

NEWGOLD ISSUER (RF) LIMITED PTY LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2023



STATEMENT OF COMPREHENSIVE INCOME	September FY 2023	September FY 2023	March FY 2023	March FY 2023
	USD Unaudited	ZAR Unaudited	USD Unaudited	ZAR Audited
Revenue	2 290 552	41 516 958	4 225 255	71 583 329
Gross Income	2 290 552	41 516 958	4 225 255	71 583 329
Finance income	157 960	2 863 074	223 462	3 785 848
Other operating income	30 297	549 151	65 846	1 115 548
Other expenses	(389 734)	(7 064 041)	(937 994)	(15 891 289)
Fair value adjustment on bullion investments	10 537 617	190 997 555	277 147 490	4 695 371 210
Fair value adjustment on debentures	(10 537 617)	(190 997 555)	(277 147 490)	(4 695 371 210)
Profit before Tax	2 089 076	37 865 142	3 576 569	60 593 437
Income tax expense	(564 050)	(10 223 588)	(969 304)	(16 421 741)
Profit for the year	1 525 025	27 641 554	2 607 265	44 171 696
Other comprehensive income	-	-	-	-
Total comprehensive income for the year	1 525 025	27 641 554	2 607 265	44 171 696
Total comprehensive income for the year attributable to:				
Owners of the company	1 525 025	27 641 554	2 607 265	44 171 696
Earning per share				
Basic earning per share (cents)	1 525 025	27 641 554	2 607 265	44 171 696
Diluted earnings per share (cents)	1 525 025	27 641 554	2 607 265	44 171 696

Note

The above condensed unaudited financial statements are issued pursuant to Listing Rule 12.20 and the Securities Act 2005. NewGold Issuer (RF) Limited Pty Ltd accepts responsibility for the accuracy of the information contained in these condensed financial statements.

NEWGOLD ISSUER (RF) LIMITED PTY LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2023



STATEMENT OF FINANCIAL POSITION	September	September	March	March
	FY 2023	FY 2023	FY 2023	FY 2023
	USD	ZAR	USD	ZAR
	Unaudited	Unaudited	Unaudited	Audited
ASSETS				
Current assets				
Other receivables	72 620	1 374 153	86 244	1 528 228
Bullion investments	1 242 224 628	23 506 057 647	1 456 287 660	25 805 146 903
Cash and cash equivalents	3 484 164	65 929 275	3 632 101	64 360 150
Total assets	1 245 781 413	23 573 361 075	1 460 006 005	25 871 035 281
EQUITY AND LIABILITIES				
Equity				
Share capital	16	100	16	100
Retained income	1 113 077	2 903 796	1 115 345	3 862 242
Foreign currency translation reserve	(959 597)	-	(897 360)	-
	153 496	2 903 896	218 001	3 862 342
Deferred tax Liability	2 769 318	52 402 568	3 156 550	55 933 476
Current liabilities				
Trade and other payables	950 172	17 979 677	625 268	11 079 625
Current tax liabilities	7 080	133 967	117 240	2 077 467
Debenture Liability	1 241 901 348	23 499 940 968	1 455 888 948	25 798 082 371
	1 242 858 599	23 518 054 611	1 456 631 455	25 811 239 463
Total liabilities	1 245 627 917	23 570 457 179	1 459 788 004	25 867 172 939
Total equity and liabilities	1 245 781 413	23 573 361 075	1 460 006 005	25 871 035 281

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NEWGOLD ISSUER (RF) LIMITED PTY LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2023



STATEMENT OF CASH FLOWS

	September FY 2023	September FY 2023	March FY 2023	March FY 2023
	USD	ZAR	USD	ZAR
	Unaudited	Unaudited	Unaudited	Audited
Cash from operating activities	2 054 720	37 242 429	3 250 532	55 069 798
Tax refunded / (paid)	(866 082)	(15 697 997)	(885 494)	(15 001 838)
Interest received	155 842	2 824 693	210 758	3 570 617
Cash from operating activities	1 344 481	24 369 125	2 575 797	43 638 577
Cash flows from financing activities				
Dividends paid to the owners of the company	(1 257 910)	(22 800 000)	(2 484 981)	(42 100 000)
Net cash from financing activities	(1 257 910)	(22 800 000)	(2 484 981)	(42 100 000)
Total cash movement for the year	86 571	1 569 125	90 816	1 538 577
Cash at the beginning of the reporting period	3 632 101	64 360 150	4 302 650	62 821 574
Effects of currency translation on cash and cash equivalents	(234 507)		(761 364)	
Total cash at the end of the year	3 484 164	65 929 275	3 632 101	64 360 150

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NEWGOLD ISSUER (RF) LIMITED PTY LTD**UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2023****STATEMENT OF CHANGES IN EQUITY**

	Share Capital	Retained Income	Foreign Translation Reserve	Total Equity
	USD	USD	USD	USD
Balance at 1 April 2022	16	1,213,117	(816,500)	396,633
Changes in equity				
Total comprehensive income for the year	-	2,607,265	-	2 607 265
Dividends declared	-	(2,705,037)	-	(2 705 037)
Change in foreign translation reserve	-	-	(80 860)	(80 860)
Balance at 31 March 2023	16	1 115 345	(897 360)	218 001
Balance at 1 April 2023	16	1,115,345	(897,360)	218,001
Changes in equity				
Total comprehensive income for the year	-	1,525,025	-	1 525 025
Dividends declared	-	(1,527,293)	-	(1 527 293)
Change in foreign translation reserve	-	-	(62 237)	(62 237)
Balance at 30 September 2023	16	1 113 077	(959 597)	153 496

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