

# NEWGOLD ISSUER (RF) LIMITED PTY LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2023



<b>STATEMENT OF COMPREHENSIVE INCOME</b>	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
<b>Gross Income</b>	<b>2 290 552</b>	<b>41 516 958</b>	<b>4 225 255</b>	<b>71 583 329</b>
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)
<b>Profit for the year</b>	<b>1 525 025</b>	<b>27 641 554</b>	<b>2 607 265</b>	<b>44 171 696</b>
Other comprehensive income	-	-	-	-
<b>Total comprehensive income for the year</b>	<b>1 525 025</b>	<b>27 641 554</b>	<b>2 607 265</b>	<b>44 171 696</b>
<b>Total comprehensive income for the year attributable to:</b>				
Owners of the company	1 525 025	27 641 554	2 607 265	44 171 696
<b>Earning per share</b>				
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 abridged financial statements are issued pursuant to Listing Rules 12.20 and section 88 of the Securities Act of 2005

# NEWGOLD ISSUER (RF) LIMITED PTY LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2023



<b>STATEMENT OF FINANCIAL POSITION</b>	September	September	March	March
	FY 2023	FY 2023	FY 2023	FY 2023
	USD	ZAR	USD	ZAR
	Unaudited	Unaudited	Unaudited	Audited
<b>ASSETS</b>				
<b>Current assets</b>				
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
<b>Total assets</b>	<b>1 245 781 413</b>	<b>23 573 361 075</b>	<b>1 460 006 005</b>	<b>25 871 035 281</b>
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>				
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
<b>Current liabilities</b>				
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
<b>Total liabilities</b>	<b>1 245 627 917</b>	<b>23 570 457 179</b>	<b>1 459 788 004</b>	<b>25 867 172 939</b>
<b>Total equity and liabilities</b>	<b>1 245 781 413</b>	<b>23 573 361 075</b>	<b>1 460 006 005</b>	<b>25 871 035 281</b>

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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
<b>Cash from operating activities</b>	<b>1 344 481</b>	<b>24 369 125</b>	<b>2 575 797</b>	<b>43 638 577</b>
<b>Cash flows from financing activities</b>				
Dividends paid to the owners of the company	( 1 257 910)	( 22 800 000)	( 2 484 981)	( 42 100 000)
<b>Net cash from financing activities</b>	<b>( 1 257 910)</b>	<b>( 22 800 000)</b>	<b>( 2 484 981)</b>	<b>( 42 100 000)</b>
<b>Total cash movement for the year</b>	<b>86 571</b>	<b>1 569 125</b>	<b>90 816</b>	<b>1 538 577</b>
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)	
<b>Total cash at the end of the year</b>	<b>3 484 164</b>	<b>65 929 275</b>	<b>3 632 101</b>	<b>64 360 150</b>

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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
<b>Balance at 1 April 2022</b>	<b>16</b>	<b>1,213,117</b>	<b>(816,500)</b>	<b>396,633</b>
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)
<b>Balance at 31 March 2023</b>	<b>16</b>	<b>1 115 345</b>	<b>( 897 360)</b>	<b>218 001</b>
<b>Balance at 1 April 2023</b>	<b>16</b>	<b>1,115,345</b>	<b>(897,360)</b>	<b>218,001</b>
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)
<b>Balance at 30 September 2023</b>	<b>16</b>	<b>1 113 077</b>	<b>( 959 597)</b>	<b>153 496</b>

**Note**

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