme units	3,666,092	6,842,297	23,877,190	20,030,340
Trust income reinvested	13,291,093	18,948,446	-	-
Other non-cash activities (in-specie assets purchase)	-	-	445,738,270	-
Other non-cash activities (in-specie assets sale)	(165,731,227)	(63,996,350)	(445,738,270)	-
Other non-cash activities (in-specie applications)	-	-	-	-
Other non-cash activities (in-specie redemptions)	165,731,227	63,996,350	-	-

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7. Financial risk management

7.1 Introduction and overview

The Schemes are exposed to a variety of financial risks from investments in financial instruments. These risks include:

- credit risk
- liquidity risk
- market risk

This note presents information about the Schemes' exposure to each of the above risks, the Schemes' objectives, policies and processes for measuring and managing risks, and the Schemes' management of unitholder funds.

7.1.1 Risk management framework

The Schemes' activities expose them to a variety of financial risks: credit risk, liquidity risk, and market risk (including currency risk, interest rate risk, equity price risk). The Schemes' overall risk management programme is aligned to the investment strategy of each Scheme as detailed in their Constitution and Product Disclosure Statement. It focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the Schemes' financial performance.

The Responsible Entity monitors the risk management framework, which is performed internally and reported on a quarterly basis. Certain Schemes may use derivative financial instruments to moderate certain risk exposures.

7.1.2 Environmental, Social and Governance risks

The Schemes' risk to Environmental, Social and Governance (ESG) issues are managed in accordance with the 'Responsible Investment Position Statement' and 'Proxy Voting Standard' covering OnePath Funds Management Limited. This involves undertaking formal assessment of the investment manager's ESG practices when assessing, selecting and monitoring investment managers to protect investments and manage the risk profile for long-term returns.

7.2 Credit risk

Credit risk is the risk that a counterparty to a financial instrument will fail to discharge an obligation or commitment that it has entered into with the Schemes, resulting in a financial loss to the Schemes. It arises principally from interest bearing securities held, derivative instruments and cash and cash equivalents.

7.2.1 Management of credit risk

The Schemes' policy over credit risk is to minimise its exposure to counterparties with higher risk of default by dealing only with counterparties meeting the credit standards set out in the Schemes' PDSs and by taking collateral. Credit risk is further minimised by managing the assets of the Schemes within credit rating limits.

Credit risk is monitored by the investment managers in accordance with the policies and procedures in place, including assessing the credit rating and quality of interest bearing instruments relative to their price and yield. The Schemes use derivatives to mitigate their exposure to credit risk. The instruments used include credit default swaps and credit index swaps.

7.2.2 Investments in interest bearing securities

Credit risk on interest bearing securities is mitigated by investing primarily in investment grade rated instruments as determined by Standard & Poor's or Moody's. The investment managers review monthly rating updates from the rating agencies and rebalance the portfolio where necessary.

Investments in interest bearing securities that are non investment grade rated are either in accordance with the Schemes' mandates or a result of a decline in the credit quality of the security. To manage credit risk of non investment grade rated securities, an active process of monitoring the investment is in place to ensure the security performs in line with expectations and meets portfolio requirements.

The credit quality of the interest bearing securities invested into by the Schemes, if any, is disclosed in Note 7.2.7 Credit risk exposure.

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for the financial year ended 30 June 2023**7.2.3 Derivative financial instruments**

The Schemes may enter into two types of derivative transactions: exchange-traded derivatives and over-the-counter (OTC) derivatives. Credit risk arising from exchange-traded derivatives is mitigated by margin requirements. OTC derivatives expose the Schemes to the risk that the counterparties to the derivative financial instruments might default on their obligations to the Schemes.

Derivative financial instruments are transacted with counterparties on arm's length basis and within predetermined limits.

The fair value of the derivatives assets held by the Schemes is disclosed in Note 7.2.7 Credit risk exposure.

7.2.4 Cash and cash equivalents

The Schemes' cash and cash equivalents are held mainly by Australia and New Zealand Banking Group Limited (ANZ) or JPMorgan Chase Bank, N.A. (Sydney Branch). The short term credit rating of these banking institutions as determined by Standard & Poor's are A-1+ (2022: A-1+) and A-1 (2022: A-1), respectively, as at reporting date. Maximum credit risk exposure from cash and cash equivalents is represented by the carrying amount on the Statements of Financial Position.

7.2.5 Settlement risk

The Schemes' activities may give rise to risk at the time of settlement of transactions. Settlement risk is the risk of loss due to the failure of an entity to honour its obligations to deliver cash, securities or other assets as contractually agreed.

For the majority of transactions, the Schemes mitigate this risk by conducting settlements through a broker to ensure that a trade is settled only when both parties have fulfilled their contractual settlement obligations. Settlement limits form part of the credit approval and monitoring processes described in Note 7.2.1 Management of credit risk.

7.2.6 Past due and impaired assets

No financial assets carried at amortised cost were past due or impaired either at 30 June 2023 or 30 June 2022.

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7.2.7 Credit risk exposure

The Schemes' maximum credit risk exposure (without taking into account collateral and other credit enhancements) is represented by the respective carrying amounts of the relevant financial securities in the Statements of Financial Position at reporting date.

The tables below detail the maximum exposure to credit risk for the assets held by the Schemes.

	2. ANZ Enhanced Yield Fund		3. ANZ Fixed Income Fund		5. ANZ Money Market Fund		6. ANZ Private Global Equities (Actively Hedged) Fund	
	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
	\$	\$	\$	\$	\$	\$	\$	\$
Fixed interest securities	160,194,320	267,404,975	314,560,180	317,213,486	35,923,249	28,282,649	-	-
Floating interest securities	272,770,134	367,729,233	7,777,116	11,064,481	23,009,373	36,635,062	-	-
Derivatives	116,386	21,677	-	-	-	-	2,891,597	108,289
Total	433,080,840	635,155,885	322,337,296	328,277,967	58,932,622	64,917,711	2,891,597	108,289

Credit quality of interest bearing securities

	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
	\$	\$	\$	\$	\$	\$	\$	\$
AAA to AA-	88,876,573	113,585,098	205,239,851	197,007,561	43,011,036	50,118,854	-	-
A+ to A-	76,689,749	163,484,220	61,841,477	77,067,850	13,929,318	12,813,437	-	-
BBB to BB-	260,943,561	347,149,266	55,255,967	54,202,555	1,992,268	1,985,420	-	-
B+ to B-	6,454,570	10,915,623	-	-	-	-	-	-

	7. ANZ Private Global Equities Trust		8. ANZ Private International Fixed Interest Fund		11. OnePath Australian Credit Securities Index Trust		12. OnePath Global Credit Securities (Hedged) Index Trust	
	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
	\$	\$	\$	\$	\$	\$	\$	\$
Fixed interest securities	-	-	77,577,840	109,834,737	344,227,020	331,652,495	271,416,744	278,388,401
Floating interest securities	-	-	49,693,467	37,491,769	4,535,293	4,583,936	46,513,470	38,505,218
Derivatives	3,368,178	141,803	1,530,453	119,467	-	-	6,578,402	112,426
Total	3,368,178	141,803	128,801,760	147,445,973	348,762,313	336,236,431	324,508,616	317,006,045

Credit quality of interest bearing securities

	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
	\$	\$	\$	\$	\$	\$	\$	\$
AAA to AA-	-	-	66,799,307	84,846,493	173,955,280	139,406,878	22,463,411	23,613,431
A+ to A-	-	-	20,181,257	14,704,470	77,299,372	90,937,341	129,220,788	122,723,021
BBB to BB-	-	-	39,973,358	47,775,543	97,507,660	105,892,212	166,246,013	170,557,166
B+ to B-	-	-	317,386	-	-	-	-	-

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7.2.7 Credit risk exposure

	17. OnePath Wholesale Global Smaller Companies Share Trust		18. OptiMix Global Listed Infrastructure Securities Trust		19. OptiMix Wholesale Global Emerging Markets Share Trust	
	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
Fixed interest securities	-	-	-	-	-	-
Floating interest securities	-	-	-	-	-	-
Derivatives	252	639	-	798,350	88,663	119,696
Total	252	639	-	798,350	88,663	119,696
Credit quality of interest bearing securities						
	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
AAA to AA-	-	-	-	-	-	-
A+ to A-	-	-	-	-	-	-
BBB to BB-	-	-	-	-	-	-
B+ to B-	-	-	-	-	-	-

7.2.8 Offsetting financial assets and financial liabilities

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

The gross and net positions of foreign currency forward contracts and swaps that have been offset in the Statements of Financial Position are disclosed in the following tables:

2. ANZ Enhanced Yield Fund						
Amounts offset in the Statement of Financial Position				Related amounts not offset in the Statement of Financial Position		
	Gross amounts of recognised financial instruments \$	Gross amounts of recognised financial instruments offset in the Statement of Financial Position \$	Net amount of financial instruments presented in the Statement of Financial Position \$	Financial instruments (including non-cash collateral) \$	Cash Collateral received/pledged \$	Net amount \$
30 June 2023						
Financial assets						
Derivative financial instruments	116,386	-	116,386	(116,386)	-	-
Financial liabilities						
Derivative financial instruments	(304,803)	-	(304,803)	116,386	-	(188,417)
Total	(188,417)	-	(188,417)	-	-	(188,417)
30 June 2022						
Financial assets						
Derivative financial instruments	21,677	-	21,677	(21,677)	-	-
Financial liabilities						
Derivative financial instruments	(352,864)	-	(352,864)	21,677	-	(331,187)
Total	(331,187)	-	(331,187)	-	-	(331,187)

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7.2.8 Offsetting financial assets and financial liabilities

6. ANZ Private Global Equities (Actively Hedged) Fund						
Amounts offset in the Statement of Financial Position				Related amounts not offset in the Statement of Financial Position		
	Gross amounts of recognised financial instruments \$	Gross amounts of recognised financial instruments offset in the Statement of Financial Position \$	Net amount of financial instruments presented in the Statement of Financial Position \$	Financial instruments (including non-cash collateral) \$	Cash Collateral received/pledged \$	Net amount \$
30 June 2023						
Financial assets						
Derivative financial instruments	2,891,597	-	2,891,597	(72,524)	-	2,819,073
Financial liabilities						
Derivative financial instruments	(72,524)	-	(72,524)	72,524	-	-
Total	2,819,073	-	2,819,073	-	-	2,819,073
30 June 2022						
Financial assets						
Derivative financial instruments	108,289	-	108,289	(108,289)	-	-
Financial liabilities						
Derivative financial instruments	(4,208,610)	-	(4,208,610)	108,289	-	(4,100,321)
Total	(4,100,321)	-	(4,100,321)	-	-	(4,100,321)
7. ANZ Private Global Equities Trust						
Amounts offset in the Statement of Financial Position				Related amounts not offset in the Statement of Financial Position		
	Gross amounts of recognised financial instruments \$	Gross amounts of recognised financial instruments offset in the Statement of Financial Position \$	Net amount of financial instruments presented in the Statement of Financial Position \$	Financial instruments (including non-cash collateral) \$	Cash Collateral received/pledged \$	Net amount \$
30 June 2023						
Financial assets						
Derivative financial instruments	3,368,178	-	3,368,178	-	-	3,368,178
Financial liabilities						
Derivative financial instruments	-	-	-	-	-	-
Total	3,368,178	-	3,368,178	-	-	3,368,178
30 June 2022						
Financial assets						
Derivative financial instruments	141,803	-	141,803	(141,803)	-	-
Financial liabilities						
Derivative financial instruments	(4,368,810)	-	(4,368,810)	141,803	-	(4,227,007)
Total	(4,227,007)	-	(4,227,007)	-	-	(4,227,007)

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7.2.8 Offsetting financial assets and financial liabilities

8. ANZ Private International Fixed Interest Fund						
Amounts offset in the Statement of Financial Position				Related amounts not offset in the Statement of Financial Position		
	Gross amounts of recognised financial instruments \$	Gross amounts of recognised financial instruments offset in the Statement of Financial Position \$	Net amount of financial instruments presented in the Statement of Financial Position \$	Financial instruments (including non-cash collateral) \$	Cash Collateral received/pledged \$	Net amount \$
30 June 2023						
Financial assets						
Derivative financial instruments	1,530,453	-	1,530,453	(581,917)	-	948,536
Financial liabilities						
Derivative financial instruments	(581,917)	-	(581,917)	581,917	-	-
Total	948,536	-	948,536	-	-	948,536
30 June 2022						
Financial assets						
Derivative financial instruments	119,467	-	119,467	(119,467)	-	-
Financial liabilities						
Derivative financial instruments	(3,879,236)	-	(3,879,236)	119,467	-	(3,759,769)
Total	(3,759,769)	-	(3,759,769)	-	-	(3,759,769)
12. OnePath Global Credit Securities (Hedged) Index Trust						
Amounts offset in the Statement of Financial Position				Related amounts not offset in the Statement of Financial Position		
	Gross amounts of recognised financial instruments \$	Gross amounts of recognised financial instruments offset in the Statement of Financial Position \$	Net amount of financial instruments presented in the Statement of Financial Position \$	Financial instruments (including non-cash collateral) \$	Cash Collateral received/pledged \$	Net amount \$
30 June 2023						
Financial assets						
Derivative financial instruments	6,578,402	-	6,578,402	(67,470)	-	6,510,932
Financial liabilities						
Derivative financial instruments	(67,470)	-	(67,470)	67,470	-	-
Total	6,510,932	-	6,510,932	-	-	6,510,932
30 June 2022						
Financial assets						
Derivative financial instruments	112,426	-	112,426	(112,426)	-	-
Financial liabilities						
Derivative financial instruments	(11,462,561)	-	(11,462,561)	112,426	-	(11,350,135)
Total	(11,350,135)	-	(11,350,135)	-	-	(11,350,135)

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7.2.8 Offsetting financial assets and financial liabilities

17. OnePath Wholesale Global Smaller Companies Share Trust						
Amounts offset in the Statement of Financial Position				Related amounts not offset in the Statement of Financial Position		
	Gross amounts of recognised financial instruments \$	Gross amounts of recognised financial instruments offset in the Statement of Financial Position \$	Net amount of financial instruments presented in the Statement of Financial Position \$	Financial instruments (including non-cash collateral) \$	Cash Collateral received/pledged \$	Net amount \$
30 June 2023						
Financial assets						
Derivative financial instruments	252	-	252	(252)	-	-
Financial liabilities						
Derivative financial instruments	(1,165)	-	(1,165)	252	-	(913)
Total	(913)	-	(913)	-	-	(913)
30 June 2022						
Financial assets						
Derivative financial instruments	639	-	639	(639)	-	-
Financial liabilities						
Derivative financial instruments	(16,076)	-	(16,076)	639	-	(15,437)
Total	(15,437)	-	(15,437)	-	-	(15,437)
18. OptiMix Global Listed Infrastructure Securities Trust						
Amounts offset in the Statement of Financial Position				Related amounts not offset in the Statement of Financial Position		
	Gross amounts of recognised financial instruments \$	Gross amounts of recognised financial instruments offset in the Statement of Financial Position \$	Net amount of financial instruments presented in the Statement of Financial Position \$	Financial instruments (including non-cash collateral) \$	Cash Collateral received/pledged \$	Net amount \$
30 June 2023						
Financial assets						
Derivative financial instruments	-	-	-	-	-	-
Financial liabilities						
Derivative financial instruments	-	-	-	-	-	-
Total	-	-	-	-	-	-
30 June 2022						
Financial assets						
Derivative financial instruments	798,350	-	798,350	(798,350)	-	-
Financial liabilities						
Derivative financial instruments	(5,235,428)	-	(5,235,428)	798,350	-	(4,437,078)
Total	(4,437,078)	-	(4,437,078)	-	-	(4,437,078)

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7.2.8 Offsetting financial assets and financial liabilities

19. OptiMix Wholesale Global Emerging Markets Share Trust						
Amounts offset in the Statement of Financial Position				Related amounts not offset in the Statement of Financial Position		
	Gross amounts of recognised financial instruments \$	Gross amounts of recognised financial instruments offset in the Statement of Financial Position \$	Net amount of financial instruments presented in the Statement of Financial Position \$	Financial instruments (including non-cash collateral) \$	Cash Collateral received/pledged \$	Net amount \$
30 June 2023						
Financial assets						
Derivative financial instruments	88,663	-	88,663	(82,442)	-	6,221
Financial liabilities						
Derivative financial instruments	(82,442)	-	(82,442)	82,442	-	-
Total	6,221	-	6,221	-	-	6,221
30 June 2022						
Financial assets						
Derivative financial instruments	119,696	-	119,696	(119,696)	-	-
Financial liabilities						
Derivative financial instruments	(152,306)	-	(152,306)	119,696	-	(32,610)
Total	(32,610)	-	(32,610)	-	-	(32,610)

The Schemes did not have any arrangement that significantly reduces the credit risk associated with financial assets not offset against financial liabilities with the same counterparty.

7.3 Liquidity risk

Liquidity risk is the risk that the Schemes will encounter difficulty in meeting obligations arising from their financial liabilities that are settled by delivering cash or another financial asset, or that such obligations will have to be settled in a manner disadvantageous to the Schemes.

7.3.1 Management of liquidity risk

The Schemes' policy and the investment managers' approaches to managing liquidity is to have sufficient liquidity to meet their liabilities, including estimated redemptions of units, as and when they fall due, without incurring undue losses.

The Schemes' PDSs allow for the daily creation and cancellation of units and they are therefore exposed to the liquidity risk of meeting unitholder redemptions at each redemption date. The amounts attributable to unitholders are considered to be on call.

The Schemes' payables are expected to be settled within less than one month.

The Schemes' listed securities are considered to be readily realisable as they are exchange traded.

The Schemes hold investments in unlisted unit trusts, which may be subject to redemption restrictions. As a result, the Schemes may not be able to liquidate some of their investments in these instruments in due time in order to meet their liquidity requirements. If the Schemes are unable to meet liquidity requirements this may impact on unitholder redemptions.

The Schemes' liquidity risk is managed on a daily basis and the investment managers' approaches are in accordance with their investment mandates. Daily monitoring of cash flow and liquidity levels is conducted to ensure appropriate and timely action which is in the best interests of the unitholders. In addition to monitoring daily cash flows, the Schemes' portfolio of assets are maintained within defined mandate limits and monitoring these positions is part of liquidity risk management.

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7.3.2 Liquidity risk exposure

The tables below detail the financial instruments that give rise to liquidity exposure. Information is provided on a contractual basis.

	1. ANZ Australian Industrial Equities Fund		2. ANZ Enhanced Yield Fund		3. ANZ Fixed Income Fund		4. ANZ Listed Property Trust Fund	
	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
Net assets attributable to unitholders								
On call amounts	390,574,279	360,290,587	463,593,726	652,282,791	327,061,907	335,881,336	123,858,138	130,072,488
Total net assets attributable to unitholders	390,574,279	360,290,587	463,593,726	652,282,791	327,061,907	335,881,336	123,858,138	130,072,488
Derivative financial liabilities								
Fair value								
< 1 month	-	-	-	-	-	-	-	-
≥ 1 month but < 6 months	-	28,845	311,657	471,984	141,528	35,594	-	-
≥ 6 months but < 12 months	-	-	-	-	-	-	-	-
≥ 1 year	-	-	-	-	-	-	-	-
Total derivative financial liabilities	-	28,845	311,657	471,984	141,528	35,594	-	-
	5. ANZ Money Market Fund		6. ANZ Private Global Equities (Actively Hedged) Fund		7. ANZ Private Global Equities Trust		8. ANZ Private International Fixed Interest Fund	
	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
Net assets attributable to unitholders								
On call amounts	61,035,725	65,762,985	119,894,162	112,413,576	485,964,632	457,575,213	272,215,363	231,744,950
Total net assets attributable to unitholders	61,035,725	65,762,985	119,894,162	112,413,576	485,964,632	457,575,213	272,215,363	231,744,950
Derivative financial liabilities								
Fair value								
< 1 month	-	-	72,523	4,203,099	-	4,363,025	400,045	571,850
≥ 1 month but < 6 months	67,863	-	728	53,334	334	107,072	460,208	3,524,576
≥ 6 months but < 12 months	-	12,237	-	-	-	-	-	-
≥ 1 year	-	48,828	-	-	-	-	-	-
Total derivative financial liabilities	67,863	61,065	73,251	4,256,433	334	4,470,097	860,253	4,096,426

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7.3.2 Liquidity risk exposure

	9. Blue Chip Pool		10. OneAnswer - ANZ Cash Advantage		11. OnePath Australian Credit Securities Index Trust		12. OnePath Global Credit Securities (Hedged) Index Trust	
	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
	\$	\$	\$	\$	\$	\$	\$	\$
Net assets attributable to unitholders								
On call amounts	393,242,223	412,216,266	982,689,342	951,597,684	350,480,591	338,927,900	323,187,206	318,373,891
Total net assets attributable to unitholders	393,242,223	412,216,266	982,689,342	951,597,684	350,480,591	338,927,900	323,187,206	318,373,891
Derivative financial liabilities								
Fair value								
< 1 month	283,421	-	-	-	-	-	55,478	11,443,051
≥ 1 month but < 6 months	-	25,640	-	-	-	-	13,863	19,510
≥ 6 months but < 12 months	-	-	-	-	-	-	-	-
≥ 1 year	-	-	-	-	-	-	-	-
Total derivative financial liabilities	283,421	25,640	-	-	-	-	69,341	11,462,561
	13. OnePath Global Emerging Markets Pool		14. OnePath Low Volatility Global Equities Index Pool		15. OnePath Multi Asset Income Trust		16. OnePath Sustainable Investments - Wholesale Australian Share Trust	
	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
	\$	\$	\$	\$	\$	\$	\$	\$
Net assets attributable to unitholders								
On call amounts	89,379	83,113	1,582,631	2,633,886	130,820,625	188,386,709	23,982,610	23,036,161
Total net assets attributable to unitholders	89,379	83,113	1,582,631	2,633,886	130,820,625	188,386,709	23,982,610	23,036,161
Derivative financial liabilities								
Fair value								
< 1 month	-	-	-	-	-	-	-	-
≥ 1 month but < 6 months	-	-	-	-	-	-	-	-
≥ 6 months but < 12 months	-	-	-	-	-	-	-	-
≥ 1 year	-	-	-	-	-	-	-	-
Total derivative financial liabilities	-	-	-	-	-	-	-	-

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7.3.2 Liquidity risk exposure

	17. OnePath Wholesale Global Smaller Companies Share Trust		18. OptiMix Global Listed Infrastructure Securities Trust		19. OptiMix Wholesale Global Emerging Markets Share Trust		20. OptiMix Wholesale Property Securities Trust	
	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
Net assets attributable to unitholders								
On call amounts	81,303,038	94,952,929	1,246,650	150,347,854	483,456,247	426,473,390	20,801,222	25,501,284
Total net assets attributable to unitholders	81,303,038	94,952,929	1,246,650	150,347,854	483,456,247	426,473,390	20,801,222	25,501,284
Derivative financial liabilities								
Fair value								
< 1 month	1,165	16,076	-	1,344	82,442	152,306	-	-
≥ 1 month but < 6 months	-	-	-	5,234,084	-	-	-	-
≥ 6 months but < 12 months	-	-	-	-	-	-	-	-
≥ 1 year	-	-	-	-	-	-	-	-
Total derivative financial liabilities	1,165	16,076	-	5,235,428	82,442	152,306	-	-
	21. Pooled Australian Share Fund		22. Small Companies Pool					
	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$				
Net assets attributable to unitholders								
On call amounts	3,457	95,216,919	139,607,425	133,672,155				
Total net assets attributable to unitholders	3,457	95,216,919	139,607,425	133,672,155				
Derivative financial liabilities								
Fair value								
< 1 month	-	-	-	-				
≥ 1 month but < 6 months	-	-	-	-				
≥ 6 months but < 12 months	-	-	-	-				
≥ 1 year	-	-	-	-				
Total derivative financial liabilities	-	-	-	-				

7.4 Market risk

Market risk is the risk that changes in market prices, such as interest rates, equity prices, foreign exchange rates and credit spreads (not relating to changes in the obligor's/issuer's credit standing), will affect the Schemes' income or the fair value of their holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

7.4.1 Management of market risk

The Schemes' strategy for the management of market risk is driven by each Scheme's investment objectives. The Schemes' market risk is managed on a daily basis by the investment managers in accordance with the investment guidelines of each Scheme's investment mandates.

The Schemes use derivatives to manage their exposure to foreign currency, interest rate and other price risks. The instruments used include interest rate swaps, credit default swaps, credit index swaps, forward contracts, futures and options. The Schemes do not apply hedge accounting.

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7.4.2 Interest rate risk

The Schemes are exposed to the risk that the fair value or future cash flows of their financial instruments will fluctuate as a result of changes in market interest rates. Financial instruments that would be impacted by changes in market interest rates include cash and cash equivalents, interest bearing securities, derivatives (such as swaps and futures) and deposits with brokers.

The Schemes' interest rate risk is actively managed in accordance with the defined investment process and within the guidelines and restrictions outlined in the Schemes' PDSs. The investment process actively assesses the level of interest rate risk and seeks to manage the interest rate exposure accordingly.

7.4.3 Exposure and sensitivity analysis - interest rate risk

The Schemes which have direct interest rate risk exposure at the reporting date are disclosed in Note 7.4.4 Interest rate risk exposure and sensitivity analysis.

A sensitivity analysis reflects how 'Net assets attributable to unitholders' and Profit/(loss) for the financial year/Total comprehensive income would have been affected by changes in the relevant risk at the end of the reporting period. Management have determined that an increase of 50 basis points or a reduction of 25 basis points at 30 June 2023 is reasonably possible, considering the economic environment in which the Schemes operate (2022: an increase of 125 basis points or a reduction of 25 basis points).

Interest rate risk is not considered to be significant to the Schemes except in relation to investments in interest bearing securities. The interest rate risk disclosures have been prepared on the basis of the Schemes' direct investment and not on a look through basis for investments held indirectly through unit trusts.

The tables at Note 7.4.4 Interest rate risk exposure and sensitivity analysis set out the effect on the Schemes' Net assets attributable to unitholders' and 'Change in net assets attributable to unitholders/Total comprehensive income'.

7.4.4 Interest rate risk exposure and sensitivity analysis

Other than the Schemes listed below, interest rate risk is not considered to be significant to the Schemes that hold only cash and cash equivalents, overdrafts, and margins which are held at floating rate of interest for liquidity or transactional purposes.

The tables below detail the assets and liabilities exposed to, and sensitivity analysis on, interest rate risk.

	2. ANZ Enhanced Yield Fund			3. ANZ Fixed Income Fund			5. ANZ Money Market Fund			8. ANZ Private International Fixed Interest Fund		
	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$
30 June 2023												
Cash and cash equivalents	-	8,046,521	8,046,521	-	2,692,365	2,692,365	-	2,492,144	2,492,144	-	12,747,029	12,747,029
Margin accounts	-	1,740,433	1,740,433	-	1,003,288	1,003,288	-	89,530	89,530	-	1,612,191	1,612,191
Financial investments held at fair value through profit or loss	160,194,319	273,457,459	433,651,778	314,560,180	7,673,798	322,233,978	35,923,249	22,941,510	58,864,759	77,577,840	49,566,202	127,144,042
Total financial investment exposure	160,194,319	283,244,413	443,438,732	314,560,180	11,369,451	325,929,631	35,923,249	25,523,184	61,446,433	77,577,840	63,925,422	141,503,262
30 June 2022												
Cash and cash equivalents	-	10,215,087	10,215,087	-	2,728,769	2,728,769	-	724,478	724,478	-	12,511,924	12,511,924
Margin accounts	-	1,613,180	1,613,180	-	1,102,421	1,102,421	-	125,518	125,518	-	384,063	384,063
Financial investments held at fair value through profit or loss	267,404,975	367,813,161	635,218,136	317,213,486	11,039,492	328,252,978	28,282,649	36,574,629	64,857,278	109,834,737	37,604,023	147,438,760
Total financial investment exposure	267,404,975	379,641,428	647,046,403	317,213,486	14,870,682	332,084,168	28,282,649	37,424,625	65,707,274	109,834,737	50,500,010	160,334,747
Sensitivity analysis												
	2023 \$	2022 \$		2023 \$	2022 \$		2023 \$	2022 \$		2023 \$	2022 \$	
Impact on Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive income												
Interest rate risk - increase of 50bps (2022: 125bps)	229,577	1,304,523		(8,950,425)	(22,875,824)		68,139	296,973		(3,280,369)	(12,464,086)	
Interest rate risk - decrease of 25bps (2022: 25bps)	(114,789)	(287,999)		4,475,213	4,926,000		(34,070)	(58,997)		1,640,185	2,798,438	

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7.4.4 Interest rate risk exposure and sensitivity analysis

	11. OnePath Australian Credit Securities Index Trust			12. OnePath Global Credit Securities (Hedged) Index Trust		
	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$
30 June 2023						
Cash and cash equivalents	-	420,951	420,951	-	2,048,523	2,048,523
Margin accounts	-	8,969	8,969	-	21,739	21,739
Financial investments held at fair value through profit or loss	344,227,020	4,536,820	348,763,840	271,416,743	46,513,090	317,929,833
Total financial investment exposure	344,227,020	4,966,740	349,193,760	271,416,743	48,583,352	
30 June 2022						
Cash and cash equivalents	-	1,183,115	1,183,115	-	3,090,260	3,090,260
Margin accounts	-	-	-	-	-	-
Financial investments held at fair value through profit or loss	331,652,495	4,583,936	336,236,431	278,388,401	38,505,218	316,893,619
Total financial investment exposure	331,652,495	5,767,051	337,419,546	278,388,401	41,595,478	
Sensitivity analysis						
	2023 \$	2022 \$		2023 \$	2022 \$	
Impact on Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive income						
Interest rate risk - increase of 50bps (2022: 125bps)	(5,395,799)	(14,187,125)		(8,577,775)	(23,620,994)	
Interest rate risk - decrease of 25bps (2022: 25bps)	2,697,900	2,975,365		4,288,887	4,461,596	

7.4.5 Currency risk

The Schemes invest in financial instruments and may enter into transactions that are denominated in currencies other than their functional currency. Consequently, the Schemes are exposed to risk that the exchange rate of their currency relative to other foreign currencies may change in a manner that has an adverse effect on the fair value or future cash flows of that portion of the Schemes' financial assets or liabilities denominated in currencies other than the Australian dollar.

The Schemes' currency risk is actively managed on a regular basis by the investment managers in accordance with its defined currency management process, and within the guidelines and constraints of the Schemes' investment mandates in order to enhance total returns. The investment managers may use derivative contracts such as options, futures, swaps and forward contracts as permitted by the mandates in managing currency risk.

7.4.6 Exposure and sensitivity analysis - currency risk

The Schemes' total net direct exposure to fluctuations in foreign currency exchange rates as at the reporting date is shown in Note 7.4.7 Currency risk exposure and sensitivity analysis.

A sensitivity analysis reflects how 'Net assets attributable to unitholders' and Profit/(loss) for the financial year/Total comprehensive income would have been affected by changes in the relevant risk at the end of the reporting period. Management has determined that a movement in the Australian dollar of 10% is reasonably possible, considering the current economic environment in which the Schemes operate.

The tables at Note 7.4.7 Currency risk exposure and sensitivity analysis set out the effect on the Schemes' Net assets attributable to unitholders' and the 'Change in net assets attributable to unitholders/Total comprehensive income' of a possible strengthening or weakening of the Australian dollar of 10% as at 30 June 2023 (2022: 10%).

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7.4.7 Currency risk exposure and sensitivity analysis

At reporting date the value of the Schemes' net foreign currency exposure expressed in Australian dollars and the currency risk sensitivity analysis is detailed in the tables below.

	2. ANZ Enhanced Yield Fund		4. ANZ Listed Property Trust Fund		6. ANZ Private Global Equities (Actively Hedged) Fund		7. ANZ Private Global Equities Trust	
	30 June 2023 Fair value \$	30 June 2022 Fair value \$	30 June 2023 Fair value \$	30 June 2022 Fair value \$	30 June 2023 Fair value \$	30 June 2022 Fair value \$	30 June 2023 Fair value \$	30 June 2022 Fair value \$
United States Dollar	67,812,566	73,634,205	-	-	198,102,612	198,600,994	425,900,960	449,090,175
Euro	17,049,898	15,677,986	-	244,585	16,896,074	15,315,389	84,100,551	90,930,117
Pound Sterling	13,133,477	13,552,251	-	-	8,634,004	9,249,660	31,876,423	37,860,349
Japanese Yen	-	-	-	-	7,523,063	7,279,927	26,065,880	30,504,796
Hong Kong Dollar	-	-	-	-	-	-	7,623,167	11,502,313
Canadian Dollar	-	-	-	-	51,751	40,910	6,155,454	7,004,366
Swiss Franc	-	-	-	-	-	-	20,804,793	24,122,801
Chinese Yuan	-	-	-	-	-	-	-	-
Other Currencies [#]	-	-	-	-	-	-	16,666,181	19,528,021
Foreign currency exposure	97,995,941	102,864,442	-	244,585	231,207,504	230,486,880	619,193,409	670,542,938
Australian Dollar	(48,787,164)	(51,991,111)	-	-	(111,627,205)	(118,494,965)	(136,106,360)	(167,620,257)
Net foreign currency exposure	49,208,777	50,873,331	-	244,585	119,580,299	111,991,915	483,087,050	502,922,681
Sensitivity analysis	2023 \$	2022 \$	2023 \$	2022 \$	2023 \$	2022 \$	2023 \$	2022 \$

Impact on Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive income

Currency risk - 10% upward movement in AUD (2022: 10%)*	(4,920,878)	(5,087,333)	-	(24,459)	(11,958,030)	(11,199,192)	(48,308,705)	(50,292,268)
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* A decrease will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive income.

Other Currencies include currencies denominated in countries which differ in each Scheme.

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7.4.7 Currency risk exposure and sensitivity analysis

	8. ANZ Private International Fixed Interest Fund		11. OnePath Australian Credit Securities Index Trust		12. OnePath Global Credit Securities (Hedged) Index Trust		13. OnePath Global Emerging Markets Pool	
	30 June 2023 Fair value \$	30 June 2022 Fair value \$	30 June 2023 Fair value \$	30 June 2022 Fair value \$	30 June 2023 Fair value \$	30 June 2022 Fair value \$	30 June 2023 Fair value \$	30 June 2022 Fair value \$
United States Dollar	191,064,959	206,529,565	-	-	431,688,405	436,024,476	12,070	37,916
Euro	33,257,074	25,769,985	29	-	147,777,836	147,562,346	1,244	1,154
Pound Sterling	6,349,947	9,020,947	-	-	25,076,431	27,719,490	-	-
Japanese Yen	-	-	-	-	4,579,120	5,465,228	-	-
Hong Kong Dollar	-	-	-	-	-	-	-	-
Canadian Dollar	2,163,575	2,331,294	-	-	21,268,180	22,851,519	-	-
Swiss Franc	-	-	-	-	2,366,810	2,254,330	-	-
Chinese Yuan	-	-	-	-	-	-	-	-
Other Currencies [#]	-	-	-	-	239,216	8,771	15,283	15,248
Foreign currency exposure	232,835,555	243,651,791	29	-	632,995,998	641,886,160	28,597	54,318
Australian Dollar	(115,768,635)	(123,217,567)	-	-	(315,022,586)	(328,204,579)	-	-
Net foreign currency exposure	117,066,919	120,434,223	29	-	317,973,411	313,681,580	28,598	54,318
Sensitivity analysis	2023 \$	2022 \$	2023 \$	2022 \$	2023 \$	2022 \$	2023 \$	2022 \$
Impact on Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive income								
Currency risk - 10% upward movement in AUD (2022: 10%)*	(11,706,692)	(12,043,422)	(3)	-	(31,797,341)	(31,368,158)	(2,860)	(5,432)

* A decrease will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive income.

Other Currencies include currencies denominated in countries which differ in each Scheme.

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7.4.7 Currency risk exposure and sensitivity analysis

	14. OnePath Low Volatility Global Equities Index Pool		15. OnePath Multi Asset Income Trust		17. OnePath Wholesale Global Smaller Companies Share Trust		18. OptiMix Global Listed Infrastructure Securities Trust	
	30 June 2023 Fair value \$	30 June 2022 Fair value \$	30 June 2023 Fair value \$	30 June 2022 Fair value \$	30 June 2023 Fair value \$	30 June 2022 Fair value \$	30 June 2023 Fair value \$	30 June 2022 Fair value \$
United States Dollar	13,093	32,482	-	-	40,254,625	58,026,479	2,135	140,524,850
Euro	211,713	233,490	-	92,618	7,238,787	11,912,543	207	102,330,126
Pound Sterling	(173)	26,306	-	-	1,869,934	1,259,315	-	38,519,746
Japanese Yen	-	41,652	-	-	13,756,988	19,177,302	-	-
Hong Kong Dollar	-	1,172	-	-	5,676,960	1,871,924	-	-
Canadian Dollar	3,120	50,127	-	-	856,420	391,345	-	9,541,917
Swiss Franc	1,406,168	1,542,985	-	-	9,985	1,878,108	6	7,418,362
Chinese Yuan	-	-	-	-	-	-	-	-
Other Currencies [#]	112,269	123,729	-	-	14,489,704	21,423,992	7,789	10,741,254
Foreign currency exposure	1,746,190	2,051,943	-	92,618	84,153,403	115,941,008	10,137	309,076,255
Australian Dollar	-	-	-	-	-	(2,214,579)	-	(157,033,931)
Net foreign currency exposure	1,746,190	2,051,944	-	92,618	84,153,402	113,726,429	10,137	152,042,325
Sensitivity analysis	2023 \$	2022 \$	2023 \$	2022 \$	2023 \$	2022 \$	2023 \$	2022 \$
Impact on Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive income								
Currency risk - 10% upward movement in AUD (2022: 10%)*	(174,619)	(205,194)	-	(9,262)	(8,415,340)	(11,372,643)	(1,014)	(15,204,232)

* A decrease will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive income.

Other Currencies include currencies denominated in countries which differ in each Scheme.

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7.4.7 Currency risk exposure and sensitivity analysis

	19. OptiMix Wholesale Global Emerging Markets Share Trust		20. OptiMix Wholesale Property Securities Trust	
	30 June 2023 Fair value \$	30 June 2022 Fair value \$	30 June 2023 Fair value \$	30 June 2022 Fair value \$
United States Dollar	62,975,343	52,925,610	-	-
Euro	3,366,850	1,825,395	-	291,259
Pound Sterling	2,870,427	3,841,940	-	-
Japanese Yen	-	-	-	-
Hong Kong Dollar	54,775,639	68,851,564	-	-
Canadian Dollar	931,742	1,999,399	-	-
Swiss Franc	145	-	-	-
Chinese Yuan	31,041,223	38,351,889	-	-
Other Currencies [#]	322,919,970	230,075,120	-	-
Foreign currency exposure	478,881,339	397,870,917	-	291,259
Australian Dollar	(362,514)	2,833,711	-	-
Net foreign currency exposure	478,518,826	400,704,627	-	291,259
Sensitivity analysis	2023 \$	2022 \$	2023 \$	2022 \$

Impact on Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive income

Currency risk - 10% upward movement in AUD (2022: 10%)*	(47,851,883)	(40,070,463)	-	(29,126)
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* A decrease will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive income.

Other Currencies include currencies denominated in countries which differ in each Scheme.

7.4.8 Other price risk

At the reporting date, other price risk is the risk that the fair value of the financial instrument will fluctuate as a result of changes in market prices (other than those arising from interest rate risk or currency risk), whether caused by factors specific to an individual investment, its issuer or factors affecting all instruments traded in the market. Other price risk is managed by the investment managers by diversifying the portfolio and economically hedging using derivative financial instruments such as options and future contracts, in accordance with the PDSs or information memorandum.

The Schemes' financial instruments which are carried at fair value have any change in the fair value of investments recognised in the Statements of Comprehensive Income in the line item 'Net change in fair value of investments'.

7.4.9 Exposure and sensitivity analysis - other price risk

The other price risk exposure of financial instruments is equal to the fair value of financial instruments as reported in the Statements of Financial Position and in Note 4 Financial assets and liabilities.

A sensitivity analysis reflects how 'Net assets attributable to unitholders' and Profit/(loss) for the financial year/Total comprehensive income would have been affected by changes in the relevant risk at the end of the reporting period.

Changes in price as disclosed in this note set out below are illustrative only and are based on simplified scenarios. These represent what is considered to be a reasonably possible change rather than extreme fluctuations that may occur from time to time. As such, actual future market movement may differ.

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Management has determined that a movement in market prices of 10% is possible, considering the economic environment in which the Schemes operate.

The tables at Note 7.4.10 Other price risk and sensitivity analysis set out the effect on the Schemes' Net assets attributable to unitholders' and Profit/(loss) for the financial year/Total comprehensive income of a possible increase or decrease in market prices of 10% (2022: 10%).

7.4.10 Other price risk and sensitivity analysis

At the reporting date, the Schemes' other price risk sensitivity analysis is detailed in the tables below:

	1. ANZ Australian Industrial Equities Fund		2. ANZ Enhanced Yield Fund		3. ANZ Fixed Income Fund		4. ANZ Listed Property Trust Fund	
	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
	\$	\$	\$	\$	\$	\$	\$	\$
Equities	395,772,192	384,346,056	-	-	-	-	123,574,853	128,419,982
Interest bearing securities	-	-	432,964,454	635,134,208	322,337,296	328,277,967	-	-
Unlisted unit trusts	-	-	17,278,689	17,898,381	-	-	-	244,585
Derivatives	28,080	(28,845)	498,907	(247,259)	(103,318)	(24,989)	-	-
Total	395,800,272	384,317,211	450,742,050	652,785,330	322,233,978	328,252,978	123,574,853	128,664,567
Sensitivity analysis	2023	2022	2023	2022	2023	2022	2023	2022
	\$	\$	\$	\$	\$	\$	\$	\$

Impact on Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive income

Price risk - increase of 10% (2022: 10%)*	39,580,027	38,431,721	45,074,205	65,278,533	32,223,398	32,825,298	12,357,485	12,866,457
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	5. ANZ Money Market Fund		6. ANZ Private Global Equities (Actively Hedged) Fund		7. ANZ Private Global Equities Trust		8. ANZ Private International Fixed Interest Fund	
	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
	\$	\$	\$	\$	\$	\$	\$	\$
Equities	-	-	116,375,706	115,959,268	469,345,721	449,879,012	-	-
Interest bearing securities	58,932,622	64,917,711	-	-	-	-	127,271,307	147,326,506
Unlisted unit trusts	-	-	-	-	-	-	145,980,811	107,181,934
Derivatives	(67,863)	(60,433)	2,853,578	(4,126,767)	3,531,892	(4,215,738)	821,270	(3,647,515)
Total	58,864,759	64,857,278	119,229,284	111,832,501	472,877,613	445,663,274	274,073,388	250,860,925
Sensitivity analysis	2023	2022	2023	2022	2023	2022	2023	2022
	\$	\$	\$	\$	\$	\$	\$	\$

Impact on Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive income

Price risk - increase of 10% (2022: 10%)*	5,886,476	6,485,728	11,922,928	11,183,250	47,287,761	44,566,327	27,407,339	25,086,093
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* A decrease will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive income.

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7.4.10 Other price risk and sensitivity analysis

	9. Blue Chip Pool		10. OneAnswer - ANZ Cash Advantage		11. OnePath Australian Credit Securities Index Trust		12. OnePath Global Credit Securities (Hedged) Index Trust	
	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
Equities	386,472,097	403,925,551	-	-	-	-	-	-
Interest bearing securities	-	-	-	-	348,762,313	336,236,431	317,930,214	316,893,619
Unlisted unit trusts	-	-	-	-	-	-	-	-
Derivatives	(258,461)	(25,640)	-	-	1,527	-	6,510,552	(11,350,135)
Total	386,213,636	403,899,911	-	-	348,763,840	336,236,431	324,440,766	305,543,484
Sensitivity analysis	2023 \$	2022 \$	2023 \$	2022 \$	2023 \$	2022 \$	2023 \$	2022 \$

Impact on Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive income

Price risk - increase of 10% (2022: 10%)*	38,621,364	40,389,991	-	-	34,876,384	33,623,643	32,444,077	30,554,348
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	13. OnePath Global Emerging Markets Pool		14. OnePath Low Volatility Global Equities Index Pool		15. OnePath Multi Asset Income Trust		16. OnePath Sustainable Investments - Wholesale Australian Share Trust	
	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
Equities	-	-	-	-	38,700,687	51,816,059	22,926,252	23,022,472
Interest bearing securities	-	-	-	-	-	-	-	-
Unlisted unit trusts	-	-	-	-	89,783,200	133,593,369	-	-
Derivatives	-	-	-	-	-	-	6,625	-
Total	-	-	-	-	128,483,887	185,409,428	22,932,877	23,022,472
Sensitivity analysis	2023 \$	2022 \$	2023 \$	2022 \$	2023 \$	2022 \$	2023 \$	2022 \$

Impact on Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive income

Price risk - increase of 10% (2022: 10%)*	-	-	-	-	12,848,389	18,540,943	2,293,288	2,302,247
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* A decrease will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive income.

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7.4.10 Other price risk and sensitivity analysis

	17. OnePath Wholesale Global Smaller Companies Share Trust		18. OptiMix Global Listed Infrastructure Securities Trust		19. OptiMix Wholesale Global Emerging Markets Share Trust		20. OptiMix Wholesale Property Securities Trust	
	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
Equities	83,930,836	109,811,664	-	160,318,158	458,870,979	374,323,060	13,024,949	15,277,848
Interest bearing securities	-	-	-	-	-	-	-	-
Unlisted unit trusts	-	-	-	-	-	-	7,492,527	9,592,721
Derivatives	(913)	(15,437)	-	(4,437,078)	14,060,250	16,405,794	-	-
Total	83,929,923	109,796,227	-	155,881,080	472,931,229	390,728,854	20,517,476	24,870,569
Sensitivity analysis	2023 \$	2022 \$	2023 \$	2022 \$	2023 \$	2022 \$	2023 \$	2022 \$

Impact on Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive income

Price risk - increase of 10% (2022: 10%)*	8,392,992	10,979,623	-	15,588,108	47,293,123	39,072,885	2,051,748	2,487,057
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	21. Pooled Australian Share Fund		22. Small Companies Pool	
	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
Equities	-	-	140,264,662	144,293,560
Interest bearing securities	-	-	-	-
Unlisted unit trusts	-	85,358,462	-	-
Derivatives	-	-	-	-
Total	-	85,358,462	140,264,662	144,293,560
Sensitivity analysis	2023 \$	2022 \$	2023 \$	2022 \$

Impact on Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive income

Price risk - increase of 10% (2022: 10%)*	-	8,535,846	14,026,466	14,429,356
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* A decrease will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive income.

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7.4.11 Derivative financial instruments

The Schemes' derivative financial instruments are susceptible to market price risk arising from uncertainties about future prices of the instruments. As at 30 June 2023, the overall direct market exposures were as follows:

	1. ANZ Australian Industrial Equities Fund				2. ANZ Enhanced Yield Fund			
	30 June 2023 Contract/Notional value \$	30 June 2022 Contract/Notional value \$	30 June 2023 Fair value \$	30 June 2022 Fair value \$	30 June 2023 Contract/Notional value \$	30 June 2022 Contract/Notional value \$	30 June 2023 Fair value \$	30 June 2022 Fair value \$
Derivative financial instruments:								
Foreign currency forward Contracts	-	-	-	-	(188,417)	(331,187)	(188,417)	(331,187)
Futures	3,222,450	2,907,450	28,080	(28,845)	(131,701,852)	(179,920,888)	687,324	83,928
Options	-	-	-	-	-	-	-	-
Total	3,222,450	2,907,450	28,080	(28,845)	(131,890,269)	(180,252,075)	498,907	(247,259)
	3. ANZ Fixed Income Fund				5. ANZ Money Market Fund			
	30 June 2023 Contract/Notional value \$	30 June 2022 Contract/Notional value \$	30 June 2023 Fair value \$	30 June 2022 Fair value \$	30 June 2023 Contract/Notional value \$	30 June 2022 Contract/Notional value \$	30 June 2023 Fair value \$	30 June 2022 Fair value \$
Derivative financial instruments:								
Foreign currency forward Contracts	-	-	-	-	-	-	-	-
Futures	17,357,665	23,383,876	(103,318)	(24,989)	8,436,116	12,076,823	(67,863)	(60,433)
Options	-	-	-	-	-	-	-	-
Total	17,357,665	23,383,876	(103,318)	(24,989)	8,436,116	12,076,823	(67,863)	(60,433)
	6. ANZ Private Global Equities (Actively Hedged) Fund				7. ANZ Private Global Equities Trust			
	30 June 2023 Contract/Notional value \$	30 June 2022 Contract/Notional value \$	30 June 2023 Fair value \$	30 June 2022 Fair value \$	30 June 2023 Contract/Notional value \$	30 June 2022 Contract/Notional value \$	30 June 2023 Fair value \$	30 June 2022 Fair value \$
Derivative financial instruments:								
Foreign currency forward Contracts	2,819,074	(4,100,321)	2,819,074	(4,100,321)	3,368,178	(4,227,007)	3,368,178	(4,227,007)
Futures	2,694,883	3,994,201	34,504	(26,446)	6,056,016	12,570,184	84,027	(18,396)
Options	-	-	-	-	80,999	30,851	79,687	29,665
Total	5,513,957	(106,120)	2,853,578	(4,126,767)	9,505,193	8,374,028	3,531,892	(4,215,738)

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7.4.11 Derivative financial instruments

	8. ANZ Private International Fixed Interest Fund				9. Blue Chip Pool			
	30 June 2023 Contract/Notional value \$	30 June 2022 Contract/Notional value \$	30 June 2023 Fair value \$	30 June 2022 Fair value \$	30 June 2023 Contract/Notional value \$	30 June 2022 Contract/Notional value \$	30 June 2023 Fair value \$	30 June 2022 Fair value \$
Derivative financial instruments:								
Foreign currency forward Contracts	948,535	(3,759,769)	948,535	(3,759,769)	-	-	-	-
Futures	13,392,430	(5,700,205)	(127,265)	112,254	2,864,400	2,584,400	24,960	(25,640)
Options	-	-	-	-	(5,901,407)	-	(283,421)	-
Total	14,340,965	(9,459,974)	821,270	(3,647,515)	(3,037,007)	2,584,400	(258,461)	(25,640)

	11. OnePath Australian Credit Securities Index Trust				12. OnePath Global Credit Securities (Hedged) Index Trust			
	30 June 2023 Contract/Notional value \$	30 June 2022 Contract/Notional value \$	30 June 2023 Fair value \$	30 June 2022 Fair value \$	30 June 2023 Contract/Notional value \$	30 June 2022 Contract/Notional value \$	30 June 2023 Fair value \$	30 June 2022 Fair value \$
Derivative financial instruments:								
Foreign currency forward Contracts	-	-	-	-	6,510,933	(11,350,135)	6,510,933	(11,350,135)
Futures	(232,345)	-	1,527	-	(561,315)	-	(381)	-
Options	-	-	-	-	-	-	-	-
Total	(232,345)	-	1,527	-	5,949,618	(11,350,135)	6,510,552	(11,350,135)

	16. OnePath Sustainable Investments - Wholesale Australian Share Trust				17. OnePath Wholesale Global Smaller Companies Share Trust			
	30 June 2023 Contract/Notional value \$	30 June 2022 Contract/Notional value \$	30 June 2023 Fair value \$	30 June 2022 Fair value \$	30 June 2023 Contract/Notional value \$	30 June 2022 Contract/Notional value \$	30 June 2023 Fair value \$	30 June 2022 Fair value \$
Derivative financial instruments:								
Foreign currency forward Contracts	-	-	-	-	(913)	(15,437)	(913)	(15,437)
Futures	895,125	-	6,625	-	-	-	-	-
Options	-	-	-	-	-	-	-	-
Total	895,125	-	6,625	-	(913)	(15,437)	(913)	(15,437)

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7.4.11 Derivative financial instruments

	18. OptiMix Global Listed Infrastructure Securities Trust				19. OptiMix Wholesale Global Emerging Markets Share Trust			
	30 June 2023 Contract/Notional value \$	30 June 2022 Contract/Notional value \$	30 June 2023 Fair value \$	30 June 2022 Fair value \$	30 June 2023 Contract/Notional value \$	30 June 2022 Contract/Notional value \$	30 June 2023 Fair value \$	30 June 2022 Fair value \$
Derivative financial instruments:								
Foreign currency forward Contracts	-	(4,437,078)	-	(4,437,078)	6,221	(32,610)	6,221	(32,610)
Futures	-	-	-	-	-	-	-	-
Options	-	-	-	-	14,055,018	16,439,938	14,054,029	16,438,404
Total	-	(4,437,078)	-	(4,437,078)	14,061,239	16,407,328	14,060,250	16,405,794

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7.5 Valuation of financial instruments

The Schemes' accounting policy on fair value measurement is discussed in Note 3.2.5 Fair value measurement principles.

The Schemes measure financial assets and financial liabilities held at fair value through profit or loss using the following fair value hierarchy:

Level 1 - Quoted price (unadjusted) in an active market for an identical instrument.

The quoted market price used for financial assets is the current bid price. The quoted market price used for financial liabilities is the current ask price.

Level 2 - Valuation techniques based on observable inputs, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

This category includes instruments valued using: quoted 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 for which all significant inputs are directly or indirectly observable from market data.

Level 3 - Valuation techniques using significant unobservable inputs.

This category includes all instruments that use a valuation technique which includes inputs not based on observable data and the unobservable inputs have a significant effect on the instruments valuation. This category includes instruments that are valued based on quoted prices for similar instruments 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 in its entirety. 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 Responsible Entity. The Responsible Entity considers 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.

The valuation of Level 2 equities which are subject to transfer restrictions may be adjusted to reflect illiquidity and/or non-transferability, which are generally based on available market information.

The Schemes determine Level 2 fair values for corporate bonds using either a price, credit spread or spread basis evaluation as determined by the observed market data including quoted prices for similar assets, benchmark yield curves and market corroborated inputs.

The valuation of managed investment schemes included in Level 2 and Level 3 is based on the daily net asset value of the managed investment scheme provided by the relevant Responsible Entities.

Level 2 fair values for simple, over the counter derivative financial instruments are based on the amount to terminate the contract at the end of reporting period taking into account current market conditions. Fair values reflect the credit risk of the instrument and include an adjustment to take account of the credit risk of the Schemes and counterparty where appropriate.

The Schemes recognise transfers between levels of the fair value hierarchy as of the end of the reporting period during which the transfer has occurred. Changes in Level 2 and 3 fair values are analysed at each reporting date and the reasons for the fair value movements are explained. There were no transfers between Level 1, Level 2 and Level 3 of the fair value hierarchy during the financial year ended 30 June 2023. In the comparative financial year, transfers between Level 1 and Level 3 include Russian assets held in the Schemes which were written down to nil.

The carrying value of assets and liabilities not held at fair value such as cash and cash equivalents, term deposits and loan payables approximates fair value.

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7.5.1 Financial instruments hierarchy

7.5.1.1 Recurring fair value measurements

The Schemes which solely invests into cash and cash equivalents or solely in unlisted unit trusts which are classified as Level 2 are not included in the tables below.

The tables below detail financial instruments measured at fair value at the end of the reporting period by the level in the fair value hierarchy into which the fair value measurement is categorised:

	Note	1. ANZ Australian Industrial Equities Fund		2. ANZ Enhanced Yield Fund		3. ANZ Fixed Income Fund		4. ANZ Listed Property Trust Fund	
		30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
Financial assets held at fair value through profit or loss									
Equities:									
Level 1		395,772,192	384,346,056	-	-	-	-	123,574,853	128,419,982
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Interest bearing securities:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	432,074,990	634,634,208	322,337,296	328,277,967	-	-
Level 3		-	-	889,464	500,000	-	-	-	-
Unlisted unit trusts:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	17,278,689	17,898,381	-	-	-	-
Level 3		-	-	-	-	-	-	-	244,585
Derivative assets:									
Level 1		28,080	-	694,178	203,048	38,210	10,605	-	-
Level 2		-	-	116,386	21,677	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Total financial assets held at fair value through profit or loss	4.1	395,800,272	384,346,056	451,053,707	653,257,314	322,375,506	328,288,572	123,574,853	128,664,567
Financial liabilities held at fair value through profit or loss									
Derivative liabilities:									
Level 1		-	28,845	6,854	119,120	141,528	35,594	-	-
Level 2		-	-	304,803	352,864	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Total financial liabilities held at fair value through profit or loss	4.2	-	28,845	311,657	471,984	141,528	35,594	-	-

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7.5.1.1 Recurring fair value measurements

		5. ANZ Money Market Fund		6. ANZ Private Global Equities (Actively Hedged) Fund		7. ANZ Private Global Equities Trust		8. ANZ Private International Fixed Interest Fund	
	Note	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
Financial assets held at fair value through profit or loss									
Equities:									
Level 1		-	-	116,375,706	115,959,268	469,345,721	449,879,012	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Interest bearing securities:									
Level 1		-	-	-	-	-	-	3,145,199	12,197,708
Level 2		58,932,622	64,917,711	-	-	-	-	124,126,108	135,128,798
Level 3		-	-	-	-	-	-	-	-
Unlisted unit trusts:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	-	-	145,980,811	107,181,934
Level 3		-	-	-	-	-	-	-	-
Derivative assets:									
Level 1		-	632	35,232	21,377	84,361	82,891	151,070	329,444
Level 2		-	-	2,891,597	108,289	3,447,865	171,468	1,530,453	119,467
Level 3		-	-	-	-	-	-	-	-
Total financial assets held at fair value through profit or loss	4.1	58,932,622	64,918,343	119,302,535	116,088,934	472,877,947	450,133,371	274,933,641	254,957,351
Financial liabilities held at fair value through profit or loss									
Derivative liabilities:									
Level 1		67,863	61,065	727	47,823	334	101,287	278,336	217,190
Level 2		-	-	72,524	4,208,610	-	4,368,810	581,917	3,879,236
Level 3		-	-	-	-	-	-	-	-
Total financial liabilities held at fair value through profit or loss	4.2	67,863	61,065	73,251	4,256,433	334	4,470,097	860,253	4,096,426

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7.5.1.1 Recurring fair value measurements

	Note	9. Blue Chip Pool		11. OnePath Australian Credit Securities Index Trust		12. OnePath Global Credit Securities (Hedged) Index Trust		15. OnePath Multi Asset Income Trust	
		30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
Financial assets held at fair value through profit or loss									
Equities:									
Level 1		386,472,097	403,925,551	-	-	-	-	38,700,687	51,816,059
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Interest bearing securities:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	348,762,313	336,236,431	317,930,214	316,893,619	-	-
Level 3		-	-	-	-	-	-	-	-
Unlisted unit trusts:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	-	-	89,783,200	133,500,751
Level 3		-	-	-	-	-	-	-	92,618
Derivative assets:									
Level 1		24,960	-	1,527	-	1,491	-	-	-
Level 2		-	-	-	-	6,578,402	112,426	-	-
Level 3		-	-	-	-	-	-	-	-
Total financial assets held at fair value through profit or loss	4.1	386,497,057	403,925,551	348,763,840	336,236,431	324,510,107	317,006,045	128,483,887	185,409,428
Financial liabilities held at fair value through profit or loss									
Derivative liabilities:									
Level 1		-	25,640	-	-	1,871	-	-	-
Level 2		283,421	-	-	-	67,470	11,462,561	-	-
Level 3		-	-	-	-	-	-	-	-
Total financial liabilities held at fair value through profit or loss	4.2	283,421	25,640	-	-	69,341	11,462,561	-	-

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7.5.1.1 Recurring fair value measurements

		16. OnePath Sustainable Investments - Wholesale Australian Share Trust		17. OnePath Wholesale Global Smaller Companies Share Trust		18. OptiMix Global Listed Infrastructure Securities Trust†		19. OptiMix Wholesale Global Emerging Markets Share Trust	
	Note	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
Financial assets held at fair value through profit or loss									
Equities:									
Level 1		22,926,252	23,022,472	83,930,836	109,811,664	-	160,318,158	458,859,582	374,314,238
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	11,397	8,822
Interest bearing securities:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Unlisted unit trusts:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Derivative assets:									
Level 1		6,625	-	-	-	-	-	-	-
Level 2		-	-	252	639	-	798,350	14,142,692	16,558,100
Level 3		-	-	-	-	-	-	-	-
Total financial assets held at fair value through profit or loss	4.1	22,932,877	23,022,472	83,931,088	109,812,303	-	161,116,508	473,013,671	390,881,160
Financial liabilities held at fair value through profit or loss									
Derivative liabilities:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	1,165	16,076	-	5,235,428	82,442	152,306
Level 3		-	-	-	-	-	-	-	-
Total financial liabilities held at fair value through profit or loss	4.2	-	-	1,165	16,076	-	5,235,428	82,442	152,306

† The Scheme solely invests into cash and cash equivalents and holds no investments held at fair value through profit or loss as at 30 June 2023.

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7.5.1.1 Recurring fair value measurements

	Note	20. OptiMix Wholesale Property Securities Trust		22. Small Companies Pool	
		30 June 2023 \$	30 June 2022 \$	30 June 2023 \$	30 June 2022 \$
Financial assets held at fair value through profit or loss					
Equities:					
Level 1		13,024,949	15,277,848	140,077,570	144,293,560
Level 2		-	-	-	-
Level 3		-	-	187,092	-
Interest bearing securities:					
Level 1		-	-	-	-
Level 2		-	-	-	-
Level 3		-	-	-	-
Unlisted unit trusts:					
Level 1		-	-	-	-
Level 2		7,492,527	9,301,462	-	-
Level 3		-	291,259	-	-
Derivative assets:					
Level 1		-	-	-	-
Level 2		-	-	-	-
Level 3		-	-	-	-
Total financial assets held at fair value through profit or loss	4.1	20,517,476	24,870,569	140,264,662	144,293,560
Financial liabilities held at fair value through profit or loss					
Derivative liabilities:					
Level 1		-	-	-	-
Level 2		-	-	-	-
Level 3		-	-	-	-
Total financial liabilities held at fair value through profit or loss	4.2	-	-	-	-

7.5.1.2 Non - recurring fair value measurements

The Schemes have no assets or liabilities measured at fair value on a non - recurring basis in the current reporting period.

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7.5.2 Movements of Level 3 securities

Level 3 securities are valued by using inputs not derived from observable market data. Inputs are prices derived from external sources which use various valuation techniques that include unobservable inputs. Transfers are considered when the underlying conditions of the financial instruments change.

Russian assets held have been written down to nil in the 2022 financial year and will be divested when market conditions permit. Management continues to monitor and manage this situation.

The following tables detail a reconciliation of opening balances to the closing balances for fair value measurements in Level 3 of the fair value hierarchy:

		2. ANZ Enhanced Yield Fund									
		Financial assets & liabilities at fair value through profit or loss 30 June 2023					Financial assets & liabilities at fair value through profit or loss 30 June 2022				
	Note	Equities \$	Interest bearing securities \$	Unlisted unit trusts/Private equities \$	Derivatives \$	Total \$	Equities \$	Interest bearing securities \$	Unlisted unit trusts/Private equities \$	Derivatives \$	Total \$
Financial assets and liabilities at fair value through profit or loss											
Opening balance		-	500,000	-	-	500,000	-	-	-	-	-
Total gains or losses in profit or loss*		-	(9,962)	-	-	(9,962)	-	-	-	-	-
Purchases		-	500,000	-	-	500,000	-	500,000	-	-	500,000
Sales		-	(100,574)	-	-	(100,574)	-	-	-	-	-
Settlements		-	-	-	-	-	-	-	-	-	-
Transfers in/(out) of Level 3		-	-	-	-	-	-	-	-	-	-
Closing balance	7.5.1.1	-	889,464	-	-	889,464	-	500,000	-	-	500,000
Total unrealised gains or losses for the period included in profit or loss for assets held at the end of the reporting period*											
		-	(9,962)	-	-	(9,962)	-	-	-	-	-

* These amounts are included in 'Net change in fair value of investments' within the Statements of Comprehensive Income.

		4. ANZ Listed Property Trust Fund									
		Financial assets & liabilities at fair value through profit or loss 30 June 2023					Financial assets & liabilities at fair value through profit or loss 30 June 2022				
	Note	Equities \$	Interest bearing securities \$	Unlisted unit trusts/Private equities \$	Derivatives \$	Total \$	Equities \$	Interest bearing securities \$	Unlisted unit trusts/Private equities \$	Derivatives \$	Total \$
Financial assets and liabilities at fair value through profit or loss											
Opening balance		-	-	244,585	-	244,585	-	-	254,125	-	254,125
Total gains or losses in profit or loss*		-	-	(6,136)	-	(6,136)	-	-	(9,540)	-	(9,540)
Purchases		-	-	-	-	-	-	-	-	-	-
Sales		-	-	(238,449)	-	(238,449)	-	-	-	-	-
Settlements		-	-	-	-	-	-	-	-	-	-
Transfers in/(out) of Level 3		-	-	-	-	-	-	-	-	-	-
Closing balance	7.5.1.1	-	-	-	-	-	-	-	244,585	-	244,585
Total unrealised gains or losses for the period included in profit or loss for assets held at the end of the reporting period*											
		-	-	-	-	-	-	-	(9,540)	-	(9,540)

* These amounts are included in 'Net change in fair value of investments' within the Statements of Comprehensive Income.

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7.5.2 Movements of Level 3 securities

		15. OnePath Multi Asset Income Trust									
		Financial assets & liabilities at fair value through profit or loss 30 June 2023					Financial assets & liabilities at fair value through profit or loss 30 June 2022				
	Note	Equities \$	Interest bearing securities \$	Unlisted unit trusts/Private equities \$	Derivatives \$	Total \$	Equities \$	Interest bearing securities \$	Unlisted unit trusts/Private equities \$	Derivatives \$	Total \$
Financial assets and liabilities at fair value through profit or loss											
Opening balance		-	-	92,618	-	92,618	-	-	96,231	-	96,231
Total gains or losses in profit or loss*		-	-	(2,324)	-	(2,324)	-	-	(3,613)	-	(3,613)
Purchases		-	-	-	-	-	-	-	-	-	-
Sales		-	-	(90,294)	-	(90,294)	-	-	-	-	-
Settlements		-	-	-	-	-	-	-	-	-	-
Transfers in/(out) of Level 3		-	-	-	-	-	-	-	-	-	-
Closing balance	7.5.1.1	-	-	-	-	-	-	-	92,618	-	92,618
Total unrealised gains or losses for the period included in profit or loss for assets held at the end of the reporting period*											
		-	-	-	-	-	-	-	(3,613)	-	(3,613)

* These amounts are included in 'Net change in fair value of investments' within the Statements of Comprehensive Income.

		17. OnePath Wholesale Global Smaller Companies Share Trust†									
		Financial assets & liabilities at fair value through profit or loss 30 June 2023					Financial assets & liabilities at fair value through profit or loss 30 June 2022				
	Note	Equities \$	Interest bearing securities \$	Unlisted unit trusts/Private equities \$	Derivatives \$	Total \$	Equities \$	Interest bearing securities \$	Unlisted unit trusts/Private equities \$	Derivatives \$	Total \$
Financial assets and liabilities at fair value through profit or loss											
Opening balance		-	-	-	-	-	14,622	-	-	-	14,622
Total gains or losses in profit or loss*		-	-	-	-	-	(6,010,858)	-	-	-	(6,010,858)
Purchases		-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-
Settlements		-	-	-	-	-	5,996,236	-	-	-	5,996,236
Transfers in/(out) of Level 3		-	-	-	-	-	-	-	-	-	-
Closing balance	7.5.1.1	-	-	-	-	-	-	-	-	-	-
Total unrealised gains or losses for the period included in profit or loss for assets held at the end of the reporting period*											
		-	-	-	-	-	(6,010,858)	-	-	-	(6,010,858)

* These amounts are included in 'Net change in fair value of investments' within the Statements of Comprehensive Income.

† The Scheme held Russian assets which have been written down to nil in the 2022 financial year.

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7.5.2 Movements of Level 3 securities

19. OptiMix Wholesale Global Emerging Markets Share Trust†											
	Note	Financial assets & liabilities at fair value through profit or loss 30 June 2023					Financial assets & liabilities at fair value through profit or loss 30 June 2022				
		Equities \$	Interest bearing securities \$	Unlisted unit trusts/Private equities \$	Derivatives \$	Total \$	Equities \$	Interest bearing securities \$	Unlisted unit trusts/Private equities \$	Derivatives \$	Total \$
Financial assets and liabilities at fair value through profit or loss											
Opening balance		8,822	-	-	-	8,822	-	-	-	-	-
Total gains or losses in profit or loss*		442,681	-	-	-	442,681	(4,616,762)	-	-	-	(4,616,762)
Purchases		-	-	-	-	-	1,375,620	-	-	-	1,375,620
Sales		(440,106)	-	-	-	(440,106)	(464,239)	-	-	-	(464,239)
Settlements		-	-	-	-	-	3,705,901	-	-	-	3,705,901
Transfers in/(out) of Level 3		-	-	-	-	-	8,302	-	-	-	8,302
Closing balance	7.5.1.1	11,397	-	-	-	11,397	8,822	-	-	-	8,822
Total unrealised gains or losses for the period included in profit or loss for assets held at the end of the reporting period*											
		2,575	-	-	-	2,575	(3,154,169)	-	-	-	(3,154,169)

* These amounts are included in 'Net change in fair value of investments' within the Statements of Comprehensive Income.

20. OptiMix Wholesale Property Securities Trust											
	Note	Financial assets & liabilities at fair value through profit or loss 30 June 2023					Financial assets & liabilities at fair value through profit or loss 30 June 2022				
		Equities \$	Interest bearing securities \$	Unlisted unit trusts/Private equities \$	Derivatives \$	Total \$	Equities \$	Interest bearing securities \$	Unlisted unit trusts/Private equities \$	Derivatives \$	Total \$
Financial assets and liabilities at fair value through profit or loss											
Opening balance		-	-	291,259	-	291,259	-	-	302,619	-	302,619
Total gains or losses in profit or loss*		-	-	(7,307)	-	(7,307)	12,895	-	(11,360)	-	1,535
Purchases		-	-	-	-	-	10,369	-	-	-	10,369
Sales		-	-	(283,952)	-	(283,952)	(136,242)	-	-	-	(136,242)
Settlements		-	-	-	-	-	-	-	-	-	-
Transfers in/(out) of Level 3		-	-	-	-	-	112,978	-	-	-	112,978
Closing balance	7.5.1.1	-	-	-	-	-	-	-	291,259	-	291,259
Total unrealised gains or losses for the period included in profit or loss for assets held at the end of the reporting period*											
		-	-	-	-	-	-	-	(11,360)	-	(11,360)

* These amounts are included in 'Net change in fair value of investments' within the Statements of Comprehensive Income.

† The Scheme held Russian assets which have been written down to nil in the 2022 financial year.

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7.5.2 Movements of Level 3 securities

		22. Small Companies Pool									
		Financial assets & liabilities at fair value through profit or loss 30 June 2023					Financial assets & liabilities at fair value through profit or loss 30 June 2022				
	Note	Equities \$	Interest bearing securities \$	Unlisted unit trusts/Private equities \$	Derivatives \$	Total \$	Equities \$	Interest bearing securities \$	Unlisted unit trusts/Private equities \$	Derivatives \$	Total \$
Financial assets and liabilities at fair value through profit or loss											
Opening balance		-	-	-	-	-	-	-	-	-	-
Total gains or losses in profit or loss*		16,414	-	-	-	16,414	-	-	-	-	-
Purchases		712,823	-	-	-	712,823	-	-	-	-	-
Sales		(139,440)	-	-	-	(139,440)	-	-	-	-	-
Settlements		(402,705)	-	-	-	(402,705)	-	-	-	-	-
Transfers in/(out) of Level 3		-	-	-	-	-	-	-	-	-	-
Closing balance	7.5.1.1	187,092	-	-	-	187,092	-	-	-	-	-
Total unrealised gains or losses for the period included in profit or loss for assets held at the end of the reporting period*		16,414	-	-	-	16,414	-	-	-	-	-

* These amounts are included in 'Net change in fair value of investments' within the Statements of Comprehensive Income.

7.5.3 Level 3 fair value measurements unobservable inputs and sensitivity analysis

Although the Responsible Entity of the Schemes believes that its estimates of fair value are appropriate, the use of different methodologies or assumptions could lead to different measurements of fair value. For fair value measurements in Level 3, changing one or more of the assumptions used as reasonably possible alternative assumptions by 10% (2022: 10%) upwards (favourable) or downwards (unfavourable) would effect on profit or loss.

The tables below detail the effect on profit or loss and the quantitative information about the significant unobservable inputs used in Level 3 fair value measurements. These Level 3 assets are often infrequently traded and the valuation can be subjective. As observable prices are not available for these assets, the Responsible Entity has used valuation techniques to derive fair value. These unobservable inputs may include discounts for the lack of marketability or restrictions on redemptions, liquidity market adjustments using comparable trading, and benchmarking to similar assets. Changes in assumptions about these factors could affect the reported fair value.

Type	Valuation Approach	Key Unobservable Inputs	2. ANZ Enhanced Yield Fund				4. ANZ Listed Property Trust Fund			
			Fair Value \$	Fair Value \$	Favourable* \$	Favourable* \$	Fair Value \$	Fair Value \$	Favourable* \$	Favourable* \$
			30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
Stale priced securities	Latest available trade price less appropriate discounts	Valuation of underlying assets of company Liquidity	889,464	500,000	88,946	50,000	-	244,585	-	24,459

* A decrease (unfavourable) will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive income

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for the financial year ended 30 June 2023

7.5.3 Level 3 fair value measurements unobservable inputs and sensitivity analysis

Type	Valuation Approach	Key Unobservable Inputs	15. OnePath Multi Asset Income Trust				19. OptiMix Wholesale Global Emerging Markets Share Trust			
			Fair Value	Fair Value	Favourable*	Favourable*	Fair Value	Fair Value	Favourable*	Favourable*
			\$	\$	\$	\$	\$	\$	\$	\$
			30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
Stale priced securities	Latest available trade price less appropriate discounts	Valuation of underlying assets of company Liquidity	-	92,618	-	9,262	11,397	8,822	1,140	882

* A decrease (unfavourable) will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive income

Type	Valuation Approach	Key Unobservable Inputs	20. OptiMix Wholesale Property Securities Trust				22. Small Companies Pool			
			Fair Value	Fair Value	Favourable*	Favourable*	Fair Value	Fair Value	Favourable*	Favourable*
			\$	\$	\$	\$	\$	\$	\$	\$
			30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
Stale priced securities	Latest available trade price less appropriate discounts	Valuation of underlying assets of company Liquidity	-	291,259	-	29,126	187,092	-	18,709	-

* A decrease (unfavourable) will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive income

There were no significant inter-relationships between unobservable inputs that materially affect fair values.

7.5.4 Valuation processes

The Responsible Entity has established a Unit Pricing and Valuations Forum (UPVF) which incorporates the valuation of investments. The purpose of the UPVF is to support the Responsible Entity through: identifying, assessing, and managing key risks for activities impacting unit pricing and valuation of investments, endorse valuation related discretions and matters related to unit pricing and valuation, and facilitating senior management oversight of policies, processes, and systems, by establishing a single point of review while considering implications on stakeholders.

The UPVF has overall responsibility for the valuation of investments. Specific valuation controls may include: analysis and investigation of significant daily valuation movements, benchmarking Scheme performance, reviewing significant unobservable inputs and valuation adjustments, verification of observable pricing inputs, reviewing methodologies to value assets for which market quotes are not readily available, and determining where escalation is warranted for assets have been stale for an extended period.

When third party information, such as custodian valuations, broker quotes or pricing services, is used to measure fair value, the UPVF assess the evidence from these third parties to support the conclusion that these valuations meet the fair value requirements. This may include: information and inputs from the Responsible Entity, verifying that the custodian valuation, broker or pricing service, is appropriate to use in pricing the relevant type of financial instruments, understanding how the fair value has been arrived and the extent at which it represents actual market transactions, and whether it represents a quoted price in an active market for an identical asset.

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for the financial year ended 30 June 2023

8. Related parties

8.1 Responsible Entity

The Responsible Entity of the Schemes is OnePath Funds Management Limited (ABN 21 003 002 800). OnePath Funds Management Limited (OPFM) is a subsidiary of Insignia Financial Ltd (Insignia).

8.2 Key management personnel

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

Name	Position Held	Date Appointed
K A Watt	Independent Non-Executive Director, Chair	Appointed 21/04/2022
J Selak	Independent Non-Executive Director	Appointed 31/01/2020
M A Somerville	Independent Non-Executive Director	Appointed 31/01/2020
M A Da Silva	Executive Director	Appointed 31/01/2020

The Schemes have not made, guaranteed or secured, directly or indirectly, any loans to the key management personnel at any time during the reporting period.

No director has entered into a material contract with the Schemes since the end of the previous financial year and there were no material contracts involving directors' interests existing at financial year end.

8.3 Related party transactions

All related party transactions are conducted on commercial terms and conditions.

The Directors of the Responsible Entity may also be employees and/or directors of other companies owned by Insignia. The Responsible Entity may also be involved in activities other than the business of managed investment schemes.

The Schemes have not made, guaranteed or secured, directly or indirectly, any loans to the Responsible Entity at any time during the reporting period.

During the financial period, there was no compensation paid directly by the Schemes to the Directors of the Responsible Entity. Directors compensation was paid by IOOF Service Co Pty Ltd (a wholly owned subsidiary of Insignia Financial Ltd, the ultimate parent company of OPFM).

From time to time, the Directors of OnePath Funds Management Limited may invest or withdraw from the Schemes. These investments or withdrawals are on the same terms and conditions as those entered into by other unitholders in the Schemes.

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for the financial year ended 30 June 2023

8.4 Responsible Entity fees

The Responsible Entity is entitled to management fees which are calculated as a proportion of net assets attributable to unitholders. All transactions with related parties are conducted on normal commercial terms and conditions. Management fees are reflected as 'Responsible Entity fees' in the Statements of Comprehensive Income. Fees received by the Responsible Entity at unit class level for the year ended 30 June 2023 are as follows:

	Total management fees paid and payable to the RE during the financial year	
	2023	2022
	\$	\$
5. ANZ Money Market Fund	100,912	128,811
7. ANZ Private Global Equity Trust	2,696,165	3,069,229
15. OnePath Multi Asset Income Trust Class EF/Sel/NEF	1,891,429	2,231,169
15. OnePath Multi Asset Income Trust Class OA Frontier	9,282	8,963
15. OnePath Multi Asset Income Trust Class Pool†	-	-
15. OnePath Multi Asset Income Trust Class Wholesale	54,674	68,045
16. OnePath Sustainable Investments - Wholesale Australian Share Trust Class Pool†	-	-
16. OnePath Sustainable Investments - Wholesale Australian Share Trust Class Wholesale	5,388	6,580
17. OnePath Wholesale Global Smaller Companies Share Trust Class A	4,473	4,921
17. OnePath Wholesale Global Smaller Companies Share Trust Class B	97,533	113,658
17. OnePath Wholesale Global Smaller Companies Share Trust Class Pool†	-	-
20. OptiMix Wholesale Property Securities Trust Class B	2,328	3,090
20. OptiMix Wholesale Property Securities Trust Class Pool†	-	-

† This was a feeless class/scheme and any fees charged were indirect.

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for the financial year ended 30 June 2023

8.5 Related party investments held by the Schemes

The Schemes may purchase and sell units in other schemes managed by OPFM in the ordinary course of business at application and redemption prices calculated in accordance with the Constitutions of the Schemes.

Details of the Schemes' investments in other schemes operated by OPFM and the ultimate parent company Insignia Financial Ltd listed ASX security holdings are set out in the table below:

Name of Scheme	Fair value of investment		% Interest held in the Scheme/Entity		Distributions/Dividends received/receivable (including Return of Capital)		Number of units/shares held	
	2023 \$	2022 \$	2023 %	2022 %	2023 \$	2022 \$	2023	2022
8. ANZ Private International Fixed Interest Fund								
Global Credit Pool	-	-	-	-	-	906,758	-	-
9. Blue Chip Pool								
Insignia Financial Ltd	6,533,877	6,283,931	0.35	0.36	519,800	544,296	2,325,223	2,336,034
15. OnePath Multi Asset Income Trust								
ANZ Australian Cash Fund	10,926,749	15,288,502	0.52	2.36	415,415	58,787	10,835,174	15,179,289
Blue Chip Pool	51,999,970	77,281,641	13.23	18.74	3,817,160	5,502,026	47,827,228	75,257,645
OnePath Passive Growth Pool	26,856,481	40,930,608	29.40	33.77	54,343	445,821	18,081,520	28,179,420
20. OptiMix Wholesale Property Securities Trust								
ANZ Listed Property Trust Fund	7,492,527	9,301,462	6.04	7.16	341,851	310,495	9,121,369	11,956,564
21. Pooled Australian Share Fund								
OptiMix Wholesale Australian Share Trust	-	85,358,462	-	57.32	1,984,083	15,110,261	-	106,245,582
22. Small Companies Pool								
Insignia Financial Ltd	-	1,582,175	-	0.09	-	137,043	-	588,169

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for the financial year ended 30 June 2023

8.6 Units in the Schemes held by related parties

As at the reporting date, details of the unit holdings in the Schemes by related parties are set out in the table below. The below related parties are wholly owned subsidiaries of Insignia Financial Ltd, the ultimate parent company:

- IOOF Investment Management Limited (the Trustee for IOOF Portfolio Service Superannuation Fund);
- NULIS Nominees (Australia) Limited (Trustee for MLC Super Fund and the Trustee for MLC Superannuation Fund which is invested through the MLC Pooled Superannuation Trust);
- Oasis Fund Management Limited (the Trustee for Oasis Superannuation Master Trust);
- OnePath Custodians Pty Limited (the Trustee for Retirement Portfolio Service); and
- Other schemes operated by IOOF Investment Services Limited and OnePath Funds Management Limited.

Name of Scheme Name of related party	Fair value of unit holdings		% Interest held		Distributions paid/payable		Number of units held	
	2023 \$	2022 \$	2023 %	2022 %	2023 \$	2022 \$	2023	2022
1. ANZ Australian Industrial Equities Fund								
ANZ Equity Trust No 1	46,905,768	39,367,713	12.02	10.95	3,453,323	5,632,459	34,668,643	30,758,883
ANZ OA OnePath Australian Share Trust	68,162,850	63,974,144	17.47	17.79	5,193,935	9,312,421	50,380,019	49,984,443
Australlian Share Trust	149,735,988	126,999,029	38.39	35.31	11,082,231	18,233,397	110,671,750	99,227,209
OnePath Wholesale Australian Share Trust	125,311,212	129,338,170	32.12	35.96	9,832,428	19,117,456	92,619,091	101,054,832
4. ANZ Listed Property Trust Fund								
ANZ OA OnePath Income Trust	-	125,714	-	0.10	2,820	3,887	-	161,599
ANZ OA OnePath Property Securities Trust	98,111,025	102,869,752	79.04	79.14	4,097,633	3,032,235	119,439,926	132,233,922
OnePath Capital Guaranteed Trust	14,937,781	14,234,830	12.04	10.95	622,061	433,367	18,185,189	18,298,162
OnePath Wholesale Capital Stable Trust	3,570,862	3,447,474	2.88	2.65	140,195	88,731	4,347,152	4,431,556
OptiMix Wholesale Property Securities Trust	7,492,527	9,301,462	6.04	7.16	341,851	310,495	9,121,369	11,956,564
9. Blue Chip Pool								
ANZ OA OnePath Blue Chip Imputation Trust	296,865,345	284,290,954	75.56	68.95	16,829,454	16,308,939	273,043,362	276,865,215
ANZ OA OnePath Income Trust	-	182,044	-	0.04	6,741	13,137	-	177,289
OnePath Capital Guaranteed Trust	25,565,252	25,886,923	6.51	6.28	1,554,504	1,977,152	23,513,766	25,210,751
OnePath Multi Asset Income Trust	51,999,970	77,281,641	13.23	18.74	3,817,160	5,502,026	47,827,228	75,257,645
OnePath Wholesale Capital Stable Trust	18,473,886	24,664,069	4.70	5.98	1,357,076	1,381,359	16,991,448	24,019,839
10. OneAnswer - ANZ Cash Advantage								
Retirement Portfolio Service	893,007,730	840,251,411	90.87	88.30	23,424,180	2,975,710	893,007,730	840,402,373
11. OnePath Australian Credit Securities Index Trust								
Retirement Portfolio Service	350,564,927	338,972,224	100.00	100.00	6,972,648	4,915,689	418,931,410	410,234,125
12. OnePath Global Credit Securities (Hedged) Index Trust								
Retirement Portfolio Service	323,247,065	318,502,906	100.00	100.00	-	-	374,666,281	368,373,333
13. OnePath Global Emerging Markets Pool								
ANZ OA OnePath Global Emerging Markets Share Trust	89,090	83,427	100.00	100.00	4,593	860,534	693,394	666,882
14. OnePath Low Volatility Global Equities Index Pool								
Retirement Portfolio Service	1,581,645	2,630,848	100.00	100.00	232,152	385,221	572,287	956,861
15. OnePath Multi Asset Income Trust								
ANZ OA OnePath Multi Asset Income Trust	26,233,126	30,039,125	23.12	17.72	1,014,405	1,145,718	18,236,343	21,745,396
IOOF Portfolio Service Superannuation Fund	2,847,692	3,885,789	2.05	1.87	87,436	89,700	1,614,454	2,297,377
MLC Pooled Superannuation Trust	10,469,110	11,863,859	7.42	5.64	168,733	129,342	5,848,652	6,920,530
Oasis Superannuation Master Trust	2,635,034	3,114,042	1.86	1.45	75,866	75,202	1,463,257	1,785,165
Retirement Portfolio Service	1,115,194	45,459,894	0.91	26.76	1,012,450	1,813,341	713,855	32,835,939
16. OnePath Sustainable Investments - Wholesale Australian Share Trust								
ANZ OA OnePath Sustainable Investments - Australian Share Trust	1,389,133	1,377,909	5.80	5.99	61,188	56,650	782,152	841,763
Oasis Superannuation Master Trust	228,643	194,280	0.90	0.78	7,578	6,067	120,956	109,220
OnePath Sustainable Investments - Australian Share Trust	2,658,064	2,352,374	11.09	10.23	109,419	97,100	1,496,624	1,437,062
Retirement Portfolio Service	19,441,397	18,764,226	81.12	81.59	814,633	822,478	10,944,891	11,460,875
17. OnePath Wholesale Global Smaller Companies Share Trust								
ANZ OA OnePath Active Growth Trust	-	1,191,963	-	1.28	36,481	258,884	-	1,830,309

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8.6 Units in the Schemes held by related parties

Name of Scheme Name of related party	Fair value of unit holdings		% Interest held		Distributions paid/payable		Number of units held	
	2023 \$	2022 \$	2023 %	2022 %	2023 \$	2022 \$	2023	2022
17. OnePath Wholesale Global Smaller Companies Share Trust								
ANZ OneAnswer OnePath Global Smaller Companies Share Trust	-	1,552,757	-	1.67	46,348	339,607	-	2,384,324
IOOF MultiMix Balanced Growth Trust	95	-	-	-	5	-	130	-
IOOF MultiMix Capital Stable Trust	95	-	-	-	5	-	130	-
IOOF MultiMix Conservative Trust	95	-	-	-	5	-	130	-
IOOF MultiMix Growth Trust	95	-	-	-	5	-	130	-
IOOF MultiMix International Shares Trust	95	-	-	-	5	-	129	-
IOOF MultiMix Moderate Trust	95	-	-	-	5	-	130	-
IOOF Portfolio Service Superannuation Fund	1,054,206	483,597	1.07	0.42	60,498	91,321	1,153,947	597,855
MultiMix Wholesale International Shares Trust	-	-	-	-	-	-	-	-
Oasis Superannuation Master Trust	48,793,704	-	61.45	-	2,233,975	-	66,295,542	-
OnePath Global Smaller Companies Share Trust	2,606,146	2,792,162	2.53	2.02	157,159	23,994	2,733,155	2,888,704
OnePath Wholesale High Growth Trust	4,130,058	2,790,867	5.20	3.00	279,437	609,310	5,611,471	4,285,494
OnePath Wholesale Managed Growth Trust	-	541,965	-	0.58	15,361	120,589	-	832,210
OptiMix Wholesale Balanced Trust	-	9,877,359	-	10.60	315,510	2,252,558	-	15,167,100
OptiMix Wholesale Growth Trust	-	32,237,100	-	34.60	315,067	6,911,958	-	49,501,424
OptiMix Wholesale High Growth Trust	-	16,746,309	-	17.97	330,821	3,658,217	-	25,714,662
OptiMix Wholesale Moderate Trust	-	7,491,797	-	8.04	90,882	1,634,577	-	11,503,969
Retirement Portfolio Service	-	18,435	-	0.02	280	4,002	-	28,307
	22,920,555	18,027,230	27.63	17.75	1,555,227	3,018,258	29,810,993	25,387,906
18. OptiMix Global Listed Infrastructure Securities Trust								
ANZ OA OnePath Active Growth Trust	-	2,466,522	-	1.64	-	215,398	-	4,151,212
ANZ OA OnePath Conservative Trust	-	1,259,653	-	0.84	-	110,023	-	2,120,024
OnePath Wholesale Balanced Trust	-	10,189,658	-	6.79	-	891,290	-	17,149,425
OnePath Wholesale High Growth Trust	-	1,660,991	-	1.11	-	145,423	-	2,795,486
OnePath Wholesale Managed Growth Trust	-	25,783,966	-	17.18	-	2,261,520	-	43,394,997
OptiMix Wholesale Balanced Trust	615,019	51,669,146	50.91	34.43	8,765,865	4,507,645	13,668,781	86,960,341
OptiMix Wholesale Conservative Trust	45,703	4,440,135	3.78	2.96	651,411	387,884	1,015,758	7,472,848
OptiMix Wholesale Growth Trust	325,967	25,653,718	26.98	17.10	4,646,001	2,240,867	7,244,598	43,175,787
OptiMix Wholesale High Growth Trust	-	13,045,749	-	8.69	-	1,139,124	-	21,956,290
OptiMix Wholesale Moderate Trust	221,500	13,893,228	18.33	9.26	3,157,033	1,212,018	4,922,822	23,382,617
19. OptiMix Wholesale Global Emerging Markets Share Trust								
ANZ OA OnePath Active Growth Trust	-	1,880,327	-	0.44	-	26,623	-	2,990,356
ANZ OA OnePath Global Emerging Markets Share Trust	41,455,088	46,411,387	8.60	10.91	894,445	657,116	63,943,127	73,809,789
IOOF Balanced Investor Trust	122,798,226	103,061,166	25.46	24.23	2,649,525	1,459,192	189,412,278	163,902,083
IOOF MultiMix Balanced Growth Trust	101	-	-	-	2	-	156	-
IOOF MultiMix Capital Stable Trust	101	-	-	-	2	-	156	-
IOOF MultiMix Conservative Trust	101	-	-	-	2	-	156	-
IOOF MultiMix Growth Trust	101	-	-	-	2	-	156	-
IOOF MultiMix International Shares Trust	100	-	-	-	2	-	155	-
IOOF MultiMix Moderate Trust	101	-	-	-	2	-	156	-

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8.6 Units in the Schemes held by related parties

Name of Scheme Name of related party	Fair value of unit holdings		% Interest held		Distributions paid/payable		Number of units held	
	2023 \$	2022 \$	2023 %	2022 %	2023 \$	2022 \$	2023	2022
19. OptiMix Wholesale Global Emerging Markets Share Trust								
IOOF MultiSeries 30	7,858,770	5,744,189	1.63	1.35	169,563	81,329	12,121,898	9,135,202
IOOF MultiSeries 50	39,302,035	35,389,108	8.15	8.32	847,991	501,057	60,622,114	56,280,641
IOOF MultiSeries 70	68,325,649	50,235,248	14.17	11.81	1,474,211	711,256	105,390,097	79,891,022
IOOF MultiSeries 90	13,554,393	10,981,120	2.81	2.58	292,453	155,476	20,907,211	17,463,691
MLC Super Fund	42,897,538	-	8.89	-	925,568	-	66,168,060	-
MultiMix Wholesale International Shares Trust	100	-	-	-	2	-	155	-
OnePath Wholesale Balanced Trust	-	6,944,949	-	1.63	-	98,330	-	11,044,816
OnePath Wholesale High Growth Trust	-	1,386,850	-	0.33	-	19,636	-	2,205,561
OnePath Wholesale Managed Growth Trust	-	14,574,792	-	3.43	-	206,357	-	23,178,845
OptiMix Global Emerging Markets Share Trust	3,525,207	3,380,326	0.73	0.80	76,061	47,860	5,437,517	5,387,247
OptiMix Wholesale Balanced Trust	63,027,289	54,962,577	13.07	12.92	1,359,893	778,188	97,217,548	87,409,071
OptiMix Wholesale Conservative Trust	4,029,696	2,077,466	0.84	0.49	86,946	29,414	6,215,676	3,303,873
OptiMix Wholesale Growth Trust	37,252,768	33,686,503	7.72	7.92	803,775	476,951	57,461,185	53,572,925
OptiMix Wholesale High Growth Trust	-	21,198,106	-	4.98	-	300,134	-	33,712,152
OptiMix Wholesale Moderate Trust	16,004,631	13,984,142	3.32	3.29	345,320	197,995	24,686,624	22,239,512
Retirement Portfolio Service	21,545,795	18,705,662	4.47	4.40	464,878	265,065	33,233,689	29,773,119
20. OptiMix Wholesale Property Securities Trust								
ANZ OA OptiMix Property Securities Trust	2,034,317	2,090,260	9.80	8.30	80,640	66,936	2,635,924	2,864,963
OptiMix Property Securities Trust	2,651,933	2,863,257	12.77	11.22	105,685	94,339	3,436,188	3,873,688
Retirement Portfolio Service	12,859,369	17,217,077	61.89	67.58	585,256	630,623	16,648,933	23,330,070
21. Pooled Australian Share Fund								
ANZ OA OnePath Active Growth Trust	-	6,526,074	-	6.93	124,416	271,704	-	2,751,696
ANZ OA OnePath Conservative Trust	-	3,248,588	-	3.45	48,408	135,775	-	1,369,211
OnePath Wholesale Balanced Trust	-	23,224,808	-	24.37	457,989	1,188,940	-	9,680,420
OnePath Wholesale High Growth Trust	-	6,532,299	-	6.93	119,772	330,499	-	2,753,062
OnePath Wholesale Managed Growth Trust	3,458	55,585,100	100.00	58.33	1,236,502	3,517,259	1,854	23,169,358
22. Small Companies Pool								
Emerging Companies Trust	139,413,288	133,778,560	100.00	100.00	8,051,906	19,488,887	304,115,528	304,488,825

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9. Interests in unconsolidated structured entities

The Schemes' maximum exposure to loss from their investments in unlisted managed investment schemes, which have been assessed to be structured entities, is restricted to their fair value which are disclosed in Note 8.5 Related party investments held by the Schemes. The Schemes have not sponsored or provided support and has no intention of providing support, financial or otherwise to the unlisted managed investment schemes they hold.

10. Auditor's remuneration

During the year, the following Auditor's remuneration fees were paid or payable by the Responsible Entity for services provided by KPMG as the auditor of the Schemes:

	1. ANZ Australian Industrial Equities Fund		2. ANZ Enhanced Yield Fund		3. ANZ Fixed Income Fund		4. ANZ Listed Property Trust Fund	
	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
	\$	\$	\$	\$	\$	\$	\$	\$
KPMG								
- Audit Services								
Audit & Review of financial reports	6,637	4,074	6,637	4,074	6,637	4,074	6,637	4,074
- Other assurance services								
Other compliance & regulatory audit services	1,640	425	1,640	425	1,640	425	1,640	425
Total audit fees paid	8,277	4,499	8,277	4,499	8,277	4,499	8,277	4,499
	5. ANZ Money Market Fund		6. ANZ Private Global Equities (Actively Hedged) Fund		7. ANZ Private Global Equities Trust		8. ANZ Private International Fixed Interest Fund	
	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
	\$	\$	\$	\$	\$	\$	\$	\$
KPMG								
- Audit Services								
Audit & Review of financial reports	6,637	4,074	6,637	4,074	6,637	4,074	6,637	4,074
- Other assurance services								
Other compliance & regulatory audit services	1,640	425	1,640	425	1,640	425	1,640	425
Total audit fees paid	8,277	4,499	8,277	4,499	8,277	4,499	8,277	4,499
	9. Blue Chip Pool		10. OneAnswer - ANZ Cash Advantage		11. OnePath Australian Credit Securities Index Trust		12. OnePath Global Credit Securities (Hedged) Index Trust	
	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
	\$	\$	\$	\$	\$	\$	\$	\$
KPMG								
- Audit Services								
Audit & Review of financial reports	6,637	4,074	7,662	5,132	6,637	4,074	6,637	4,074
- Other assurance services								
Other compliance & regulatory audit services	1,640	425	1,640	425	1,640	425	1,640	425
Total audit fees paid	8,277	4,499	9,302	5,557	8,277	4,499	8,277	4,499

Financial Report
Notes to the Financial Statements
for the financial year ended 30 June 2023

10. Auditor's remuneration

	13. OnePath Global Emerging Markets Pool		14. OnePath Low Volatility Global Equities Index Pool		15. OnePath Multi Asset Income Trust		16. OnePath Sustainable Investments - Wholesale Australian Share Trust	
	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
	\$	\$	\$	\$	\$	\$	\$	\$
KPMG								
- Audit Services								
Audit & Review of financial reports	6,637	4,074	6,637	4,074	7,662	5,132	6,637	4,074
- Other assurance services								
Other compliance & regulatory audit services	1,640	425	1,640	425	1,640	425	1,640	425
Total audit fees paid	8,277	4,499	8,277	4,499	9,302	5,557	8,277	4,499
	17. OnePath Wholesale Global Smaller Companies Share Trust		18. OptiMix Global Listed Infrastructure Securities Trust		19. OptiMix Wholesale Global Emerging Markets Share Trust		20. OptiMix Wholesale Property Securities Trust	
	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
	\$	\$	\$	\$	\$	\$	\$	\$
KPMG								
- Audit Services								
Audit & Review of financial reports	6,637	4,074	6,637	4,074	6,637	4,074	6,637	4,074
- Other assurance services								
Other compliance & regulatory audit services	1,640	425	1,640	425	1,640	425	1,640	425
Total audit fees paid	8,277	4,499	8,277	4,499	8,277	4,499	8,277	4,499
	21. Pooled Australian Share Fund		22. Small Companies Pool					
	30 June 2023	30 June 2022	30 June 2023	30 June 2022				
	\$	\$	\$	\$				
KPMG								
- Audit Services								
Audit & Review of financial reports	6,637	4,074	6,637	4,074				
- Other assurance services								
Other compliance & regulatory audit services	1,640	425	1,640	425				
Total audit fees paid	8,277	4,499	8,277	4,499				

11. Commitments and contingencies

There were no commitments or contingencies for the Schemes as at the reporting date (30 June 2022: Nil).

12. Events subsequent to reporting date

Scheme termination:

ANZ Money Market Fund (the Terminating Scheme) has been approved to be terminated by the Responsible Entity on 10 August 2023. The proposed termination date is 15 September 2023. As a result, the financial statements of the Terminating Scheme have been prepared on a basis other than going concern.

No other significant events have occurred since the end of the reporting period which would impact on the financial position of the Schemes disclosed in the Statements of Financial Position as at 30 June 2023, or on the results and cash flows of the Schemes for the financial year ended on that date.

Financial Report Directors' Declaration for the financial year ended 30 June 2023

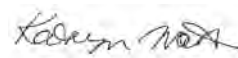
OnePath Funds Management Limited presents the Directors' Declaration in respect of the following Schemes:

1. ANZ Australian Industrial Equities Fund
2. ANZ Enhanced Yield Fund
3. ANZ Fixed Income Fund
4. ANZ Listed Property Trust Fund
5. ANZ Money Market Fund
6. ANZ Private Global Equities (Actively Hedged) Fund
7. ANZ Private Global Equities Trust
8. ANZ Private International Fixed Interest Fund
9. Blue Chip Pool
10. OneAnswer - ANZ Cash Advantage
11. OnePath Australian Credit Securities Index Trust
12. OnePath Global Credit Securities (Hedged) Index Trust
13. OnePath Global Emerging Markets Pool
14. OnePath Low Volatility Global Equities Index Pool
15. OnePath Multi Asset Income Trust
16. OnePath Sustainable Investments - Wholesale Australian Share Trust
17. OnePath Wholesale Global Smaller Companies Share Trust
18. OptiMix Global Listed Infrastructure Securities Trust
19. OptiMix Wholesale Global Emerging Markets Share Trust
20. OptiMix Wholesale Property Securities Trust
21. Pooled Australian Share Fund
22. Small Companies Pool

In the opinion of the Directors:

1. The financial statements and notes to the financial statements of the Schemes, set out on pages 5 to 87 are in accordance with the *Corporations Act 2001*, including:
 - 1.1 giving a true and fair view of the Schemes' financial positions as at 30 June 2023 and their performance for the financial year ended on that date.
 - 1.2 complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *Corporations Regulations 2001*.
2. The financial statements and notes to the financial statements of the Schemes, set out on pages 5 to 87 comply with International Financial Reporting Standards.
3. There are reasonable grounds to believe that the Schemes will be able to pay their debts as and when they become due and payable.

This Declaration is made in accordance with a resolution of the Directors of OnePath Funds Management Limited.



Kathryn Watt

Director

Melbourne

12 September 2023



Independent Auditor's Report

To the respective unitholders of the following Schemes:

- ANZ Australian Industrial Equities Fund
- ANZ Enhanced Yield Fund
- ANZ Fixed Income Fund
- ANZ Listed Property Trust Fund
- ANZ Money Market Fund
- ANZ Private Global Equities (Actively Hedged) Fund
- ANZ Private Global Equities Trust
- ANZ Private International Fixed Interest Fund
- Blue Chip Pool
- OneAnswer - ANZ Cash Advantage
- OnePath Australian Credit Securities Index Trust
- OnePath Global Credit Securities (Hedged) Index Trust
- OnePath Global Emerging Markets Pool
- OnePath Low Volatility Global Equities Index Pool
- OnePath Multi Asset Income Trust
- OnePath Sustainable Investments - Wholesale Australian Share Trust
- OnePath Wholesale Global Smaller Companies Share Trust
- OptiMix Global Listed Infrastructure Securities Trust
- OptiMix Wholesale Global Emerging Markets Share Trust
- OptiMix Wholesale Property Securities Trust
- Pooled Australian Share Fund
- Small Companies Pool

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



Opinions

We have audited the **Financial Report** of the Schemes.

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

- giving a true and fair view of the Schemes' financial position as at 30 June 2023 and of their financial performance and their cash flows for the year ended on that date; and
- complying with *Australian Accounting Standards* and the *Corporations Regulations 2001*.

The **Financial Report** comprises:

- Statements of financial position as at 30 June 2023;
- Statements of comprehensive income, Statements of changes in equity, and Statements of cash flows for the year then ended;
- Notes including a summary of significant accounting policies; and
- Directors' Declaration.

Basis for opinions

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

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

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

Emphasis of matter – basis of preparation

We draw attention to Note 2.1 of the Financial Report, which indicates that the Financial Report of ANZ Money Market Fund ("the Terminating Scheme") has been prepared on a basis other than going concern as the Responsible Entity resolved to terminate the Terminating Scheme on 10 August 2023. The Terminating Scheme is no longer considered a going concern. Our conclusion is not modified in respect of this matter.



Other Information

Other Information is financial and non-financial information in the Schemes' annual reporting which is provided in addition to the Financial Report and the Auditor's Report. The Directors of OnePath Funds Management Limited (the Responsible Entity) are responsible for the Other Information.

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

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

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

Responsibilities of the Directors for the Financial Report

The Directors of OnePath Funds Management Limited (the Responsible Entity) are responsible for:

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



Auditor's responsibilities for the audit of the Financial Report

Our objective is:

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

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

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

A further description of our responsibilities for the audit of the Financial Report is located at the *Auditing and Assurance Standards Board* website at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our Auditor's Report.

KPMG

Joshua Pearse

Partner

Melbourne

12 September 2023



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

To the Directors of OnePath Funds Management Limited, the Responsible Entity for the following Schemes:

- ANZ Australian Industrial Equities Fund
- ANZ Enhanced Yield Fund
- ANZ Fixed Income Fund
- ANZ Listed Property Trust Fund
- ANZ Money Market Fund
- ANZ Private Global Equities (Actively Hedged) Fund
- ANZ Private Global Equities Trust
- ANZ Private International Fixed Interest Fund
- Blue Chip Pool
- OneAnswer - ANZ Cash Advantage
- OnePath Australian Credit Securities Index Trust
- OnePath Global Credit Securities (Hedged) Index Trust
- OnePath Global Emerging Markets Pool
- OnePath Low Volatility Global Equities Index Pool
- OnePath Multi Asset Income Trust
- OnePath Wholesale Global Smaller Companies Share Trust
- OptiMix Global Listed Infrastructure Securities Trust
- OptiMix Wholesale Global Emerging Markets Share Trust
- OptiMix Wholesale Property Securities Trust
- Pooled Australian Share Fund
- Small Companies Pool
- OnePath Sustainable Investments - Wholesale Australian Share Trust

I declare that, to the best of my knowledge and belief, in relation to the audit of the Schemes for the financial year ended 30 June 2023 there have been:

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

KPMG

Joshua Pearse

Partner

Melbourne

12 September 2023