



Annual Report for the financial year ended 30 June 2024

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

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Directors' Report for the financial year ended 30 June 2024

The Directors of OnePath Funds Management Limited (OPFM) (ABN 21 003 002 800), 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 2024, 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 Private Global Equities (Actively Hedged) Fund
6. ANZ Private Global Equities Trust
7. ANZ Private International Fixed Interest Fund
8. Blue Chip Pool
9. OneAnswer - ANZ Cash Advantage
10. OnePath Australian Credit Securities Index Trust
11. OnePath Global Credit Securities (Hedged) Index Trust
12. OnePath Global Emerging Markets Pool
13. OnePath Low Volatility Global Equities Index Pool
14. OnePath Multi Asset Income Trust
15. OnePath Sustainable Investments - Wholesale Australian Share Trust
16. OnePath Wholesale Global Smaller Companies Share Trust
17. OptiMix Global Listed Infrastructure Securities Trust
18. OptiMix Wholesale Global Emerging Markets Share Trust
19. OptiMix Wholesale Property Securities Trust
20. Pooled Australian Share Fund
21. 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 (2023: Nil).

Review of operations and results

The Schemes 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 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 single class Schemes or Note 5 Net assets attributable to unitholders for multi class Schemes.

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

Significant changes in the state of affairs

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

Events subsequent to balance date

No 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 2024, 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 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.

Directors' Report for the financial year ended 30 June 2024

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 2024. 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 pages 86 to 87 and forms part of the Directors' Report for the financial year ended 30 June 2024.

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



Kathryn Watt

Director

Melbourne

12 September 2024

Financial Report
Statements of Financial Position
as at 30 June 2024

	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 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$
Assets									
Cash and cash equivalents	6.2	20,684,306	4,958,728	13,236,472	8,046,521	4,631,883	2,692,365	977,213	620,827
Margin accounts		1,044,697	243,990	1,038,484	1,740,433	497,785	1,003,287	-	-
Outstanding settlements		1,237,261	1,478,552	-	-	1,553,092	-	-	-
Receivables		1,183,164	1,687,880	3,216,733	8,941,093	2,445,114	2,776,107	1,755,746	2,083,500
Financial assets held at fair value through profit or loss	4.1	402,697,623	395,800,272	422,952,692	451,053,707	303,718,178	322,375,506	139,178,794	123,574,853
Total assets		426,847,051	404,169,422	440,444,381	469,781,754	312,846,052	328,847,265	141,911,753	126,279,180
Liabilities									
Margin accounts		-	-	-	-	-	-	-	-
Outstanding settlements		10,714,222	398,966	-	-	3,119,792	-	-	-
Distributions payable		11,739,757	13,196,177	4,064,532	5,194,934	1,587,030	1,629,927	1,675,325	2,102,362
Payables		-	-	106,240	681,437	527,641	13,903	-	318,680
Financial liabilities held at fair value through profit or loss	4.2	4,125	-	-	311,657	3,985	141,528	-	-
Total liabilities		22,458,104	13,595,143	4,170,772	6,188,028	5,238,448	1,785,358	1,675,325	2,421,042
Total net assets attributable to unitholders - Equity		404,388,947	390,574,279	436,273,609	463,593,726	307,607,604	327,061,907	140,236,428	123,858,138
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 2024

		5. ANZ Private Global Equities (Actively Hedged) Fund		6. ANZ Private Global Equities Trust		7. ANZ Private International Fixed Interest Fund		8. Blue Chip Pool	
	Note	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$
Assets									
Cash and cash equivalents	6.2	4,429,332	2,965,464	44,172,429	16,002,461	299,827,321	12,747,029	8,347,439	9,025,102
Margin accounts		691,139	468,043	1,842,993	130,444	280,004	1,668,657	204,386	1,334,157
Outstanding settlements		-	-	1,017,562	982,940	7,587,821	6,658,810	-	-
Receivables		26,211	367,067	1,453,360	2,489,478	160,415	1,149,133	2,943,286	2,940,590
Financial assets held at fair value through profit or loss	4.1	127,085,495	119,302,535	368,661,303	472,877,947	1,833,008	274,933,641	359,702,608	386,497,057
Total assets		132,232,177	123,103,109	417,147,647	492,483,270	309,688,569	297,157,270	371,197,719	399,796,906
Liabilities									
Margin accounts		547,516	426,043	83,521	629	395,178	56,466	-	-
Outstanding settlements		-	-	1,130,054	925,496	7,593,166	24,023,892	-	-
Distributions payable		2,165,435	2,709,653	78,837,209	5,360,863	-	-	4,838,043	6,271,262
Payables		194,747	-	818,801	231,316	-	1,296	-	-
Financial liabilities held at fair value through profit or loss	4.2	12,893	73,251	193,617	334	1,121,143	860,253	-	283,421
Total liabilities		2,920,591	3,208,947	81,063,202	6,518,638	9,109,487	24,941,907	4,838,043	6,554,683
Total net assets attributable to unitholders - Equity		129,311,586	119,894,162	336,084,445	485,964,632	300,579,082	272,215,363	366,359,676	393,242,223
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 2024

		9. OneAnswer - ANZ Cash Advantage		10. OnePath Australian Credit Securities Index Trust		11. OnePath Global Credit Securities (Hedged) Index Trust		12. OnePath Global Emerging Markets Pool	
	Note	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$
Assets									
Cash and cash equivalents	6.2	962,811,986	986,052,912	8,675	420,951	2,640	2,048,523	12,490	78,144
Margin accounts		-	-	-	8,969	114	21,779	-	-
Outstanding settlements		-	-	-	2,214,558	-	854,717	1,816	2,214
Receivables		353,279	198,462	31	3,134,375	5,497	3,163,817	7,244	10,350
Financial assets held at fair value through profit or loss	4.1	-	-	-	348,763,840	-	324,510,107	-	-
Total assets		963,165,265	986,251,374	8,706	354,542,693	8,251	330,598,943	21,550	90,708
Liabilities									
Margin accounts		-	-	-	-	114	40	-	-
Outstanding settlements		-	-	-	2,180,030	18	7,342,356	-	-
Distributions payable		3,663,313	3,304,143	-	1,882,070	-	-	-	1,329
Payables		484,321	257,889	2	2	-	-	-	-
Financial liabilities held at fair value through profit or loss	4.2	-	-	-	-	-	69,341	-	-
Total liabilities		4,147,634	3,562,032	2	4,062,102	132	7,411,737	-	1,329
Total net assets attributable to unitholders - Equity		-	-	8,704	350,480,591	8,119	323,187,206	21,550	89,379
Total net assets attributable to unitholders - Liability	5	959,017,631	982,689,342	-	-	-	-	-	-

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

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Statements of Financial Position
as at 30 June 2024

		13. OnePath Low Volatility Global Equities Index Pool		14. OnePath Multi Asset Income Trust		15. OnePath Sustainable Investments - Wholesale Australian Share Trust		16. OnePath Wholesale Global Smaller Companies Share Trust	
	Note	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$
Assets									
Cash and cash equivalents	6.2	137,555	29,104	927,281	2,049,446	938,524	1,217,309	2,956,060	1,216,216
Margin accounts		16	-	-	-	29,647	68,957	-	-
Outstanding settlements		98,468	245,973	-	-	-	51,767	1,238,686	207,474
Receivables		780,476	1,471,635	1,103,982	1,571,099	79,582	100,412	1,598,424	403,578
Financial assets held at fair value through profit or loss	4.1	-	-	106,316,477	128,483,887	24,448,191	22,932,877	209,995,997	83,931,088
Total assets		1,016,515	1,746,712	108,347,740	132,104,432	25,495,944	24,371,322	215,789,167	85,758,356
Liabilities									
Margin accounts		-	5	-	-	-	-	-	-
Outstanding settlements		-	-	-	6,999	109,323	20,097	2,699,300	731,585
Distributions payable		128,559	164,076	558,689	1,036,873	446,803	368,187	16,057,329	3,712,137
Payables		-	-	209,999	239,935	246	428	9,259	10,431
Financial liabilities held at fair value through profit or loss	4.2	-	-	-	-	-	-	313	1,165
Total liabilities		128,559	164,081	768,688	1,283,807	556,372	388,712	18,766,201	4,455,318
Total net assets attributable to unitholders - Equity		887,956	1,582,631	-	-	-	-	-	-
Total net assets attributable to unitholders - Liability	5	-	-	107,579,052	130,820,625	24,939,572	23,982,610	197,022,966	81,303,038

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

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Statements of Financial Position
as at 30 June 2024

		17. OptiMix Global Listed Infrastructure Securities Trust		18. OptiMix Wholesale Global Emerging Markets Share Trust		19. OptiMix Wholesale Property Securities Trust		20. Pooled Australian Share Fund	
	Note	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$
Assets									
Cash and cash equivalents	6.2	73,110	156,782	39,711,737	21,783,012	289,496	349,833	5,313	5,093
Margin accounts		-	-	1,156,374	29,675	-	-	-	-
Outstanding settlements		437	18,300,616	2,561,043	2,634,391	-	-	-	-
Receivables		8,794	9,563	1,804,701	1,934,939	285,085	333,736	19	17
Financial assets held at fair value through profit or loss	4.1	-	-	760,523,605	473,013,671	22,086,089	20,517,476	-	-
Total assets		82,341	18,466,961	805,757,460	499,395,688	22,660,670	21,201,045	5,332	5,110
Liabilities									
Margin accounts		-	-	510,267	-	-	-	-	-
Outstanding settlements		-	-	4,262,257	5,451,447	3,968	2,075	-	-
Distributions payable		3,228	17,220,311	9,352,765	10,405,552	326,767	366,399	80	1,653
Payables		-	-	-	-	116	31,349	-	-
Financial liabilities held at fair value through profit or loss	4.2	-	-	700	82,442	-	-	-	-
Total liabilities		3,228	17,220,311	14,125,989	15,939,441	330,851	399,823	80	1,653
Total net assets attributable to unitholders - Equity		79,113	1,246,650	791,631,471	483,456,247	-	-	5,252	3,457
Total net assets attributable to unitholders - Liability	5	-	-	-	-	22,329,819	20,801,222	-	-

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

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Statements of Financial Position
as at 30 June 2024

	Note	21. Small Companies Pool	
		30 June 2024 \$	30 June 2023 \$
Assets			
Cash and cash equivalents	6.2	952,974	331,614
Margin accounts		-	-
Outstanding settlements		785	-
Receivables		194,559	433,762
Financial assets held at fair value through profit or loss	4.1	143,682,473	140,264,662
Total assets		144,830,791	141,030,038
Liabilities			
Margin accounts		-	-
Outstanding settlements		-	-
Distributions payable		961,555	1,422,613
Payables		-	-
Financial liabilities held at fair value through profit or loss	4.2	-	-
Total liabilities		961,555	1,422,613
Total net assets attributable to unitholders - Equity		143,869,236	139,607,425
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 2024

		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 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
		\$	\$	\$	\$	\$	\$	\$	\$
Investment income									
Interest income		465,359	383,091	22,368,969	24,188,224	10,475,599	10,152,638	57,379	24,013
Dividend and distribution income		14,782,720	18,382,638	-	-	-	-	5,926,724	6,858,469
Net change in fair value of investments		33,474,367	34,331,342	14,325,882	4,549,590	4,650,870	(2,148,657)	22,035,571	5,657,080
Other income		5	2	-	2,419	31	1,500	-	-
Total investment income/(loss)		48,722,451	53,097,073	36,694,851	28,740,233	15,126,500	8,005,481	28,019,674	12,539,562
Expenses									
Responsible Entity fees	8.4	-	-	-	-	-	-	-	-
Interest expense		-	-	-	948	89	456	-	-
Other expenses		463,436	348,149	36,964	27,957	6,414	6,877	59,259	70,258
Total operating expenses		463,436	348,149	36,964	28,905	6,503	7,333	59,259	70,258
Operating profit/(loss)		48,259,015	52,748,924	36,657,887	28,711,328	15,119,997	7,998,148	27,960,415	12,469,304
Finance costs									
Distributions paid and payable *		-	-	-	-	-	-	-	-
Change in net assets attributable to unitholders		-	-	-	-	-	-	-	-
Other comprehensive income		-	-	-	-	-	-	-	-
Total comprehensive income/(loss) for the financial year		48,259,015	52,748,924	36,657,887	28,711,328	15,119,997	7,998,148	27,960,415	12,469,304

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 2024

		5. ANZ Private Global Equities (Actively Hedged) Fund		6. ANZ Private Global Equities Trust		7. ANZ Private International Fixed Interest Fund		8. Blue Chip Pool	
	Note	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
		\$	\$	\$	\$	\$	\$	\$	\$
Investment income									
Interest income		124,878	108,649	303,926	196,186	5,538,198	3,970,135	458,783	342,803
Dividend and distribution income		-	-	6,884,803	8,139,139	2,445,076	1,102,917	20,590,260	23,784,103
Net change in fair value of investments		22,914,447	17,638,430	51,956,067	77,705,435	(51,857)	(6,173,720)	8,058,660	24,664,060
Other income		-	285	35,426	841	348,805	280,406	-	11
Total investment income/(loss)		23,039,325	17,747,364	59,180,222	86,041,601	8,280,222	(820,262)	29,107,703	48,790,977
Expenses									
Responsible Entity fees	8.4	-	-	2,395,535	2,696,165	-	-	-	-
Interest expense		13,201	14,467	5,833	116,043	117	374	-	-
Other expenses		7,092	26,333	183,378	120,159	6,581	3,122,135	435,895	554,160
Total operating expenses		20,293	40,800	2,584,746	2,932,367	6,698	3,122,509	435,895	554,160
Operating profit/(loss)		23,019,032	17,706,564	56,595,476	83,109,234	8,273,524	(3,942,771)	28,671,808	48,236,817
Finance costs									
Distributions paid and payable *		-	-	-	-	-	-	-	-
Change in net assets attributable to unitholders		-	-	-	-	-	-	-	-
Other comprehensive income		-	-	-	-	-	-	-	-
Total comprehensive income/(loss) for the financial year		23,019,032	17,706,564	56,595,476	83,109,234	8,273,524	(3,942,771)	28,671,808	48,236,817

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 2024

	Note	9. OneAnswer - ANZ Cash Advantage		10. OnePath Australian Credit Securities Index Trust		11. OnePath Global Credit Securities (Hedged) Index Trust		12. OnePath Global Emerging Markets Pool	
		30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$
Investment income									
Interest income		43,681,208	26,113,054	8,531,620	11,978,731	8,045,194	10,947,316	624	1,630
Dividend and distribution income		-	-	-	-	-	-	-	-
Net change in fair value of investments		-	-	8,082,809	(780,491)	8,477,506	(11,550,610)	27,822	5,898
Other income		-	-	12	54	833	12,545	-	65
Total investment income/(loss)		43,681,208	26,113,054	16,614,441	11,198,294	16,523,533	(590,749)	28,446	7,593
Expenses									
Responsible Entity fees	8.4	-	-	-	-	-	-	-	-
Interest expense		-	-	-	-	290	19,197	-	-
Other expenses		-	-	507	440	576	238	1,442	-
Total operating expenses		-	-	507	440	866	19,435	1,442	-
Operating profit/(loss)		43,681,208	26,113,054	16,613,934	11,197,854	16,522,667	(610,184)	27,004	7,593
Finance costs									
Distributions paid and payable *		43,681,208	26,113,054	-	-	-	-	-	-
Change in net assets attributable to unitholders		-	-	-	-	-	-	-	-
Other comprehensive income		-	-	-	-	-	-	-	-
Total comprehensive income/(loss) for the financial year		-	-	16,613,934	11,197,854	16,522,667	(610,184)	27,004	7,593

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 2024

		13. OnePath Low Volatility Global Equities Index Pool		14. OnePath Multi Asset Income Trust		15. OnePath Sustainable Investments - Wholesale Australian Share Trust		16. OnePath Wholesale Global Smaller Companies Share Trust	
	Note	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
		\$	\$	\$	\$	\$	\$	\$	\$
Investment income									
Interest income		8,292	5,283	41,344	80,913	42,736	23,974	38,339	23,061
Dividend and distribution income		2,480	43,445	4,726,253	6,683,877	865,945	984,068	6,561,685	3,134,377
Net change in fair value of investments		68,399	218,866	9,724,015	8,155,221	2,295,760	1,968,939	22,169,152	12,013,363
Other income		229	3,161	-	86	-	-	2,555	41,072
Total investment income/(loss)		79,400	270,755	14,491,612	14,920,097	3,204,441	2,976,981	28,771,731	15,211,873
Expenses									
Responsible Entity fees	8.4	-	-	1,710,660	1,955,385	5,096	5,388	105,170	102,006
Interest expense		-	334	-	139	62	-	361	29,046
Other expenses		-	3,012	53,652	74,142	28,458	20,963	112,715	44,287
Total operating expenses		-	3,346	1,764,312	2,029,666	33,616	26,351	218,246	175,339
Operating profit/(loss)		79,400	267,409	12,727,300	12,890,431	3,170,825	2,950,630	28,553,485	15,036,534
Finance costs									
Distributions paid and payable *		-	-	2,406,388	4,060,482	956,072	1,002,293	18,590,915	5,576,916
Change in net assets attributable to unitholders		-	-	10,320,912	8,829,949	2,214,753	1,948,337	9,962,570	9,459,618
Other comprehensive income		-	-	-	-	-	-	-	-
Total comprehensive income/(loss) for the financial year		79,400	267,409	-	-	-	-	-	-

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 2024

		17. OptiMix Global Listed Infrastructure Securities Trust		18. OptiMix Wholesale Global Emerging Markets Share Trust		19. OptiMix Wholesale Property Securities Trust		20. Pooled Australian Share Fund	
	Note	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
		\$	\$	\$	\$	\$	\$	\$	\$
Investment income									
Interest income		2,002	70,446	1,014,989	644,858	13,562	17,273	222	3,062
Dividend and distribution income		-	1,383,223	8,703,234	9,824,231	814,284	1,088,779	-	1,984,083
Net change in fair value of investments		61,966	6,619,212	97,907,162	15,951,824	3,966,928	1,045,679	-	10,569,671
Other income		2,652	47,481	18,898	26,851	-	-	-	-
Total investment income/(loss)		66,620	8,120,362	107,644,283	26,447,764	4,794,774	2,151,731	222	12,556,816
Expenses									
Responsible Entity fees	8.4	-	-	-	-	1,766	2,328	-	-
Interest expense		-	9	7,236	7,414	-	-	-	56
Other expenses		2,551	103,367	1,560,939	869,014	8,365	17,333	-	-
Total operating expenses		2,551	103,376	1,568,175	876,428	10,131	19,661	-	56
Operating profit/(loss)		64,069	8,016,986	106,076,108	25,571,336	4,784,643	2,132,070	222	12,556,760
Finance costs									
Distributions paid and payable *		-	-	-	-	690,531	899,712	-	-
Change in net assets attributable to unitholders		-	-	-	-	4,094,112	1,232,358	-	-
Other comprehensive income		-	-	-	-	-	-	-	-
Total comprehensive income/(loss) for the financial year		64,069	8,016,986	106,076,108	25,571,336	-	-	222	12,556,760

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 2024

	Note	21. Small Companies Pool	
		30 June 2024	30 June 2023
		\$	\$
Investment income			
Interest income		39,877	30,735
Dividend and distribution income		5,113,585	8,218,549
Net change in fair value of investments		18,462,754	6,918,630
Other income		-	-
Total investment income/(loss)		23,616,216	15,167,914
Expenses			
Responsible Entity fees	8.4	-	-
Interest expense		-	-
Other expenses		34,935	187,447
Total operating expenses		34,935	187,447
Operating profit/(loss)		23,581,281	14,980,467
Finance costs			
Distributions paid and payable *		-	-
Change in net assets attributable to unitholders		-	-
Other comprehensive income		-	-
Total comprehensive income/(loss) for the financial year		23,581,281	14,980,467

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 2024

		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 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$
Total equity at the beginning 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
Total comprehensive income/(loss) for the financial year		48,259,015	52,748,924	36,657,887	28,711,328	15,119,997	7,998,148	27,960,415	12,469,304
Transactions with unitholders									
Applications		26,682,122	54,327,426	83,045,188	70,111,697	37,897,870	51,160,658	14,617,757	5,670,882
Redemptions		(37,251,126)	(47,230,741)	(127,666,247)	(271,476,255)	(68,042,032)	(62,453,648)	(22,452,133)	(19,149,976)
Distributions paid and payable		(23,875,343)	(29,561,917)	(19,356,945)	(16,035,835)	(4,430,138)	(5,524,587)	(3,747,749)	(5,204,560)
Total transactions with unitholders		(34,444,347)	(22,465,232)	(63,978,004)	(217,400,393)	(34,574,300)	(16,817,577)	(11,582,125)	(18,683,654)
Total equity at the end of the financial year *		404,388,947	390,574,279	436,273,609	463,593,726	307,607,604	327,061,907	140,236,428	123,858,138
	Note	30 June 2024 Units	30 June 2023 Units	30 June 2024 Units	30 June 2023 Units	30 June 2024 Units	30 June 2023 Units	30 June 2024 Units	30 June 2023 Units
Opening balance at the beginning of the financial year		288,339,503	281,025,367	479,871,362	698,582,131	341,662,465	354,099,712	151,093,635	167,081,804
Applications		19,368,481	41,934,724	90,030,633	67,793,737	39,654,196	52,313,927	14,888,570	7,043,588
Redemptions		(26,619,113)	(34,620,588)	(130,241,020)	(286,504,506)	(69,810,636)	(64,751,173)	(24,535,419)	(23,031,757)
Closing balance at the end of the financial year		281,088,870	288,339,503	439,660,975	479,871,362	311,506,024	341,662,465	141,446,786	151,093,635
Distribution Cents per Unit (CPU)		8.38	10.07	4.37	2.83	1.40	1.62	2.61	3.35

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.

Financial Report
Statements of Changes in Equity
for the financial year ended 30 June 2024

		5. ANZ Private Global Equities (Actively Hedged) Fund		6. ANZ Private Global Equities Trust		7. ANZ Private International Fixed Interest Fund		8. Blue Chip Pool	
	Note	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$
Total equity at the beginning of the financial year		119,894,162	112,413,576	485,964,632	457,575,213	272,215,363	231,744,950	393,242,223	412,216,266
Total comprehensive income/(loss) for the financial year		23,019,032	17,706,564	56,595,476	83,109,234	8,273,524	(3,942,771)	28,671,808	48,236,817
Transactions with unitholders									
Applications		9,780,565	16,766,789	21,844,352	34,956,913	79,708,796	88,389,433	24,962,640	47,983,611
Redemptions		(21,216,738)	(24,283,114)	(146,242,792)	(84,315,865)	(59,618,601)	(43,976,249)	(58,712,857)	(91,629,536)
Distributions paid and payable		(2,165,435)	(2,709,653)	(82,077,223)	(5,360,863)	-	-	(21,804,138)	(23,564,935)
Total transactions with unitholders		(13,601,608)	(10,225,978)	(206,475,663)	(54,719,815)	20,090,195	44,413,184	(55,554,355)	(67,210,860)
Total equity at the end of the financial year *		129,311,586	119,894,162	336,084,445	485,964,632	300,579,082	272,215,363	366,359,676	393,242,223
	Note	30 June 2024 Units	30 June 2023 Units	30 June 2024 Units	30 June 2023 Units	30 June 2024 Units	30 June 2023 Units	30 June 2024 Units	30 June 2023 Units
Opening balance at the beginning of the financial year		124,688,939	133,311,923	341,213,837	379,283,960	391,121,476	327,964,109	361,375,805	401,530,739
Applications		9,954,811	18,195,025	15,283,395	26,140,933	115,654,086	126,251,466	22,676,039	44,421,617
Redemptions		(20,954,329)	(26,818,009)	(99,894,389)	(64,211,056)	(85,313,646)	(63,094,099)	(52,635,545)	(84,576,552)
Closing balance at the end of the financial year		113,689,420	124,688,939	256,602,842	341,213,837	421,461,915	391,121,476	331,416,299	361,375,805
Distribution Cents per Unit (CPU)		1.90	2.17	31.92	1.57	-	-	6.37	6.21

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.

Financial Report
Statements of Changes in Equity
for the financial year ended 30 June 2024

		10. OnePath Australian Credit Securities Index Trust		11. OnePath Global Credit Securities (Hedged) Index Trust		12. OnePath Global Emerging Markets Pool		13. OnePath Low Volatility Global Equities Index Pool	
	Note	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
		\$	\$	\$	\$	\$	\$	\$	\$
Total equity at the beginning of the financial year		350,480,591	338,927,900	323,187,206	318,373,891	89,379	83,113	1,582,631	2,633,886
Total comprehensive income/(loss) for the financial year		16,613,934	11,197,854	16,522,667	(610,184)	27,004	7,593	79,400	267,409
Transactions with unitholders									
Applications		48,754,829	12,899,591	74,065,807	7,016,930	1,329	3,266	723,848	69,461
Redemptions		(412,668,370)	(5,572,108)	(413,767,561)	(1,593,431)	(96,162)	-	(1,262,207)	(1,155,972)
Distributions paid and payable		(3,172,280)	(6,972,646)	-	-	-	(4,593)	(235,716)	(232,153)
Total transactions with unitholders		(367,085,821)	354,837	(339,701,754)	5,423,499	(94,833)	(1,327)	(774,075)	(1,318,664)
Total equity at the end of the financial year *		8,704	350,480,591	8,119	323,187,206	21,550	89,379	887,956	1,582,631
	Note	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
		Units	Units	Units	Units	Units	Units	Units	Units
Opening balance at the beginning of the financial year		418,931,410	410,234,125	374,666,281	368,373,333	693,394	666,882	572,287	956,861
Applications		57,711,928	15,355,704	85,091,271	8,160,328	10,318	26,511	267,159	25,088
Redemptions		(476,633,273)	(6,658,418)	(459,752,502)	(1,867,380)	(679,671)	-	(453,479)	(409,662)
Closing balance at the end of the financial year		10,065	418,931,410	5,051	374,666,281	24,041	693,394	385,967	572,287
Distribution Cents per Unit (CPU)		0.68	1.68	-	-	-	0.68	55.80	38.30

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Financial Report
Statements of Changes in Equity
for the financial year ended 30 June 2024

		17. OptiMix Global Listed Infrastructure Securities Trust		18. OptiMix Wholesale Global Emerging Markets Share Trust		20. Pooled Australian Share Fund		21. Small Companies Pool	
	Note	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$
Total equity at the beginning of the financial year		1,246,650	150,347,854	483,456,247	426,473,390	3,457	95,216,919	139,607,425	133,672,155
Total comprehensive income/(loss) for the financial year		64,069	8,016,986	106,076,108	25,571,336	222	12,556,760	23,581,281	14,980,467
Transactions with unitholders									
Applications		17,316,757	31,534,599	281,452,845	239,039,779	1,796	62,708,093	93,815,388	23,877,191
Redemptions		(18,483,689)	(171,432,478)	(70,000,964)	(197,222,706)	-	(168,491,227)	(108,000,792)	(24,870,482)
Distributions paid and payable		(64,674)	(17,220,311)	(9,352,765)	(10,405,552)	(223)	(1,987,088)	(5,134,066)	(8,051,906)
Total transactions with unitholders		(1,231,606)	(157,118,190)	202,099,116	31,411,521	1,573	(107,770,222)	(19,319,470)	(9,045,197)
Total equity at the end of the financial year *		79,113	1,246,650	791,631,471	483,456,247	5,252	3,457	143,869,236	139,607,425
	Note	30 June 2024 Units	30 June 2023 Units	30 June 2024 Units	30 June 2023 Units	30 June 2024 Units	30 June 2023 Units	30 June 2024 Units	30 June 2023 Units
Opening balance at the beginning of the financial year		26,851,961	252,559,028	743,883,922	676,532,423	1,854	39,723,746	304,115,528	304,488,825
Applications		371,254,499	48,398,971	427,341,654	382,539,277	962	23,307,409	184,885,982	53,182,643
Redemptions		(397,963,635)	(274,106,039)	(106,542,490)	(315,187,778)	-	(63,029,301)	(213,495,238)	(53,555,940)
Closing balance at the end of the financial year		142,824	26,851,961	1,064,683,086	743,883,922	2,816	1,854	275,506,272	304,115,528
Distribution Cents per Unit (CPU)		93.20	64.13	0.88	1.40	8.01	94.61	1.78	2.55

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 2024

		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 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
		\$	\$	\$	\$	\$	\$	\$	\$
Cash flows from operating activities:									
Interest received		439,119	361,492	22,243,698	24,599,720	10,482,744	10,008,206	54,507	23,733
Dividend and distribution received		15,314,997	18,821,780	-	-	-	-	5,939,138	6,592,297
Other income received		-	1,118	-	2,594	50	1,511	-	945
Realised foreign exchange gains/(losses)		-	-	(1,371,271)	(2,770,871)	-	-	-	-
Interest paid		-	-	-	(948)	(89)	(456)	-	-
Operating expenses paid		(464,752)	(348,149)	(36,969)	(27,957)	(6,414)	(6,877)	(59,727)	(70,258)
Proceeds from sale of investments		220,550,553	169,142,404	128,830,910	299,012,058	75,824,760	61,708,660	22,548,885	28,468,230
Purchase of investments		(184,213,572)	(148,545,812)	(84,627,072)	(82,921,612)	(50,581,900)	(54,846,017)	(16,117,255)	(17,721,436)
Net cash inflow/(outflow) from operating activities	6.1	51,626,345	39,432,833	65,039,296	237,892,984	35,719,151	16,865,027	12,365,548	17,293,511
Cash flows from financing activities:									
Proceeds from application of units		1,350,359	981,867	88,894,824	64,165,720	38,221,698	50,716,967	10,442,971	777,181
Payments for redemption of units		(37,251,126)	(47,230,741)	(128,241,444)	(271,141,751)	(67,528,294)	(63,345,356)	(22,452,133)	(19,149,976)
Distributions paid		-	-	(20,487,347)	(33,057,269)	(4,473,035)	(4,273,042)	-	-
Net cash inflow/(outflow) from financing activities		(35,900,767)	(46,248,874)	(59,833,967)	(240,033,300)	(33,779,631)	(16,901,431)	(12,009,162)	(18,372,795)
Net increase/(decrease) in cash and cash equivalents		15,725,578	(6,816,041)	5,205,329	(2,140,316)	1,939,520	(36,404)	356,386	(1,079,284)
Effect of exchange rate fluctuations on cash and cash equivalents		-	-	(15,378)	(28,250)	(2)	-	-	-
Cash and cash equivalents at the beginning 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
Cash and cash equivalents at the end of the financial year	6.2	20,684,306	4,958,728	13,236,472	8,046,521	4,631,883	2,692,365	977,213	620,827

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 2024

	Note	5. ANZ Private Global Equities (Actively Hedged) Fund		6. ANZ Private Global Equities Trust		7. ANZ Private International Fixed Interest Fund		8. Blue Chip Pool	
		30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$
Cash flows from operating activities:									
Interest received		117,327	106,179	191,338	189,652	6,212,095	3,793,514	449,773	321,580
Dividend and distribution received		-	-	7,012,420	8,225,507	2,445,076	1,957,751	20,596,758	22,817,843
Other income received		-	285	35,425	841	348,806	280,406	-	814
Realised foreign exchange gains/(losses)		2,061,999	(12,939,156)	2,312,105	(12,856,159)	(1,018,040)	(13,017,556)	-	-
Interest paid		(13,201)	(14,467)	(5,833)	(116,043)	(117)	(374)	-	-
Operating expenses paid		(7,092)	(26,333)	(2,607,019)	(2,894,696)	(6,581)	(4,560)	(436,080)	(554,160)
Proceeds from sale of investments		14,568,267	40,358,888	658,850,706	428,769,485	632,009,218	547,605,768	194,939,886	229,175,674
Purchase of investments		(1,661,170)	(16,948,573)	(506,167,502)	(321,962,487)	(373,008,016)	(582,317,483)	(159,240,426)	(188,161,911)
Net cash inflow/(outflow) from operating activities	6.1	15,066,130	10,536,823	159,621,640	99,356,100	266,982,441	(41,702,534)	56,309,911	63,599,840
Cash flows from financing activities:									
Proceeds from application of units		10,128,971	16,430,591	22,865,442	33,992,608	80,023,617	88,077,335	1,725,283	13,637,342
Payments for redemption of units		(21,021,991)	(24,369,999)	(145,627,200)	(84,651,447)	(59,619,897)	(44,643,306)	(58,712,857)	(79,180,676)
Distributions paid		(2,709,653)	(2,691,113)	(8,600,877)	(51,732,049)	-	(1,507,737)	-	-
Net cash inflow/(outflow) from financing activities		(13,602,673)	(10,630,521)	(131,362,635)	(102,390,888)	20,403,720	41,926,292	(56,987,574)	(65,543,334)
Net increase/(decrease) in cash and cash equivalents		1,463,457	(93,698)	28,259,005	(3,034,788)	287,386,161	223,758	(677,663)	(1,943,494)
Effect of exchange rate fluctuations on cash and cash equivalents		411	(21,753)	(89,037)	(74,520)	(305,869)	11,347	-	-
Cash and cash equivalents at the beginning of the financial year		2,965,464	3,080,915	16,002,461	19,111,769	12,747,029	12,511,924	9,025,102	10,968,596
Cash and cash equivalents at the end of the financial year	6.2	4,429,332	2,965,464	44,172,429	16,002,461	299,827,321	12,747,029	8,347,439	9,025,102

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 2024

	Note	9. OneAnswer - ANZ Cash Advantage		10. OnePath Australian Credit Securities Index Trust		11. OnePath Global Credit Securities (Hedged) Index Trust		12. OnePath Global Emerging Markets Pool	
		30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$
Cash flows from operating activities:									
Interest received		43,677,086	26,330,647	11,665,964	11,644,459	11,203,516	10,756,205	794	1,440
Dividend and distribution received		-	-	-	-	-	-	2,936	560
Other income received		6,607	41,085	12	55	834	12,544	-	65
Realised foreign exchange gains/(losses)		-	-	2	-	1,414,883	(35,340,176)	(397)	2,897
Interest paid		-	-	-	-	(290)	(19,197)	-	-
Operating expenses paid		-	-	(507)	(270)	(576)	(238)	(1,442)	-
Proceeds from sale of investments		-	-	41,152,592	57,835,922	39,322,283	85,442,651	27,931	3,038
Purchase of investments		-	-	(90,740,082)	(71,430,332)	(119,485,345)	(67,298,235)	-	-
Net cash inflow/(outflow) from operating activities	6.1	43,683,693	26,371,732	(37,922,019)	(1,950,166)	(67,544,695)	(6,446,446)	29,822	8,000
Cash flows from financing activities:									
Proceeds from application of units		122,609,624	171,293,855	43,448,000	6,320,063	73,697,501	6,301,984	-	-
Payments for redemption of units		(189,246,696)	(162,983,311)	(5,938,255)	(5,132,063)	(8,193,080)	(878,485)	(96,162)	-
Distributions paid		(287,548)	(192,321)	-	-	-	-	-	-
Net cash inflow/(outflow) from financing activities		(66,924,620)	8,118,223	37,509,745	1,188,000	65,504,421	5,423,499	(96,162)	-
Net increase/(decrease) in cash and cash equivalents		(23,240,927)	34,489,955	(412,274)	(762,166)	(2,040,274)	(1,022,947)	(66,340)	8,000
Effect of exchange rate fluctuations on cash and cash equivalents		-	-	(2)	2	(5,609)	(18,790)	686	(723)
Cash and cash equivalents at the beginning of the financial year		986,052,912	951,562,957	420,951	1,183,115	2,048,523	3,090,260	78,144	70,867
Cash and cash equivalents at the end of the financial year	6.2	962,811,985	986,052,912	8,675	420,951	2,640	2,048,523	12,490	78,144

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 2024

		13. OnePath Low Volatility Global Equities Index Pool		14. OnePath Multi Asset Income Trust		15. OnePath Sustainable Investments - Wholesale Australian Share Trust		16. OnePath Wholesale Global Smaller Companies Share Trust	
	Note	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
		\$	\$	\$	\$	\$	\$	\$	\$
Cash flows from operating activities:									
Interest received		8,253	5,567	45,686	75,652	44,394	19,757	35,214	20,655
Dividend and distribution received		693,678	414,095	5,181,292	6,850,297	885,152	1,026,967	5,483,288	3,091,434
Other income received		229	3,162	1,751	-	-	724	2,555	41,074
Realised foreign exchange gains/(losses)		169,735	34,543	-	-	-	-	(108,916)	(33,643)
Interest paid		-	(334)	-	(139)	(62)	-	(361)	(29,091)
Operating expenses paid		-	(3,012)	(1,788,983)	(2,088,167)	(33,770)	(26,500)	(216,830)	(149,143)
Proceeds from sale of investments		49,174	47,695	57,114,588	86,492,885	13,437,836	11,312,362	263,354,143	150,816,920
Purchase of investments		-	-	(25,230,162)	(21,442,497)	(12,477,088)	(9,474,339)	(268,914,781)	(110,765,182)
Net cash inflow/(outflow) from operating activities	6.1	921,069	501,716	35,324,172	69,888,031	1,856,462	2,858,971	(365,688)	42,993,024
Cash flows from financing activities:									
Proceeds from application of units		18,200	-	1,119,545	1,680,151	919,548	1,014,763	8,495,731	59,658,902
Payments for redemption of units		(827,792)	(1,154,589)	(36,870,726)	(72,121,741)	(3,043,314)	(3,003,929)	(5,806,648)	(101,662,999)
Distributions paid		-	-	(695,156)	(639,776)	(11,481)	(13,819)	(577,712)	(1,763,121)
Net cash inflow/(outflow) from financing activities		(809,592)	(1,154,589)	(36,446,337)	(71,081,366)	(2,135,247)	(2,002,985)	2,111,371	(43,767,218)
Net increase/(decrease) in cash and cash equivalents		111,477	(652,873)	(1,122,165)	(1,193,335)	(278,785)	855,986	1,745,683	(774,194)
Effect of exchange rate fluctuations on cash and cash equivalents		(3,026)	(922)	-	-	-	-	(5,839)	(9,969)
Cash and cash equivalents at the beginning of the financial year		29,104	682,899	2,049,446	3,242,781	1,217,309	361,323	1,216,216	2,000,379
Cash and cash equivalents at the end of the financial year	6.2	137,555	29,104	927,281	2,049,446	938,524	1,217,309	2,956,060	1,216,216

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 2024

		17. OptiMix Global Listed Infrastructure Securities Trust		18. OptiMix Wholesale Global Emerging Markets Share Trust		19. OptiMix Wholesale Property Securities Trust		20. Pooled Australian Share Fund	
	Note	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
		\$	\$	\$	\$	\$	\$	\$	\$
Cash flows from operating activities:									
Interest received		2,727	73,194	946,409	607,150	13,802	16,365	220	3,118
Dividend and distribution received		-	2,023,262	8,902,012	9,632,033	831,064	1,116,661	-	-
Other income received		2,696	47,600	18,940	26,895	469	482	-	-
Realised foreign exchange gains/(losses)		538	(7,786,627)	(1,667,171)	(525,402)	-	-	-	-
Interest paid		-	(9)	(7,236)	(7,414)	-	-	-	(56)
Operating expenses paid		(2,551)	(103,367)	(1,560,939)	(869,014)	(10,202)	(19,545)	-	-
Proceeds from sale of investments		18,361,324	169,980,823	642,928,502	332,750,215	3,262,379	7,614,230	-	2,579,999
Purchase of investments		-	(17,037,281)	(832,549,357)	(396,988,931)	(862,171)	(2,213,383)	-	(59,092,000)
Net cash inflow/(outflow) from operating activities	6.1	18,364,734	147,197,595	(182,988,840)	(55,374,468)	3,235,341	6,514,810	220	(56,508,939)
Cash flows from financing activities:									
Proceeds from application of units		35,000	18,520,000	270,505,963	72,438,089	225,374	393,965	-	59,042,001
Payments for redemption of units		(18,483,689)	(171,432,478)	(69,459,634)	(36,643,968)	(3,515,703)	(7,203,567)	-	(2,760,000)
Distributions paid		-	-	-	-	(5,349)	(6,414)	-	-
Net cash inflow/(outflow) from financing activities		(18,448,689)	(152,912,478)	201,046,329	35,794,121	(3,295,678)	(6,816,016)	-	56,282,001
Net increase/(decrease) in cash and cash equivalents		(83,955)	(5,714,883)	18,057,489	(19,580,347)	(60,337)	(301,206)	220	(226,938)
Effect of exchange rate fluctuations on cash and cash equivalents		283	12	(128,764)	(20,045)	-	-	-	-
Cash and cash equivalents at the beginning of the financial year		156,782	5,871,653	21,783,012	41,383,404	349,833	651,039	5,093	232,031
Cash and cash equivalents at the end of the financial year	6.2	73,110	156,782	39,711,737	21,783,012	289,496	349,833	5,313	5,093

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 2024

	Note	21. Small Companies Pool	
		30 June 2024	30 June 2023
		\$	\$
Cash flows from operating activities:			
Interest received		38,347	32,454
Dividend and distribution received		5,354,476	7,788,642
Other income received		-	12,401
Realised foreign exchange gains/(losses)		-	1,532
Interest paid		-	-
Operating expenses paid		(35,092)	(187,447)
Proceeds from sale of investments		80,075,028	88,519,328
Purchase of investments		(65,030,871)	(77,099,730)
Net cash inflow/(outflow) from operating activities	6.1	20,401,888	19,067,180
Cash flows from financing activities:			
Proceeds from application of units		1,949,030	-
Payments for redemption of units		(21,729,558)	(24,870,482)
Distributions paid		-	-
Net cash inflow/(outflow) from financing activities		(19,780,528)	(24,870,482)
Net increase/(decrease) in cash and cash equivalents		621,360	(5,803,302)
Effect of exchange rate fluctuations on cash and cash equivalents		-	-
Cash and cash equivalents at the beginning of the financial year		331,614	6,134,916
Cash and cash equivalents at the end of the financial year	6.2	952,974	331,614

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 2024

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 2024.

The financial statements were authorised for issue in accordance with a resolution of the Directors of the Responsible Entity on 12 September 2024.

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.

Where necessary, comparative information has been reclassified to align to current year presentation to enhance comparability.

2.1 Statement of compliance

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 using the effective interest rate method.

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.

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 this assessment 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.

**Financial Report
Notes to the Financial Statements
for the financial year ended 30 June 2024****2.6 Going concern**

The financial statements have been prepared on a going concern basis.

2.7 Changes in material accounting policies

There were no material changes in the accounting policies of the Schemes during the financial year. The Schemes have adopted Disclosure of Accounting Policies (*Amendments to AASB 101 and IFRS Practice Statement 2*) from 1 July 2023. The amendments did not result in changes to the accounting policy information disclosed in the financial statements.

The amendments require the disclosure of 'material', rather than 'significant' accounting policies. The amendments provide guidance on the application of materiality to disclose accounting policies, and guidance to provide useful entity-specific accounting policy information that users may require to understand other information in the financial statements. Management reviewed the accounting policies and disclosures in Note 3 Material accounting policies (30 June 2023: Significant accounting policies) and determined no changes to the disclosures were necessary to provide further meaningful information to users.

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 2024, 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. Material accounting policies

The material accounting policies set out below have been applied consistently to all periods presented in these financial statements, unless otherwise stated. Refer to Note 2.7 Changes in material accounting policies for further details.

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*.

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.

Financial Report
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for the financial year ended 30 June 2024**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.

Financial Report
Notes to the Financial Statements
for the financial year ended 30 June 2024**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.

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). RITC is the amount of Goods and Services Tax (GST) recoverable from the Australian Taxation Office (ATO).

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.

3.7 Distributions payable

The distributions 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 2024 under the Schemes' Constitutions.

3.8 Payables

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

Financial Report
Notes to the Financial Statements
for the financial year ended 30 June 2024

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 due to fair value movements, and 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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for the financial year ended 30 June 2024**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. Other expenses relate to brokerage fees from purchasing and selling assets.

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 a 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.

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for the financial year ended 30 June 2024

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.

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 a 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 is included in the Statements of Cash Flows on a gross basis.

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for the financial year ended 30 June 2024

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 2024	30 June 2023	30 June 2024	30 June 2023 Reclassified	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$	\$	\$	\$	\$	\$	\$	\$
4.1 Financial assets held at fair value through profit or loss								
Equities	402,670,623	395,772,192	-	-	-	-	139,178,794	123,574,853
Interest bearing securities	-	-	421,471,173	450,243,143	303,686,789	322,337,296	-	-
Unlisted unit trusts	-	-	-	-	-	-	-	-
Derivative assets	27,000	28,080	1,481,519	810,564	31,389	38,210	-	-
Total financial assets held at fair value through profit or loss	402,697,623	395,800,272	422,952,692	451,053,707	303,718,178	322,375,506	139,178,794	123,574,853
4.2 Financial liabilities held at fair value through profit or loss								
Derivative liabilities	4,125	-	-	311,657	3,985	141,528	-	-
Total financial liabilities held at fair value through profit or loss	4,125	-	-	311,657	3,985	141,528	-	-
	5. ANZ Private Global Equities (Actively Hedged) Fund		6. ANZ Private Global Equities Trust		7. ANZ Private International Fixed Interest Fund		8. Blue Chip Pool	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$	\$	\$	\$	\$	\$	\$	\$
4.1 Financial assets held at fair value through profit or loss								
Equities	126,164,917	116,375,706	367,886,251	469,345,721	-	-	359,677,408	386,472,097
Interest bearing securities	-	-	-	-	8,337	127,271,307	-	-
Unlisted unit trusts	-	-	-	-	-	145,980,811	-	-
Derivative assets	920,578	2,926,829	775,052	3,532,226	1,824,671	1,681,523	25,200	24,960
Total financial assets held at fair value through profit or loss	127,085,495	119,302,535	368,661,303	472,877,947	1,833,008	274,933,641	359,702,608	386,497,057
4.2 Financial liabilities held at fair value through profit or loss								
Derivative liabilities	12,893	73,251	193,617	334	1,121,143	860,253	-	283,421
Total financial liabilities held at fair value through profit or loss	12,893	73,251	193,617	334	1,121,143	860,253	-	283,421

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for the financial year ended 30 June 2024

4. Financial assets and liabilities

	10. OnePath Australian Credit Securities Index Trust		11. OnePath Global Credit Securities (Hedged) Index Trust		14. OnePath Multi Asset Income Trust		15. OnePath Sustainable Investments - Wholesale Australian Share Trust	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$	\$	\$	\$	\$	\$	\$	\$
4.1 Financial assets held at fair value through profit or loss								
Equities	-	-	-	-	32,082,607	38,700,687	24,445,041	22,926,252
Interest bearing securities	-	348,762,313	-	317,930,214	-	-	-	-
Unlisted unit trusts	-	-	-	-	74,233,870	89,783,200	-	-
Derivative assets	-	1,527	-	6,579,893	-	-	3,150	6,625
Total financial assets held at fair value through profit or loss	-	348,763,840	-	324,510,107	106,316,477	128,483,887	24,448,191	22,932,877
4.2 Financial liabilities held at fair value through profit or loss								
Derivative liabilities	-	-	-	69,341	-	-	-	-
Total financial liabilities held at fair value through profit or loss	-	-	-	69,341	-	-	-	-
	16. OnePath Wholesale Global Smaller Companies Share Trust		18. OptiMix Wholesale Global Emerging Markets Share Trust		19. OptiMix Wholesale Property Securities Trust		21. Small Companies Pool	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$	\$	\$	\$	\$	\$	\$	\$
4.1 Financial assets held at fair value through profit or loss								
Equities	209,994,404	83,930,836	757,819,865	458,870,979	14,048,046	13,024,949	143,682,473	140,264,662
Interest bearing securities	-	-	-	-	-	-	-	-
Unlisted unit trusts	-	-	-	-	8,038,043	7,492,527	-	-
Derivative assets	1,593	252	2,703,740	14,142,692	-	-	-	-
Total financial assets held at fair value through profit or loss	209,995,997	83,931,088	760,523,605	473,013,671	22,086,089	20,517,476	143,682,473	140,264,662
4.2 Financial liabilities held at fair value through profit or loss								
Derivative liabilities	313	1,165	700	82,442	-	-	-	-
Total financial liabilities held at fair value through profit or loss	313	1,165	700	82,442	-	-	-	-

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for the financial year ended 30 June 2024

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:

	9. OneAnswer - ANZ Cash Advantage Class EF/Sel/NEF†		9. OneAnswer - ANZ Cash Advantage Class OA Frontier†		9. OneAnswer - ANZ Cash Advantage Class Pool†		14. OnePath Multi Asset Income Trust Class EF/Sel/NEF	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$	\$	\$	\$	\$	\$	\$	\$
Opening balance at 1 July	20,798,772	28,785,846	68,882,117	82,559,701	893,008,453	840,252,137	84,575,675	92,038,247
Applications	16,991,501	11,038,588	43,367,643	44,686,042	105,435,666	138,336,334	1,411,224	1,481,238
Redemptions	(17,032,641)	(19,025,662)	(50,645,314)	(58,363,626)	(121,788,566)	(85,580,018)	(25,189,874)	(13,158,999)
Change in net assets attributable to unitholders	-	-	-	-	-	-	6,749,197	4,215,189
Closing balance	20,757,632	20,798,772	61,604,446	68,882,117	876,655,553	893,008,453	67,546,222	84,575,675
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	Units	Units	Units	Units	Units	Units	Units	Units
Opening balance at 1 July	20,798,887	28,785,961	68,882,419	82,560,194	893,007,730	840,402,373	47,363,473	53,915,556
Applications	16,991,502	11,038,588	43,289,399	44,685,851	104,768,116	138,336,336	766,693	826,075
Redemptions	(17,032,641)	(19,025,662)	(50,645,314)	(58,363,626)	(121,785,134)	(85,730,979)	(13,280,568)	(7,378,158)
Closing balance	20,757,748	20,798,887	61,526,504	68,882,419	875,990,712	893,007,730	34,849,598	47,363,473
Distribution Cents per Unit (CPU) / Annualised rate (%)	4.81%	2.80%	4.52%	2.50%	4.51%	2.57%	2.38	2.73

	14. OnePath Multi Asset Income Trust Class OA Frontier		14. OnePath Multi Asset Income Trust Class Pool		14. OnePath Multi Asset Income Trust Class Wholesale		15. OnePath Sustainable Investments - Wholesale Australian Share Trust Class Pool	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$	\$	\$	\$	\$	\$	\$	\$
Opening balance at 1 July	777,877	917,952	40,689,046	89,389,394	4,778,027	6,041,116	23,436,491	22,465,060
Applications	91,234	105,893	1,737,197	14,422,478	68,586	193,056	1,951,712	2,086,532
Redemptions	(121,026)	(290,263)	(7,888,732)	(67,406,555)	(3,671,094)	(1,742,881)	(2,921,498)	(3,018,120)
Change in net assets attributable to unitholders	69,531	44,295	3,123,207	4,283,729	378,977	286,736	2,162,336	1,903,019
Closing balance	817,616	777,877	37,660,718	40,689,046	1,554,496	4,778,027	24,629,041	23,436,491
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	Units	Units	Units	Units	Units	Units	Units	Units
Opening balance at 1 July	591,069	727,029	28,194,130	64,468,329	2,713,732	3,580,943	13,198,835	13,714,734
Applications	67,440	81,558	1,174,295	10,071,289	38,181	112,378	1,054,379	1,197,963
Redemptions	(85,480)	(217,518)	(5,301,013)	(46,345,488)	(1,940,185)	(979,589)	(1,563,977)	(1,713,862)
Closing balance	573,029	591,069	24,067,412	28,194,130	811,728	2,713,732	12,689,237	13,198,835
Distribution Cents per Unit (CPU)	3.53	3.52	5.34	5.35	3.20	4.82	7.30	7.44

† 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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for the financial year ended 30 June 2024

5. Net assets attributable to unitholders

	15. OnePath Sustainable Investments - Wholesale Australian Share Trust Class Wholesale		16. OnePath Wholesale Global Smaller Companies Share Trust Class A		16. OnePath Wholesale Global Smaller Companies Share Trust Class B		16. OnePath Wholesale Global Smaller Companies Share Trust Class Pool	
	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$
Opening balance at 1 July	546,119	571,101	108,298	302,303	9,599,559	8,564,461	71,595,181	86,086,165
Applications	29,761	42,936	194,696	225,187	2,244,341	2,006,441	109,833,649	77,879,202
Redemptions	(317,766)	(113,236)	(10,597)	(469,148)	(2,346,171)	(2,234,481)	(4,158,560)	(100,516,710)
Change in net assets attributable to unitholders	52,417	45,318	(91,499)	49,956	762,145	1,263,138	9,291,924	8,146,524
Closing balance	310,531	546,119	200,898	108,298	10,259,874	9,599,559	186,562,194	71,595,181

	30 June 2024 Units	30 June 2023 Units	30 June 2024 Units	30 June 2023 Units	30 June 2024 Units	30 June 2023 Units	30 June 2024 Units	30 June 2023 Units
Opening balance at 1 July	293,438	331,644	135,244	428,495	10,516,790	10,715,032	97,227,291	131,923,135
Applications	15,619	23,511	120,682	292,753	2,172,844	2,303,533	140,496,757	106,722,701
Redemptions	(156,378)	(61,717)	(13,298)	(586,004)	(2,326,095)	(2,501,775)	(5,124,455)	(141,418,545)
Closing balance	152,679	293,438	242,628	135,244	10,363,539	10,516,790	232,599,593	97,227,291

Distribution Cents per Unit (CPU)	7.82	6.48	4.19	8.60	11.01	5.63	7.94	5.17
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	19. OptiMix Wholesale Property Securities Trust Class B		19. OptiMix Wholesale Property Securities Trust Class Pool	
	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$
Opening balance at 1 July	309,346	302,009	20,491,876	25,199,275
Applications	-	-	950,188	4,309,691
Redemptions	(167,703)	(8,976)	(3,348,000)	(10,233,135)
Change in net assets attributable to unitholders	47,717	16,313	4,046,395	1,216,045
Closing balance	189,360	309,346	22,140,459	20,491,876

	30 June 2024 Units	30 June 2023 Units	30 June 2024 Units	30 June 2023 Units
Opening balance at 1 July	363,852	374,276	26,539,126	34,146,140
Applications	-	-	1,157,168	5,610,352
Redemptions	(180,996)	(10,424)	(3,952,796)	(13,217,366)
Closing balance	182,856	363,852	23,743,498	26,539,126

Distribution Cents per Unit (CPU)	0.82	2.63	2.83	3.01
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for the financial year ended 30 June 2024

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 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$	\$	\$	\$	\$	\$	\$	\$
6.1 Operating profit/(loss) for the financial year	48,259,015	52,748,924	36,657,887	28,711,328	15,119,997	7,998,148	27,960,415	12,469,304
Adjustments for net realised and unrealised (gains)/losses on:								
Change in fair value of investments	(33,474,367)	(34,331,342)	(14,325,882)	(4,549,590)	(4,650,870)	2,148,657	(22,035,571)	(5,657,080)
Realised foreign exchange gains/(losses)	-	-	(1,371,271)	(2,770,871)	-	-	-	-
Changes in operating assets and liabilities:								
Proceeds from sale of investments	220,550,553	169,142,404	128,830,910	299,012,058	75,824,760	61,708,660	22,548,885	28,468,230
Purchase of investments	(184,213,572)	(148,545,812)	(84,627,072)	(82,921,612)	(50,581,900)	(54,846,017)	(16,117,255)	(17,721,436)
(Increase)/decrease in receivables	504,716	418,659	(125,276)	411,671	7,164	(144,421)	327,754	(355,199)
Increase/(decrease) in payables	-	-	-	-	-	-	(318,680)	89,692
Income reinvested	-	-	-	-	-	-	-	-
Net cash inflow/(outflow) from operating activities	51,626,345	39,432,833	65,039,296	237,892,984	35,719,151	16,865,027	12,365,548	17,293,511
6.2 Cash and cash equivalents								
Cash at bank	20,684,306	4,958,728	7,509,633	4,357,096	2,867,782	1,845,325	977,213	620,827
Deposits at call	-	-	5,726,839	3,689,425	1,764,101	847,040	-	-
Cash and cash equivalents at the end of the financial year	20,684,306	4,958,728	13,236,472	8,046,521	4,631,883	2,692,365	977,213	620,827
6.3 Non-cash operating and financing activities								
Distributions reinvested by unitholders in additional scheme units	25,331,763	53,345,559	-	-	-	-	4,174,786	4,893,701
Trust income reinvested	-	-	-	-	-	-	-	-
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 Private Global Equities (Actively Hedged) Fund		6. ANZ Private Global Equities Trust		7. ANZ Private International Fixed Interest Fund		8. Blue Chip Pool	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$	\$	\$	\$	\$	\$	\$	\$
6.1 Operating profit/(loss) for the financial year	23,019,032	17,706,564	56,595,476	83,109,234	8,273,524	(3,942,771)	28,671,808	48,236,817
Adjustments for net realised and unrealised (gains)/losses on:								
Change in fair value of investments	(22,914,447)	(17,638,430)	(51,956,067)	(77,705,435)	51,857	6,173,720	(8,058,660)	(24,664,060)
Realised foreign exchange gains/(losses)	2,061,999	(12,939,156)	2,312,105	(12,856,159)	(1,018,040)	(13,017,556)	-	-
Changes in operating assets and liabilities:								
Proceeds from sale of investments	14,568,267	40,358,888	658,850,706	428,769,485	632,009,218	547,605,768	194,939,886	229,175,674
Purchase of investments	(1,661,170)	(16,948,573)	(506,167,502)	(321,962,487)	(373,008,016)	(582,317,483)	(159,240,426)	(188,161,911)
(Increase)/decrease in receivables	(7,551)	(2,470)	15,029	79,834	673,898	3,795,788	(2,697)	(986,680)
Increase/(decrease) in payables	-	-	(28,107)	(78,372)	-	-	-	-
Income reinvested	-	-	-	-	-	-	-	-
Net cash inflow/(outflow) from operating activities	15,066,130	10,536,823	159,621,640	99,356,100	266,982,441	(41,702,534)	56,309,911	63,599,840
6.2 Cash and cash equivalents								
Cash at bank	4,429,332	2,965,464	44,172,429	16,002,461	299,827,321	12,747,029	8,347,439	9,025,102
Deposits at call	-	-	-	-	-	-	-	-
Cash and cash equivalents at the end of the financial year	4,429,332	2,965,464	44,172,429	16,002,461	299,827,321	12,747,029	8,347,439	9,025,102
6.3 Non-cash operating and financing activities								
Distributions reinvested by unitholders in additional scheme units	-	-	-	-	-	-	23,237,357	21,897,409
Trust income reinvested	-	-	-	-	-	-	-	-
Other non-cash activities (in-specie assets purchase)	-	-	203,209,420	-	-	-	-	-
Other non-cash activities (in-specie assets sale)	-	-	(203,209,420)	-	-	-	-	-
Other non-cash activities (in-specie applications)	-	-	-	-	-	-	-	(12,448,860)
Other non-cash activities (in-specie redemptions)	-	-	-	-	-	-	-	12,448,860

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6. Reconciliation of cash flows from operating activities

	9. OneAnswer - ANZ Cash Advantage		10. OnePath Australian Credit Securities Index Trust		11. OnePath Global Credit Securities (Hedged) Index Trust		12. OnePath Global Emerging Markets Pool	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$	\$	\$	\$	\$	\$	\$	\$
6.1 Operating profit/(loss) for the financial year	43,681,208	26,113,054	16,613,934	11,197,854	16,522,667	(610,184)	27,004	7,593
Adjustments for net realised and unrealised (gains)/losses on:								
Change in fair value of investments	-	-	(8,082,809)	780,491	(8,477,506)	11,550,610	(27,822)	(5,898)
Realised foreign exchange gains/(losses)	-	-	2	-	1,414,883	(35,340,176)	(397)	2,897
Changes in operating assets and liabilities:								
Proceeds from sale of investments	-	-	41,152,592	57,835,922	39,322,283	85,442,651	27,931	3,038
Purchase of investments	-	-	(90,740,082)	(71,430,332)	(119,485,345)	(67,298,235)	-	-
(Increase)/decrease in receivables	(4,122)	217,593	3,134,344	(334,101)	3,158,323	(191,112)	3,106	370
Increase/(decrease) in payables	6,607	41,085	-	-	-	-	-	-
Income reinvested	-	-	-	-	-	-	-	-
Net cash inflow/(outflow) from operating activities	43,683,693	26,371,732	(37,922,019)	(1,950,166)	(67,544,695)	(6,446,446)	29,822	8,000
6.2 Cash and cash equivalents								
Cash at bank	-	-	8,675	420,951	2,640	2,048,523	12,490	78,144
Deposits at call	962,811,986	986,052,912	-	-	-	-	-	-
Cash and cash equivalents at the end of the financial year	962,811,986	986,052,912	8,675	420,951	2,640	2,048,523	12,490	78,144
6.3 Non-cash operating and financing activities								
Distributions reinvested by unitholders in additional scheme units	43,034,491	22,834,369	5,054,350	6,139,483	-	-	1,329	3,264
Trust income reinvested	-	-	-	-	-	-	-	-
Other non-cash activities (in-specie assets purchase)	-	-	-	-	12,497	-	-	-
Other non-cash activities (in-specie assets sale)	-	-	(406,477,636)	-	(405,218,672)	-	-	-
Other non-cash activities (in-specie applications)	-	-	(252,479)	(440,045)	(368,306)	(714,946)	-	-
Other non-cash activities (in-specie redemptions)	-	-	406,730,115	440,045	405,574,481	714,946	-	-

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6. Reconciliation of cash flows from operating activities

	13. OnePath Low Volatility Global Equities Index Pool		14. OnePath Multi Asset Income Trust		15. OnePath Sustainable Investments - Wholesale Australian Share Trust		16. OnePath Wholesale Global Smaller Companies Share Trust	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$	\$	\$	\$	\$	\$	\$	\$
6.1 Operating profit/(loss) for the financial year	79,400	267,409	12,727,300	12,890,431	3,170,825	2,950,630	28,553,485	15,036,534
Adjustments for net realised and unrealised (gains)/losses on:								
Change in fair value of investments	(68,399)	(218,866)	(9,724,015)	(8,155,221)	(2,295,760)	(1,968,939)	(22,169,152)	(12,013,363)
Realised foreign exchange gains/(losses)	169,735	34,543	-	-	-	-	(108,916)	(33,643)
Changes in operating assets and liabilities:								
Proceeds from sale of investments	49,174	47,695	57,114,588	86,492,885	13,437,836	11,312,362	263,354,143	150,816,920
Purchase of investments	-	-	(25,230,162)	(21,442,497)	(12,477,088)	(9,474,339)	(268,914,781)	(110,765,182)
(Increase)/decrease in receivables	691,159	370,935	466,397	90,771	20,831	39,405	(1,081,522)	(45,348)
Increase/(decrease) in payables	-	-	(29,936)	11,662	(182)	(148)	1,055	(2,894)
Income reinvested	-	-	-	-	-	-	-	-
Net cash inflow/(outflow) from operating activities	921,069	501,716	35,324,172	69,888,031	1,856,462	2,858,971	(365,688)	42,993,024
6.2 Cash and cash equivalents								
Cash at bank	137,555	29,104	927,281	2,049,446	938,524	1,217,309	2,956,060	1,216,216
Deposits at call	-	-	-	-	-	-	-	-
Cash and cash equivalents at the end of the financial year	137,555	29,104	927,281	2,049,446	938,524	1,217,309	2,956,060	1,216,216
6.3 Non-cash operating and financing activities								
Distributions reinvested by unitholders in additional scheme units	271,233	68,077	2,189,416	3,605,072	865,975	987,278	5,668,011	18,902,543
Trust income reinvested	-	-	-	-	-	-	-	-
Other non-cash activities (in-specie assets purchase)	-	-	-	-	-	-	97,886,534	-
Other non-cash activities (in-specie assets sale)	-	-	-	-	-	-	(601,822)	-
Other non-cash activities (in-specie applications)	(434,415)	(2,545)	-	(10,916,906)	(195,950)	(127,427)	(97,995,620)	(1,555,112)
Other non-cash activities (in-specie redemptions)	434,415	2,545	-	10,916,906	195,950	127,427	710,908	1,555,112

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6. Reconciliation of cash flows from operating activities

	17. OptiMix Global Listed Infrastructure Securities Trust		18. OptiMix Wholesale Global Emerging Markets Share Trust		19. OptiMix Wholesale Property Securities Trust		20. Pooled Australian Share Fund	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$	\$	\$	\$	\$	\$	\$	\$
6.1 Operating profit/(loss) for the financial year	64,069	8,016,986	106,076,108	25,571,336	4,784,643	2,132,070	222	12,556,760
Adjustments for net realised and unrealised (gains)/losses on:								
Change in fair value of investments	(61,966)	(6,619,212)	(97,907,162)	(15,951,824)	(3,966,928)	(1,045,679)	-	(10,569,671)
Realised foreign exchange gains/(losses)	538	(7,786,627)	(1,667,171)	(525,402)	-	-	-	-
Changes in operating assets and liabilities:								
Proceeds from sale of investments	18,361,324	169,980,823	642,928,502	332,750,215	3,262,379	7,614,230	-	2,579,999
Purchase of investments	-	(17,037,281)	(832,549,357)	(396,988,931)	(862,171)	(2,213,383)	-	(59,092,000)
(Increase)/decrease in receivables	769	642,906	130,240	(229,862)	48,651	17,124	(2)	11,307,066
Increase/(decrease) in payables	-	-	-	-	(31,233)	10,448	-	-
Income reinvested	-	-	-	-	-	-	-	(13,291,093)
Net cash inflow/(outflow) from operating activities	18,364,734	147,197,595	(182,988,840)	(55,374,468)	3,235,341	6,514,810	220	(56,508,939)
6.2 Cash and cash equivalents								
Cash at bank	73,110	156,782	39,711,737	21,783,012	289,496	349,833	5,313	5,093
Deposits at call	-	-	-	-	-	-	-	-
Cash and cash equivalents at the end of the financial year	73,110	156,782	39,711,737	21,783,012	289,496	349,833	5,313	5,093
6.3 Non-cash operating and financing activities								
Distributions reinvested by unitholders in additional scheme units	17,281,757	13,014,599	10,405,552	6,022,952	724,814	877,182	1,796	3,666,092
Trust income reinvested	-	-	-	-	-	-	-	13,291,093
Other non-cash activities (in-specie assets purchase)	-	72,286,349	2,706,044	-	-	-	-	-
Other non-cash activities (in-specie assets sale)	-	(72,286,349)	(2,706,044)	-	-	-	-	(165,731,227)
Other non-cash activities (in-specie applications)	-	-	(541,330)	(160,578,738)	-	(3,038,544)	-	-
Other non-cash activities (in-specie redemptions)	-	-	541,330	160,578,738	-	3,038,544	-	165,731,227

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6. Reconciliation of cash flows from operating activities

	21. Small Companies Pool	
	30 June 2024	30 June 2023
	\$	\$
6.1 Operating profit/(loss) for the financial year	23,581,281	14,980,467
Adjustments for net realised and unrealised (gains)/losses on:		
Change in fair value of investments	(18,462,754)	(6,918,630)
Realised foreign exchange gains/(losses)	-	1,532
Changes in operating assets and liabilities:		
Proceeds from sale of investments	80,075,028	88,519,328
Purchase of investments	(65,030,871)	(77,099,730)
(Increase)/decrease in receivables	239,204	(415,787)
Increase/(decrease) in payables	-	-
Income reinvested	-	-
Net cash inflow/(outflow) from operating activities	20,401,888	19,067,180
6.2 Cash and cash equivalents		
Cash at bank	952,974	331,614
Deposits at call	-	-
Cash and cash equivalents at the end of the financial year	952,974	331,614
6.3 Non-cash operating and financing activities		
Distributions reinvested by unitholders in additional scheme units	5,595,124	23,877,190
Trust income reinvested	-	-
Other non-cash activities (in-specie assets purchase)	-	445,738,270
Other non-cash activities (in-specie assets sale)	-	(445,738,270)
Other non-cash activities (in-specie applications)	(86,271,234)	-
Other non-cash activities (in-specie redemptions)	86,271,234	-

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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.

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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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 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+ (2023: A-1+) and A-1 (2023: 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 2024 or 30 June 2023.

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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 Private Global Equities (Actively Hedged) Fund		6. ANZ Private Global Equities Trust	
	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$
Fixed interest securities	160,993,196	160,194,320	298,520,440	314,560,180	-	-	-	-
Floating interest securities	260,477,977	290,048,823	5,166,349	7,777,116	-	-	-	-
Derivatives	927,974	116,386	-	-	910,246	2,891,597	705,347	3,368,178
Total	422,399,147	450,359,529	303,686,789	322,337,296	910,246	2,891,597	705,347	3,368,178

Credit quality of interest bearing securities

	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$
AAA to AA-	71,702,035	88,876,573	190,631,617	205,239,851	-	-	-	-
A+ to A-	124,961,386	76,689,749	67,703,059	61,841,477	-	-	-	-
BBB to BB-	207,374,841	260,943,561	45,352,112	55,255,967	-	-	-	-
B+ to B-	17,432,910	23,733,260	-	-	-	-	-	-

	7. ANZ Private International Fixed Interest Fund		10. OnePath Australian Credit Securities Index Trust		11. OnePath Global Credit Securities (Hedged) Index Trust		16. OnePath Wholesale Global Smaller Companies Share Trust	
	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$
Fixed interest securities	-	77,577,840	-	344,227,020	-	271,416,744	-	-
Floating interest securities	8,337	49,693,467	-	4,535,293	-	46,513,470	-	-
Derivatives	1,824,121	1,530,453	-	-	-	6,578,402	1,593	252
Total	1,832,458	128,801,760	-	348,762,313	-	324,508,616	1,593	252

Credit quality of interest bearing securities

	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$
AAA to AA-	8,337	66,799,307	-	173,955,280	-	22,463,411	-	-
A+ to A-	-	20,181,257	-	77,299,372	-	129,220,788	-	-
BBB to BB-	-	39,973,358	-	97,507,660	-	166,246,013	-	-
B+ to B-	-	317,386	-	-	-	-	-	-

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7.2.7 Credit risk exposure

	18. OptiMix Wholesale Global Emerging Markets Share Trust	
	30 June 2024	30 June 2023
	\$	\$
Fixed interest securities	-	-
Floating interest securities	-	-
Derivatives	-	88,663
Total	-	88,663

Credit quality of interest bearing securities

	30 June 2024	30 June 2023
	\$	\$
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 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 2024						
Financial assets						
Derivative financial instruments	927,974	-	927,974	-	-	927,974
Financial liabilities						
Derivative financial instruments	-	-	-	-	-	-
Total	927,974	-	927,974	-	-	927,974
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)

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7.2.8 Offsetting financial assets and financial liabilities

5. 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 2024						
Financial assets						
Derivative financial instruments	910,246	-	910,246	(2,064)	-	908,182
Financial liabilities						
Derivative financial instruments	(2,064)	-	(2,064)	2,064	-	-
Total	908,182	-	908,182	-	-	908,182
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
6. 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 2024						
Financial assets						
Derivative financial instruments	705,347	-	705,347	(62,932)	-	642,415
Financial liabilities						
Derivative financial instruments	(62,932)	-	(62,932)	62,932	-	-
Total	642,415	-	642,415	-	-	642,415
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

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for the financial year ended 30 June 2024

7.2.8 Offsetting financial assets and financial liabilities

7. 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 2024						
Financial assets						
Derivative financial instruments	1,824,121	-	1,824,121	(1,110,849)	-	713,272
Financial liabilities						
Derivative financial instruments	(1,110,849)	-	(1,110,849)	1,110,849	-	-
Total	713,272	-	713,272	-	-	713,272
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
11. 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 2024						
Financial assets						
Derivative financial instruments	-	-	-	-	-	-
Financial liabilities						
Derivative financial instruments	-	-	-	-	-	-
Total	-	-	-	-	-	-
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

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7.2.8 Offsetting financial assets and financial liabilities

16. 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 2024						
Financial assets						
Derivative financial instruments	1,593	-	1,593	(313)	-	1,280
Financial liabilities						
Derivative financial instruments	(313)	-	(313)	313	-	-
Total	1,280	-	1,280	-	-	1,280
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)
18. 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 2024						
Financial assets						
Derivative financial instruments	-	-	-	-	-	-
Financial liabilities						
Derivative financial instruments	-	-	-	-	-	-
Total	-	-	-	-	-	-
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

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.

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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. If the Schemes are unable to meet liquidity requirements, the Responsible Entity has the power to suspend redemptions in certain circumstance, or may delay the timing of unitholder redemption payments.

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 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$	\$	\$	\$	\$	\$	\$	\$
Net assets attributable to unitholders								
On call amounts	404,388,947	390,574,279	436,273,609	463,593,726	307,607,604	327,061,907	140,236,428	123,858,138
Total net assets attributable to unitholders	404,388,947	390,574,279	436,273,609	463,593,726	307,607,604	327,061,907	140,236,428	123,858,138
Derivative financial liabilities								
Fair value								
< 1 month	-	-	-	-	-	-	-	-
≥ 1 month but < 6 months	4,125	-	-	311,657	3,985	141,528	-	-
Total derivative financial liabilities	4,125	-	-	311,657	3,985	141,528	-	-
	5. ANZ Private Global Equities (Actively Hedged) Fund		6. ANZ Private Global Equities Trust		7. ANZ Private International Fixed Interest Fund		8. Blue Chip Pool	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$	\$	\$	\$	\$	\$	\$	\$
Net assets attributable to unitholders								
On call amounts	129,311,586	119,894,162	336,084,445	485,964,632	300,579,082	272,215,363	366,359,676	393,242,223
Total net assets attributable to unitholders	129,311,586	119,894,162	336,084,445	485,964,632	300,579,082	272,215,363	366,359,676	393,242,223
Derivative financial liabilities								
Fair value								
< 1 month	254	72,523	61,306	-	969,462	400,045	-	283,421
≥ 1 month but < 6 months	12,639	728	132,311	334	151,681	460,208	-	-
Total derivative financial liabilities	12,893	73,251	193,617	334	1,121,143	860,253	-	283,421

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7.3.2 Liquidity risk exposure

	9. OneAnswer - ANZ Cash Advantage		10. OnePath Australian Credit Securities Index Trust		11. OnePath Global Credit Securities (Hedged) Index Trust		12. OnePath Global Emerging Markets Pool	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$	\$	\$	\$	\$	\$	\$	\$
Net assets attributable to unitholders								
On call amounts	959,017,631	982,689,342	8,704	350,480,591	8,119	323,187,206	21,550	89,379
Total net assets attributable to unitholders	959,017,631	982,689,342	8,704	350,480,591	8,119	323,187,206	21,550	89,379
Derivative financial liabilities								
Fair value								
< 1 month	-	-	-	-	-	55,478	-	-
≥ 1 month but < 6 months	-	-	-	-	-	13,863	-	-
Total derivative financial liabilities	-	-	-	-	-	69,341	-	-
	13. OnePath Low Volatility Global Equities Index Pool		14. OnePath Multi Asset Income Trust		15. OnePath Sustainable Investments - Wholesale Australian Share Trust		16. OnePath Wholesale Global Smaller Companies Share Trust	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$	\$	\$	\$	\$	\$	\$	\$
Net assets attributable to unitholders								
On call amounts	887,956	1,582,631	107,579,052	130,820,625	24,939,572	23,982,610	197,022,966	81,303,038
Total net assets attributable to unitholders	887,956	1,582,631	107,579,052	130,820,625	24,939,572	23,982,610	197,022,966	81,303,038
Derivative financial liabilities								
Fair value								
< 1 month	-	-	-	-	-	-	313	1,165
≥ 1 month but < 6 months	-	-	-	-	-	-	-	-
Total derivative financial liabilities	-	-	-	-	-	-	313	1,165

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7.3.2 Liquidity risk exposure

	17. OptiMix Global Listed Infrastructure Securities Trust		18. OptiMix Wholesale Global Emerging Markets Share Trust		19. OptiMix Wholesale Property Securities Trust		20. Pooled Australian Share Fund	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$	\$	\$	\$	\$	\$	\$	\$
Net assets attributable to unitholders								
On call amounts	79,113	1,246,650	791,631,471	483,456,247	22,329,819	20,801,222	5,252	3,457
Total net assets attributable to unitholders	79,113	1,246,650	791,631,471	483,456,247	22,329,819	20,801,222	5,252	3,457
Derivative financial liabilities								
Fair value								
< 1 month	-	-	700	82,442	-	-	-	-
≥ 1 month but < 6 months	-	-	-	-	-	-	-	-
Total derivative financial liabilities	-	-	700	82,442	-	-	-	-
	21. Small Companies Pool							
	30 June 2024	30 June 2023						
	\$	\$						
Net assets attributable to unitholders								
On call amounts	143,869,236	139,607,425						
Total net assets attributable to unitholders	143,869,236	139,607,425						
Derivative financial liabilities								
Fair value								
< 1 month	-	-						
≥ 1 month but < 6 months	-	-						
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 forward contracts, futures and options. The Schemes do not apply hedge accounting.

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 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.

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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 25 basis points or a reduction of 50 basis points at 30 June 2024 is reasonably possible, considering the economic environment in which the Schemes operate (2023: an increase of 50 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			7. ANZ Private International Fixed Interest Fund			10. OnePath Australian Credit Securities Index Trust		
	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 2024												
Cash and cash equivalents	-	13,236,472	13,236,472	-	4,631,883	4,631,883	-	299,827,321	299,827,321	-	8,675	8,675
Margin accounts	-	1,038,484	1,038,484	-	497,785	497,785	-	(115,174)	(115,174)	-	-	-
Financial investments held at fair value through profit or loss	160,993,196	261,031,522	422,024,718	298,520,440	5,193,753	303,714,193	-	(1,406)	(1,406)	-	-	-
Total financial investment exposure	160,993,196	275,306,478	436,299,674	298,520,440	10,323,421	308,843,861	-	299,710,741	299,710,741	-	8,675	8,675
30 June 2023												
Cash and cash equivalents	-	8,046,521	8,046,521	-	2,692,365	2,692,365	-	12,747,029	12,747,029	-	420,951	420,951
Margin accounts	-	1,740,433	1,740,433	-	1,003,288	1,003,288	-	1,612,191	1,612,191	-	8,969	8,969
Financial investments held at fair value through profit or loss	160,194,319	290,736,148	450,930,467	314,560,180	7,673,798	322,233,978	77,577,840	49,566,202	127,144,042	344,227,020	4,536,820	348,763,840
Total financial investment exposure	160,194,319	300,523,102	460,717,421	314,560,180	11,369,451	325,929,631	77,577,840	63,925,422	141,503,262	344,227,020	4,966,740	349,193,760
Sensitivity analysis	2024	2023		2024	2023		2024	2023		2024	2023	
	\$	\$		\$	\$		\$	\$		\$	\$	
Impact on Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive												
Interest rate risk - increase of 25bps (2023: 50bps)	244,067	315,971		(4,055,762)	(8,950,425)		547,712	(3,280,369)		22	(5,395,799)	
Interest rate risk - decrease of 50bps (2023: 25bps)	(488,133)	(157,985)		8,111,524	4,475,213		(1,095,424)	1,640,185		(43)	2,697,900	

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7.4.4 Interest rate risk exposure and sensitivity analysis

	11. OnePath Global Credit Securities (Hedged) Index Trust		
	Fixed interest rate	Floating interest rate	Total
	\$	\$	\$
30 June 2024			
Cash and cash equivalents	-	2,640	2,640
Margin accounts	-	-	-
Financial investments held at fair value through profit or loss	-	-	-
Total financial investment exposure	-	2,640	2,640
30 June 2023			
Cash and cash equivalents	-	2,048,523	2,048,523
Margin accounts	-	21,739	21,739
Financial investments held at fair value through profit or loss	271,416,743	46,513,090	317,929,833
Total financial investment exposure	271,416,743	48,583,352	320,000,095
Sensitivity analysis			
	2024	2023	
	\$	\$	
Impact on Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive			
Interest rate risk - increase of 25bps (2023: 50bps)	38	(8,577,775)	
Interest rate risk - decrease of 50bps (2023: 25bps)	(76)	4,288,887	

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 their 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 2024 (2023: 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		3. ANZ Fixed Income Fund		5. ANZ Private Global Equities (Actively Hedged) Fund		6. ANZ Private Global Equities Trust	
	30 June 2024 Fair value \$	30 June 2023 Fair value \$	30 June 2024 Fair value \$	30 June 2023 Fair value \$	30 June 2024 Fair value \$	30 June 2023 Fair value \$	30 June 2024 Fair value \$	30 June 2023 Fair value \$
United States Dollar	63,640,469	67,812,566	-	-	219,885,118	198,102,612	355,871,196	425,900,960
Euro	14,638,560	17,049,898	30	-	16,875,699	16,896,074	41,977,178	84,100,551
Pound Sterling	14,424,182	13,133,477	-	-	8,739,943	8,634,004	18,175,372	31,876,423
Japanese Yen	-	-	-	-	7,645,233	7,523,063	20,737,375	26,065,880
Hong Kong Dollar	-	-	-	-	-	-	3,962,714	7,623,167
Canadian Dollar	-	-	-	-	54,224	51,751	7,165,788	6,155,454
Swiss Franc	-	-	-	-	-	-	7,544,202	20,804,793
Chinese Yuan	-	-	-	-	-	-	-	-
Brazilian Real	-	-	-	-	-	-	-	-
Indian Rupee	-	-	-	-	-	-	-	-
South Korean Won	-	-	-	-	-	-	-	1,943,137
New Taiwan dollar	-	-	-	-	-	-	-	-
New Zealand Dollar	-	-	-	-	-	-	51,013	72,155
Other Currencies [#]	-	-	-	-	-	-	11,173,449	14,650,889
Foreign currency exposure	92,703,211	97,995,941	30	-	253,200,217	231,207,504	466,658,287	619,193,409
Australian Dollar	(45,541,617)	(48,787,164)	-	-	(125,436,408)	(111,627,205)	(86,249,999)	(136,106,360)
Net foreign currency exposure	47,161,594	49,208,777	30	-	127,763,809	119,580,299	380,408,288	483,087,049
Sensitivity analysis	2024 \$	2023 \$	2024 \$	2023 \$	2024 \$	2023 \$	2024 \$	2023 \$
Impact on Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive income								
Currency risk - 10% upward movement in AUD (2023: 10%)*	(4,716,159)	(4,920,878)	(3)	-	(12,776,381)	(11,958,030)	(38,040,829)	(48,308,705)

* 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, such as Turkish Lira, Mexican Peso, Polish Zloty, Danish Krone, Czech Koruna and others.

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7.4.7 Currency risk exposure and sensitivity analysis

	7. ANZ Private International Fixed Interest Fund		10. OnePath Australian Credit Securities Index Trust		11. OnePath Global Credit Securities (Hedged) Index Trust		12. OnePath Global Emerging Markets Pool	
	30 June 2024 Fair value \$	30 June 2023 Fair value \$	30 June 2024 Fair value \$	30 June 2023 Fair value \$	30 June 2024 Fair value \$	30 June 2023 Fair value \$	30 June 2024 Fair value \$	30 June 2023 Fair value \$
United States Dollar	84,226,129	191,064,959	-	-	(102)	431,688,405	7,800	12,070
Euro	430,542	33,257,074	-	29	(11)	147,777,836	1,218	1,244
Pound Sterling	31,100	6,349,947	-	-	1	25,076,431	-	-
Japanese Yen	-	-	-	-	-	4,579,120	-	-
Hong Kong Dollar	-	-	-	-	-	-	-	-
Canadian Dollar	4,465	2,163,575	-	-	-	21,268,180	-	-
Swiss Franc	-	-	-	-	-	2,366,810	-	-
Chinese Yuan	-	-	-	-	-	-	-	-
Brazilian Real	-	-	-	-	-	-	2,577	2,977
Indian Rupee	-	-	-	-	-	-	-	9,509
South Korean Won	-	-	-	-	-	-	-	-
New Taiwan dollar	-	-	-	-	-	-	-	-
New Zealand Dollar	-	-	-	-	-	233,507	-	-
Other Currencies [#]	-	-	-	-	5,422	5,709	2	2,798
Foreign currency exposure	84,692,236	232,835,555	-	29	5,310	632,995,998	11,597	28,598
Australian Dollar	(41,145,200)	(115,768,635)	-	-	-	(315,022,586)	-	-
Net foreign currency exposure	43,547,036	117,066,920	-	29	5,310	317,973,412	11,597	28,598
Sensitivity analysis	2024 \$	2023 \$	2024 \$	2023 \$	2024 \$	2023 \$	2024 \$	2023 \$

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

Currency risk - 10% upward movement in AUD (2023: 10%)*	(4,354,704)	(11,706,692)	-	(3)	(531)	(31,797,341)	(1,160)	(2,860)
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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, such as Turkish Lira, Mexican Peso, Polish Zloty, Danish Krone, Czech Koruna and others.

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7.4.7 Currency risk exposure and sensitivity analysis

	13. OnePath Low Volatility Global Equities Index Pool		16. OnePath Wholesale Global Smaller Companies Share Trust		17. OptiMix Global Listed Infrastructure Securities Trust		18. OptiMix Wholesale Global Emerging Markets Share Trust	
	30 June 2024 Fair value \$	30 June 2023 Fair value \$	30 June 2024 Fair value \$	30 June 2023 Fair value \$	30 June 2024 Fair value \$	30 June 2023 Fair value \$	30 June 2024 Fair value \$	30 June 2023 Fair value \$
United States Dollar	53,747	13,093	99,318,729	40,254,625	33,978	2,135	112,998,316	62,975,343
Euro	201,043	211,713	19,061,419	7,238,787	203	207	3,480,924	3,366,850
Pound Sterling	(170)	(173)	3,486,115	1,869,934	-	-	4,327,957	2,870,427
Japanese Yen	-	-	31,507,974	13,756,988	-	-	-	-
Hong Kong Dollar	-	-	19,490,159	5,676,960	-	-	81,392,126	54,775,639
Canadian Dollar	(1,928)	3,120	3,286,453	856,420	-	-	8,405,498	931,742
Swiss Franc	649,939	1,406,168	1,352,957	9,985	6	6	144	145
Chinese Yuan	-	-	283,401	-	-	-	22,293,868	31,041,223
Brazilian Real	-	-	1,682,830	526,357	-	-	30,523,009	41,606,801
Indian Rupee	-	-	-	-	-	-	191,360,126	97,905,651
South Korean Won	-	-	9,635,522	2,476,852	-	-	104,160,586	54,389,534
New Taiwan dollar	-	-	13,499,953	5,556,965	-	-	138,019,028	64,335,408
New Zealand Dollar	-	-	993	954	-	-	-	-
Other Currencies [#]	113,202	112,269	9,075,551	5,928,576	7,615	7,789	72,357,952	64,682,577
Foreign currency exposure	1,015,833	1,746,190	211,682,056	84,153,403	41,802	10,137	769,319,534	478,881,340
Australian Dollar	-	-	-	-	-	-	-	(362,514)
Net foreign currency exposure	1,015,833	1,746,190	211,682,056	84,153,403	41,802	10,137	769,319,534	478,518,826
Sensitivity analysis	2024 \$	2023 \$	2024 \$	2023 \$	2024 \$	2023 \$	2024 \$	2023 \$

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

Currency risk - 10% upward movement in AUD (2023: 10%)*	(101,583)	(174,619)	(21,168,205)	(8,415,340)	(4,180)	(1,014)	(76,931,954)	(47,851,883)
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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, such as Turkish Lira, Mexican Peso, Polish Zloty, Danish Krone, Czech Koruna and others.

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.

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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.

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% (2023: 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 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$	\$	\$	\$	\$	\$	\$	\$
Equities	402,670,623	395,772,192	-	-	-	-	139,178,794	123,574,853
Interest bearing securities	-	-	421,471,173	450,243,143	303,686,789	322,337,296	-	-
Unlisted unit trusts	-	-	-	-	-	-	-	-
Derivatives	22,875	28,080	1,481,519	498,907	27,404	(103,318)	-	-
Total	402,693,498	395,800,272	422,952,692	450,742,050	303,714,193	322,233,978	139,178,794	123,574,853
Sensitivity analysis	2024	2023	2024	2023	2024	2023	2024	2023
	\$	\$	\$	\$	\$	\$	\$	\$

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

Price risk - increase of 10% (2023: 10%)*	40,269,350	39,580,027	42,295,269	45,074,205	30,371,419	32,223,398	13,917,879	12,357,485
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	5. ANZ Private Global Equities (Actively Hedged) Fund		6. ANZ Private Global Equities Trust		7. ANZ Private International Fixed Interest Fund		8. Blue Chip Pool	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$	\$	\$	\$	\$	\$	\$	\$
Equities	126,164,917	116,375,706	367,886,251	469,345,721	-	-	359,677,408	386,472,097
Interest bearing securities	-	-	-	-	8,337	127,271,307	-	-
Unlisted unit trusts	-	-	-	-	-	145,980,811	-	-
Derivatives	907,685	2,853,578	581,435	3,531,892	703,528	821,270	25,200	(258,461)
Total	127,072,602	119,229,284	368,467,686	472,877,613	711,865	274,073,388	359,702,608	386,213,636
Sensitivity analysis	2024	2023	2024	2023	2024	2023	2024	2023
	\$	\$	\$	\$	\$	\$	\$	\$

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

Price risk - increase of 10% (2023: 10%)*	12,707,260	11,922,928	36,846,769	47,287,761	71,187	27,407,339	35,970,261	38,621,364
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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

	10. OnePath Australian Credit Securities Index Trust		11. OnePath Global Credit Securities (Hedged) Index Trust		14. OnePath Multi Asset Income Trust		15. OnePath Sustainable Investments - Wholesale Australian Share Trust	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$	\$	\$	\$	\$	\$	\$	\$
Equities	-	-	-	-	32,082,607	38,700,687	24,445,041	22,926,252
Interest bearing securities	-	348,762,313	-	317,930,214	-	-	-	-
Unlisted unit trusts	-	-	-	-	74,233,870	89,783,200	-	-
Derivatives	-	1,527	-	6,510,552	-	-	3,150	6,625
Total	-	348,763,840	-	324,440,766	106,316,477	128,483,887	24,448,191	22,932,877

Sensitivity analysis	2024	2023	2024	2023	2024	2023	2024	2023
	\$	\$	\$	\$	\$	\$	\$	\$

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

Price risk - increase of 10% (2023: 10%)*	-	34,876,384	-	32,444,077	10,631,648	12,848,389	2,444,819	2,293,288
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	16. OnePath Wholesale Global Smaller Companies Share Trust		18. OptiMix Wholesale Global Emerging Markets Share Trust		19. OptiMix Wholesale Property Securities Trust		21. Small Companies Pool	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$	\$	\$	\$	\$	\$	\$	\$
Equities	209,994,404	83,930,836	757,819,865	458,870,979	14,048,046	13,024,949	143,682,473	140,264,662
Interest bearing securities	-	-	-	-	-	-	-	-
Unlisted unit trusts	-	-	-	-	8,038,043	7,492,527	-	-
Derivatives	1,280	(913)	2,703,040	14,060,250	-	-	-	-
Total	209,995,684	83,929,923	760,522,905	472,931,229	22,086,089	20,517,476	143,682,473	140,264,662

Sensitivity analysis	2024	2023	2024	2023	2024	2023	2024	2023
	\$	\$	\$	\$	\$	\$	\$	\$

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

Price risk - increase of 10% (2023: 10%)*	20,999,568	8,392,992	76,052,291	47,293,123	2,208,609	2,051,748	14,368,247	14,026,466
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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 2024, the overall direct market exposures were as follows:

	1. ANZ Australian Industrial Equities Fund				2. ANZ Enhanced Yield Fund			
	30 June 2024 Contract/Notional value \$	30 June 2023 Contract/Notional value \$	30 June 2024 Fair value \$	30 June 2023 Fair value \$	30 June 2024 Contract/Notional value \$	30 June 2023 Contract/Notional value \$	30 June 2024 Fair value \$	30 June 2023 Fair value \$
Derivative financial instruments:								
Foreign currency forward contracts	-	-	-	-	927,974	(188,417)	927,974	(188,417)
Futures	5,829,000	3,222,450	22,875	28,080	(140,444,105)	(131,701,852)	553,545	687,324
Options	-	-	-	-	-	-	-	-
Total	5,829,000	3,222,450	22,875	28,080	(139,516,131)	(131,890,269)	1,481,519	498,907
	3. ANZ Fixed Income Fund				5. ANZ Private Global Equities (Actively Hedged) Fund			
	30 June 2024 Contract/Notional value \$	30 June 2023 Contract/Notional value \$	30 June 2024 Fair value \$	30 June 2023 Fair value \$	30 June 2024 Contract/Notional value \$	30 June 2023 Contract/Notional value \$	30 June 2024 Fair value \$	30 June 2023 Fair value \$
Derivative financial instruments:								
Foreign currency forward contracts	-	-	-	-	908,182	2,819,074	908,182	2,819,074
Futures	9,097,151	17,357,665	27,404	(103,318)	3,138,142	2,694,883	(497)	34,504
Options	-	-	-	-	-	-	-	-
Total	9,097,151	17,357,665	27,404	(103,318)	4,046,324	5,513,957	907,685	2,853,578
	6. ANZ Private Global Equities Trust				7. ANZ Private International Fixed Interest Fund			
	30 June 2024 Contract/Notional value \$	30 June 2023 Contract/Notional value \$	30 June 2024 Fair value \$	30 June 2023 Fair value \$	30 June 2024 Contract/Notional value \$	30 June 2023 Contract/Notional value \$	30 June 2024 Fair value \$	30 June 2023 Fair value \$
Derivative financial instruments:								
Foreign currency forward contracts	642,416	3,368,178	642,416	3,368,178	713,272	948,535	713,272	948,535
Futures	35,853,675	6,056,016	(60,981)	84,027	12,378,645	13,392,430	(9,744)	(127,265)
Options	-	80,999	-	79,687	-	-	-	-
Total	36,496,091	9,505,193	581,435	3,531,892	13,091,917	14,340,965	703,528	821,270

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7.4.11 Derivative financial instruments

	8. Blue Chip Pool				10. OnePath Australian Credit Securities Index Trust			
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	Contract/Notional value \$	Contract/Notional value \$	Fair value \$	Fair value \$	Contract/Notional value \$	Contract/Notional value \$	Fair value \$	Fair value \$

Derivative financial instruments:

Foreign currency forward contracts	-	-	-	-	-	-	-	-
Futures	2,720,200	2,864,400	25,200	24,960	-	(232,345)	-	1,527
Options	-	(5,901,407)	-	(283,421)	-	-	-	-
Total	2,720,200	(3,037,007)	25,200	(258,461)	-	(232,345)	-	1,527

	11. OnePath Global Credit Securities (Hedged) Index Trust				15. OnePath Sustainable Investments - Wholesale Australian Share Trust			
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	Contract/Notional value \$	Contract/Notional value \$	Fair value \$	Fair value \$	Contract/Notional value \$	Contract/Notional value \$	Fair value \$	Fair value \$

Derivative financial instruments:

Foreign currency forward contracts	-	6,510,933	-	6,510,933	-	-	-	-
Futures	-	(561,315)	-	(381)	388,600	895,125	3,150	6,625
Options	-	-	-	-	-	-	-	-
Total	-	5,949,618	-	6,510,552	388,600	895,125	3,150	6,625

	16. OnePath Wholesale Global Smaller Companies Share Trust				18. OptiMix Wholesale Global Emerging Markets Share Trust			
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	Contract/Notional value \$	Contract/Notional value \$	Fair value \$	Fair value \$	Contract/Notional value \$	Contract/Notional value \$	Fair value \$	Fair value \$

Derivative financial instruments:

Foreign currency forward contracts	1,280	(913)	1,280	(913)	(700)	6,221	(700)	6,221
Futures	-	-	-	-	20,449,068	-	20,671	-
Options	-	-	-	-	2,683,201	14,055,018	2,683,069	14,054,029
Total	1,280	(913)	1,280	(913)	23,131,569	14,061,239	2,703,040	14,060,250

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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 and Level 2 of the fair value hierarchy during the financial year ended 30 June 2024 and financial year ended 30 June 2023. Transfers between Level 1 and Level 3, or Level 2 and Level 3 are disclosed in Note 7.5.2 Movements of Level 3 securities. These transfers include securities held in the Schemes which are no longer stale priced in the current financial year.

The carrying value of assets and liabilities not held at fair value such as cash and cash equivalents 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 the categories of the financial assets and liabilities 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. All fair value measurements below are recurring.

	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 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$
Financial assets held at fair value through profit or loss									
Equities:									
Level 1		402,670,623	395,772,192	-	-	-	-	139,178,794	123,574,853
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Interest bearing securities:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	420,960,183	449,353,679	303,686,789	322,337,296	-	-
Level 3		-	-	510,990	889,464	-	-	-	-
Unlisted unit trusts:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Derivative assets:									
Level 1		27,000	28,080	553,545	694,178	31,389	38,210	-	-
Level 2		-	-	927,974	116,386	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Total financial assets held at fair value through profit or loss	4.1	402,697,623	395,800,272	422,952,692	451,053,707	303,718,178	322,375,506	139,178,794	123,574,853
Financial liabilities held at fair value through profit or loss									
Derivative liabilities:									
Level 1		4,125	-	-	6,854	3,985	141,528	-	-
Level 2		-	-	-	304,803	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Total financial liabilities held at fair value through profit or loss	4.2	4,125	-	-	311,657	3,985	141,528	-	-

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7.5.1.1 Recurring fair value measurements

	Note	5. ANZ Private Global Equities (Actively Hedged) Fund		6. ANZ Private Global Equities Trust		7. ANZ Private International Fixed Interest Fund		8. Blue Chip Pool	
		30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$
Financial assets held at fair value through profit or loss									
Equities:									
Level 1		126,164,917	116,375,706	367,886,251	469,345,721	-	-	359,677,408	386,472,097
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Interest bearing securities:									
Level 1		-	-	-	-	-	3,145,199	-	-
Level 2		-	-	-	-	8,337	124,126,108	-	-
Level 3		-	-	-	-	-	-	-	-
Unlisted unit trusts:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	-	145,980,811	-	-
Level 3		-	-	-	-	-	-	-	-
Derivative assets:									
Level 1		10,332	35,232	69,705	84,361	550	151,070	25,200	24,960
Level 2		910,246	2,891,597	705,347	3,447,865	1,824,121	1,530,453	-	-
Level 3		-	-	-	-	-	-	-	-
Total financial assets held at fair value through profit or loss	4.1	127,085,495	119,302,535	368,661,303	472,877,947	1,833,008	274,933,641	359,702,608	386,497,057
Financial liabilities held at fair value through profit or loss									
Derivative liabilities:									
Level 1		10,829	727	130,685	334	10,294	278,336	-	-
Level 2		2,064	72,524	62,932	-	1,110,849	581,917	-	283,421
Level 3		-	-	-	-	-	-	-	-
Total financial liabilities held at fair value through profit or loss	4.2	12,893	73,251	193,617	334	1,121,143	860,253	-	283,421

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7.5.1.1 Recurring fair value measurements

	Note	10. OnePath Australian Credit Securities Index Trust†		11. OnePath Global Credit Securities (Hedged) Index Trust†		14. OnePath Multi Asset Income Trust		15. OnePath Sustainable Investments - Wholesale Australian Share Trust	
		30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$
Financial assets held at fair value through profit or loss									
Equities:									
Level 1		-	-	-	-	32,082,607	38,700,687	24,445,041	22,926,252
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Interest bearing securities:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	348,762,313	-	317,930,214	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Unlisted unit trusts:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	74,233,870	89,783,200	-	-
Level 3		-	-	-	-	-	-	-	-
Derivative assets:									
Level 1		-	1,527	-	1,491	-	-	3,150	6,625
Level 2		-	-	-	6,578,402	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Total financial assets held at fair value through profit or loss	4.1	-	348,763,840	-	324,510,107	106,316,477	128,483,887	24,448,191	22,932,877
Financial liabilities held at fair value through profit or loss									
Derivative liabilities:									
Level 1		-	-	-	1,871	-	-	-	-
Level 2		-	-	-	67,470	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Total financial liabilities held at fair value through profit or loss	4.2	-	-	-	69,341	-	-	-	-

† 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 2024.

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7.5.1.1 Recurring fair value measurements

		16. OnePath Wholesale Global Smaller Companies Share Trust		18. OptiMix Wholesale Global Emerging Markets Share Trust		19. OptiMix Wholesale Property Securities Trust		21. Small Companies Pool	
	Note	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$	30 June 2024 \$	30 June 2023 \$
Financial assets held at fair value through profit or loss									
Equities:									
Level 1		209,994,404	83,930,836	757,819,865	458,859,582	14,048,046	13,024,949	143,521,947	140,077,570
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	11,397	-	-	160,526	187,092
Interest bearing securities:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Unlisted unit trusts:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	8,038,043	7,492,527	-	-
Level 3		-	-	-	-	-	-	-	-
Derivative assets:									
Level 1		-	-	20,671	-	-	-	-	-
Level 2		1,593	252	2,683,069	14,142,692	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Total financial assets held at fair value through profit or loss	4.1	209,995,997	83,931,088	760,523,605	473,013,671	22,086,089	20,517,476	143,682,473	140,264,662
Financial liabilities held at fair value through profit or loss									
Derivative liabilities:									
Level 1		-	-	-	-	-	-	-	-
Level 2		313	1,165	700	82,442	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Total financial liabilities held at fair value through profit or loss	4.2	313	1,165	700	82,442	-	-	-	-

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 assets and liabilities 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.

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 2024					Financial assets & liabilities at fair value through profit or loss 30 June 2023				
	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 at 1 July		-	889,464	-	-	889,464	-	500,000	-	-	500,000
Total gains or losses in profit or loss*		-	10,990	-	-	10,990	-	(9,962)	-	-	(9,962)
Purchases		-	-	-	-	-	-	500,000	-	-	500,000
Sales		-	-	-	-	-	-	(100,574)	-	-	(100,574)
Settlements		-	-	-	-	-	-	-	-	-	-
Transfers in/(out) of Level 3		-	(389,464)	-	-	(389,464)	-	-	-	-	-
Closing balance	7.5.1.1	-	510,990	-	-	510,990	-	889,464	-	-	889,464
Total unrealised gains or losses for the period included in profit or loss for assets held at the end of the reporting period*		-	10,990	-	-	10,990	-	(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 2024					Financial assets & liabilities at fair value through profit or loss 30 June 2023				
	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 at 1 July		-	-	-	-	-	-	-	244,585	-	244,585
Total gains or losses in profit or loss*		-	-	-	-	-	-	(6,136)	-	-	(6,136)
Purchases		-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-
Settlements		-	-	-	-	-	-	-	(238,449)	-	(238,449)
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*		-	-	-	-	-	-	-	-	-	-

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

† Transfers out of Level 3 include security holdings which are no longer stale priced in the current financial year.

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7.5.2 Movements of Level 3 securities

		14. OnePath Multi Asset Income Trust									
		Financial assets & liabilities at fair value through profit or loss 30 June 2024					Financial assets & liabilities at fair value through profit or loss 30 June 2023				
	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 at 1 July		-	-	-	-	-	-	-	92,618	-	92,618
Total gains or losses in profit or loss*		-	-	-	-	-	-	-	(2,324)	-	(2,324)
Purchases		-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	(90,294)	-	(90,294)
Settlements		-	-	-	-	-	-	-	-	-	-
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*		-	-	-	-	-	-	-	-	-	-

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

		18. OptiMix Wholesale Global Emerging Markets Share Trust†									
		Financial assets & liabilities at fair value through profit or loss 30 June 2024					Financial assets & liabilities at fair value through profit or loss 30 June 2023				
	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 at 1 July		11,397	-	-	-	11,397	8,822	-	-	-	8,822
Total gains or losses in profit or loss*		-	-	-	-	-	442,681	-	-	-	442,681
Purchases		-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	(440,106)	-	-	-	(440,106)
Settlements		-	-	-	-	-	-	-	-	-	-
Transfers in/(out) of Level 3		(11,397)	-	-	-	(11,397)	-	-	-	-	-
Closing balance	7.5.1.1	-	-	-	-	-	11,397	-	-	-	11,397
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

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

† Transfers out of Level 3 include security holdings which are no longer stale priced in the current financial year.

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7.5.2 Movements of Level 3 securities

		19. OptiMix Wholesale Property Securities Trust									
		Financial assets & liabilities at fair value through profit or loss 30 June 2024					Financial assets & liabilities at fair value through profit or loss 30 June 2023				
	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 at 1 July		-	-	-	-	-	-	-	291,259	-	291,259
Total gains or losses in profit or loss*		-	-	-	-	-	-	-	(7,307)	-	(7,307)
Purchases		-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	(283,952)	-	(283,952)
Settlements		-	-	-	-	-	-	-	-	-	-
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*		-	-	-	-	-	-	-	-	-	-

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

		21. Small Companies Pool									
		Financial assets & liabilities at fair value through profit or loss 30 June 2024					Financial assets & liabilities at fair value through profit or loss 30 June 2023				
	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 at 1 July		187,092	-	-	-	187,092	-	-	-	-	-
Total gains or losses in profit or loss*		27,869	-	-	-	27,869	16,414	-	-	-	16,414
Purchases		-	-	-	-	-	712,823	-	-	-	712,823
Sales		-	-	-	-	-	(139,440)	-	-	-	(139,440)
Settlements		(54,435)	-	-	-	(54,435)	(402,705)	-	-	-	(402,705)
Transfers in/(out) of Level 3		-	-	-	-	-	-	-	-	-	-
Closing balance	7.5.1.1	160,526	-	-	-	160,526	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*		27,869	-	-	-	27,869	16,414	-	-	-	16,414

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

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7.5.3 Level 3 fair value measurements unobservable inputs and sensitivity analysis

Although the Responsible Entity of the Schemes believe 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% (2023: 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. There were no significant inter-relationships between unobservable inputs that materially affect fair values.

Type	Valuation Approach	Key Unobservable Inputs	2. ANZ Enhanced Yield Fund				18. OptiMix Wholesale Global Emerging Markets Share Trust			
			Fair Value	Fair Value	Favourable*	Favourable*	Fair Value	Fair Value	Favourable*	Favourable*
			\$	\$	\$	\$	\$	\$	\$	\$
			30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
Stale priced securities	Latest available trade price less appropriate discounts	Valuation of underlying assets of company Liquidity	510,990	889,464	51,099	88,946	-	11,397	-	1,140

* 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	21. Small Companies Pool			
			Fair Value	Fair Value	Favourable*	Favourable*
			\$	\$	\$	\$
			30 June 2024	30 June 2023	30 June 2024	30 June 2023
Stale priced securities	Latest available trade price less appropriate discounts	Valuation of underlying assets of company Liquidity	160,526	187,092	16,053	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

7.5.4 Valuation processes

The Responsible Entity has established a Unit Pricing Forum (UPF) and Valuation Forum (VF) which incorporates the valuation of investments. The purpose of the UPF and VF is to support the Responsible Entity through: identifying, assessing, and managing key risks for activities impacting unit pricing and valuation of investments, endorsing 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 VF 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 which have been stale for an extended period.

When third party information, such as custodian valuations or pricing services, is used to measure fair value, the UPF and VF 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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8. Related parties

8.1 Responsible Entity

The Responsible Entity of the Schemes is OnePath Funds Management Limited (ABN 21 003 002 800) which 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 the directors are 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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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 2024 are as follows:

	Total management fees paid and payable to the RE during the financial year	
	2024 \$	2023 \$
6. ANZ Private Global Equities Trust	2,395,535	2,696,165
14. OnePath Multi Asset Income Trust Class EF/Sel/NEF	1,665,172	1,891,429
14. OnePath Multi Asset Income Trust Class OA Frontier	8,374	9,282
14. OnePath Multi Asset Income Trust Class Pool†	-	-
14. OnePath Multi Asset Income Trust Class Wholesale	37,114	54,674
15. OnePath Sustainable Investments - Wholesale Australian Share Trust Class Pool†	-	-
15. OnePath Sustainable Investments - Wholesale Australian Share Trust Class Wholesale	5,096	5,388
16. OnePath Wholesale Global Smaller Companies Share Trust Class A	1,283	4,473
16. OnePath Wholesale Global Smaller Companies Share Trust Class B	103,887	97,533
16. OnePath Wholesale Global Smaller Companies Share Trust Class Pool†	-	-
19. OptiMix Wholesale Property Securities Trust Class B	1,766	2,328
19. 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 2024

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 Name of related party	Fair value of investment		% Interest held*		Distributions/Dividends paid/payable		Number of units/shares held	
	2024 \$	2023 \$	2024 %	2023 %	2024 \$	2023 \$	2024	2023
8. Blue Chip Pool								
Insignia Financial Ltd	-	6,533,877	-	0.35	291,251	519,800	-	2,325,223
14. OnePath Multi Asset Income Trust								
ANZ Australian Cash Fund	9,076,178	10,926,749	0.80	0.52	507,195	415,415	9,021,477	10,835,174
Blue Chip Pool	43,003,130	51,999,970	11.76	13.23	2,779,082	3,817,160	38,966,161	47,827,228
OnePath Passive Growth Pool	22,154,562	26,856,481	28.05	29.40	-	54,343	14,250,972	18,081,520
19. OptiMix Wholesale Property Securities Trust								
ANZ Listed Property Trust Fund	8,038,043	7,492,527	5.76	6.04	219,757	341,851	8,143,124	9,121,369
20. Pooled Australian Share Fund								
OptiMix Wholesale Australian Share Trust	-	-	-	-	-	1,984,083	-	-

* Percentage held in the related party has been rounded to two decimal places.

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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 and AvWrap Retirement Service);
- NULIS Nominees (Australia) Limited (Trustee for MLC Super Fund and the Trustee for MLC Pooled 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	
	2024 \$	2023 \$	2024 %	2023 %	2024 \$	2023 \$	2024	2023
1. ANZ Australian Industrial Equities Fund								
ANZ Equity Trust No 1	52,538,685	46,905,768	13.02	12.02	3,042,907	3,453,323	36,603,531	34,668,643
ANZ OA OnePath Australian Share Trust	69,126,403	68,162,850	17.13	17.47	4,084,831	5,193,935	48,160,141	50,380,019
Australian Share Trust	163,997,740	149,735,988	40.65	38.38	9,588,137	11,082,231	114,256,693	110,671,750
OnePath Wholesale Australian Share Trust	117,796,596	125,311,212	29.20	32.12	7,159,470	9,832,428	82,068,506	92,619,091
4. ANZ Listed Property Trust Fund								
ANZ OA OnePath Income Trust	-	-	-	-	-	2,820	-	-
ANZ OA OnePath Property Securities Trust	115,213,468	98,111,025	82.51	79.05	3,073,493	4,097,633	116,719,642	119,439,926
OnePath Capital Guaranteed Trust	13,988,258	14,937,781	10.02	12.04	391,363	622,061	14,171,125	18,185,189
OnePath Wholesale Capital Stable Trust	2,381,758	3,570,862	1.71	2.88	63,137	140,195	2,412,894	4,347,152
OptiMix Wholesale Property Securities Trust	8,038,043	7,492,527	5.76	6.04	219,757	341,851	8,143,124	9,121,369
8. Blue Chip Pool								
ANZ OA OnePath Blue Chip Imputation Trust	286,001,110	296,865,345	78.19	75.56	16,768,209	16,829,454	259,152,422	273,043,362
ANZ OA OnePath Income Trust	-	-	-	-	-	6,741	-	-
OnePath Capital Guaranteed Trust	23,429,537	25,565,252	6.41	6.51	1,423,957	1,554,504	21,230,062	23,513,766
OnePath Multi Asset Income Trust	43,003,130	51,999,970	11.76	13.23	2,779,082	3,817,160	38,966,161	47,827,228
OnePath Wholesale Capital Stable Trust	13,317,886	18,473,886	3.64	4.70	832,890	1,357,076	12,067,654	16,991,448
9. OneAnswer - ANZ Cash Advantage								
Retirement Portfolio Service	875,987,280	893,007,730	91.41	90.87	39,863,290	23,424,180	875,990,712	893,007,730
10. OnePath Australian Credit Securities Index Trust								
Retirement Portfolio Service	8,688	350,564,927	100.00	100.00	3,172,282	6,972,648	10,065	418,931,410
11. OnePath Global Credit Securities (Hedged) Index Trust								
Retirement Portfolio Service	20,572	323,247,065	100.00	100.00	-	-	5,051	374,666,281
12. OnePath Global Emerging Markets Pool								
ANZ OA OnePath Global Emerging Markets Share Trust	21,543	89,090	100.00	100.00	-	4,593	24,041	693,394
13. OnePath Low Volatility Global Equities Index Pool								
OptiMix Wholesale Conservative Trust	283,253	-	31.90	-	41,009	-	123,118	-
OptiMix Wholesale Moderate Trust	87,850	-	9.89	-	12,719	-	38,185	-
Retirement Portfolio Service	516,875	1,581,645	58.21	100.00	181,988	232,152	224,664	572,287
14. OnePath Multi Asset Income Trust								
ANZ OA OnePath Multi Asset Income Trust	26,117,637	26,233,126	27.78	23.12	920,301	1,014,405	16,751,910	18,236,343
AvWrap Retirement Service	278,281	-	0.24	-	2,449	-	144,754	-
IOOF Portfolio Service Superannuation Fund	-	2,847,692	-	2.05	36,367	87,436	-	1,614,454
MLC Pooled Superannuation Trust†	-	10,469,110	-	7.42	80,190	168,733	-	5,848,652
Oasis Superannuation Master Trust	-	2,635,034	-	1.86	44,993	75,866	-	1,463,257
Retirement Portfolio Service	63,947	1,115,194	0.05	0.91	25,757	1,012,450	32,818	713,855
15. OnePath Sustainable Investments - Wholesale Australian Share Trust								
ANZ OA OnePath Sustainable Investments - Australian Share Trust	1,439,180	1,389,133	5.79	5.80	53,956	61,188	743,049	782,152
Oasis Superannuation Master Trust	-	228,643	-	0.90	3,807	7,578	-	120,956
OnePath Sustainable Investments - Australian Share Trust	2,513,436	2,658,064	10.11	11.09	101,327	109,419	1,297,687	1,496,624

* Percentage held in the related party has been rounded to two decimal places.

† Units in the Schemes held by MLC Pooled Superannuation Trust transferred to IOOF Portfolio Service Superannuation Fund via a Successor Fund Transfer during financial year 2024.

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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	
	2024 \$	2023 \$	2024 %	2023 %	2024 \$	2023 \$	2024	2023
15. OnePath Sustainable Investments - Wholesale Australian Share Trust								
Retirement Portfolio Service	20,624,632	19,441,397	82.92	81.12	784,918	814,633	10,648,501	10,944,891
16. OnePath Wholesale Global Smaller Companies Share Trust								
ANZ OA OnePath Active Growth Trust	-	-	-	-	-	36,481	-	-
ANZ OneAnswer OnePath Global Smaller Companies Share Trust	-	-	-	-	-	46,348	-	-
IIOF Portfolio Service Superannuation Fund	1,936,667	1,054,206	0.82	1.07	211,905	60,498	1,991,608	1,153,947
MLC MultiActive Balanced	111	95	-	-	11	5	138	130
MLC MultiActive Capital Stable	111	95	-	-	11	5	138	130
MLC MultiActive Conservative	111	95	-	-	11	5	138	130
MLC MultiActive Global Shares	110	95	-	-	11	5	138	129
MLC MultiActive Growth	111	95	-	-	11	5	138	130
MLC MultiActive Moderate	111	95	-	-	11	5	138	130
MultiMix Wholesale International Shares Trust	159,452,329	48,793,704	81.82	61.45	14,778,676	2,233,975	198,986,798	66,295,542
Oasis Superannuation Master Trust	2,050,747	2,606,146	0.79	2.53	218,412	157,159	1,918,558	2,733,155
OnePath Global Smaller Companies Share Trust	4,562,848	4,130,058	2.34	5.20	454,896	279,437	5,694,156	5,611,471
OnePath Wholesale High Growth Trust	-	-	-	-	-	15,361	-	-
OnePath Wholesale Managed Growth Trust	-	-	-	-	-	315,510	-	-
OptiMix Wholesale Balanced Trust	-	-	-	-	-	315,067	-	-
OptiMix Wholesale Growth Trust	-	-	-	-	-	330,821	-	-
OptiMix Wholesale High Growth Trust	-	-	-	-	-	90,882	-	-
OptiMix Wholesale Moderate Trust	-	-	-	-	-	280	-	-
Retirement Portfolio Service	27,133,823	22,920,555	13.31	27.63	2,690,710	1,555,227	32,373,504	29,810,993
17. OptiMix Global Listed Infrastructure Securities Trust								
OptiMix Wholesale Balanced Trust	-	615,019	-	50.90	-	8,765,865	-	13,668,781
OptiMix Wholesale Conservative Trust	-	45,703	-	3.78	-	651,411	-	1,015,758
OptiMix Wholesale Growth Trust	79,096	325,967	100.00	26.98	64,674	4,646,001	142,824	7,244,598
OptiMix Wholesale Moderate Trust	-	221,500	-	18.33	-	3,157,033	-	4,922,822
18. OptiMix Wholesale Global Emerging Markets Share Trust								
ANZ OA OnePath Global Emerging Markets Share Trust	38,253,381	41,455,088	4.84	8.60	452,422	894,445	51,497,875	63,943,127
IIOF Balanced Investor Trust	178,940,197	122,798,226	22.63	25.46	2,116,323	2,649,525	240,894,784	189,412,278
MLC MultiActive Balanced	118	101	-	-	1	2	159	156
MLC MultiActive Capital Stable	118	101	-	-	1	2	159	156
MLC MultiActive Conservative	118	101	-	-	1	2	159	156
MLC MultiActive Global Shares	117	100	-	-	1	2	158	155
MLC MultiActive Growth	118	101	-	-	1	2	159	156
MLC MultiActive Moderate	118	101	-	-	1	2	159	156
MLC MultiSeries 30	9,196,064	7,858,770	1.16	1.63	108,762	169,563	12,380,024	12,121,898
MLC MultiSeries 50	51,503,944	39,302,035	6.51	8.15	609,136	847,991	69,336,189	60,622,114
MLC MultiSeries 70	85,223,893	68,325,649	10.78	14.17	1,007,942	1,474,211	114,731,020	105,390,097
MLC MultiSeries 90	20,756,924	13,554,393	2.62	2.81	245,492	292,453	27,943,608	20,907,211

* Percentage held in the related party has been rounded to two decimal places.

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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	
	2024 \$	2023 \$	2024 %	2023 %	2024 \$	2023 \$	2024	2023
18. OptiMix Wholesale Global Emerging Markets Share Trust								
MLC Super Fund	-	42,897,538	-	8.89	-	925,568	-	66,168,060
MultiMix Wholesale International Shares Trust	220,296,798	100	27.86	-	2,605,446	2	296,570,309	155
OptiMix Global Emerging Markets Share Trust	3,148,613	3,525,207	0.40	0.73	37,239	76,061	4,238,760	5,437,517
OptiMix Wholesale Balanced Trust	91,981,541	63,027,289	11.63	13.07	1,087,864	1,359,893	123,828,373	97,217,548
OptiMix Wholesale Conservative Trust	6,780,397	4,029,696	0.86	0.84	80,192	86,946	9,127,978	6,215,676
OptiMix Wholesale Growth Trust	42,132,762	37,252,768	5.33	7.72	498,303	803,775	56,720,417	57,461,185
OptiMix Wholesale Moderate Trust	21,819,860	16,004,631	2.76	3.32	258,063	345,320	29,374,565	24,686,624
Retirement Portfolio Service	20,080,010	21,545,795	2.55	4.47	237,486	464,878	27,117,653	33,233,689
19. OptiMix Wholesale Property Securities Trust								
ANZ OA OptiMix Property Securities Trust	2,218,882	2,034,317	9.98	9.80	68,075	80,640	2,388,769	2,635,924
OptiMix Property Securities Trust	2,627,357	2,651,933	11.82	12.77	83,093	105,685	2,828,519	3,436,188
Retirement Portfolio Service	14,123,579	12,859,369	63.55	61.89	441,293	585,256	15,204,943	16,648,933
20. Pooled Australian Share Fund								
ANZ OA OnePath Active Growth Trust	-	-	-	-	-	124,416	-	-
ANZ OA OnePath Conservative Trust	-	-	-	-	-	48,408	-	-
OnePath Wholesale Balanced Trust	-	-	-	-	-	457,989	-	-
OnePath Wholesale High Growth Trust	-	-	-	-	-	119,772	-	-
OnePath Wholesale Managed Growth Trust	5,252	3,458	100.00	100.00	223	1,236,502	2,816	1,854
21. Small Companies Pool								
Emerging Companies Trust	58,376,968	139,413,288	40.59	100.00	3,638,714	8,051,906	111,831,160	304,115,528
Retirement Portfolio Service	85,440,023	-	59.41	-	1,495,352	-	163,675,112	-

* Percentage held in the related party has been rounded to two decimal places.

Financial Report
Notes to the Financial Statements
for the financial year ended 30 June 2024

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 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$	\$	\$	\$	\$	\$	\$	\$
KPMG								
- Audit Services								
Audit & Review of financial reports	6,637	6,637	6,637	6,637	6,637	6,637	6,637	6,637
- Other assurance services								
Other compliance & regulatory audit services	1,640	1,640	1,640	1,640	1,640	1,640	1,640	1,640
Total audit fees paid	8,277	8,277	8,277	8,277	8,277	8,277	8,277	8,277
	5. ANZ Private Global Equities (Actively Hedged) Fund		6. ANZ Private Global Equities Trust		7. ANZ Private International Fixed Interest Fund		8. Blue Chip Pool	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$	\$	\$	\$	\$	\$	\$	\$
KPMG								
- Audit Services								
Audit & Review of financial reports	6,637	6,637	6,637	6,637	6,637	6,637	6,637	6,637
- Other assurance services								
Other compliance & regulatory audit services	1,640	1,640	1,640	1,640	1,640	1,640	1,640	1,640
Total audit fees paid	8,277	8,277	8,277	8,277	8,277	8,277	8,277	8,277
	9. OneAnswer - ANZ Cash Advantage		10. OnePath Australian Credit Securities Index Trust		11. OnePath Global Credit Securities (Hedged) Index Trust		12. OnePath Global Emerging Markets Pool	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$	\$	\$	\$	\$	\$	\$	\$
KPMG								
- Audit Services								
Audit & Review of financial reports	7,662	7,662	6,637	6,637	6,637	6,637	6,637	6,637
- Other assurance services								
Other compliance & regulatory audit services	1,640	1,640	1,640	1,640	1,640	1,640	1,640	1,640
Total audit fees paid	9,302	9,302	8,277	8,277	8,277	8,277	8,277	8,277

Financial Report
Notes to the Financial Statements
for the financial year ended 30 June 2024

10. Auditor's remuneration

	13. OnePath Low Volatility Global Equities Index Pool		14. OnePath Multi Asset Income Trust		15. OnePath Sustainable Investments - Wholesale Australian Share Trust		16. OnePath Wholesale Global Smaller Companies Share Trust	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$	\$	\$	\$	\$	\$	\$	\$
KPMG								
- Audit Services								
Audit & Review of financial reports	6,637	6,637	7,662	7,662	6,637	6,637	6,637	6,637
- Other assurance services								
Other compliance & regulatory audit services	1,640	1,640	1,640	1,640	1,640	1,640	1,640	1,640
Total audit fees paid	8,277	8,277	9,302	9,302	8,277	8,277	8,277	8,277
	17. OptiMix Global Listed Infrastructure Securities Trust		18. OptiMix Wholesale Global Emerging Markets Share Trust		19. OptiMix Wholesale Property Securities Trust		20. Pooled Australian Share Fund	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$	\$	\$	\$	\$	\$	\$	\$
KPMG								
- Audit Services								
Audit & Review of financial reports	6,637	6,637	6,637	6,637	6,637	6,637	6,637	6,637
- Other assurance services								
Other compliance & regulatory audit services	1,640	1,640	1,640	1,640	1,640	1,640	1,640	1,640
Total audit fees paid	8,277	8,277	8,277	8,277	8,277	8,277	8,277	8,277
	21. Small Companies Pool							
	30 June 2024	30 June 2023						
	\$	\$						
KPMG								
- Audit Services								
Audit & Review of financial reports	6,637	6,637						
- Other assurance services								
Other compliance & regulatory audit services	1,640	1,640						
Total audit fees paid	8,277	8,277						

11. Commitments and contingencies

There were no commitments or contingencies for the Schemes as at the reporting date (30 June 2023: Nil).

12. Events subsequent to reporting date

No 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 2024, 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 2024**

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 Private Global Equities (Actively Hedged) Fund
6. ANZ Private Global Equities Trust
7. ANZ Private International Fixed Interest Fund
8. Blue Chip Pool
9. OneAnswer - ANZ Cash Advantage
10. OnePath Australian Credit Securities Index Trust
11. OnePath Global Credit Securities (Hedged) Index Trust
12. OnePath Global Emerging Markets Pool
13. OnePath Low Volatility Global Equities Index Pool
14. OnePath Multi Asset Income Trust
15. OnePath Sustainable Investments - Wholesale Australian Share Trust
16. OnePath Wholesale Global Smaller Companies Share Trust
17. OptiMix Global Listed Infrastructure Securities Trust
18. OptiMix Wholesale Global Emerging Markets Share Trust
19. OptiMix Wholesale Property Securities Trust
20. Pooled Australian Share Fund
21. 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 80 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 2024 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 80 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 2024



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 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 terms '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.

Opinion

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

In our opinion, the accompanying **Financial Report** of the Schemes gives a true and fair view, including of the Scheme's financial position as at 30 June 2024 and of its financial performance for the year then ended, in accordance with the *Corporations Act 2001*, in compliance with *Australian Accounting Standards* and the *Corporations Regulations 2001*.

The **Financial Report** comprises:

- Statement of financial position as at 30 June 2024;
- Statement of comprehensive income, Statement of changes in equity, and Statement of cash flows for the year then ended;
- Notes, including material accounting policies; and
- Directors' Declaration.

Basis for opinion

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 opinion.

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 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.

Other Information

Other Information is financial and non-financial information in the Schemes' annual report 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 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 Directors for the Financial Report

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

- preparing the Financial Report in accordance with the *Corporations Act 2001*, including giving a true and fair view of the financial position and performance of the Schemes, and in compliance with *Australian Accounting Standards* and the *Corporations Regulations 2001*;
- implementing necessary internal control to enable the preparation of a Financial Report in accordance with the *Corporations Act 2001*, including giving a true and fair view of the financial position and performance of the Schemes, and that is free from material misstatement, whether due to fraud or error; and
- assessing the 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 opinion.

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 this 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.

A handwritten version of the KPMG logo in blue ink, appearing as 'KPMG' with a small square to the right of the 'G'.

KPMG

A handwritten signature in blue ink, appearing to be 'Chris Wooden'.

Chris Wooden
Partner

Melbourne

12 September 2024



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 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

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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 2024 there have been:

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

KPMG

KPMG

A handwritten signature in blue ink, appearing to read 'Chris Wooden', written in a cursive style.

Chris Wooden
Partner

Melbourne

12 September 2024