

FirstChoice Wholesale Investments – Part C

2024 Annual financial report



Investments

Colonial First State Investments Limited
ABN 98 002 348 352
AFS Licence 232468



Your Annual Financial Report

I am pleased to present the reports for the financial year ended 30 June 2024 for Colonial First State FirstChoice Wholesale Investments.

These statements are the final component of the reporting information for the 2023–2024 financial year.

Parts A and B contain the first sections of this booklet. Part D contains the remainder of this booklet.

If you have any questions about the Annual Financial Report please call Investor Services on 13 13 36 Monday to Friday, 8:30am – 6pm, Sydney time.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'K Power', with a long horizontal flourish extending to the right.

Kelly Power
Chief Executive Officer of CFS Superannuation

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**ANNUAL REPORT
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

Responsible Entity of the Funds

COLONIAL FIRST STATE INVESTMENTS LIMITED

ABN: 98 002 348 352

Registered Address:
Level 15, 400 George Street
SYDNEY NSW 2000

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

Represented by:

ARSN

Colonial First State Investment Fund 188	669 582 594
Colonial First State Investment Fund 142	662 160 581
Colonial First State Investment Fund 140	662 163 671
Colonial First State Global Share Fund 16	113 916 868
Colonial First State Global Property Securities Fund 4	134 828 925
Colonial First State Global Listed Infrastructure Fund 6	159 909 887
Colonial First State Investment Fund 97	639 624 758
Colonial First State Property Fund 3	099 941 054
Colonial First State - FirstChoice Wholesale Investments - Global Share Fund 28	162 718 194
Colonial First State Wholesale Acadian Global Equity Fund	113 916 724
Colonial First State Investment Fund 55	617 439 620
Colonial First State Global Share Fund 25	149 307 746
Colonial First State Global Shares Fund 8	099 912 366
Colonial First State Global Shares Fund 5	099 911 378
Colonial First State Global Share Fund 20	129 259 516
Colonial First State Investment Fund 130	662 168 701
Colonial First State Investment Fund 184	669 576 729
Colonial First State Investment Fund 98	652 566 713
Colonial First State Investment Fund 137	662 162 503
Colonial First State Global Share Fund 11	108 230 628
Colonial First State Investment Fund 186	669 583 368
Colonial First State Specialist Fund 26	149 601 954
Colonial First State Specialist Fund 41	610 729 569
Colonial First State Global Shares Fund 6	099 911 985
Colonial First State Investment Fund 132	662 167 571
Colonial First State Investment Fund 110	652 570 440
Colonial First State - FirstChoice Wholesale Investments - Global Share Fund 22	132 950 577
Colonial First State - FirstChoice Wholesale Investments - Global Share Fund 23	132 950 059
Colonial First State Wholesale Global Share Fund	087 563 755
Colonial First State Global Asset Management Equity Trust 10	160 711 106
Colonial First State Investment Fund 106	652 564 719
Colonial First State Global Shares Fund 7	099 912 133
Colonial First State Investment Fund 107	652 568 299
Colonial First State Investment Fund 109	652 568 673
Colonial First State Emerging Markets Fund 9	624 507 713
Colonial First State Asian Share Fund 4	140 776 950
Colonial First State - FirstChoice Wholesale Investments - Emerging Markets Fund 6	140 972 863
Colonial First State Emerging Markets Fund 5	140 777 251
Colonial First State Specialist Fund 10	117 032 176
Colonial First State Investment Fund 105	652 564 586
Colonial First State Wholesale Global Health & Biotechnology Fund	092 203 506
Colonial First State Global Share Fund 12	108 230 539
Colonial First State Wholesale Global Technology & Communications Fund	089 743 395
Colonial First State Wholesale Global Resources Fund	087 561 500
Colonial First State Investment Fund 129	662 153 942
Colonial First State Specialist Fund 4	102 587 548
Colonial First State Specialist Fund 11	117 954 524
Colonial First State Investment Fund 128	662 152 927

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

Represented by:

ARSN

Colonial First State Wholesale Global Property Securities Fund	108 688 777
Colonial First State Wholesale Global Listed Infrastructure Securities Fund	125 199 411
Colonial First State Global Property Securities Fund 5	140 776 772
Colonial First State Global Listed Infrastructure Fund 7	610 729 649
Colonial First State Investment Fund 103	652 571 072
Colonial First State Specialist Fund 15	108 230 655

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

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COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

DIRECTORS' REPORT FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

The Directors of Colonial First State Investments Limited, the Responsible Entity of the Funds, present their report together with the Financial Report of the Funds for the reporting period as stated below.

Reporting Period

The current reporting period is from 1 July 2023 (or date of registration of the Fund) to 30 June 2024.

The comparative reporting period is from 1 July 2022 (or date of registration of the Fund) to 30 June 2023.

Date of Constitutions and Date of Registration of the Funds

The Funds in this Financial Report and their dates of Constitution and Registration with the Australian Securities & Investments Commission (ASIC) are as follows:

Name of Fund	Also referred to in this report as	Date of Constitution	Date of Registration
Colonial First State Investment Fund 188	CFS ETF Exposure Series: US Treasury Bills	31/05/2023	12/07/2023
Colonial First State Investment Fund 142	CFS ETF Exposure Series: All-World ex-US Shares	19/08/2022	13/09/2022
Colonial First State Investment Fund 140	CFS ETF Exposure Series: US Shares	19/08/2022	13/09/2022
Colonial First State Global Share Fund 16	CFS Wholesale Index Global Share - Hedged	19/04/2005	4/05/2005
Colonial First State Global Property Securities Fund 4	CFS Wholesale Index Global Property Securities	19/12/2008	16/01/2009
Colonial First State Global Listed Infrastructure Fund 6	CFS Wholesale Index Global Listed Infrastructure Securities	13/08/2012	27/08/2012
Colonial First State Investment Fund 97	CFS Wholesale Geared Index Global Share	6/12/2019	12/03/2020
Colonial First State Property Fund 3	Perpetual Wholesale Diversified Real Return	11/03/2002	27/03/2002
Colonial First State - FirstChoice Wholesale Investments - Global Share Fund 28	Acadian Wholesale Global Managed Volatility Equity	4/03/2013	20/03/2013
Colonial First State Wholesale Acadian Global Equity Fund	Acadian Wholesale Sustainable Global Equity	19/04/2005	4/05/2005
Colonial First State Investment Fund 55	Antipodes Wholesale Global	31/01/2017	24/02/2017

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

DIRECTORS' REPORT FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

Date of Constitutions and Date of Registration of the Funds (continued)

Name of Fund	Also referred to in this report as	Date of Constitution	Date of Registration
Colonial First State Global Share Fund 25	Baillie Gifford Wholesale Long Term Global Growth	10/02/2011	24/02/2011
Colonial First State Global Shares Fund 8	Barrow Hanley Wholesale Concentrated Global Share (formerly Pandal Wholesale Concentrated Global Share)	11/03/2002	27/03/2002
Colonial First State Global Shares Fund 5	Barrow Hanley Wholesale Global Share	11/03/2002	27/03/2002
Colonial First State Global Share Fund 20	Epoch Wholesale Global Equity Shareholder Yield	20/12/2007	25/01/2008
Colonial First State Investment Fund 130	GQG Partners Wholesale Global Equity	19/08/2022	13/09/2022
Colonial First State Investment Fund 184	GQG Partners Wholesale Global Equity - Hedged	31/05/2023	12/07/2023
Colonial First State Investment Fund 98	Hyperion Wholesale Global Growth Companies	29/06/2021	13/08/2021
Colonial First State Investment Fund 137	Intermede Wholesale Global Equities	19/08/2022	13/09/2022
Colonial First State Global Share Fund 11	Ironbark Royal London Wholesale Concentrated Global Share	25/02/2004	11/03/2004
Colonial First State Investment Fund 186	Ironbark Royal London Wholesale Core Global Share	31/05/2023	12/07/2023
Colonial First State Specialist Fund 26	Magellan Wholesale Global Share	28/02/2011	15/03/2011
Colonial First State Specialist Fund 41	Magellan Wholesale Global Share - Hedged	8/02/2016	26/02/2016
Colonial First State Global Shares Fund 6	MFS Wholesale Global Equity	11/03/2002	27/03/2002
Colonial First State Investment Fund 132	Nanuk Wholesale New World	19/08/2022	13/09/2022
Colonial First State Investment Fund 110	Pandal Wholesale Global Select	29/06/2021	13/08/2021

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

DIRECTORS' REPORT FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

Date of Constitutions and Date of Registration of the Funds (continued)

Name of Fund	Also referred to in this report as	Date of Constitution	Date of Registration
Colonial First State - FirstChoice Wholesale Investments - Global Share Fund 22	Realindex Wholesale Global Share Value	25/08/2008	8/09/2008
Colonial First State - FirstChoice Wholesale Investments - Global Share Fund 23	Realindex Wholesale Global Share Value - Hedged	25/08/2008	8/09/2008
Colonial First State Wholesale Global Share Fund	Stewart Investors Wholesale Worldwide Leaders Sustainability	11/05/1999	9/06/1999
Colonial First State Global Asset Management Equity Trust 10	Stewart Investors Wholesale Worldwide Sustainability	10/10/2012	22/10/2012
Colonial First State Investment Fund 106	Talaria Wholesale Global Equity	29/06/2021	13/08/2021
Colonial First State Global Shares Fund 7	T. Rowe Price Wholesale Global Equity	11/03/2002	27/03/2002
Colonial First State Investment Fund 107	T. Rowe Price Wholesale Global Equity – Hedged	29/06/2021	13/08/2021
Colonial First State Investment Fund 109	Fidelity Wholesale Asia	29/06/2021	13/08/2021
Colonial First State Emerging Markets Fund 9	Pendal Wholesale Global Emerging Market Opportunities	6/02/2018	5/03/2018
Colonial First State Asian Share Fund 4	Platinum Wholesale Asia	23/11/2009	3/12/2009
Colonial First State - FirstChoice Wholesale Investments - Emerging Markets Fund 6	Realindex Wholesale Emerging Markets Value	23/11/2009	18/12/2009
Colonial First State Emerging Markets Fund 5	Stewart Investors Wholesale Global Emerging Markets Leaders Sustainability	23/11/2009	3/12/2009
Colonial First State Specialist Fund 10	Acadian Wholesale Global Equity Long Short	7/11/2005	18/11/2005
Colonial First State Investment Fund 105	Bell Wholesale Global Emerging Companies	29/06/2021	13/08/2021

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

DIRECTORS' REPORT FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

Date of Constitutions and Date of Registration of the Funds (continued)

Name of Fund	Also referred to in this report as	Date of Constitution	Date of Registration
Colonial First State Wholesale Global Health & Biotechnology Fund	CFS Wholesale Global Health & Biotechnology Fund	22/03/2000	3/04/2000
Colonial First State Global Share Fund 12	CFS Wholesale Global Small Companies	25/02/2004	11/03/2004
Colonial First State Wholesale Global Technology & Communications Fund	CFS Wholesale Global Technology & Communications Fund	11/05/1999	7/10/1999
Colonial First State Wholesale Global Resources Fund	Janus Henderson Wholesale Global Natural Resources	11/05/1999	9/06/1999
Colonial First State Investment Fund 129	Perpetual Wholesale Share-Plus Long-Short	19/08/2022	13/09/2022
Colonial First State Specialist Fund 4	Platinum Wholesale International	2/10/2002	4/11/2002
Colonial First State Specialist Fund 11	PM Capital Wholesale Global Companies	17/01/2006	24/01/2006
Colonial First State Investment Fund 128	Sage Capital Wholesale Equity Plus	19/08/2022	13/09/2022
Colonial First State Wholesale Global Property Securities Fund	First Sentier Wholesale Global Property Securities	7/04/2004	22/04/2004
Colonial First State Wholesale Global Listed Infrastructure Securities Fund	First Sentier Wholesale Global Listed Infrastructure	27/04/2007	15/05/2007
Colonial First State Global Property Securities Fund 5	Macquarie Wholesale Global Listed Real Estate	23/11/2009	3/12/2009
Colonial First State Global Listed Infrastructure Fund 7	Magellan Wholesale Infrastructure	8/02/2016	26/02/2016
Colonial First State Investment Fund 103	Resolution Capital Wholesale Global Property Securities	29/06/2021	13/08/2021
Colonial First State Specialist Fund 15	Generation Wholesale Global Share	25/02/2004	11/03/2004

**DIRECTORS' REPORT
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

Principal Activities

The principal activities of the Funds are to invest in accordance with the investment objectives and guidelines as set out in the current Product Disclosure Statements and their Constitutions.

Please refer to the current Product Disclosure Statements for more information.

Rounding of amounts to the nearest thousand dollars

Amounts in the Directors' Report have been rounded to either the nearest dollar or the nearest thousand dollars in accordance with ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2016/191, as indicated.

Comparatives

Comparative figures are, where appropriate, reclassified so as to be comparable with the figures and presentation in the current reporting period. There will be no comparative figures where a Fund is preparing the first financial report.

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

DIRECTORS' REPORT FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

Review of Operations

Income

The results of the operations for the Funds for the current and previous reporting periods are tabled below:

Name of Fund	Profit/(Loss) Attributable to unitholders	
	Period ended 30/06/2024 \$'000	Period ended 30/06/2023 \$'000
CFS ETF Exposure Series: US Treasury Bills	(130)	n/a
CFS ETF Exposure Series: All-World ex-US Shares ^	495,210	51,363
CFS ETF Exposure Series: US Shares	6,739	656
CFS Wholesale Index Global Share - Hedged	358,233	219,161
CFS Wholesale Index Global Property Securities	52,357	(51,684)
CFS Wholesale Index Global Listed Infrastructure Securities	42,911	(33,139)
CFS Wholesale Geared Index Global Share	20,515	20,625
Perpetual Wholesale Diversified Real Return	8,666	5,051
Acadian Wholesale Global Managed Volatility Equity	2,123	2,245
Acadian Wholesale Sustainable Global Equity	42,191	30,692
Antipodes Wholesale Global	4,531	11,289
Baillie Gifford Wholesale Long Term Global Growth	130,719	150,993
Barrow Hanley Wholesale Concentrated Global Share	2,909	8,901
Barrow Hanley Wholesale Global Share	28,442	46,794
Epoch Wholesale Global Equity Shareholder Yield	19,122	21,517
GQG Partners Wholesale Global Equity	137,941	20,588
GQG Partners Wholesale Global Equity - Hedged	2,348	n/a
Hyperion Wholesale Global Growth Companies	11,365	10,142
Intermede Wholesale Global Equities	1,178	367
Ironbark Royal London Wholesale Concentrated Global Share	109,200	84,307
Ironbark Royal London Wholesale Core Global Share	10,842	n/a
Magellan Wholesale Global Share	256,019	312,114
Magellan Wholesale Global Share - Hedged	11,578	12,281
MFS Wholesale Global Equity	62,013	219,613
Nanuk Wholesale New World ^	979,969	637,790
Pendal Wholesale Global Select	7,542	2,441
Realindex Wholesale Global Share Value	16,198	13,534
Realindex Wholesale Global Share Value - Hedged	5,520	3,603
Stewart Investors Wholesale Worldwide Leaders Sustainability	73,414	158,017
Stewart Investors Wholesale Worldwide Sustainability	(2,066)	102,973
Talaria Wholesale Global Equity	1,285	8,352
T. Rowe Price Wholesale Global Equity	189,380	172,904
T. Rowe Price Wholesale Global Equity – Hedged	10,025	3,191
Fidelity Wholesale Asia	270	3,548
Pendal Wholesale Global Emerging Market Opportunities	14,921	27,613
Platinum Wholesale Asia	7,299	1,833
Realindex Wholesale Emerging Markets Value	1,990	1,070
Stewart Investors Wholesale Global Emerging Markets Leaders Sustainability	146	3,446
Acadian Wholesale Global Equity Long Short	93,635	42,353
Bell Wholesale Global Emerging Companies	(809)	4,450
CFS Wholesale Global Health & Biotechnology Fund	7,744	7,009
CFS Wholesale Global Small Companies	12,797	16,284
CFS Wholesale Global Technology & Communications Fund	49,895	22,909

^ Amounts are rounded to nearest dollar, not the nearest thousand dollars.

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

DIRECTORS' REPORT FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

Review of Operations (continued)

Income (continued)

Name of Fund	Profit/(Loss) Attributable to unitholders	
	Period ended 30/06/2024 \$'000	Period ended 30/06/2023 \$'000
Janus Henderson Wholesale Global Natural Resources	13,857	57,626
Perpetual Wholesale Share-Plus Long-Short	573	(34)
Platinum Wholesale International	58,764	198,389
PM Capital Wholesale Global Companies	26,892	27,934
Sage Capital Wholesale Equity Plus	4,742	313
First Sentier Wholesale Global Property Securities	11,331	(34,672)
First Sentier Wholesale Global Listed Infrastructure	5,596	(13,173)
Macquarie Wholesale Global Listed Real Estate	8,395	(25,109)
Magellan Wholesale Infrastructure	(2,004)	(8,451)
Resolution Capital Wholesale Global Property Securities	2,547	(539)
Generation Wholesale Global Share	123,655	135,299

^ Amounts are rounded to nearest dollar, not the nearest thousand dollars.

Distribution to unitholders

The total amount distributed to unitholders for the current and previous reporting periods are as follows:

Name of Fund	Period ended 30/06/2024 \$'000	Period ended 30/06/2023 \$'000
CFS ETF Exposure Series: US Treasury Bills	203	n/a
CFS ETF Exposure Series: All-World ex-US Shares ^	117,308	15,240
CFS ETF Exposure Series: US Shares	386	48
CFS Wholesale Index Global Share - Hedged	34,204	70,605
CFS Wholesale Index Global Property Securities	43,143	42,234
CFS Wholesale Index Global Listed Infrastructure Securities	38,562	31,316
CFS Wholesale Geared Index Global Share	10,440	10
Perpetual Wholesale Diversified Real Return	4,965	721
Acadian Wholesale Global Managed Volatility Equity	1,498	1,214
Acadian Wholesale Sustainable Global Equity	-	1,429
Antipodes Wholesale Global	7,924	455
Baillie Gifford Wholesale Long Term Global Growth	-	-
Barrow Hanley Wholesale Concentrated Global Share	13,951	1,543
Barrow Hanley Wholesale Global Share	43,182	17,209
Epoch Wholesale Global Equity Shareholder Yield	18,898	8,821
GQG Partners Wholesale Global Equity	62,874	838
GQG Partners Wholesale Global Equity - Hedged	4,710	n/a
Hyperion Wholesale Global Growth Companies	673	-
Intermede Wholesale Global Equities	375	46
Ironbark Royal London Wholesale Concentrated Global Share	19	947

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

DIRECTORS' REPORT FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

Review of Operations (continued)

Distribution to unitholders (continued)

Name of Fund	Period ended 30/06/2024 \$'000	Period ended 30/06/2023 \$'000
Ironbark Royal London Wholesale Core Global Share	3,937	n/a
Magellan Wholesale Global Share	157,147	271,534
Magellan Wholesale Global Share - Hedged	4,139	3,064
MFS Wholesale Global Equity	159,467	100,345
Nanuk Wholesale New World ^	780,926	133,459
Pendal Wholesale Global Select	5	136
Realindex Wholesale Global Share Value	9,927	2,591
Realindex Wholesale Global Share Value - Hedged	1,101	879
Stewart Investors Wholesale Worldwide Leaders Sustainability	78,161	18
Stewart Investors Wholesale Worldwide Sustainability	11,906	13,618
Talaria Wholesale Global Equity	14,493	4,763
T. Rowe Price Wholesale Global Equity	58,207	65
T. Rowe Price Wholesale Global Equity – Hedged	5,411	-
Fidelity Wholesale Asia	8,877	454
Pendal Wholesale Global Emerging Market Opportunities	12,120	6,824
Platinum Wholesale Asia	55	791
Realindex Wholesale Emerging Markets Value	1,742	501
Stewart Investors Wholesale Global Emerging Markets Leaders Sustainability	1,361	137
Acadian Wholesale Global Equity Long Short	21	1,290
Bell Wholesale Global Emerging Companies	2,659	829
CFS Wholesale Global Health & Biotechnology Fund	1	1
CFS Wholesale Global Small Companies	9,424	1,484
CFS Wholesale Global Technology & Communications Fund	-	-
Janus Henderson Wholesale Global Natural Resources	3,658	9,289
Perpetual Wholesale Share-Plus Long-Short	193	1
Platinum Wholesale International	34,616	74,208
PM Capital Wholesale Global Companies	7,992	2,407
Sage Capital Wholesale Equity Plus	1,753	159
First Sentier Wholesale Global Property Securities	8,081	9,823
First Sentier Wholesale Global Listed Infrastructure	17,273	16,136
Macquarie Wholesale Global Listed Real Estate	8,173	6,949
Magellan Wholesale Infrastructure	2,531	6,361
Resolution Capital Wholesale Global Property Securities	256	3
Generation Wholesale Global Share	35,587	1,062

^ Amounts are rounded to nearest dollar, not the nearest thousand dollars.

Details of the income distributions for the reporting periods ended 30 June 2024 and 30 June 2023 are disclosed in the "Distributions to Unitholders" note to the financial statements.

Exit Prices

The exit price is the price at which unitholders realise an entitlement in a fund. NAV unit price is calculated by taking the total fair value of all of the Funds' assets on a particular day, adjusting for any liabilities and then dividing the net fund value by the total number of units held by unitholders on that day.

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

DIRECTORS' REPORT FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

Review of Operations (continued)

Exit Prices (continued)

The following unit prices represent the ex-distribution exit unit prices as at 30 June 2024, together with comparative unit prices as at 30 June 2023:

Name of Fund	30/06/2024 \$	30/06/2023 \$
CFS ETF Exposure Series: US Treasury Bills	0.9643	n/a
CFS ETF Exposure Series: All-World ex-US Shares	1.1983	1.0958
CFS ETF Exposure Series: US Shares	1.4020	1.1336
CFS Wholesale Index Global Share - Hedged	1.6339	1.3908
CFS Wholesale Index Global Property Securities	1.0911	1.0879
CFS Wholesale Index Global Listed Infrastructure Securities	1.1928	1.1971
CFS Wholesale Geared Index Global Share	0.9400	0.8425
Perpetual Wholesale Diversified Real Return	0.6838	0.6708
Acadian Wholesale Global Managed Volatility Equity	1.2143	1.1765
Acadian Wholesale Sustainable Global Equity	3.6951	2.9605
Antipodes Wholesale Global	1.0048	1.0526
Baillie Gifford Wholesale Long Term Global Growth	1.7849	1.4842
Barrow Hanley Wholesale Concentrated Global Share	0.7937	1.1191
Barrow Hanley Wholesale Global Share	0.8861	0.9165
Epoch Wholesale Global Equity Shareholder Yield	1.3625	1.3793
GQG Partners Wholesale Global Equity	1.3643	1.1041
GQG Partners Wholesale Global Equity - Hedged	1.1716	n/a
Hyperion Wholesale Global Growth Companies	1.0731	0.8794
Intermede Wholesale Global Equities	1.2244	1.1038
Ironbark Royal London Wholesale Concentrated Global Share	2.7336	2.1614
Ironbark Royal London Wholesale Core Global Share	1.1158	n/a
Magellan Wholesale Global Share	1.9690	1.8491
Magellan Wholesale Global Share - Hedged	1.4927	1.3369
MFS Wholesale Global Equity	1.1027	1.2210
Nanuk Wholesale New World	1.1788	1.0993
Pendal Wholesale Global Select	0.9165	0.7691
Realindex Wholesale Global Share Value	1.1916	1.1072
Realindex Wholesale Global Share Value - Hedged	1.3916	1.1968
Stewart Investors Wholesale Worldwide Leaders Sustainability	3.9579	4.0152
Stewart Investors Wholesale Worldwide Sustainability	1.3897	1.4565
Talaria Wholesale Global Equity	1.0002	1.0693
T. Rowe Price Wholesale Global Equity	1.7582	1.5525
T. Rowe Price Wholesale Global Equity – Hedged	0.8572	0.7834
Fidelity Wholesale Asia	0.8622	0.9127
Pendal Wholesale Global Emerging Market Opportunities	1.1204	1.1138
Platinum Wholesale Asia	1.3607	1.3070
Realindex Wholesale Emerging Markets Value	0.8735	0.8589
Stewart Investors Wholesale Global Emerging Markets Leaders Sustainability	1.0303	1.0894
Acadian Wholesale Global Equity Long Short	4.6375	3.4351
Bell Wholesale Global Emerging Companies	0.9147	0.9331
CFS Wholesale Global Health & Biotechnology Fund	5.3681	4.8350
CFS Wholesale Global Small Companies	1.7922	1.7437
CFS Wholesale Global Technology & Communications Fund	6.2546	4.3503
Janus Henderson Wholesale Global Natural Resources	2.1578	2.1123
Perpetual Wholesale Share-Plus Long-Short	1.0751	0.9942
Platinum Wholesale International	1.5082	1.4859

**DIRECTORS' REPORT
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

Review of Operations (continued)

Exit Prices (continued)

Name of Fund	30/06/2024 \$	30/06/2023 \$
PM Capital Wholesale Global Companies	1.9939	1.7610
Sage Capital Wholesale Equity Plus	1.1028	1.0232
First Sentier Wholesale Global Property Securities	1.3887	1.3740
First Sentier Wholesale Global Listed Infrastructure	0.8300	0.8416
Macquarie Wholesale Global Listed Real Estate	1.1080	1.1077
Magellan Wholesale Infrastructure	1.0969	1.1079
Resolution Capital Wholesale Global Property Securities	0.8273	0.7865
Generation Wholesale Global Share	1.6966	1.5265

Responsible Entity and Directors

The Responsible Entity of the Funds is Colonial First State Investments Limited (the Responsible Entity).

The Directors of the Responsible Entity in office during the period and up to the date of the report are:

Name of Director	Date of Appointment or resignation
Murray Coble	Appointed on 30 May 2022.
JoAnna Fisher	Appointed on 30 May 2022.
Martin Codina	Appointed on 22 February 2023.

The Responsible Entity is incorporated and domiciled in Australia and has its registered office at Level 15, 400 George Street, Sydney, New South Wales, 2000.

Scheme Information

The Funds are registered managed investment schemes domiciled in Australia and have their principal place of business at Level 15, 400 George Street, Sydney, New South Wales, 2000.

Unit Pricing Adjustments Policy

There are a number of factors used to calculate unit prices. The key factors include asset valuations, liabilities, debtors, the number of units on issue and where relevant, transaction costs. When the factors used to calculate the unit price are incorrect an adjustment to the unit price may be required. The Responsible Entity uses a tolerance level of 0.30% (0.05% for a cash investment option) in the unit price to assess corrections.

If a unit pricing error is greater than these tolerance levels the Responsible Entity will:

- compensate unitholders' accounts balance if they have transacted on the incorrect unit price or make other adjustments as the Responsible Entity may consider appropriate, or
- where unitholders' accounts are closed the Responsible Entity will send them a payment if the amount of the adjustment is more than \$20.

These tolerance levels are consistent with regulatory practice guidelines and industry standards. In some cases the Responsible Entity may compensate where the unit pricing error is less than the tolerance levels.

**DIRECTORS' REPORT
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

Significant Changes in the State of Affairs

In the opinion of the Directors, there were no significant changes in the state of affairs of the Funds that occurred during the reporting period.

Matters Subsequent to the End of the Reporting Period

No matters or circumstances have arisen since the end of the current reporting period that have significantly affected, or may significantly affect:

- (i) the operations of the Funds in future financial periods, or
- (ii) the results of those operations in future financial periods, or
- (iii) the state of affairs of the Funds in future financial periods.

Indemnification and Insurance Premiums for Officers and Auditor

No insurance premiums are paid for out of the assets of the Funds in relation to insurance cover provided to the Responsible Entity or the auditor of the Funds. So long as the officers of the Responsible Entity act in accordance with the Constitutions and the Corporations Act 2001, the officers remain indemnified out of the assets of the Funds against losses incurred while acting on behalf of the Funds. The auditor of the Funds is in no way indemnified out of the assets of the Funds.

Likely Developments and Expected Results of Operations

The Funds are expected to continue to operate within the terms of their Constitutions, and will continue to invest in accordance with their investment objectives and guidelines.

The results of the Funds' operations will be affected by a number of factors, including the performance of investment markets in which the Funds 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.

At the time of preparing this report the Responsible Entity is not aware of any likely developments which would impact upon the future operations of the Funds.

Fees Paid to and Received by the Responsible Entity or its Associates

Fees paid or payable to the Responsible Entity and its associates out of the Funds' assets during the reporting period are disclosed in the Statements of Comprehensive Income.

No fees were paid to the Directors of the Responsible Entity during the reporting period out of the Funds' assets.

Interests in the Funds

The units issued and redeemed in the Funds during the period and the number of units on issue at the end of the financial period are set out in "Changes in Net Assets Attributable to Unitholders" note to the financial statements. The value of the Funds' assets at the end of the financial period are set out in the Balance Sheets.

Any interests in the Funds held by the Responsible Entity or its associates at the end of the reporting period are disclosed in the "Related Parties Disclosures" note to the financial statements.

**DIRECTORS' REPORT
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

Environmental Regulation

The Funds' operations are not subject to any particular or significant environmental regulations under a Commonwealth, State or Territory law. There have been no known significant breaches of any other environmental requirements applicable to the Funds.

Single Financial Report

The Funds are of the kind referred to in ASIC Corporation Instrument 2015/839 dated 1 October 2015 issued by ASIC in accordance with that ASIC Corporation Instrument, funds with a common Responsible Entity can include the financial statements in adjacent columns in a single financial report.

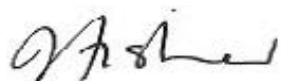
Proceeds from redeeming units in a fund can be applied to acquire units in other funds included in this financial report.

**DIRECTORS' REPORT
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

Auditor's Independence Declaration

A copy of the Auditor's Independence Declaration as required under Section 307C of the Corporations Act 2001 is set out in the following page.

Signed in accordance with a resolution of the Directors of Colonial First State Investments Limited.



JoAnna Fisher
Director
Sydney
17 September 2024



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

To the Directors of Colonial First State Investments Limited as the Responsible Entity for the following Funds:

- Colonial First State Investment Fund 188
- Colonial First State Investment Fund 142
- Colonial First State Investment Fund 140
- Colonial First State Global Share Fund 16
- Colonial First State Global Property Securities Fund 4
- Colonial First State Global Listed Infrastructure Fund 6
- Colonial First State Investment Fund 97
- Colonial First State Property Fund 3
- Colonial First State - FirstChoice Wholesale Investments - Global Share Fund 28
- Colonial First State Wholesale Acadian Global Equity Fund
- Colonial First State Investment Fund 55
- Colonial First State Global Share Fund 25
- Colonial First State Global Shares Fund 8
- Colonial First State Global Shares Fund 5
- Colonial First State Global Share Fund 20
- Colonial First State Investment Fund 130
- Colonial First State Investment Fund 184
- Colonial First State Investment Fund 98
- Colonial First State Investment Fund 137
- Colonial First State Global Share Fund 11
- Colonial First State Investment Fund 186
- Colonial First State Specialist Fund 26
- Colonial First State Specialist Fund 41
- Colonial First State Global Shares Fund 6
- Colonial First State Investment Fund 132
- Colonial First State Investment Fund 110
- Colonial First State - FirstChoice Wholesale Investments - Global Share Fund 22
- Colonial First State - FirstChoice Wholesale Investments - Global Share Fund 23
- Colonial First State Wholesale Global Share Fund
- Colonial First State Global Asset Management Equity Trust 10
- Colonial First State Investment Fund 106
- Colonial First State Global Shares Fund 7
- Colonial First State Investment Fund 107
- Colonial First State Investment Fund 109
- Colonial First State Emerging Markets Fund 9
- Colonial First State Asian Share Fund 4
- Colonial First State - FirstChoice Wholesale Investments - Emerging Markets Fund 6
- Colonial First State Emerging Markets Fund 5
- Colonial First State Specialist Fund 10
- Colonial First State Investment Fund 105
- Colonial First State Wholesale Global Health & Biotechnology Fund



- Colonial First State Global Share Fund 12
- Colonial First State Wholesale Global Technology & Communications Fund
- Colonial First State Wholesale Global Resources Fund
- Colonial First State Investment Fund 129
- Colonial First State Specialist Fund 4
- Colonial First State Specialist Fund 11
- Colonial First State Investment Fund 128
- Colonial First State Wholesale Global Property Securities Fund
- Colonial First State Wholesale Global Listed Infrastructure Securities Fund
- Colonial First State Global Property Securities Fund 5
- Colonial First State Global Listed Infrastructure Fund 7
- Colonial First State Investment Fund 103
- Colonial First State Specialist Fund 15

I declare that, to the best of my knowledge and belief, in relation to the audit of the above Funds 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

Joshua Pearse
Partner
Sydney
17 September 2024

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

STATEMENTS OF COMPREHENSIVE INCOME FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		CFS ETF Exposure Series: US Treasury Bills	CFS ETF Exposure Series: All-World ex-US Shares	CFS ETF Exposure Series: US Shares
	Note	12/07/2023 - 30/06/2024 \$'000	1/07/2023 - 30/06/2024 \$ 13/09/2022 - 30/06/2023 \$	1/07/2023 - 30/06/2024 \$'000 13/09/2022 - 30/06/2023 \$'000
Investment Income				
Interest income	4	13	11,332	74
Dividend income		153	124,394	252
Net gains/(losses) on financial instruments at fair value through profit or loss		(286)	371,095	6,484
Other income		-	8	-
Total investment income/(loss)		(120)	506,829	6,810
management fees	9(c)	10	9,755	62
Custody fees	9(d)	-	289	2
Expenses recharged	9(d)	-	987	6
Interest expenses		-	362	-
Brokerage costs		-	226	1
Other expenses		-	-	-
Total operating expenses		10	11,619	71
Profit/(Loss) for the period		(130)	495,210	6,739
Other comprehensive income for the period		-	-	-
Total comprehensive income for the period		(130)	495,210	6,739

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

STATEMENTS OF COMPREHENSIVE INCOME FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		CFS Wholesale Index Global Share - Hedged		CFS Wholesale Index Global Property Securities		CFS Wholesale Index Global Listed Infrastructure Securities	
	Note	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023
Investment Income		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Interest income	4	2,102	933	1,006	629	529	354
Dividend income		34,117	30,633	47,147	44,193	43,479	34,581
Net gains/(losses) on financial instruments at fair value through profit or loss		328,913	191,752	9,859	(93,277)	4,954	(64,263)
Other income		22	1	5	1	3	-
Net foreign exchange gain/(loss)		(436)	1,035	(1,241)	711	(1,448)	105
Total investment income/(loss)		364,718	224,354	56,776	(47,743)	47,517	(29,223)
Expenses							
Responsible Entity's management fees	9(c)	5,870	4,741	3,883	3,648	4,167	3,665
Custody fees	9(d)	145	180	79	137	84	135
Expenses recharged	9(d)	281	134	166	86	179	92
Interest expenses		7	-	4	-	14	-
Short selling expenses		-	-	1	-	-	-
Brokerage costs		125	35	207	25	150	16
Other expenses		57	103	79	45	12	8
Total operating expenses		6,485	5,193	4,419	3,941	4,606	3,916
Profit/(Loss) for the period		358,233	219,161	52,357	(51,684)	42,911	(33,139)
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		358,233	219,161	52,357	(51,684)	42,911	(33,139)

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

STATEMENTS OF COMPREHENSIVE INCOME FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		CFS Wholesale Geared Index Global Share		Perpetual Wholesale Diversified Real Return		Acadian Wholesale Global Managed Volatility Equity	
	Note	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Investment Income							
Interest income	4	9	14	1,158	1,552	2	1
Dividend income		-	-	5,823	3,531	-	-
Distribution income		3,463	2,679	-	-	1,358	1,552
Net gains/(losses) on financial instruments at fair value through profit or loss		22,016	20,886	3,990	2,018	807	731
Other income		-	1	5	6	-	-
Responsible Entity fees rebate	9(c)	(43)	-	-	-	-	-
Net foreign exchange gain/(loss)		-	-	(57)	23	-	-
Total investment income/(loss)		25,445	23,580	10,919	7,130	2,167	2,284
Expenses							
Responsible Entity's management fees	9(c)	256	250	1,923	1,901	44	38
Custody fees	9(d)	-	-	13	11	-	-
Expenses recharged	9(d)	-	-	21	15	-	-
Interest expenses		4,595	2,683	154	30	-	-
Brokerage costs		-	-	140	18	-	-
Other expenses		79	22	2	104	-	1
Total operating expenses		4,930	2,955	2,253	2,079	44	39
Profit/(Loss) for the period		20,515	20,625	8,666	5,051	2,123	2,245
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		20,515	20,625	8,666	5,051	2,123	2,245

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

STATEMENTS OF COMPREHENSIVE INCOME FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		Acadian Wholesale Sustainable Global Equity		Antipodes Wholesale Global		Baillie Gifford Wholesale Long Term Global Growth	
	Note	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023
Investment Income		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Interest income	4	61	31	800	236	404	257
Dividend income		2,336	2,947	1,566	1,440	1,808	2,216
Net gains/(losses) on financial instruments at fair value through profit or loss		41,854	29,155	3,605	10,418	136,238	155,225
Other income		1	-	6	-	2	-
Net foreign exchange gain/(loss)		(108)	6	(13)	464	(58)	(58)
Total investment income/(loss)		44,144	32,139	5,964	12,558	138,394	157,640
Expenses							
Responsible Entity's management fees	9(c)	1,795	1,387	1,194	1,164	7,359	6,462
Custody fees	9(d)	13	16	5	8	45	64
Expenses recharged	9(d)	28	15	9	14	94	59
Interest expenses		13	-	33	-	13	-
Brokerage costs		94	20	174	44	158	43
Other expenses		10	9	18	39	6	19
Total operating expenses		1,953	1,447	1,433	1,269	7,675	6,647
Profit/(Loss) for the period		42,191	30,692	4,531	11,289	130,719	150,993
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		42,191	30,692	4,531	11,289	130,719	150,993

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

STATEMENTS OF COMPREHENSIVE INCOME FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		Barrow Hanley Wholesale Concentrated Global Share		Barrow Hanley Wholesale Global Share		Epoch Wholesale Global Equity Shareholder Yield	
	Note	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023
Investment Income		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Interest income	4	40	27	601	337	67	80
Dividend income		1,051	909	10,067	6,172	4,753	5,757
Net gains/(losses) on financial instruments at fair value through profit or loss		2,476	8,494	23,517	44,560	16,598	18,365
Other income		18	1	22	1	-	1
Net foreign exchange gain/(loss)		(24)	(9)	180	(397)	(25)	(53)
Total investment income/(loss)		3,561	9,422	34,387	50,673	21,393	24,150
Expenses							
Responsible Entity's management fees	9(c)	544	501	5,468	3,737	2,068	2,374
Custody fees	9(d)	3	4	27	26	10	18
Expenses recharged	9(d)	6	3	56	37	19	13
Interest expenses		3	-	15	-	7	-
Brokerage costs		91	8	374	77	53	38
Other expenses		5	5	5	2	114	190
Total operating expenses		652	521	5,945	3,879	2,271	2,633
Profit/(Loss) for the period		2,909	8,901	28,442	46,794	19,122	21,517
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		2,909	8,901	28,442	46,794	19,122	21,517

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

STATEMENTS OF COMPREHENSIVE INCOME FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		GQG Partners Wholesale Global Equity		GQG Partners Wholesale Global Equity - Hedged		Hyperion Wholesale Global Growth Companies	
	Note	1/07/2023 - 30/06/2024	13/09/2022 - 30/06/2023	12/07/2023 - 30/06/2024		1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023
		\$'000	\$'000	\$'000		\$'000	\$'000
Investment Income							
Interest income	4	1,022	153	6		85	31
Dividend income		5,696	2,686	-		181	73
Distribution income		-	-	4,212		-	-
Net gains/(losses) on financial instruments at fair value through profit or loss		136,502	18,483	(1,858)		12,793	10,677
Other income		1	-	-		-	-
Net foreign exchange gain/(loss)		76	341	(7)		(31)	9
Total investment income/(loss)		143,297	21,663	2,353		13,028	10,790
Expenses							
Responsible Entity's management fees	9(c)	4,625	1,015	4		567	277
Responsible Entity's performance fees	9(c)	-	-	-		1,050	363
Custody fees	9(d)	30	6	-		4	3
Expenses recharged	9(d)	89	24	-		10	3
Interest expenses		49	-	-		2	-
Brokerage costs		521	27	-		30	1
Other expenses		42	3	1		-	1
Total operating expenses		5,356	1,075	5		1,663	648
Profit/(Loss) for the period		137,941	20,588	2,348		11,365	10,142
Other comprehensive income for the period		-	-	-		-	-
Total comprehensive income for the period		137,941	20,588	2,348		11,365	10,142

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

STATEMENTS OF COMPREHENSIVE INCOME FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		Intermede Wholesale Global Equities		Ironbark Royal London Wholesale Concentrated Global Share		Ironbark Royal London Wholesale Core Global Share
	Note	1/07/2023 - 30/06/2024	13/09/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	12/07/2023 - 30/06/2024
		\$'000	\$'000	\$'000	\$'000	\$'000
Investment Income						
Interest income	4	19	3	188	145	56
Dividend income		110	24	5,856	5,093	704
Net gains/(losses) on financial instruments at fair value through profit or loss		1,189	414	109,299	82,910	10,916
Other income		1	-	1	-	-
Net foreign exchange gain/(loss)		1	(50)	8	58	(415)
Total investment income/(loss)		1,320	391	115,352	88,206	11,261
Expenses						
Responsible Entity's management fees	9(c)	118	23	5,867	3,673	348
Custody fees	9(d)	1	-	30	29	3
Expenses recharged	9(d)	2	-	65	29	-
Interest expenses		1	-	40	-	-
Brokerage costs		13	-	146	28	67
Other expenses		7	1	4	140	1
Total operating expenses		142	24	6,152	3,899	419
Profit/(Loss) for the period		1,178	367	109,200	84,307	10,842
Other comprehensive income for the period		-	-	-	-	-
Total comprehensive income for the period		1,178	367	109,200	84,307	10,842

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

STATEMENTS OF COMPREHENSIVE INCOME FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		Magellan Wholesale Global Share		Magellan Wholesale Global Share - Hedged		MFS Wholesale Global Equity	
	Note	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023
Investment Income		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Interest income	4	4,129	2,933	152	169	330	333
Dividend income		12,428	21,824	616	1,406	17,701	19,672
Net gains/(losses) on financial instruments at fair value through profit or loss		263,434	312,865	11,888	12,284	59,080	214,230
Other income		53	2	2	1	66	-
Net foreign exchange gain/(loss)		(2,432)	1,631	(37)	179	(119)	977
Total investment income/(loss)		277,612	339,255	12,621	14,039	77,058	235,212
Expenses							
Responsible Entity's management fees	9(c)	21,129	26,721	1,018	1,729	14,504	15,322
Custody fees	9(d)	96	189	5	12	79	128
Expenses recharged	9(d)	183	110	9	6	143	102
Interest expenses		17	-	2	-	16	-
Brokerage costs		168	120	9	11	299	44
Other expenses		-	1	-	-	4	3
Total operating expenses		21,593	27,141	1,043	1,758	15,045	15,599
Profit/(Loss) for the period		256,019	312,114	11,578	12,281	62,013	219,613
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		256,019	312,114	11,578	12,281	62,013	219,613

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

STATEMENTS OF COMPREHENSIVE INCOME FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		Nanuk Wholesale New World		Pendal Wholesale Global Select		Realindex Wholesale Global Share Value	
	Note	1/07/2023 - 30/06/2024	13/09/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023
Investment Income		\$	\$	\$'000	\$'000	\$'000	\$'000
Interest income	4	11,481	5,166	26	62	9	6
Dividend income		62,828	61,571	482	634	-	-
Distribution income		-	-	-	-	11,412	4,987
Net gains/(losses) on financial instruments at fair value through profit or loss		1,018,791	580,678	7,587	2,205	5,012	8,734
Other income		-	2	-	-	-	1
Net foreign exchange gain/(loss)		(35,901)	29,554	5	70	-	-
Total investment income/(loss)		1,057,199	676,971	8,100	2,971	16,433	13,728
Expenses							
Responsible Entity's management fees	9(c)	63,008	37,692	467	494	235	194
Custody fees	9(d)	366	315	3	5	-	-
Expenses recharged	9(d)	1,068	398	5	9	-	-
Interest expenses		487	-	4	-	-	-
Brokerage costs		6,777	769	73	16	-	-
Other expenses		5,524	7	6	6	-	-
Total operating expenses		77,230	39,181	558	530	235	194
Profit/(Loss) for the period		979,969	637,790	7,542	2,441	16,198	13,534
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		979,969	637,790	7,542	2,441	16,198	13,534

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

STATEMENTS OF COMPREHENSIVE INCOME FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		Realindex Wholesale Global Share Value - Hedged		Stewart Investors Wholesale Worldwide Leaders Sustainability		Stewart Investors Wholesale Worldwide Sustainability	
	Note	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Investment Income							
Interest income	4	5	2	228	705	132	195
Dividend income		-	-	690	7,535	2,667	4,088
Distribution income		2,363	1,103	-	-	-	-
Net gains/(losses) on financial instruments at fair value through profit or loss		3,225	2,565	82,380	157,703	(2,001)	103,834
Other income		-	-	5	-	-	1
Net foreign exchange gain/(loss)		-	-	(1,531)	(142)	45	(766)
Total investment income/(loss)		5,593	3,670	81,772	165,801	843	107,352
Expenses							
Responsible Entity's management fees	9(c)	72	67	7,658	7,599	2,668	4,168
Custody fees	9(d)	-	-	44	65	18	48
Expenses recharged	9(d)	-	-	51	61	32	26
Interest expenses		-	-	4	-	3	-
Brokerage costs		-	-	591	54	174	127
Other expenses		1	-	10	5	14	10
Total operating expenses		73	67	8,358	7,784	2,909	4,379
Profit/(Loss) for the period		5,520	3,603	73,414	158,017	(2,066)	102,973
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		5,520	3,603	73,414	158,017	(2,066)	102,973

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

STATEMENTS OF COMPREHENSIVE INCOME FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		Talaria Wholesale Global Equity		T. Rowe Price Wholesale Global Equity		T. Rowe Price Wholesale Global Equity – Hedged	
	Note	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023
Investment Income		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Interest income	4	2,829	913	328	213	86	29
Dividend income		2,296	577	13,002	12,517	-	-
Distribution income		-	-	-	-	3,505	2
Net gains/(losses) on financial instruments at fair value through profit or loss		194	6,536	189,613	171,253	6,450	3,152
Other income		-	-	4	-	-	1
Responsible Entity fees rebate	9(c)	-	-	-	-	1	-
Net foreign exchange gain/(loss)		(1,379)	1,126	212	744	6	12
Total investment income/(loss)		3,940	9,152	203,159	184,727	10,048	3,196
Expenses							
Responsible Entity's management fees	9(c)	2,134	783	12,805	11,405	6	4
Custody fees	9(d)	11	4	69	98	-	-
Expenses recharged	9(d)	23	8	128	72	-	-
Interest expenses		63	-	12	-	16	1
Brokerage costs		420	3	741	218	-	-
Other expenses		4	2	24	30	1	-
Total operating expenses		2,655	800	13,779	11,823	23	5
Profit/(Loss) for the period		1,285	8,352	189,380	172,904	10,025	3,191
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		1,285	8,352	189,380	172,904	10,025	3,191

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

STATEMENTS OF COMPREHENSIVE INCOME FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		Fidelity Wholesale Asia		Pendal Wholesale Global Emerging Market Opportunities		Platinum Wholesale Asia	
	Note	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023
Investment Income		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Interest income	4	601	103	181	235	330	373
Dividend income		3,484	1,032	6,920	9,058	2,941	4,619
Net gains/(losses) on financial instruments at fair value through profit or loss		(1,461)	2,885	11,802	21,187	8,017	1,091
Other income		-	4	-	-	-	2
Net foreign exchange gain/(loss)		(286)	150	312	869	121	800
Total investment income/(loss)		2,338	4,174	19,215	31,349	11,409	6,885
Expenses							
Responsible Entity's management fees	9(c)	1,794	607	3,866	3,509	3,741	4,813
Custody fees	9(d)	9	4	15	25	20	33
Expenses recharged	9(d)	23	10	31	27	24	26
Interest expenses		1	-	16	-	80	-
Brokerage costs		234	4	310	46	225	144
Other expenses		7	1	56	129	20	36
Total operating expenses		2,068	626	4,294	3,736	4,110	5,052
Profit/(Loss) for the period		270	3,548	14,921	27,613	7,299	1,833
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		270	3,548	14,921	27,613	7,299	1,833

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

STATEMENTS OF COMPREHENSIVE INCOME FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		Realindex Wholesale Emerging Markets Value		Stewart Investors Wholesale Global Emerging Markets Leaders Sustainability		Acadian Wholesale Global Equity Long Short	
	Note	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Investment Income							
Interest income	4	1	1	19	30	4,436	69
Dividend income		-	-	151	331	5,452	4,110
Distribution income		2,305	523	-	-	-	-
Net gains/(losses) on financial instruments at fair value through profit or loss		(292)	569	288	3,374	94,920	41,294
Other income		-	-	-	1	5	-
Net foreign exchange gain/(loss)		-	-	(13)	15	(87)	(208)
Total investment income/(loss)		2,014	1,093	445	3,751	104,726	45,265
Expenses							
Responsible Entity's management fees	9(c)	24	23	260	271	4,344	1,897
Custody fees	9(d)	-	-	1	2	-	-
Expenses recharged	9(d)	-	-	3	13	58	22
Interest expenses		-	-	1	-	5,660	788
Short selling expenses		-	-	-	-	585	-
Brokerage costs		-	-	24	4	434	73
Other expenses		-	-	10	15	10	132
Total operating expenses		24	23	299	305	11,091	2,912
Profit/(Loss) for the period		1,990	1,070	146	3,446	93,635	42,353
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		1,990	1,070	146	3,446	93,635	42,353

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

STATEMENTS OF COMPREHENSIVE INCOME FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		Bell Wholesale Global Emerging Companies		CFS Wholesale Global Health & Biotechnology Fund		CFS Wholesale Global Small Companies	
	Note	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Investment Income							
Interest income	4	82	36	131	66	59	38
Dividend income		848	368	632	681	1,945	1,856
Net gains/(losses) on financial instruments at fair value through profit or loss		(553)	4,460	7,860	7,059	12,586	15,888
Other income		-	-	-	-	1	-
Net foreign exchange gain/(loss)		(75)	49	(9)	17	(99)	43
Total investment income/(loss)		302	4,913	8,614	7,823	14,492	17,825
Expenses							
Responsible Entity's management fees	9(c)	950	447	836	783	1,438	1,435
Custody fees	9(d)	4	3	5	7	7	11
Expenses recharged	9(d)	12	3	10	13	14	11
Interest expenses		2	-	1	-	5	2
Brokerage costs		143	10	16	8	226	57
Other expenses		-	-	2	3	5	25
Total operating expenses		1,111	463	870	814	1,695	1,541
Profit/(Loss) for the period		(809)	4,450	7,744	7,009	12,797	16,284
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		(809)	4,450	7,744	7,009	12,797	16,284

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

STATEMENTS OF COMPREHENSIVE INCOME FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		CFS Wholesale Global Technology & Communications Fund		Janus Henderson Wholesale Global Natural Resources		Perpetual Wholesale Share-Plus Long-Short	
	Note	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	13/09/2022 - 30/06/2023
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Investment Income							
Interest income	4	234	107	397	341	171	7
Dividend income		462	446	8,107	12,361	548	15
Net gains/(losses) on financial instruments at fair value through profit or loss		50,666	23,437	11,376	51,970	430	(33)
Other income		3	-	10	2	3	1
Net foreign exchange gain/(loss)		199	59	169	(1,214)	20	(5)
Total investment income/(loss)		51,564	24,049	20,059	63,460	1,172	(15)
Expenses							
Responsible Entity's management fees	9(c)	1,560	1,054	4,518	5,091	232	9
Responsible Entity's performance fees	9(c)	-	-	-	-	33	3
Custody fees	9(d)	9	9	27	49	-	-
Expenses recharged	9(d)	21	20	46	31	-	-
Interest expenses		-	-	-	-	97	-
Short selling expenses		-	-	-	-	124	-
Brokerage costs		73	55	1,611	643	113	1
Other expenses		6	2	-	20	-	6
Total operating expenses		1,669	1,140	6,202	5,834	599	19
Profit/(Loss) for the period		49,895	22,909	13,857	57,626	573	(34)
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		49,895	22,909	13,857	57,626	573	(34)

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

STATEMENTS OF COMPREHENSIVE INCOME FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		Platinum Wholesale International		PM Capital Wholesale Global Companies		Sage Capital Wholesale Equity Plus	
	Note	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	13/09/2022 - 30/06/2023
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Investment Income							
Interest income	4	4,641	3,663	1,251	397	488	5
Dividend income		23,172	28,145	5,543	3,548	1,560	346
Net gains/(losses) on financial instruments at fair value through profit or loss		65,062	185,052	27,637	28,254	4,273	210
Other income		4	-	1	-	7	1
Net foreign exchange gain/(loss)		(8,134)	8,634	113	156	-	-
Total investment income/(loss)		84,745	225,494	34,545	32,355	6,328	562
Expenses							
Responsible Entity's management fees	9(c)	22,394	25,931	1,970	1,449	412	87
Responsible Entity's performance fees	9(c)	-	-	4,325	2,599	65	54
Custody fees	9(d)	130	211	-	-	-	-
Expenses recharged	9(d)	157	117	23	10	6	2
Interest expenses		1,391	-	1,196	215	498	-
Short selling expenses		-	-	78	19	459	24
Brokerage costs		1,800	674	52	22	137	9
Other expenses		109	172	9	107	9	73
Total operating expenses		25,981	27,105	7,653	4,421	1,586	249
Profit/(Loss) for the period		58,764	198,389	26,892	27,934	4,742	313
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		58,764	198,389	26,892	27,934	4,742	313

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

STATEMENTS OF COMPREHENSIVE INCOME FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		First Sentier Wholesale Global Property Securities		First Sentier Wholesale Global Listed Infrastructure		Macquarie Wholesale Global Listed Real Estate	
	Note	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023
Investment Income		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Interest income	4	160	138	501	428	111	160
Dividend income		12,300	13,460	25,522	26,141	9,754	11,015
Net gains/(losses) on financial instruments at fair value through profit or loss		3,631	(43,798)	(11,066)	(30,123)	658	(31,977)
Other income		1	1	2	-	2	-
Net foreign exchange gain/(loss)		(430)	(93)	351	298	1,838	18
Total investment income/(loss)		15,662	(30,292)	15,310	(3,256)	12,363	(20,784)
Expenses							
Responsible Entity's management fees	9(c)	3,889	4,109	8,917	9,567	3,754	4,203
Custody fees	9(d)	25	42	50	88	21	39
Expenses recharged	9(d)	45	29	95	57	39	23
Interest expenses		2	-	56	-	6	-
Brokerage costs		369	104	593	203	143	65
Other expenses		1	96	3	2	5	(5)
Total operating expenses		4,331	4,380	9,714	9,917	3,968	4,325
Profit/(Loss) for the period		11,331	(34,672)	5,596	(13,173)	8,395	(25,109)
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		11,331	(34,672)	5,596	(13,173)	8,395	(25,109)

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

STATEMENTS OF COMPREHENSIVE INCOME FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		Magellan Wholesale Infrastructure		Resolution Capital Wholesale Global Property Securities		Generation Wholesale Global Share	
	Note	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023
Investment Income		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Interest income	4	587	500	63	32	1,559	1,085
Dividend income		15,879	14,115	1,256	429	5,267	4,314
Net gains/(losses) on financial instruments at fair value through profit or loss		(12,569)	(17,224)	1,868	(888)	127,563	137,659
Other income		1	-	-	-	2	1
Net foreign exchange gain/(loss)		18	19	(28)	61	(258)	781
Total investment income/(loss)		3,916	(2,590)	3,159	(366)	134,133	143,840
Expenses							
Responsible Entity's management fees	9(c)	5,660	5,755	540	167	10,128	8,358
Custody fees	9(d)	28	47	3	1	55	69
Expenses recharged	9(d)	55	31	7	2	111	65
Interest expenses		5	-	-	-	11	-
Brokerage costs		172	28	62	2	169	47
Other expenses		-	-	-	1	4	2
Total operating expenses		5,920	5,861	612	173	10,478	8,541
Profit/(Loss) for the period		(2,004)	(8,451)	2,547	(539)	123,655	135,299
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		(2,004)	(8,451)	2,547	(539)	123,655	135,299

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**BALANCE SHEETS
AS AT 30 JUNE 2024**

		CFS ETF Exposure Series: US Treasury Bills	CFS ETF Exposure Series: All-World ex-US Shares	CFS ETF Exposure Series: US Shares
	Note	30/06/2024	30/06/2024 30/06/2023	30/06/2024 30/06/2023
Assets		\$'000	\$ \$	\$'000 \$'000
Cash and cash equivalents		617	529,143 147,811	2,663 614
Trade and other receivables:				
- application monies		104	120,402 70	170 67
- dividends		-	42,122 13,229	- 38
- interest		2	1,702 335	9 2
- others		1	339 45	3 1
Financial assets at fair value through profit or loss	6	10,949	7,773,620 1,564,366	48,728 8,859
Total assets		11,673	8,467,328 1,725,856	51,573 9,581
Liabilities				
Trade and other payables:				
- due to brokers - payable for securities purchased		-	129,358 79,115	169 124
- redemptions		-	-	220 10
- others		1	75 8	- -
Distribution payable		-	284 218	1 -
Responsible Entity - fee payable	9(c)	2	1,368 284	8 2
Total liabilities		3	131,085 79,625	398 136
Net assets attributable to unitholders - equity	7	11,670	8,336,243 1,646,231	51,175 9,445

The above Balance Sheets should be read in conjunction with the accompanying notes.

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**BALANCE SHEETS
AS AT 30 JUNE 2024**

		CFS Wholesale Index Global Share - Hedged		CFS Wholesale Index Global Property Securities		CFS Wholesale Index Global Listed Infrastructure Securities	
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
Assets		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash and cash equivalents		79,331	18,654	36,243	25,838	21,675	10,207
Trade and other receivables:							
- due from brokers - receivable for securities sold		3	31	14	18	-	-
- application monies		1,389	2,326	605	899	756	1,174
- dividends		1,783	2,196	4,201	4,583	3,637	3,015
- interest		225	-	96	79	60	62
- others		68	48	100	87	112	94
Financial assets at fair value through profit or loss	6	2,232,982	1,693,458	1,236,768	1,208,467	1,346,234	1,298,550
Total assets		2,315,781	1,716,713	1,278,027	1,239,971	1,372,474	1,313,102
Liabilities							
Bank overdraft & margin account		-	3	-	-	-	-
Trade and other payables:							
- due to brokers - payable for securities purchased		-	24,742	19,999	34,723	12,819	22,614
- redemptions		1,195	78	111	1,624	7	128
- interest on loans		-	-	2	-	3	-
- others		27	14	13	11	14	12
Distribution payable		214	722	54	51	169	149
Responsible Entity - fee payable	9(c)	569	422	309	305	334	323
Financial liabilities at fair value through profit or loss	6	798	1,881	1,491	1,617	1,318	2,257
Total liabilities		2,803	27,862	21,979	38,331	14,664	25,483
Net assets attributable to unitholders - equity	7	2,312,978	1,688,851	1,256,048	1,201,640	1,357,810	1,287,619

The above Balance Sheets should be read in conjunction with the accompanying notes.

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**BALANCE SHEETS
AS AT 30 JUNE 2024**

		CFS Wholesale Geared Index Global Share		Perpetual Wholesale Diversified Real Return		Acadian Wholesale Global Managed Volatility Equity	
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
Assets		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash and cash equivalents		454	412	12,392	64,607	125	62
Trade and other receivables:							
- due from brokers - receivable for securities sold		250	-	4	-	-	-
- application monies		72	167	34	199	30	22
- dividends		-	-	93	107	-	-
- interest		1	1	48	177	-	-
- others		5	6	38	50	1	1
Responsible Entity fee rebate	9(c)	-	43	-	-	-	-
Financial assets at fair value through profit or loss	6	141,101	174,946	152,577	144,348	19,564	17,041
Total assets		141,883	175,575	165,186	209,488	19,720	17,126
Liabilities							
Bank overdraft & margin account		-	-	556	2,173	-	-
Trade and other payables:							
- due to brokers - payable for securities purchased		-	-	74	-	22	-
- redemptions		330	414	189	366	8	2
- interest on loans		355	405	9	-	-	-
- others		1	-	2	3	-	-
Loans		80,000	92,000	-	-	-	-
Distribution payable		279	-	18	1	90	73
Responsible Entity - fee payable	9(c)	23	72	142	177	4	3
Financial liabilities at fair value through profit or loss	6	-	-	240	1,560	-	-
Total liabilities		80,988	92,891	1,230	4,280	124	78
Net assets attributable to unitholders - equity	7	60,895	82,684	163,956	205,208	19,596	17,048

The above Balance Sheets should be read in conjunction with the accompanying notes.

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**BALANCE SHEETS
AS AT 30 JUNE 2024**

		Acadian Wholesale Sustainable Global Equity		Antipodes Wholesale Global		Baillie Gifford Wholesale Long Term Global Growth	
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets							
Cash and cash equivalents		3,710	467	8,891	12,961	18,293	7,769
Trade and other receivables:							
- due from brokers - receivable for securities sold		1	-	19	-	3,103	-
- application monies		1,148	-	-	181	766	152
- dividends		98	186	193	166	114	-
- interest		2	2	24	17	63	35
- others		51	39	29	29	199	175
Responsible Entity fee rebate	9(c)	-	-	-	-	-	-
Financial assets at fair value through profit or loss	6	218,176	164,775	65,888	70,685	730,030	681,582
Other assets		-	-	-	-	-	-
Total assets		223,186	165,469	75,044	84,039	752,568	689,713
Liabilities							
Bank overdraft & margin account		-	98	106	599	-	-
Trade and other payables:							
- due to brokers - payable for securities purchased		-	-	-	98	6,995	-
- redemptions		18	277	65	10	525	379
- interest on loans		1	-	5	-	1	-
- others		2	1	1	1	9	4
Distribution payable		-	316	29	11	-	-
Responsible Entity - fee payable	9(c)	173	129	87	97	643	595
Responsible Entity - other payable	9(c)	-	-	-	-	-	-
Financial liabilities at fair value through profit or loss	6	-	-	1,682	1,615	6	-
Total liabilities		194	821	1,975	2,431	8,179	978
Net assets attributable to unitholders - equity	7	222,992	164,648	73,069	81,608	744,389	688,735

The above Balance Sheets should be read in conjunction with the accompanying notes.

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**BALANCE SHEETS
AS AT 30 JUNE 2024**

		Barrow Hanley Wholesale Concentrated Global Share		Barrow Hanley Wholesale Global Share		Epoch Wholesale Global Equity Shareholder Yield	
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
Assets		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash and cash equivalents		561	1,545	13,998	16,091	3,134	1,652
Trade and other receivables:							
- due from brokers - receivable for securities sold		166	-	-	237	-	-
- application monies		-	6	368	415	-	188
- dividends		137	37	1,124	1,133	268	338
- interest		3	2	44	48	7	10
- others		15	13	149	114	52	63
Responsible Entity fee rebate	9(c)	-	-	-	-	-	-
Financial assets at fair value through profit or loss	6	40,850	43,112	428,511	360,877	147,080	181,272
Other assets		-	-	-	-	-	-
Total assets		41,732	44,715	444,194	378,915	150,541	183,523
Liabilities							
Bank overdraft & margin account		117	-	-	-	-	-
Trade and other payables:							
- due to brokers - payable for securities purchased		-	-	-	-	-	-
- redemptions		40	18	182	24	260	160
- interest on loans		1	-	-	-	-	-
- others		1	-	7	2	2	1
Distribution payable		309	38	630	322	440	189
Responsible Entity - fee payable	9(c)	41	44	473	405	160	196
Responsible Entity - other payable	9(c)	-	-	-	-	-	-
Financial liabilities at fair value through profit or loss	6	-	-	-	-	-	-
Total liabilities		509	100	1,292	753	862	546
Net assets attributable to unitholders - equity	7	41,223	44,615	442,902	378,162	149,679	182,977

The above Balance Sheets should be read in conjunction with the accompanying notes.

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**BALANCE SHEETS
AS AT 30 JUNE 2024**

		GQG Partners Wholesale Global Equity		GQG Partners Wholesale Global Equity - Hedged		Hyperion Wholesale Global Growth Companies	
	Note	30/06/2024	30/06/2023	30/06/2024		30/06/2024	30/06/2023
Assets		\$'000	\$'000	\$'000		\$'000	\$'000
Cash and cash equivalents		35,543	14,283	33		3,788	1,173
Trade and other receivables:							
- due from brokers - receivable for securities sold		-	-	17		-	-
- application monies		872	1,452	261		93	131
- dividends		920	959	-		-	-
- interest		123	46	-		12	5
- others		152	49	-		18	25
Responsible Entity fee rebate	9(c)	-	-	-		-	-
Financial assets at fair value through profit or loss	6	687,374	237,744	48,776		81,035	42,390
Other assets		-	-	-		-	-
Total assets		724,984	254,533	49,087		84,946	43,724
Liabilities							
Bank overdraft & margin account		57	65	-		-	110
Trade and other payables:							
- due to brokers - payable for securities purchased		-	-	-		-	-
- redemptions		442	6	267		127	67
- interest on loans		1	-	-		-	-
- others		7	1	1		1	-
Distribution payable		393	3	4		13	-
Responsible Entity - fee payable	9(c)	564	198	1		66	239
Responsible Entity - other payable	9(c)	-	-	-		-	-
Financial liabilities at fair value through profit or loss	6	-	-	5		-	-
Total liabilities		1,464	273	278		207	416
Net assets attributable to unitholders - equity	7	723,520	254,260	48,809		84,739	43,308

The above Balance Sheets should be read in conjunction with the accompanying notes.

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**BALANCE SHEETS
AS AT 30 JUNE 2024**

		Intermede Wholesale Global Equities		Ironbark Royal London Wholesale Concentrated Global Share		Ironbark Royal London Wholesale Core Global Share
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024
Assets		\$'000	\$'000	\$'000	\$'000	\$'000
Cash and cash equivalents		832	264	5,093	4,467	2,928
Trade and other receivables:						
- due from brokers - receivable for securities sold		-	-	-	-	-
- application monies		49	77	256	224	227
- dividends		8	4	191	270	32
- interest		2	-	17	18	1
- others		4	1	162	111	17
Responsible Entity fee rebate	9(c)	-	-	-	-	-
Financial assets at fair value through profit or loss	6	16,557	3,924	520,062	383,526	78,735
Other assets		-	-	-	-	-
Total assets		17,452	4,270	525,781	388,616	81,940
Liabilities						
Bank overdraft & margin account		-	-	-	246	-
Trade and other payables:						
- due to brokers - payable for securities purchased		420	11	-	-	-
- redemptions		-	-	380	73	1
- interest on loans		-	-	2	-	-
- others		-	1	5	3	1
Distribution payable		-	-	-	17	5
Responsible Entity - fee payable	9(c)	16	4	539	399	54
Responsible Entity - other payable	9(c)	-	-	-	-	-
Financial liabilities at fair value through profit or loss	6	-	-	-	-	-
Total liabilities		436	16	926	738	61
Net assets attributable to unitholders - equity	7	17,016	4,254	524,855	387,878	81,879

The above Balance Sheets should be read in conjunction with the accompanying notes.

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**BALANCE SHEETS
AS AT 30 JUNE 2024**

		Magellan Wholesale Global Share		Magellan Wholesale Global Share - Hedged		MFS Wholesale Global Equity	
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
Assets		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash and cash equivalents		72,338	105,863	3,214	5,540	4,696	8,608
Trade and other receivables:							
- due from brokers - receivable for securities sold		-	-	-	-	2,561	-
- application monies		1,115	99	15	-	121	60
- dividends		87	220	4	12	1,233	1,395
- interest		301	430	12	19	24	31
- others		546	641	22	33	363	395
Responsible Entity fee rebate	9(c)	-	-	-	-	-	-
Financial assets at fair value through profit or loss	6	1,379,937	1,476,671	65,062	79,942	1,106,944	1,293,365
Other assets		-	-	-	-	-	-
Total assets		1,454,324	1,583,924	68,329	85,546	1,115,942	1,303,854
Liabilities							
Bank overdraft & margin account		-	-	-	-	-	-
Trade and other payables:							
- due to brokers - payable for securities purchased		-	-	-	-	3,515	1,284
- redemptions		803	1,784	61	171	906	563
- interest on loans		-	-	-	-	-	-
- others		46	7	1	1	24	6
Distribution payable		4,156	7,798	237	153	3,228	2,077
Responsible Entity - fee payable	9(c)	1,728	2,019	81	107	1,098	1,286
Responsible Entity - other payable	9(c)	-	-	-	-	-	-
Financial liabilities at fair value through profit or loss	6	-	-	33	1,392	-	-
Total liabilities		6,733	11,608	413	1,824	8,771	5,216
Net assets attributable to unitholders - equity	7	1,447,591	1,572,316	67,916	83,722	1,107,171	1,298,638

The above Balance Sheets should be read in conjunction with the accompanying notes.

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**BALANCE SHEETS
AS AT 30 JUNE 2024**

		Nanuk Wholesale New World		Pendal Wholesale Global Select		Realindex Wholesale Global Share Value	
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
Assets		\$	\$	\$'000	\$'000	\$'000	\$'000
Cash and cash equivalents		526,528	225,916	844	623	1,266	231
Trade and other receivables:							
- due from brokers - receivable for securities sold		-	-	-	-	-	-
- application monies		94,665	165	-	-	73	170
- dividends		3,045	12,600	16	23	-	-
- interest		1,271	1,070	1	2	1	1
- others		2,097	1,478	12	12	5	4
Responsible Entity fee rebate	9(c)	-	-	-	-	-	-
Financial assets at fair value through profit or loss	6	8,379,046	5,403,091	42,182	43,254	100,730	82,336
Other assets		-	-	-	-	-	-
Total assets		9,006,652	5,644,320	43,055	43,914	102,075	82,742
Liabilities							
Bank overdraft & margin account		-	2,525	-	1	-	-
Trade and other payables:							
- due to brokers - payable for securities purchased		-	-	259	-	60	-
- redemptions		-	-	-	-	4	10
- interest on loans		51	-	-	-	-	-
- others		84	47	1	1	3	1
Distribution payable		34,689	608	-	-	1,108	199
Responsible Entity - fee payable	9(c)	8,038	5,102	39	40	22	18
Responsible Entity - other payable	9(c)	-	-	-	-	-	-
Financial liabilities at fair value through profit or loss	6	1	-	1	-	-	-
Total liabilities		42,863	8,282	300	42	1,197	228
Net assets attributable to unitholders - equity	7	8,963,789	5,636,038	42,755	43,872	100,878	82,514

The above Balance Sheets should be read in conjunction with the accompanying notes.

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**BALANCE SHEETS
AS AT 30 JUNE 2024**

		Realindex Wholesale Global Share Value - Hedged		Stewart Investors Wholesale Worldwide Leaders Sustainability		Stewart Investors Wholesale Worldwide Sustainability	
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
Assets		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash and cash equivalents		120	41	1,489	3,941	1,043	4,221
Trade and other receivables:							
- due from brokers - receivable for securities sold		-	-	-	-	2,289	-
- application monies		4	99	43	1	32	3
- dividends		-	-	579	413	184	149
- interest		-	-	4	11	4	-
- others		1	2	182	198	65	96
Responsible Entity fee rebate	9(c)	-	-	-	-	-	-
Financial assets at fair value through profit or loss	6	30,912	27,895	384,380	731,568	240,569	339,498
Other assets		-	-	-	-	-	-
Total assets		31,037	28,037	386,677	736,132	244,186	343,967
Liabilities							
Bank overdraft & margin account		-	-	2	-	69	85
Trade and other payables:							
- due to brokers - payable for securities purchased		-	-	-	-	-	-
- redemptions		9	9	41	105	330	395
- interest on loans		-	-	1	-	-	-
- others		-	-	4	5	4	15
Distribution payable		79	61	371	1	496	1,183
Responsible Entity - fee payable	9(c)	6	6	365	696	200	283
Responsible Entity - other payable	9(c)	-	-	-	-	-	-
Financial liabilities at fair value through profit or loss	6	-	-	-	-	-	1
Total liabilities		94	76	784	807	1,099	1,962
Net assets attributable to unitholders - equity	7	30,943	27,961	385,893	735,325	243,087	342,005

The above Balance Sheets should be read in conjunction with the accompanying notes.

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**BALANCE SHEETS
AS AT 30 JUNE 2024**

		Talaria Wholesale Global Equity		T. Rowe Price Wholesale Global Equity		T. Rowe Price Wholesale Global Equity – Hedged	
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
Assets		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash and cash equivalents		86,468	73,324	4,376	11,527	1,129	2,005
Trade and other receivables:							
- due from brokers - receivable for securities sold		-	-	864	-	310	-
- application monies		417	352	226	151	63	137
- dividends		419	46	644	716	-	-
- interest		245	138	35	37	7	4
- others		53	30	334	307	-	-
Responsible Entity fee rebate	9(c)	-	-	-	-	-	-
Financial assets at fair value through profit or loss	6	97,838	46,940	1,016,214	991,792	61,777	36,583
Other assets		-	-	-	-	-	-
Total assets		185,440	120,830	1,022,693	1,004,530	63,286	38,729
Liabilities							
Bank overdraft & margin account		-	-	-	9	-	659
Trade and other payables:							
- due to brokers - payable for securities purchased		-	-	-	-	-	-
- redemptions		10	3	926	312	319	-
- interest on loans		8	-	3	-	-	-
- others		3	-	11	10	2	2
Distribution payable		88	36	1,310	1	56	-
Responsible Entity - fee payable	9(c)	196	128	1,048	1,032	1	1
Responsible Entity - other payable	9(c)	-	-	-	-	-	-
Financial liabilities at fair value through profit or loss	6	1,604	1,119	-	-	4	282
Total liabilities		1,909	1,286	3,298	1,364	382	944
Net assets attributable to unitholders - equity	7	183,531	119,544	1,019,395	1,003,166	62,904	37,785

The above Balance Sheets should be read in conjunction with the accompanying notes.

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**BALANCE SHEETS
AS AT 30 JUNE 2024**

		Fidelity Wholesale Asia		Pendal Wholesale Global Emerging Market Opportunities		Platinum Wholesale Asia	
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
Assets		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash and cash equivalents		16,507	8,862	4,746	6,292	3,312	17,511
Trade and other receivables:							
- due from brokers - receivable for securities sold		-	42	-	90	-	-
- application monies		120	319	86	206	342	1
- dividends		611	486	1,094	1,628	950	773
- interest		63	31	22	54	7	26
- others		58	21	100	96	95	121
Responsible Entity fee rebate	9(c)	-	-	-	-	-	-
Financial assets at fair value through profit or loss	6	164,017	74,646	240,089	245,892	183,865	218,479
Other assets		-	-	-	-	-	-
Total assets		181,376	84,407	246,137	254,258	188,571	236,911
Liabilities							
Bank overdraft & margin account		-	32	-	54	3	-
Trade and other payables:							
- due to brokers - payable for securities purchased		314	852	-	-	-	-
- redemptions		-	-	189	51	25	248
- interest on loans		-	-	-	-	-	-
- others		3	-	4	2	2	3
Distribution payable		-	7	133	42	2	27
Responsible Entity - fee payable	9(c)	200	94	313	324	286	360
Responsible Entity - other payable	9(c)	-	-	-	-	-	-
Financial liabilities at fair value through profit or loss	6	3	3	-	-	-	399
Total liabilities		520	988	639	473	318	1,037
Net assets attributable to unitholders - equity	7	180,856	83,419	245,498	253,785	188,253	235,874

The above Balance Sheets should be read in conjunction with the accompanying notes.

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**BALANCE SHEETS
AS AT 30 JUNE 2024**

		Realindex Wholesale Emerging Markets Value		Stewart Investors Wholesale Global Emerging Markets Leaders Sustainability		Acadian Wholesale Global Equity Long Short	
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets							
Cash and cash equivalents		237	99	519	737	10,345	4,736
Trade and other receivables:							
- due from brokers - receivable for securities sold		-	-	83	-	-	57
- application monies		2	1	37	25	1,397	1,050
- dividends		-	-	68	61	450	253
- interest		-	-	3	2	5	22
- others		1	-	6	7	136	57
Responsible Entity fee rebate	9(c)	-	-	-	-	-	-
Financial assets at fair value through profit or loss	6	13,359	12,189	21,451	22,563	610,472	270,615
Other assets		-	-	-	-	-	-
Total assets		13,599	12,289	22,167	23,395	622,805	276,790
Liabilities							
Bank overdraft & margin account		-	-	-	-	373	61
Trade and other payables:							
- due to brokers - payable for securities purchased		-	-	-	-	133	207
- redemptions		1	43	14	-	205	-
- interest on loans		-	-	-	-	-	-
- others		-	-	2	-	47	19
Distribution payable		209	26	143	13	3	75
Responsible Entity - fee payable	9(c)	2	2	21	22	488	218
Responsible Entity - other payable	9(c)	-	-	-	-	-	-
Financial liabilities at fair value through profit or loss	6	-	-	-	-	144,852	63,762
Total liabilities		212	71	180	35	146,101	64,342
Net assets attributable to unitholders - equity	7	13,387	12,218	21,987	23,360	476,704	212,448

The above Balance Sheets should be read in conjunction with the accompanying notes.

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**BALANCE SHEETS
AS AT 30 JUNE 2024**

		Bell Wholesale Global Emerging Companies		CFS Wholesale Global Health & Biotechnology Fund		CFS Wholesale Global Small Companies	
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
Assets		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash and cash equivalents		1,385	2,565	2,410	2,758	1,138	973
Trade and other receivables:							
- due from brokers - receivable for securities sold		468	-	-	45	380	-
- application monies		83	113	4	8	40	40
- dividends		79	34	56	56	155	190
- interest		7	6	9	7	3	3
- others		32	16	23	20	38	37
Responsible Entity fee rebate	9(c)	-	-	-	-	-	-
Financial assets at fair value through profit or loss	6	92,142	45,113	74,522	68,243	108,428	108,214
Other assets		-	-	-	-	-	-
Total assets		94,196	47,847	77,024	71,137	110,182	109,457
Liabilities							
Bank overdraft & margin account		-	-	-	-	-	-
Trade and other payables:							
- due to brokers - payable for securities purchased		-	-	-	-	387	-
- redemptions		107	12	15	-	13	90
- interest on loans		-	-	-	-	-	-
- others		1	-	1	1	2	2
Distribution payable		7	3	-	-	452	80
Responsible Entity - fee payable	9(c)	108	55	73	67	117	117
Responsible Entity - other payable	9(c)	-	-	-	-	-	-
Financial liabilities at fair value through profit or loss	6	-	-	-	-	-	-
Total liabilities		223	70	89	68	971	289
Net assets attributable to unitholders - equity	7	93,973	47,777	76,935	71,069	109,211	109,168

The above Balance Sheets should be read in conjunction with the accompanying notes.

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**BALANCE SHEETS
AS AT 30 JUNE 2024**

		CFS Wholesale Global Technology & Communications Fund		Janus Henderson Wholesale Global Natural Resources		Perpetual Wholesale Share-Plus Long-Short	
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
Assets		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash and cash equivalents		4,423	1,985	9,324	11,346	3,776	706
Trade and other receivables:							
- due from brokers - receivable for securities sold		-	74	86	-	818	-
- application monies		376	103	9	90	69	5
- dividends		65	13	481	481	142	15
- interest		20	11	42	43	31	2
- others		46	31	165	124	10	3
Responsible Entity fee rebate	9(c)	-	-	-	-	-	-
Financial assets at fair value through profit or loss	6	166,197	108,496	354,839	423,861	47,321	6,680
Other assets		-	-	-	-	-	-
Total assets		171,127	110,713	364,946	435,945	52,167	7,411
Liabilities							
Bank overdraft & margin account		-	-	3	1,939	-	-
Trade and other payables:							
- due to brokers - payable for securities purchased		-	-	-	-	1,423	116
- redemptions		21	61	183	77	89	-
- interest on loans		-	-	-	-	20	-
- others		3	1	7	4	45	4
Distribution payable		-	-	429	2,132	-	-
Responsible Entity - fee payable	9(c)	161	105	344	411	41	9
Responsible Entity - other payable	9(c)	-	-	-	-	-	-
Financial liabilities at fair value through profit or loss	6	-	-	-	-	9,180	1,307
Total liabilities		185	167	966	4,563	10,798	1,436
Net assets attributable to unitholders - equity	7	170,942	110,546	363,980	431,382	41,369	5,975

The above Balance Sheets should be read in conjunction with the accompanying notes.

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**BALANCE SHEETS
AS AT 30 JUNE 2024**

		Platinum Wholesale International		PM Capital Wholesale Global Companies		Sage Capital Wholesale Equity Plus	
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
Assets		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash and cash equivalents		55,349	137,138	21,336	14,277	757	567
Trade and other receivables:							
- due from brokers - receivable for securities sold		93	-	-	-	425	100
- application monies		189	131	212	30	47	199
- dividends		3,488	2,501	-	47	166	124
- interest		36	7	16	-	47	-
- others		542	629	427	50	14	8
Responsible Entity fee rebate	9(c)	-	-	-	-	-	-
Financial assets at fair value through profit or loss	6	1,152,740	1,338,540	182,538	140,428	61,625	28,109
Other assets		-	-	-	-	-	-
Total assets		1,212,437	1,478,946	204,529	154,832	63,081	29,107
Liabilities							
Bank overdraft & margin account		-	2,791	12,149	9,173	-	-
Trade and other payables:							
- due to brokers - payable for securities purchased		-	-	-	666	686	302
- redemptions		614	689	1	20	213	-
- interest on loans		-	-	-	-	47	-
- others		18	122	3	6	42	28
Distribution payable		706	2,143	298	77	2	-
Responsible Entity - fee payable	9(c)	1,683	2,038	183	138	109	19
Responsible Entity - other payable	9(c)	-	-	-	-	-	-
Financial liabilities at fair value through profit or loss	6	5,278	17,688	5,945	5,521	12,590	6,532
Total liabilities		8,299	25,471	18,579	15,601	13,689	6,881
Net assets attributable to unitholders - equity	7	1,204,138	1,453,475	185,950	139,231	49,392	22,226

The above Balance Sheets should be read in conjunction with the accompanying notes.

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**BALANCE SHEETS
AS AT 30 JUNE 2024**

		First Sentier Wholesale Global Property Securities		First Sentier Wholesale Global Listed Infrastructure		Macquarie Wholesale Global Listed Real Estate	
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
Assets		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash and cash equivalents		4,931	4,431	4,345	17,769	4,986	7,420
Trade and other receivables:							
- due from brokers - receivable for securities sold		-	3,023	849	-	11	877
- application monies		669	93	650	242	454	32
- dividends		1,275	1,408	3,628	3,645	1,332	1,060
- interest		12	19	15	30	7	15
- others		87	91	203	221	84	90
Responsible Entity fee rebate	9(c)	-	-	-	-	-	-
Financial assets at fair value through profit or loss	6	356,855	395,070	743,441	767,310	302,737	319,569
Other assets		-	-	-	-	-	-
Total assets		363,829	404,135	753,131	789,217	309,611	329,063
Liabilities							
Bank overdraft & margin account		-	155	-	-	-	20
Trade and other payables:							
- due to brokers - payable for securities purchased		-	2,061	704	289	-	2,373
- redemptions		1,990	313	484	172	173	194
- interest on loans		-	-	4	-	-	-
- others		5	2	10	7	4	3
Distribution payable		607	711	408	514	206	239
Responsible Entity - fee payable	9(c)	297	330	740	776	304	322
Responsible Entity - other payable	9(c)	-	-	-	-	-	-
Financial liabilities at fair value through profit or loss	6	2,722	2,116	218	2,439	32	476
Total liabilities		5,621	5,688	2,568	4,197	719	3,627
Net assets attributable to unitholders - equity	7	358,208	398,447	750,563	785,020	308,892	325,436

The above Balance Sheets should be read in conjunction with the accompanying notes.

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**BALANCE SHEETS
AS AT 30 JUNE 2024**

		Magellan Wholesale Infrastructure		Resolution Capital Wholesale Global Property Securities		Generation Wholesale Global Share	
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
Assets		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash and cash equivalents		13,451	16,891	1,952	1,953	47,714	36,730
Trade and other receivables:							
- due from brokers - receivable for securities sold		-	449	664	126	2,242	491
- application monies		106	678	30	82	822	276
- dividends		3,243	2,953	135	100	47	94
- interest		48	58	4	7	119	119
- others		127	131	14	7	268	219
Responsible Entity fee rebate	9(c)	-	-	-	-	-	-
Financial assets at fair value through profit or loss	6	419,948	413,484	51,682	24,300	831,736	738,745
Other assets		-	-	-	-	-	-
Total assets		436,923	434,644	54,481	26,575	882,948	776,674
Liabilities							
Bank overdraft & margin account		-	-	-	-	320	510
Trade and other payables:							
- due to brokers - payable for securities purchased		-	-	724	142	3,790	889
- redemptions		345	55	46	2	140	64
- interest on loans		-	-	-	-	2	-
- others		5	2	2	1	9	4
Distribution payable		40	126	4	-	26,168	758
Responsible Entity - fee payable	9(c)	466	456	55	27	863	764
Responsible Entity - other payable	9(c)	-	-	-	-	-	-
Financial liabilities at fair value through profit or loss	6	273	7,525	3	104	1,106	1,398
Total liabilities		1,129	8,164	834	276	32,398	4,387
Net assets attributable to unitholders - equity	7	435,794	426,480	53,647	26,299	850,550	772,287

The above Balance Sheets should be read in conjunction with the accompanying notes.

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**STATEMENTS OF CHANGES IN EQUITY
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

		CFS ETF Exposure Series: US Treasury Bills	CFS ETF Exposure Series: All-World ex-US Shares	CFS ETF Exposure Series: US Shares
	Note	30/06/2024 \$'000	30/06/2024 \$ 30/06/2023 \$	30/06/2024 \$'000 30/06/2023 \$'000
Opening equity at the beginning of the period	7	-	1,646,231	-
Profit/(Loss) for the period		(130)	495,210	51,363
Other comprehensive income for the period		-	-	-
Total comprehensive income for the period		(130)	495,210 51,363	6,739 656
Transactions with unitholders in their capacity as owners				
Distribution to unitholders	5,7	(203)	(117,308)	(15,240)
Application of units	7	12,725	7,235,942	1,656,337
Redemption of units	7	(925)	(1,040,204)	(61,252)
Reinvestment during the period	7	203	116,372	15,023
Closing equity at the end of the period	7	11,670	8,336,243 1,646,231	51,175 9,445

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**STATEMENTS OF CHANGES IN EQUITY
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

		CFS Wholesale Index Global Share - Hedged		CFS Wholesale Index Global Property Securities		CFS Wholesale Index Global Listed Infrastructure Securities	
	Note	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000
Opening equity at the beginning of the period	7	1,688,851	1,388,542	1,201,640	1,474,660	1,287,619	1,343,398
Profit/(Loss) for the period		358,233	219,161	52,357	(51,684)	42,911	(33,139)
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		358,233	219,161	52,357	(51,684)	42,911	(33,139)
Transactions with unitholders in their capacity as owners							
Distribution to unitholders	5,7	(34,204)	(70,605)	(43,143)	(42,234)	(38,562)	(31,316)
Application of units	7	435,075	345,272	297,126	305,796	327,733	346,080
Redemption of units	7	(168,819)	(263,263)	(294,985)	(527,036)	(300,150)	(368,397)
Reinvestment during the period	7	33,842	69,744	43,053	42,138	38,259	30,993
Closing equity at the end of the period	7	2,312,978	1,688,851	1,256,048	1,201,640	1,357,810	1,287,619

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**STATEMENTS OF CHANGES IN EQUITY
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

		CFS Wholesale Geared Index Global Share		Perpetual Wholesale Diversified Real Return		Acadian Wholesale Global Managed Volatility Equity	
	Note	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000
Opening equity at the beginning of the period	7	82,684	27,241	205,208	123,621	17,048	13,741
Profit/(Loss) for the period		20,515	20,625	8,666	5,051	2,123	2,245
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		20,515	20,625	8,666	5,051	2,123	2,245
Transactions with unitholders in their capacity as owners							
Distribution to unitholders	5,7	(10,440)	(10)	(4,965)	(721)	(1,498)	(1,214)
Application of units	7	31,791	44,405	21,093	84,440	6,935	5,307
Redemption of units	7	(73,816)	(9,587)	(70,981)	(7,902)	(6,403)	(4,163)
Reinvestment during the period	7	10,161	10	4,935	719	1,391	1,132
Closing equity at the end of the period	7	60,895	82,684	163,956	205,208	19,596	17,048

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**STATEMENTS OF CHANGES IN EQUITY
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

		Acadian Wholesale Sustainable Global Equity		Antipodes Wholesale Global		Baillie Gifford Wholesale Long Term Global Growth	
	Note	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000
Opening equity at the beginning of the period	7	164,648	129,706	81,608	79,201	688,735	553,484
Profit/(Loss) for the period		42,191	30,692	4,531	11,289	130,719	150,993
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		42,191	30,692	4,531	11,289	130,719	150,993
Transactions with unitholders in their capacity as owners							
Distribution to unitholders	5,7	-	(1,429)	(7,924)	(455)	-	-
Application of units	7	39,599	19,205	12,171	11,454	54,347	71,891
Redemption of units	7	(23,446)	(14,391)	(25,064)	(20,325)	(129,412)	(87,633)
Reinvestment during the period	7	-	865	7,747	444	-	-
Closing equity at the end of the period	7	222,992	164,648	73,069	81,608	744,389	688,735

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**STATEMENTS OF CHANGES IN EQUITY
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

		Barrow Hanley Wholesale Concentrated Global Share		Barrow Hanley Wholesale Global Share		Epoch Wholesale Global Equity Shareholder Yield	
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Opening equity at the beginning of the period	7	44,615	37,499	378,162	201,667	182,977	177,293
Profit/(Loss) for the period		2,909	8,901	28,442	46,794	19,122	21,517
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		2,909	8,901	28,442	46,794	19,122	21,517
Transactions with unitholders in their capacity as owners							
Distribution to unitholders	5,7	(13,951)	(1,543)	(43,182)	(17,209)	(18,898)	(8,821)
Application of units	7	4,908	5,740	107,698	145,306	5,593	20,261
Redemption of units	7	(10,896)	(7,481)	(70,689)	(15,274)	(57,490)	(35,866)
Reinvestment during the period	7	13,638	1,499	42,471	16,878	18,375	8,593
Closing equity at the end of the period	7	41,223	44,615	442,902	378,162	149,679	182,977

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**STATEMENTS OF CHANGES IN EQUITY
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

		GQG Partners Wholesale Global Equity		GQG Partners Wholesale Global Equity - Hedged		Hyperion Wholesale Global Growth Companies	
	Note	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000		30/06/2024 \$'000	30/06/2023 \$'000
Opening equity at the beginning of the period	7	254,260	-	-		43,308	15,361
Profit/(Loss) for the period		137,941	20,588	2,348		11,365	10,142
Other comprehensive income for the period		-	-	-		-	-
Total comprehensive income for the period		137,941	20,588	2,348		11,365	10,142
Transactions with unitholders in their capacity as owners							
Distribution to unitholders	5,7	(62,874)	(838)	(4,710)		(673)	-
Application of units	7	417,413	238,079	49,832		42,909	23,591
Redemption of units	7	(85,701)	(4,405)	(3,367)		(12,830)	(5,786)
Reinvestment during the period	7	62,481	836	4,706		660	-
Closing equity at the end of the period	7	723,520	254,260	48,809		84,739	43,308

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**STATEMENTS OF CHANGES IN EQUITY
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

		Intermede Wholesale Global Equities		Ironbark Royal London Wholesale Concentrated Global Share		Ironbark Royal London Wholesale Core Global Share
	Note	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000
Opening equity at the beginning of the period	7	4,254	-	387,878	187,610	-
Profit/(Loss) for the period		1,178	367	109,200	84,307	10,842
Other comprehensive income for the period		-	-	-	-	-
Total comprehensive income for the period		1,178	367	109,200	84,307	10,842
Transactions with unitholders in their capacity as owners						
Distribution to unitholders	5,7	(375)	(46)	(19)	(947)	(3,937)
Application of units	7	12,928	7,121	126,383	141,101	90,654
Redemption of units	7	(1,344)	(3,234)	(98,606)	(25,116)	(19,612)
Reinvestment during the period	7	375	46	19	923	3,932
Closing equity at the end of the period	7	17,016	4,254	524,855	387,878	81,879

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**STATEMENTS OF CHANGES IN EQUITY
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

		Magellan Wholesale Global Share		Magellan Wholesale Global Share - Hedged		MFS Wholesale Global Equity	
	Note	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000
Opening equity at the beginning of the period	7	1,572,316	1,965,498	83,722	138,160	1,298,638	1,235,014
Profit/(Loss) for the period		256,019	312,114	11,578	12,281	62,013	219,613
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		256,019	312,114	11,578	12,281	62,013	219,613
Transactions with unitholders in their capacity as owners							
Distribution to unitholders	5,7	(157,147)	(271,534)	(4,139)	(3,064)	(159,467)	(100,345)
Application of units	7	21,815	36,924	3,221	15,560	31,713	79,766
Redemption of units	7	(397,970)	(732,937)	(30,339)	(82,113)	(281,630)	(233,444)
Reinvestment during the period	7	152,558	262,251	3,873	2,898	155,904	98,034
Closing equity at the end of the period	7	1,447,591	1,572,316	67,916	83,722	1,107,171	1,298,638

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**STATEMENTS OF CHANGES IN EQUITY
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

		Nanuk Wholesale New World		Pendal Wholesale Global Select		Realindex Wholesale Global Share Value	
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
		\$	\$	\$'000	\$'000	\$'000	\$'000
Opening equity at the beginning of the period	7	5,636,038	-	43,872	43,806	82,514	68,995
Profit/(Loss) for the period		979,969	637,790	7,542	2,441	16,198	13,534
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		979,969	637,790	7,542	2,441	16,198	13,534
Transactions with unitholders in their capacity as owners							
Distribution to unitholders	5,7	(780,926)	(133,459)	(5)	(136)	(9,927)	(2,591)
Application of units	7	7,920,326	5,992,628	976	2,725	20,703	16,494
Redemption of units	7	(5,534,678)	(993,772)	(9,635)	(5,100)	(17,320)	(16,197)
Reinvestment during the period	7	743,060	132,851	5	136	8,710	2,279
Closing equity at the end of the period	7	8,963,789	5,636,038	42,755	43,872	100,878	82,514

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**STATEMENTS OF CHANGES IN EQUITY
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

		Realindex Wholesale Global Share Value - Hedged		Stewart Investors Wholesale Worldwide Leaders Sustainability		Stewart Investors Wholesale Worldwide Sustainability	
	Note	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000
Opening equity at the beginning of the period	7	27,961	27,412	735,325	603,715	342,005	677,638
Profit/(Loss) for the period		5,520	3,603	73,414	158,017	(2,066)	102,973
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		5,520	3,603	73,414	158,017	(2,066)	102,973
Transactions with unitholders in their capacity as owners							
Distribution to unitholders	5,7	(1,101)	(879)	(78,161)	(18)	(11,906)	(13,618)
Application of units	7	6,339	4,940	17,605	58,232	9,674	22,747
Redemption of units	7	(8,775)	(7,866)	(437,267)	(84,639)	(105,856)	(460,037)
Reinvestment during the period	7	999	751	74,977	18	11,236	12,302
Closing equity at the end of the period	7	30,943	27,961	385,893	735,325	243,087	342,005

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**STATEMENTS OF CHANGES IN EQUITY
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

		Talaria Wholesale Global Equity		T. Rowe Price Wholesale Global Equity		T. Rowe Price Wholesale Global Equity – Hedged	
	Note	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000
Opening equity at the beginning of the period	7	119,544	22,750	1,003,166	803,100	37,785	4,031
Profit/(Loss) for the period		1,285	8,352	189,380	172,904	10,025	3,191
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		1,285	8,352	189,380	172,904	10,025	3,191
Transactions with unitholders in their capacity as owners							
Distribution to unitholders	5,7	(14,493)	(4,763)	(58,207)	(65)	(5,411)	-
Application of units	7	70,569	90,648	86,581	152,730	28,150	33,475
Redemption of units	7	(7,654)	(2,154)	(258,421)	(125,566)	(13,000)	(2,912)
Reinvestment during the period	7	14,280	4,711	56,896	63	5,355	-
Closing equity at the end of the period	7	183,531	119,544	1,019,395	1,003,166	62,904	37,785

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**STATEMENTS OF CHANGES IN EQUITY
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

		Fidelity Wholesale Asia		Pendal Wholesale Global Emerging Market Opportunities		Platinum Wholesale Asia	
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Opening equity at the beginning of the period	7	83,419	10,797	253,785	208,360	235,874	296,097
Profit/(Loss) for the period		270	3,548	14,921	27,613	7,299	1,833
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		270	3,548	14,921	27,613	7,299	1,833
Transactions with unitholders in their capacity as owners							
Distribution to unitholders	5,7	(8,877)	(454)	(12,120)	(6,824)	(55)	(791)
Application of units	7	117,599	71,790	38,067	51,556	6,680	13,691
Redemption of units	7	(20,324)	(2,709)	(61,132)	(33,664)	(61,598)	(75,720)
Reinvestment during the period	7	8,769	447	11,977	6,744	53	764
Closing equity at the end of the period	7	180,856	83,419	245,498	253,785	188,253	235,874

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**STATEMENTS OF CHANGES IN EQUITY
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

		Realindex Wholesale Emerging Markets Value		Stewart Investors Wholesale Global Emerging Markets Leaders Sustainability		Acadian Wholesale Global Equity Long Short	
	Note	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000
Opening equity at the beginning of the period	7	12,218	13,217	23,360	21,381	212,448	112,100
Profit/(Loss) for the period		1,990	1,070	146	3,446	93,635	42,353
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		1,990	1,070	146	3,446	93,635	42,353
Transactions with unitholders in their capacity as owners							
Distribution to unitholders	5,7	(1,742)	(501)	(1,361)	(137)	(21)	(1,290)
Application of units	7	2,571	2,468	2,511	1,574	235,558	81,446
Redemption of units	7	(3,141)	(4,463)	(3,885)	(3,025)	(64,933)	(23,275)
Reinvestment during the period	7	1,491	427	1,216	121	17	1,114
Closing equity at the end of the period	7	13,387	12,218	21,987	23,360	476,704	212,448

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**STATEMENTS OF CHANGES IN EQUITY
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

		Bell Wholesale Global Emerging Companies		CFS Wholesale Global Health & Biotechnology Fund		CFS Wholesale Global Small Companies	
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Opening equity at the beginning of the period	7	47,777	12,397	71,069	65,666	109,168	103,858
Profit/(Loss) for the period		(809)	4,450	7,744	7,009	12,797	16,284
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		(809)	4,450	7,744	7,009	12,797	16,284
Transactions with unitholders in their capacity as owners							
Distribution to unitholders	5,7	(2,659)	(829)	(1)	(1)	(9,424)	(1,484)
Application of units	7	56,244	32,258	5,827	4,182	6,494	4,604
Redemption of units	7	(9,232)	(1,326)	(7,705)	(5,788)	(18,716)	(15,499)
Reinvestment during the period	7	2,652	827	1	1	8,892	1,405
Closing equity at the end of the period	7	93,973	47,777	76,935	71,069	109,211	109,168

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**STATEMENTS OF CHANGES IN EQUITY
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

		CFS Wholesale Global Technology & Communications Fund		Janus Henderson Wholesale Global Natural Resources		Perpetual Wholesale Share-Plus Long-Short	
	Note	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000
Opening equity at the beginning of the period	7	110,546	83,065	431,382	393,027	5,975	-
Profit/(Loss) for the period		49,895	22,909	13,857	57,626	573	(34)
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		49,895	22,909	13,857	57,626	573	(34)
Transactions with unitholders in their capacity as owners							
Distribution to unitholders	5,7	-	-	(3,658)	(9,289)	(193)	(1)
Application of units	7	33,091	15,989	19,797	53,090	41,734	6,407
Redemption of units	7	(22,590)	(11,417)	(99,935)	(69,690)	(6,911)	(398)
Reinvestment during the period	7	-	-	2,537	6,618	191	1
Closing equity at the end of the period	7	170,942	110,546	363,980	431,382	41,369	5,975

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**STATEMENTS OF CHANGES IN EQUITY
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

		Platinum Wholesale International		PM Capital Wholesale Global Companies		Sage Capital Wholesale Equity Plus	
	Note	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000
Opening equity at the beginning of the period	7	1,453,475	1,586,692	139,231	92,600	22,226	-
Profit/(Loss) for the period		58,764	198,389	26,892	27,934	4,742	313
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		58,764	198,389	26,892	27,934	4,742	313
Transactions with unitholders in their capacity as owners							
Distribution to unitholders	5,7	(34,616)	(74,208)	(7,992)	(2,407)	(1,753)	(159)
Application of units	7	14,087	21,175	44,628	36,074	26,471	32,428
Redemption of units	7	(321,251)	(350,282)	(24,497)	(17,289)	(4,045)	(10,515)
Reinvestment during the period	7	33,679	71,709	7,688	2,319	1,751	159
Closing equity at the end of the period	7	1,204,138	1,453,475	185,950	139,231	49,392	22,226

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**STATEMENTS OF CHANGES IN EQUITY
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

		First Sentier Wholesale Global Property Securities		First Sentier Wholesale Global Listed Infrastructure		Macquarie Wholesale Global Listed Real Estate	
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Opening equity at the beginning of the period	7	398,447	421,073	785,020	826,056	325,436	388,406
Profit/(Loss) for the period		11,331	(34,672)	5,596	(13,173)	8,395	(25,109)
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		11,331	(34,672)	5,596	(13,173)	8,395	(25,109)
Transactions with unitholders in their capacity as owners							
Distribution to unitholders	5,7	(8,081)	(9,823)	(17,273)	(16,136)	(8,173)	(6,949)
Application of units	7	40,885	56,259	85,392	112,140	31,857	26,588
Redemption of units	7	(91,385)	(43,059)	(124,621)	(139,119)	(56,413)	(63,960)
Reinvestment during the period	7	7,011	8,669	16,449	15,252	7,790	6,460
Closing equity at the end of the period	7	358,208	398,447	750,563	785,020	308,892	325,436

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**STATEMENTS OF CHANGES IN EQUITY
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

		Magellan Wholesale Infrastructure		Resolution Capital Wholesale Global Property Securities		Generation Wholesale Global Share	
	Note	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000
Opening equity at the beginning of the period	7	426,480	444,650	26,299	6,777	772,287	640,307
Profit/(Loss) for the period		(2,004)	(8,451)	2,547	(539)	123,655	135,299
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		(2,004)	(8,451)	2,547	(539)	123,655	135,299
Transactions with unitholders in their capacity as owners							
Distribution to unitholders	5,7	(2,531)	(6,361)	(256)	(3)	(35,587)	(1,062)
Application of units	7	57,767	73,039	28,159	22,990	113,846	106,363
Redemption of units	7	(46,401)	(82,613)	(3,354)	(2,929)	(133,070)	(108,924)
Reinvestment during the period	7	2,483	6,216	252	3	9,419	304
Closing equity at the end of the period	7	435,794	426,480	53,647	26,299	850,550	772,287

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

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

CASH FLOW STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

	CFS ETF Exposure Series: US Treasury Bills	CFS ETF Exposure Series: All-World ex-US Shares	CFS ETF Exposure Series: US Shares
Note	12/07/2023 - 30/06/2024 \$'000	1/07/2023 - 30/06/2024 \$	13/09/2022 - 30/06/2023 \$
Cash flows from operating activities			
Proceeds from sale of financial instruments at FVTPL*	558	382,650	-
Payments for purchase of financial instruments at FVTPL*	(11,745)	(6,170,566)	(1,449,015)
Interest received	11	9,965	902
Dividends/distributions received	106	95,501	1,680
Responsible Entity fee received/ (paid)	(8)	(8,965)	(656)
Interest paid	-	(362)	-
Payment for brokerage costs	-	(226)	-
Other receipts/(payments)	(1)	(1,201)	(116)
Net cash (used in)/from operating activities 8(a)	(11,079)	(5,693,204)	(1,447,205)
Cash flows from financing activities			
Receipts from issue of units	12,621	7,115,610	1,656,267
Payment for redemption of units	(925)	(1,040,204)	(61,252)
Distributions paid	-	(870)	1
Net cash (used in)/from financing activities	11,696	6,074,536	1,595,016
Net movement in cash and cash equivalents	617	381,332	147,811
Add opening cash and cash equivalents brought forward	-	147,811	-
Closing cash and cash equivalents carried forward	617	529,143	147,811

There have been no inflows/outflows related to investing activities during the period. Non-cash operating and financing activities are disclosed in part (b) under "Cash and Cash Equivalents" note to the financial statements. Non-cash financing and investing activities relating to the reinvestment of distributions are disclosed in the "Net Assets Attributable to Unitholders" note.

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

* FVTPL - Fair Value through Profit and Loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

CASH FLOW STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		CFS Wholesale Index Global Share - Hedged		CFS Wholesale Index Global Property Securities		CFS Wholesale Index Global Listed Infrastructure Securities	
	Note	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Cash flows from operating activities							
Proceeds from sale of financial instruments at FVTPL*		80,962	65,198	321,605	435,294	346,745	344,203
Payments for purchase of financial instruments at FVTPL*		(317,736)	(211,371)	(354,581)	(254,630)	(400,461)	(351,357)
Interest received		1,877	933	990	554	531	295
Dividends/distributions received		33,701	30,066	45,492	44,093	41,678	32,898
Responsible Entity fee received/ (paid)		(5,744)	(4,677)	(3,892)	(3,671)	(4,174)	(3,656)
Interest paid		(7)	-	(2)	-	(11)	-
Payment for brokerage costs		(125)	(35)	(207)	(25)	(150)	(16)
Other receipts/(payments)		(442)	(424)	(319)	(275)	(268)	(237)
Net cash (used in)/from operating activities	8(a)	(207,514)	(120,310)	9,086	221,340	(16,110)	22,130
Cash flows from financing activities							
Receipts from issue of units		436,006	343,928	297,420	305,379	328,151	345,419
Payment for redemption of units		(167,702)	(263,453)	(296,498)	(525,429)	(300,270)	(368,319)
Distributions paid		(870)	(1,482)	(86)	(213)	(283)	(1,306)
Net cash (used in)/from financing activities		267,434	78,993	836	(220,263)	27,598	(24,206)
Net movement in cash and cash equivalents		59,920	(41,317)	9,922	1,077	11,488	(2,076)
Effects of exchange rate changes		760	(1,182)	483	(163)	(20)	(22)
Add opening cash and cash equivalents brought forward		18,651	61,150	25,838	24,924	10,207	12,305
Closing cash and cash equivalents carried forward		79,331	18,651	36,243	25,838	21,675	10,207

There have been no inflows/outflows related to investing activities during the period.

Non-cash operating and financing activities are disclosed in part (b) under "Cash and Cash Equivalents" note to the financial statements. Non-cash financing and investing activities relating to the reinvestment of distributions are disclosed in the "Net Assets Attributable to Unitholders" note.

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

* FVTPL - Fair Value through Profit and Loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

CASH FLOW STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		CFS Wholesale Geared Index Global Share		Perpetual Wholesale Diversified Real Return		Acadian Wholesale Global Managed Volatility Equity	
	Note	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Cash flows from operating activities							
Proceeds from sale of financial instruments at FVTPL*		93,135	7,756	45,940	84,044	4,480	2,675
Payments for purchase of financial instruments at FVTPL*		(34,060)	(98,890)	(49,206)	(157,972)	(4,815)	(3,720)
Interest received		9	14	1,287	1,363	2	1
Dividends/distributions received		-	-	3,627	2,490	-	-
Responsible Entity fee received/ (paid)		(304)	(237)	(1,947)	(1,856)	(43)	(37)
Interest paid		(4,645)	(2,343)	(146)	(30)	-	-
Payment for brokerage costs		-	-	(140)	(18)	-	-
Other receipts/(payments)		(79)	(23)	(28)	(125)	(1)	(1)
Net cash (used in)/from operating activities	8(a)	54,056	(93,723)	(613)	(72,104)	(377)	(1,082)
Cash flows from financing activities							
Receipts from issue of units		31,886	44,379	21,258	84,514	6,926	5,298
Payment for redemption of units		(73,900)	(9,201)	(71,158)	(7,536)	(6,397)	(4,198)
Distributions paid		-	(10)	(13)	(3)	(89)	(76)
Additional loan		(12,000)	59,000	-	-	-	-
Net cash (used in)/from financing activities		(54,014)	94,168	(49,913)	76,975	440	1,024
Net movement in cash and cash equivalents		42	445	(50,526)	4,871	63	(58)
Effects of exchange rate changes		-	-	(72)	171	-	-
Add opening cash and cash equivalents brought forward		412	(33)	62,434	57,392	62	120
Closing cash and cash equivalents carried forward		454	412	11,836	62,434	125	62

There have been no inflows/outflows related to investing activities during the period.

Non-cash operating and financing activities are disclosed in part (b) under "Cash and Cash Equivalents" note to the financial statements. Non-cash financing and investing activities relating to the reinvestment of distributions are disclosed in the "Net Assets Attributable to Unitholders" note.

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

* FVTPL - Fair Value through Profit and Loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

CASH FLOW STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		Acadian Wholesale Sustainable Global Equity		Antipodes Wholesale Global		Baillie Gifford Wholesale Long Term Global Growth	
	Note	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Cash flows from operating activities							
Proceeds from sale of financial instruments at FVTPL*		257,299	171,344	128,673	87,416	217,872	129,850
Payments for purchase of financial instruments at FVTPL*		(268,825)	(178,226)	(120,362)	(75,386)	(125,821)	(103,232)
Interest received		62	29	776	219	377	223
Dividends/distributions received		2,423	2,905	1,539	1,423	1,694	2,221
Responsible Entity fee received/ (paid)		(1,764)	(1,366)	(1,202)	(1,162)	(7,334)	(6,359)
Interest paid		(13)	-	(28)	-	(12)	-
Payment for brokerage costs		(94)	(20)	(174)	(44)	(158)	(43)
Other receipts/(payments)		(48)	(38)	(26)	(63)	(141)	(142)
Net cash (used in)/from operating activities	8(a)	(10,960)	(5,372)	9,196	12,403	86,477	22,518
Cash flows from financing activities							
Receipts from issue of units		38,451	19,273	12,350	11,273	53,733	72,031
Payment for redemption of units		(23,706)	(14,113)	(25,009)	(20,345)	(129,266)	(87,543)
Distributions paid		(316)	(735)	(159)	(118)	-	(42)
Net cash (used in)/from financing activities		14,429	4,425	(12,818)	(9,190)	(75,533)	(15,554)
Net movement in cash and cash equivalents		3,469	(947)	(3,622)	3,213	10,944	6,964
Effects of exchange rate changes		(128)	-	45	(203)	(420)	-
Add opening cash and cash equivalents brought forward		369	1,316	12,362	9,352	7,769	805
Closing cash and cash equivalents carried forward		3,710	369	8,785	12,362	18,293	7,769

There have been no inflows/outflows related to investing activities during the period.
Non-cash operating and financing activities are disclosed in part (b) under "Cash and Cash Equivalents" note to the financial statements. Non-cash financing and investing activities relating to the reinvestment of distributions are disclosed in the "Net Assets Attributable to Unitholders" note.

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

* FVTPL - Fair Value through Profit and Loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

CASH FLOW STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

	Barrow Hanley Wholesale Concentrated Global Share		Barrow Hanley Wholesale Global Share		Epoch Wholesale Global Equity Shareholder Yield	
Note	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Cash flows from operating activities						
Proceeds from sale of financial instruments at FVTPL*	59,410	6,224	181,661	104,551	76,903	63,311
Payments for purchase of financial instruments at FVTPL*	(54,862)	(5,652)	(225,369)	(224,775)	(26,168)	(49,930)
Interest received	40	25	605	290	70	70
Dividends/distributions received	951	901	10,076	5,635	4,822	5,796
Responsible Entity fee received/ (paid)	(548)	(496)	(5,434)	(3,601)	(2,093)	(2,372)
Interest paid	(2)	-	(15)	-	(7)	-
Payment for brokerage costs	(91)	(8)	(374)	(77)	(53)	(38)
Other receipts/(payments)	2	(14)	(62)	(65)	(142)	(222)
Net cash (used in)/from operating activities 8(a)	4,900	980	(38,912)	(118,042)	53,332	16,615
Cash flows from financing activities						
Receipts from issue of units	4,913	5,734	107,746	145,104	5,781	20,148
Payment for redemption of units	(10,873)	(7,477)	(70,531)	(15,388)	(57,389)	(35,764)
Distributions paid	(42)	(30)	(404)	(185)	(271)	(468)
Net cash (used in)/from financing activities	(6,002)	(1,773)	36,811	129,531	(51,879)	(16,084)
Net movement in cash and cash equivalents	(1,102)	(793)	(2,101)	11,489	1,453	531
Effects of exchange rate changes	1	(1)	8	-	29	(2)
Add opening cash and cash equivalents brought forward	1,545	2,339	16,091	4,602	1,652	1,123
Closing cash and cash equivalents carried forward	444	1,545	13,998	16,091	3,134	1,652

There have been no inflows/outflows related to investing activities during the period. Non-cash operating and financing activities are disclosed in part (b) under "Cash and Cash Equivalents" note to the financial statements. Non-cash financing and investing activities relating to the reinvestment of distributions are disclosed in the "Net Assets Attributable to Unitholders" note.

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

* FVTPL - Fair Value through Profit and Loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

CASH FLOW STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		GQG Partners Wholesale Global Equity		GQG Partners Wholesale Global Equity - Hedged		Hyperion Wholesale Global Growth Companies	
	Note	1/07/2023 - 30/06/2024 \$'000	13/09/2022 - 30/06/2023 \$'000	12/07/2023 - 30/06/2024 \$'000		1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Cash flows from operating activities							
Proceeds from sale of financial instruments at FVTPL*		675,135	108,419	1,667		10,668	4,501
Payments for purchase of financial instruments at FVTPL*		(988,185)	(327,357)	(48,109)		(36,539)	(21,634)
Interest received		946	107	6		77	27
Dividends/distributions received		5,734	1,745	-		181	73
Responsible Entity fee received/ (paid)		(4,362)	(865)	(3)		(1,783)	(436)
Interest paid		(47)	-	-		(2)	-
Payment for brokerage costs		(521)	(27)	-		(30)	(1)
Other receipts/(payments)		(156)	(32)	-		(13)	(7)
Net cash (used in)/from operating activities	8(a)	(311,456)	(218,010)	(46,439)		(27,441)	(17,477)
Cash flows from financing activities							
Receipts from issue of units		417,992	236,627	49,571		42,947	23,556
Payment for redemption of units		(85,265)	(4,399)	(3,099)		(12,769)	(5,720)
Distributions paid		(3)	-	-		-	-
Net cash (used in)/from financing activities		332,724	232,228	46,472		30,178	17,836
Net movement in cash and cash equivalents		21,268	14,218	33		2,737	359
Effects of exchange rate changes		-	-	-		(12)	7
Add opening cash and cash equivalents brought forward		14,218	-	-		1,063	697
Closing cash and cash equivalents carried forward		35,486	14,218	33		3,788	1,063

There have been no inflows/outflows related to investing activities during the period. Non-cash operating and financing activities are disclosed in part (b) under "Cash and Cash Equivalents" note to the financial statements. Non-cash financing and investing activities relating to the reinvestment of distributions are disclosed in the "Net Assets Attributable to Unitholders" note.

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

* FVTPL - Fair Value through Profit and Loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**CASH FLOW STATEMENTS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

		Intermede Wholesale Global Equities		Ironbark Royal London Wholesale Concentrated Global Share		Ironbark Royal London Wholesale Core Global Share
	Note	1/07/2023 - 30/06/2024 \$'000	13/09/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	12/07/2023 - 30/06/2024 \$'000
Cash flows from operating activities						
Proceeds from sale of financial instruments at FVTPL*		4,570	228	140,502	65,020	49,740
Payments for purchase of financial instruments at FVTPL*		(15,590)	(3,775)	(167,966)	(181,899)	(117,965)
Interest received		18	3	189	129	55
Dividends/distributions received		96	19	5,935	4,695	671
Responsible Entity fee received/ (paid)		(109)	(20)	(5,778)	(3,527)	(310)
Interest paid		(1)	-	(39)	-	-
Payment for brokerage costs		(13)	-	(146)	(28)	(67)
Other receipts/(payments)		(10)	(1)	(96)	(197)	(2)
Net cash (used in)/from operating activities	8(a)	(11,039)	(3,546)	(27,399)	(115,807)	(67,878)
Cash flows from financing activities						
Receipts from issue of units		12,956	7,044	126,351	142,477	90,427
Payment for redemption of units		(1,344)	(3,234)	(98,299)	(25,043)	(19,611)
Distributions paid		-	-	(17)	(9)	-
Net cash (used in)/from financing activities		11,612	3,810	28,035	117,425	70,816
Net movement in cash and cash equivalents		573	264	636	1,618	2,938
Effects of exchange rate changes		(5)	-	236	3	(10)
Add opening cash and cash equivalents brought forward		264	-	4,221	2,600	-
Closing cash and cash equivalents carried forward		832	264	5,093	4,221	2,928

There have been no inflows/outflows related to investing activities during the period.

Non-cash operating and financing activities are disclosed in part (b) under "Cash and Cash Equivalents" note to the financial statements. Non-cash financing and investing activities relating to the reinvestment of distributions are disclosed in the "Net Assets Attributable to Unitholders" note.

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

* FVTPL - Fair Value through Profit and Loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

CASH FLOW STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		Magellan Wholesale Global Share		Magellan Wholesale Global Share - Hedged		MFS Wholesale Global Equity	
	Note	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Cash flows from operating activities							
Proceeds from sale of financial instruments at FVTPL*		824,999	1,316,705	47,021	108,868	423,443	241,069
Payments for purchase of financial instruments at FVTPL*		(464,692)	(675,741)	(21,649)	(51,375)	(178,435)	(99,187)
Interest received		4,258	2,503	159	153	337	308
Dividends/distributions received		12,561	22,266	624	1,440	17,863	19,570
Responsible Entity fee received/ (paid)		(21,324)	(27,018)	(1,034)	(1,775)	(14,659)	(15,272)
Interest paid		(17)	-	(2)	-	(16)	-
Payment for brokerage costs		(168)	(120)	(9)	(11)	(299)	(44)
Other receipts/(payments)		(187)	(308)	(14)	(19)	(146)	(238)
Net cash (used in)/from operating activities	8(a)	355,430	638,287	25,096	57,281	248,088	146,206
Cash flows from financing activities							
Receipts from issue of units		20,799	36,850	3,207	15,802	31,652	79,927
Payment for redemption of units		(398,951)	(734,140)	(30,448)	(81,976)	(281,287)	(233,225)
Distributions paid		(8,232)	(9,791)	(182)	(13)	(2,411)	(1,617)
Net cash (used in)/from financing activities		(386,384)	(707,081)	(27,423)	(66,187)	(252,046)	(154,915)
Net movement in cash and cash equivalents		(30,954)	(68,794)	(2,327)	(8,906)	(3,958)	(8,709)
Effects of exchange rate changes		(2,571)	(4,127)	1	1	46	(241)
Add opening cash and cash equivalents brought forward		105,863	178,784	5,540	14,445	8,608	17,558
Closing cash and cash equivalents carried forward		72,338	105,863	3,214	5,540	4,696	8,608

There have been no inflows/outflows related to investing activities during the period.

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* FVTPL - Fair Value through Profit and Loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

CASH FLOW STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

	Nanuk Wholesale New World		Pental Wholesale Global Select		Realindex Wholesale Global Share Value	
Note	1/07/2023 - 30/06/2024	13/09/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023
Cash flows from operating activities	\$	\$	\$'000	\$'000	\$'000	\$'000
Proceeds from sale of financial instruments at FVTPL*	7,430,899	2,786,984	46,884	28,845	7,260	7,760
Payments for purchase of financial instruments at FVTPL*	(9,368,461)	(7,583,072)	(37,990)	(28,228)	(9,170)	(7,590)
Interest received	11,280	4,096	26	61	8	6
Dividends/distributions received	72,383	48,709	490	676	-	-
Responsible Entity fee received/ (paid)	(60,691)	(34,068)	(468)	(497)	(231)	(191)
Interest paid	(436)	-	(4)	-	-	-
Payment for brokerage costs	(6,777)	(769)	(73)	(16)	-	-
Other receipts/(payments)	(6,921)	(671)	(14)	(19)	1	-
Net cash (used in)/from operating activities 8(a)	(1,928,724)	(4,778,791)	8,851	822	(2,132)	(15)
Cash flows from financing activities						
Receipts from issue of units	7,825,826	5,992,463	975	2,725	20,800	16,384
Payment for redemption of units	(5,534,678)	(993,772)	(9,635)	(5,100)	(17,325)	(16,365)
Distributions paid	(3,785)	-	-	-	(308)	(1,104)
Net cash (used in)/from financing activities	2,287,363	4,998,691	(8,660)	(2,375)	3,167	(1,085)
Net movement in cash and cash equivalents	358,639	219,900	191	(1,553)	1,035	(1,100)
Effects of exchange rate changes	(55,502)	3,491	31	-	-	-
Add opening cash and cash equivalents brought forward	223,391	-	622	2,175	231	1,331
Closing cash and cash equivalents carried forward	526,528	223,391	844	622	1,266	231

There have been no inflows/outflows related to investing activities during the period. Non-cash operating and financing activities are disclosed in part (b) under "Cash and Cash Equivalents" note to the financial statements. Non-cash financing and investing activities relating to the reinvestment of distributions are disclosed in the "Net Assets Attributable to Unitholders" note.

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* FVTPL - Fair Value through Profit and Loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

CASH FLOW STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		Realindex Wholesale Global Share Value - Hedged		Stewart Investors Wholesale Worldwide Leaders Sustainability		Stewart Investors Wholesale Worldwide Sustainability	
	Note	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Cash flows from operating activities							
Proceeds from sale of financial instruments at FVTPL*		5,830	5,395	620,805	114,839	195,634	535,394
Payments for purchase of financial instruments at FVTPL*		(3,260)	(2,400)	(192,549)	(142,754)	(100,972)	(119,011)
Interest received		5	2	236	705	128	209
Dividends/distributions received		-	-	518	7,605	2,562	4,466
Responsible Entity fee received/ (paid)		(71)	(75)	(7,974)	(7,496)	(2,719)	(4,379)
Interest paid		-	-	(3)	-	(3)	-
Payment for brokerage costs		-	-	(591)	(54)	(174)	(127)
Other receipts/(payments)		(1)	1	(100)	(135)	(77)	(72)
Net cash (used in)/from operating activities	8(a)	2,503	2,923	420,342	(27,290)	94,379	416,480
Cash flows from financing activities							
Receipts from issue of units		6,434	4,839	17,562	58,400	9,645	22,889
Payment for redemption of units		(8,774)	(7,860)	(437,331)	(84,590)	(105,919)	(459,681)
Distributions paid		(84)	(1,146)	(2,814)	-	(1,357)	(29,016)
Net cash (used in)/from financing activities		(2,424)	(4,167)	(422,583)	(26,190)	(97,631)	(465,808)
Net movement in cash and cash equivalents		79	(1,244)	(2,241)	(53,480)	(3,252)	(49,328)
Effects of exchange rate changes		-	-	(213)	820	90	(410)
Add opening cash and cash equivalents brought forward		41	1,285	3,941	56,601	4,136	53,874
Closing cash and cash equivalents carried forward		120	41	1,487	3,941	974	4,136

There have been no inflows/outflows related to investing activities during the period.

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* FVTPL - Fair Value through Profit and Loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

CASH FLOW STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		Talaria Wholesale Global Equity		T. Rowe Price Wholesale Global Equity		T. Rowe Price Wholesale Global Equity – Hedged	
	Note	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Cash flows from operating activities							
Proceeds from sale of financial instruments at FVTPL*		49,164	15,243	835,030	601,901	14,056	6,682
Payments for purchase of financial instruments at FVTPL*		(99,404)	(44,648)	(666,990)	(629,905)	(29,858)	(35,946)
Interest received		2,722	776	329	176	83	25
Dividends/distributions received		1,923	540	9,421	12,265	-	-
Responsible Entity fee received/ (paid)		(2,089)	(736)	(12,817)	(11,244)	(5)	(3)
Interest paid		(55)	-	(9)	-	(16)	(1)
Payment for brokerage costs		(420)	(3)	(741)	(218)	-	-
Other receipts/(payments)		(35)	(14)	(215)	(200)	(1)	2
Net cash (used in)/from operating activities	8(a)	(48,194)	(28,842)	164,008	(27,225)	(15,741)	(29,241)
Cash flows from financing activities							
Receipts from issue of units		70,503	90,360	86,506	153,313	28,224	33,407
Payment for redemption of units		(7,647)	(2,150)	(257,807)	(125,434)	(12,681)	(2,913)
Distributions paid		(161)	(16)	(1)	-	-	-
Net cash (used in)/from financing activities		62,695	88,194	(171,302)	27,879	15,543	30,494
Net movement in cash and cash equivalents		14,501	59,352	(7,294)	654	(198)	1,253
Effects of exchange rate changes		(1,357)	483	152	60	(19)	(4)
Add opening cash and cash equivalents brought forward		73,324	13,489	11,518	10,804	1,346	97
Closing cash and cash equivalents carried forward		86,468	73,324	4,376	11,518	1,129	1,346

There have been no inflows/outflows related to investing activities during the period.

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* FVTPL - Fair Value through Profit and Loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

CASH FLOW STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		Fidelity Wholesale Asia		Pandal Wholesale Global Emerging Market Opportunities		Platinum Wholesale Asia	
	Note	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Cash flows from operating activities							
Proceeds from sale of financial instruments at FVTPL *		71,461	12,618	100,882	69,674	83,419	95,362
Payments for purchase of financial instruments at FVTPL *		(162,808)	(74,125)	(83,011)	(93,801)	(41,132)	(59,651)
Interest received		570	71	213	181	348	356
Dividends/distributions received		3,359	589	7,273	8,909	2,662	4,557
Responsible Entity fee received/ (paid)		(1,726)	(544)	(3,881)	(3,466)	(3,784)	(4,895)
Interest paid		-	-	(16)	-	(80)	-
Payment for brokerage costs		(234)	(4)	(310)	(46)	(225)	(144)
Other receipts/(payments)		(38)	(10)	(101)	(183)	(61)	(95)
Net cash (used in)/from operating activities	8(a)	(89,416)	(61,405)	21,049	(18,732)	41,147	35,490
Cash flows from financing activities							
Receipts from issue of units		117,798	71,621	38,186	51,395	6,334	13,714
Payment for redemption of units		(20,325)	(2,709)	(60,994)	(33,743)	(61,822)	(75,896)
Distributions paid		(114)	-	(51)	(66)	(27)	(173)
Net cash (used in)/from financing activities		97,359	68,912	(22,859)	17,586	(55,515)	(62,355)
Net movement in cash and cash equivalents		7,943	7,507	(1,810)	(1,146)	(14,368)	(26,865)
Effects of exchange rate changes		(266)	5	318	(164)	166	(2,577)
Add opening cash and cash equivalents brought forward		8,830	1,318	6,238	7,548	17,511	46,953
Closing cash and cash equivalents carried forward		16,507	8,830	4,746	6,238	3,309	17,511

There have been no inflows/outflows related to investing activities during the period. Non-cash operating and financing activities are disclosed in part (b) under "Cash and Cash Equivalents" note to the financial statements. Non-cash financing and investing activities relating to the reinvestment of distributions are disclosed in the "Net Assets Attributable to Unitholders" note.

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* FVTPL - Fair Value through Profit and Loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

CASH FLOW STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		Realindex Wholesale Emerging Markets Value		Stewart Investors Wholesale Global Emerging Markets Leaders Sustainability		Acadian Wholesale Global Equity Long Short	
	Note	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Cash flows from operating activities							
Proceeds from sale of financial instruments at FVTPL*		2,457	3,594	10,739	5,551	1,072,243	513,906
Payments for purchase of financial instruments at FVTPL*		(1,614)	(1,509)	(9,433)	(4,370)	(1,235,817)	(569,314)
Interest received		1	1	18	28	4,453	47
Dividends/distributions received		-	-	143	340	4,851	4,111
Responsible Entity fee received/ (paid)		(24)	(23)	(261)	(272)	(4,154)	(1,814)
Interest paid		-	-	(1)	-	(5,660)	(788)
Payment for brokerage costs		-	-	(24)	(4)	(434)	(73)
Other receipts/(payments)		(1)	-	(13)	(32)	(620)	(135)
Net cash (used in)/from operating activities	8(a)	819	2,063	1,168	1,241	(165,138)	(54,060)
Cash flows from financing activities							
Receipts from issue of units		2,570	2,472	2,499	1,549	235,211	80,422
Payment for redemption of units		(3,183)	(4,432)	(3,870)	(3,025)	(64,728)	(23,308)
Distributions paid		(68)	(46)	(15)	(130)	(75)	(255)
Net cash (used in)/from financing activities		(681)	(2,006)	(1,386)	(1,606)	170,408	56,859
Net movement in cash and cash equivalents		138	57	(218)	(365)	5,270	2,799
Effects of exchange rate changes		-	-	-	(4)	27	12
Add opening cash and cash equivalents brought forward		99	42	737	1,106	4,675	1,864
Closing cash and cash equivalents carried forward		237	99	519	737	9,972	4,675

There have been no inflows/outflows related to investing activities during the period.

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COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

CASH FLOW STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		Bell Wholesale Global Emerging Companies		CFS Wholesale Global Health & Biotechnology Fund		CFS Wholesale Global Small Companies	
	Note	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Cash flows from operating activities							
Proceeds from sale of financial instruments at FVTPL*		35,437	14,955	22,274	21,064	132,783	90,514
Payments for purchase of financial instruments at FVTPL*		(83,433)	(44,120)	(20,644)	(18,087)	(120,428)	(81,533)
Interest received		81	30	129	60	59	36
Dividends/distributions received		803	339	632	664	1,971	1,785
Responsible Entity fee received/ (paid)		(913)	(420)	(833)	(780)	(1,438)	(1,432)
Interest paid		(2)	-	(1)	-	(4)	(2)
Payment for brokerage costs		(143)	(10)	(16)	(8)	(226)	(57)
Other receipts/(payments)		(17)	(5)	(16)	(23)	(27)	(47)
Net cash (used in)/from operating activities	8(a)	(48,187)	(29,231)	1,525	2,890	12,690	9,264
Cash flows from financing activities							
Receipts from issue of units		56,275	32,221	5,830	4,199	6,494	4,584
Payment for redemption of units		(9,137)	(1,314)	(7,690)	(5,817)	(18,792)	(15,539)
Distributions paid		(3)	-	-	-	(160)	(325)
Net cash (used in)/from financing activities		47,135	30,907	(1,860)	(1,618)	(12,458)	(11,280)
Net movement in cash and cash equivalents		(1,052)	1,676	(335)	1,272	232	(2,016)
Effects of exchange rate changes		(128)	12	(13)	(21)	(67)	(25)
Add opening cash and cash equivalents brought forward		2,565	877	2,758	1,507	973	3,014
Closing cash and cash equivalents carried forward		1,385	2,565	2,410	2,758	1,138	973

There have been no inflows/outflows related to investing activities during the period.

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* FVTPL - Fair Value through Profit and Loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

CASH FLOW STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

	CFS Wholesale Global Technology & Communications Fund	Janus Henderson Wholesale Global Natural Resources	Perpetual Wholesale Share-Plus Long-Short		
Note	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 13/09/2022 - 30/06/2024 30/06/2023 \$'000 \$'000
Cash flows from operating activities					
Proceeds from sale of financial instruments at FVTPL*	160,973	173,222	994,239	1,167,763	23,025 2,404
Payments for purchase of financial instruments at FVTPL*	(167,832)	(176,645)	(913,741)	(1,158,262)	(54,809) (7,700)
Interest received	224	97	399	300	142 5
Dividends/distributions received	410	433	8,108	12,231	379 -
Responsible Entity fee received/ (paid)	(1,520)	(1,030)	(4,626)	(5,047)	(243) (4)
Interest paid	-	-	-	-	(77) -
Payment for brokerage costs	(73)	(55)	(1,611)	(643)	(113) (1)
Other receipts/(payments)	(30)	(31)	(61)	(97)	(81) (2)
Net cash (used in)/from operating activities 8(a)	(7,848)	(4,009)	82,707	16,245	(31,777) (5,298)
Cash flows from financing activities					
Receipts from issue of units	32,819	15,893	19,877	53,207	41,670 6,401
Payment for redemption of units	(22,630)	(11,388)	(99,829)	(69,742)	(6,821) (397)
Distributions paid	-	-	(2,824)	(2,388)	(1) -
Net cash (used in)/from financing activities	10,189	4,505	(82,776)	(18,923)	34,848 6,004
Net movement in cash and cash equivalents	2,341	496	(69)	(2,678)	3,071 706
Effects of exchange rate changes	97	-	(17)	10	(1) -
Add opening cash and cash equivalents brought forward	1,985	1,489	9,407	12,075	706 -
Closing cash and cash equivalents carried forward	4,423	1,985	9,321	9,407	3,776 706

There have been no inflows/outflows related to investing activities during the period.

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COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

CASH FLOW STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

	Platinum Wholesale International		PM Capital Wholesale Global Companies		Sage Capital Wholesale Equity Plus	
Note	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 13/09/2022 - 30/06/2024 30/06/2023 \$'000 \$'000	
Cash flows from operating activities						
Proceeds from sale of financial instruments at FVTPL*	715,295	623,671	30,187	15,249	87,738	20,296
Payments for purchase of financial instruments at FVTPL*	(477,353)	(541,922)	(44,925)	(33,630)	(110,329)	(41,459)
Interest received	4,550	3,657	1,236	397	442	5
Dividends/distributions received	22,185	28,232	5,590	3,584	980	222
Responsible Entity fee received/ (paid)	(22,661)	(26,064)	(6,639)	(4,009)	(393)	(129)
Interest paid	(1,391)	-	(1,196)	(215)	(452)	-
Payment for brokerage costs	(1,800)	(674)	(52)	(22)	(137)	(9)
Other receipts/(payments)	(495)	(624)	(114)	(136)	(450)	(74)
Net cash (used in)/from operating activities 8(a)	238,330	86,276	(15,913)	(18,782)	(22,601)	(21,148)
Cash flows from financing activities						
Receipts from issue of units	14,028	21,121	44,458	36,155	26,623	32,230
Payment for redemption of units	(321,325)	(351,262)	(24,516)	(17,270)	(3,832)	(10,515)
Distributions paid	(2,374)	(7,106)	(83)	(322)	-	-
Net cash (used in)/from financing activities	(309,671)	(337,247)	19,859	18,563	22,791	21,715
Net movement in cash and cash equivalents	(71,341)	(250,971)	3,946	(219)	190	567
Effects of exchange rate changes	(7,657)	(3,877)	137	33	-	-
Add opening cash and cash equivalents brought forward	134,347	389,195	5,104	5,290	567	-
Closing cash and cash equivalents carried forward	55,349	134,347	9,187	5,104	757	567

There have been no inflows/outflows related to investing activities during the period. Non-cash operating and financing activities are disclosed in part (b) under "Cash and Cash Equivalents" note to the financial statements. Non-cash financing and investing activities relating to the reinvestment of distributions are disclosed in the "Net Assets Attributable to Unitholders" note.

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

* FVTPL - Fair Value through Profit and Loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

CASH FLOW STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		First Sentier Wholesale Global Property Securities		First Sentier Wholesale Global Listed Infrastructure		Macquarie Wholesale Global Listed Real Estate	
	Note	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Cash flows from operating activities							
Proceeds from sale of financial instruments at FVTPL*		335,431	260,319	389,805	479,371	160,722	213,199
Payments for purchase of financial instruments at FVTPL*		(292,492)	(283,415)	(379,902)	(468,304)	(142,807)	(173,086)
Interest received		167	120	516	402	119	145
Dividends/distributions received		12,433	13,525	25,539	25,123	8,888	10,482
Responsible Entity fee received/ (paid)		(3,919)	(4,105)	(8,935)	(9,567)	(3,763)	(4,222)
Interest paid		(2)	-	(52)	-	(6)	-
Payment for brokerage costs		(369)	(104)	(593)	(203)	(143)	(65)
Other receipts/(payments)		(67)	(173)	(142)	(155)	(63)	(61)
Net cash (used in)/from operating activities	8(a)	51,182	(13,833)	26,236	26,667	22,947	46,392
Cash flows from financing activities							
Receipts from issue of units		40,309	56,642	84,983	112,118	31,434	26,590
Payment for redemption of units		(89,708)	(42,860)	(124,309)	(139,271)	(56,435)	(64,081)
Distributions paid		(1,174)	(3,773)	(931)	(2,874)	(416)	(3,625)
Net cash (used in)/from financing activities		(50,573)	10,009	(40,257)	(30,027)	(25,417)	(41,116)
Net movement in cash and cash equivalents		609	(3,824)	(14,021)	(3,360)	(2,470)	5,276
Effects of exchange rate changes		46	(23)	597	41	56	13
Add opening cash and cash equivalents brought forward		4,276	8,123	17,769	21,088	7,400	2,111
Closing cash and cash equivalents carried forward		4,931	4,276	4,345	17,769	4,986	7,400

There have been no inflows/outflows related to investing activities during the period.
Non-cash operating and financing activities are disclosed in part (b) under "Cash and Cash Equivalents" note to the financial statements. Non-cash financing and investing activities relating to the reinvestment of distributions are disclosed in the "Net Assets Attributable to Unitholders" note.

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

* FVTPL - Fair Value through Profit and Loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

CASH FLOW STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		Magellan Wholesale Infrastructure		Resolution Capital Wholesale Global Property Securities		Generation Wholesale Global Share	
	Note	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Cash flows from operating activities							
Proceeds from sale of financial instruments at FVTPL*		83,830	133,778	24,023	3,823	275,026	253,431
Payments for purchase of financial instruments at FVTPL*		(109,671)	(139,713)	(49,551)	(22,491)	(239,959)	(181,075)
Interest received		597	445	65	25	1,560	967
Dividends/distributions received		15,589	13,837	1,166	345	5,314	4,360
Responsible Entity fee received/ (paid)		(5,646)	(5,755)	(521)	(151)	(10,079)	(8,257)
Interest paid		(5)	-	-	-	(8)	-
Payment for brokerage costs		(172)	(28)	(62)	(2)	(169)	(47)
Other receipts/(payments)		(81)	(79)	(9)	(2)	(163)	(280)
Net cash (used in)/from operating activities	8(a)	(15,559)	2,485	(24,889)	(18,453)	31,522	69,099
Cash flows from financing activities							
Receipts from issue of units		58,338	72,538	28,212	22,923	113,300	106,106
Payment for redemption of units		(46,111)	(82,740)	(3,309)	(2,956)	(132,994)	(109,534)
Distributions paid		(133)	(336)	-	-	(758)	(38,485)
Net cash (used in)/from financing activities		12,094	(10,538)	24,903	19,967	(20,452)	(41,913)
Net movement in cash and cash equivalents		(3,465)	(8,053)	14	1,514	11,070	27,186
Effects of exchange rate changes		25	20	(15)	3	104	(463)
Add opening cash and cash equivalents brought forward		16,891	24,924	1,953	436	36,220	9,497
Closing cash and cash equivalents carried forward		13,451	16,891	1,952	1,953	47,394	36,220

There have been no inflows/outflows related to investing activities during the period.
Non-cash operating and financing activities are disclosed in part (b) under "Cash and Cash Equivalents" note to the financial statements. Non-cash financing and investing activities relating to the reinvestment of distributions are disclosed in the "Net Assets Attributable to Unitholders" note.

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

* FVTPL - Fair Value through Profit and Loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

1. GENERAL INFORMATION

The Funds covered in this Financial Report and their dates of Constitution and Registration with the Australian Securities & Investments Commission (ASIC) are as follows:

Name of Fund	Also referred to in this report as	Date of Constitution	Date of Registration
Colonial First State Investment Fund 188	CFS ETF Exposure Series: US Treasury Bills	31/05/2023	12/07/2023
Colonial First State Investment Fund 142	CFS ETF Exposure Series: All-World ex-US Shares	19/08/2022	13/09/2022
Colonial First State Investment Fund 140	CFS ETF Exposure Series: US Shares	19/08/2022	13/09/2022
Colonial First State Global Share Fund 16	CFS Wholesale Index Global Share - Hedged	19/04/2005	4/05/2005
Colonial First State Global Property Securities Fund 4	CFS Wholesale Index Global Property Securities	19/12/2008	16/01/2009
Colonial First State Global Listed Infrastructure Fund 6	CFS Wholesale Index Global Listed Infrastructure Securities	13/08/2012	27/08/2012
Colonial First State Investment Fund 97	CFS Wholesale Geared Index Global Share	6/12/2019	12/03/2020
Colonial First State Property Fund 3	Perpetual Wholesale Diversified Real Return	11/03/2002	27/03/2002
Colonial First State - FirstChoice Wholesale Investments - Global Share Fund 28	Acadian Wholesale Global Managed Volatility Equity	4/03/2013	20/03/2013
Colonial First State Wholesale Acadian Global Equity Fund	Acadian Wholesale Sustainable Global Equity	19/04/2005	4/05/2005
Colonial First State Investment Fund 55	Antipodes Wholesale Global	31/01/2017	24/02/2017

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

1. GENERAL INFORMATION (continued)

Name of Fund	Also referred to in this report as	Date of Constitution	Date of Registration
Colonial First State Global Share Fund 25	Baillie Gifford Wholesale Long Term Global Growth	10/02/2011	24/02/2011
Colonial First State Global Shares Fund 8	Barrow Hanley Wholesale Concentrated Global Share (formerly Pandal Wholesale Concentrated Global Share)	11/03/2002	27/03/2002
Colonial First State Global Shares Fund 5	Barrow Hanley Wholesale Global Share	11/03/2002	27/03/2002
Colonial First State Global Share Fund 20	Epoch Wholesale Global Equity Shareholder Yield	20/12/2007	25/01/2008
Colonial First State Investment Fund 130	GQG Partners Wholesale Global Equity	19/08/2022	13/09/2022
Colonial First State Investment Fund 184	GQG Partners Wholesale Global Equity - Hedged	31/05/2023	12/07/2023
Colonial First State Investment Fund 98	Hyperion Wholesale Global Growth Companies	29/06/2021	13/08/2021
Colonial First State Investment Fund 137	Intermede Wholesale Global Equities	19/08/2022	13/09/2022
Colonial First State Global Share Fund 11	Ironbark Royal London Wholesale Concentrated Global Share	25/02/2004	11/03/2004
Colonial First State Investment Fund 186	Ironbark Royal London Wholesale Core Global Share	31/05/2023	12/07/2023
Colonial First State Specialist Fund 26	Magellan Wholesale Global Share	28/02/2011	15/03/2011
Colonial First State Specialist Fund 41	Magellan Wholesale Global Share - Hedged	8/02/2016	26/02/2016
Colonial First State Global Shares Fund 6	MFS Wholesale Global Equity	11/03/2002	27/03/2002
Colonial First State Investment Fund 132	Nanuk Wholesale New World	19/08/2022	13/09/2022
Colonial First State Investment Fund 110	Pandal Wholesale Global Select	29/06/2021	13/08/2021

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

1. GENERAL INFORMATION (continued)

Name of Fund	Also referred to in this report as	Date of Constitution	Date of Registration
Colonial First State - FirstChoice Wholesale Investments - Global Share Fund 22	Realindex Wholesale Global Share Value	25/08/2008	8/09/2008
Colonial First State - FirstChoice Wholesale Investments - Global Share Fund 23	Realindex Wholesale Global Share Value - Hedged	25/08/2008	8/09/2008
Colonial First State Wholesale Global Share Fund	Stewart Investors Wholesale Worldwide Leaders Sustainability	11/05/1999	9/06/1999
Colonial First State Global Asset Management Equity Trust 10	Stewart Investors Wholesale Worldwide Sustainability	10/10/2012	22/10/2012
Colonial First State Investment Fund 106	Talaria Wholesale Global Equity	29/06/2021	13/08/2021
Colonial First State Global Shares Fund 7	T. Rowe Price Wholesale Global Equity	11/03/2002	27/03/2002
Colonial First State Investment Fund 107	T. Rowe Price Wholesale Global Equity – Hedged	29/06/2021	13/08/2021
Colonial First State Investment Fund 109	Fidelity Wholesale Asia	29/06/2021	13/08/2021
Colonial First State Emerging Markets Fund 9	Pendal Wholesale Global Emerging Market Opportunities	6/02/2018	5/03/2018
Colonial First State Asian Share Fund 4	Platinum Wholesale Asia	23/11/2009	3/12/2009
Colonial First State - FirstChoice Wholesale Investments - Emerging Markets Fund 6	Realindex Wholesale Emerging Markets Value	23/11/2009	18/12/2009
Colonial First State Emerging Markets Fund 5	Stewart Investors Wholesale Global Emerging Markets Leaders Sustainability	23/11/2009	3/12/2009
Colonial First State Specialist Fund 10	Acadian Wholesale Global Equity Long Short	7/11/2005	18/11/2005
Colonial First State Investment Fund 105	Bell Wholesale Global Emerging Companies	29/06/2021	13/08/2021

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

1. GENERAL INFORMATION (continued)

Name of Fund	Also referred to in this report as	Date of Constitution	Date of Registration
Colonial First State Wholesale Global Health & Biotechnology Fund	CFS Wholesale Global Health & Biotechnology Fund	22/03/2000	3/04/2000
Colonial First State Global Share Fund 12	CFS Wholesale Global Small Companies	25/02/2004	11/03/2004
Colonial First State Wholesale Global Technology & Communications Fund	CFS Wholesale Global Technology & Communications Fund	11/05/1999	7/10/1999
Colonial First State Wholesale Global Resources Fund	Janus Henderson Wholesale Global Natural Resources	11/05/1999	9/06/1999
Colonial First State Investment Fund 129	Perpetual Wholesale Share-Plus Long-Short	19/08/2022	13/09/2022
Colonial First State Specialist Fund 4	Platinum Wholesale International	2/10/2002	4/11/2002
Colonial First State Specialist Fund 11	PM Capital Wholesale Global Companies	17/01/2006	24/01/2006
Colonial First State Investment Fund 128	Sage Capital Wholesale Equity Plus	19/08/2022	13/09/2022
Colonial First State Wholesale Global Property Securities Fund	First Sentier Wholesale Global Property Securities	7/04/2004	22/04/2004
Colonial First State Wholesale Global Listed Infrastructure Securities Fund	First Sentier Wholesale Global Listed Infrastructure	27/04/2007	15/05/2007
Colonial First State Global Property Securities Fund 5	Macquarie Wholesale Global Listed Real Estate	23/11/2009	3/12/2009
Colonial First State Global Listed Infrastructure Fund 7	Magellan Wholesale Infrastructure	8/02/2016	26/02/2016
Colonial First State Investment Fund 103	Resolution Capital Wholesale Global Property Securities	29/06/2021	13/08/2021
Colonial First State Specialist Fund 15	Generation Wholesale Global Share	25/02/2004	11/03/2004

The Responsible Entity of the Funds is Colonial First State Investments Limited (the Responsible Entity).

The Responsible Entity is incorporated and domiciled in Australia and has its registered office at Level 15, 400 George Street, Sydney, New South Wales, 2000.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

1. GENERAL INFORMATION (continued)

The principal activities of the Funds are to invest in accordance with the investment objectives and guidelines as set out in the current Product Disclosure Statements and their Constitutions.

Please refer to the current Product Disclosure Statements for more information.

The Financial Report was authorised for issue by the Directors of the Responsible Entity on 17 September 2024. The Directors of the Responsible Entity have the power to amend and reissue the financial statements.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(a) Basis of Preparation

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board and the Corporations Act 2001 in Australia. The Funds are for-profit unit trusts for the purpose of preparing these financial statements.

The Balance Sheets are presented on a liquidity basis. Assets and liabilities are presented in decreasing order of liquidity and do not distinguish between current and non-current. All balances are 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.

The Funds manage financial assets at fair value through profit or loss based on the economic circumstances at any given point in time, as well as to meet any liquidity requirements. As such, it is expected that a portion of the portfolio will be realised within 12 months, however, an estimate of that amount cannot be determined as at balance date.

The current reporting period is from 1 July 2023 (or date of registration of the Fund) to 30 June 2024.

The comparative reporting period is from 1 July 2022 (or date of registration of the Fund) to 30 June 2023.

Both the functional and presentation currency of the Funds are Australian dollars.

Comparative figures are, where appropriate, reclassified so as to be comparable with the figures and presentation in the current reporting period.

The Funds are registered schemes of a kind referred to in ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2016/191 relating to the "rounding off" of amounts in the Directors' Report and the Financial Report. Amounts in the Directors' Report and the Financial Report have been rounded to either the nearest dollar or the nearest thousand dollars, as indicated.

(i) Compliance with International Financial Reporting Standards

The Financial Reports also comply with International Financial Reporting Standards and Interpretations issued by the International Accounting Standards Board.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)

(a) Basis of Preparation (continued)

(ii) New and Amended Standards adopted by the Funds

The Funds have adopted the following Australian Accounting Standards for the reporting period beginning 1 July 2023:

- (i) AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates [AASB 7, AASB 101, AASB 108, AASB 134 & AASB Practice Statement 2].

AASB 2021-2 became effective for annual reporting periods beginning on or after 1 January 2023. The amendments require the disclosure of material accounting policies rather than significant accounting policies and clarify the distinction between accounting policies and accounting estimates. The amendments do not result in any changes to the accounting policies.

There are no other new accounting standards, amendments and interpretations that are effective for the first time for the reporting period beginning 1 July 2023 and have a material impact on the financial statements of the Funds.

(b) Investments in Financial Assets and Liabilities at Fair Value through Profit or Loss

(i) Classification

Assets

The Funds classify their investments based on their business models for managing those financial assets and the contractual cash flow characteristics of the financial assets. The Funds' portfolio of financial assets is managed and performance is evaluated on a fair value basis in accordance with the Funds' documented investment strategy. The Funds' policy is for the Responsible Entity to evaluate the information about these financial assets on a fair value basis together with other related financial information.

For equity securities and derivatives, the contractual cash flows of these instruments do not represent solely payments of principal and interest. Consequently, these investments are measured at fair value through profit or loss.

For debt securities, the contractual cash flows are solely payments of principal and interest, however they are neither held for collecting contractual cash flows nor held both for collecting contractual cash flows and for sale. The collection of contractual cash flows is only incidental to achieving the Funds' business model objective. Consequently, the debt securities are measured at fair value through profit or loss.

Liabilities

The Funds make short sales in which a borrowed security is sold in anticipation of a decline in the market value of that security, or they may use short sales for various arbitrage transactions. Short sales are classified as financial liabilities at fair value through profit or loss.

Derivative contracts that have a negative fair value are presented as liabilities at fair value through profit or loss.

(ii) Recognition/Derecognition

The Funds recognise financial assets and financial liabilities on the date they become party to the contractual agreement (trade date) and recognise changes in fair value of the financial assets or financial liabilities from this date.

Investments are derecognised when the right to receive cash flows from the investments have expired or have been transferred and the Funds have transferred substantially all of the risks and rewards of ownership.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)

(b) Investments in Financial Assets and Liabilities at Fair Value through Profit or Loss

(iii) Measurement

At initial recognition, the Funds measure financial assets and financial liabilities at fair value. Transaction costs of financial assets and financial liabilities carried at fair value through profit or loss are expensed in the Statements of Comprehensive Income.

Subsequent to initial recognition, all financial assets and financial liabilities at fair value through profit or loss are measured at fair value. Gains and losses arising from changes in the fair value of the financial assets or financial liabilities at fair value through profit or loss category are presented in the Statements of Comprehensive Income within 'net gains/(losses) on financial instruments at fair value through profit or loss' in the period in which they arise.

For further details on how the fair values of financial instruments are determined please see "Financial Assets and Liabilities at Fair Value through Profit or Loss" note to the financial statements.

(iv) Offsetting financial instruments

Financial assets and liabilities are offset and the net amount reported in the Balance Sheets 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. Refer to the "Offsetting Financial Assets and Financial Liabilities" note to the financial statements for further information.

(c) Investment 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 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.

Dividend and distribution income from financial assets at fair value through profit or loss is recognised in the statements of comprehensive income within dividend income and distribution income when the Funds' right to receive payments is established.

Other changes in fair value for such instruments are recorded in accordance with the policies described in the "Financial assets and liabilities at fair value through profit or loss" note to the financial statements.

(d) Due from/to Brokers

Amounts due from/to brokers represent receivables for securities sold and payables for securities purchased that have been contracted for but not yet delivered by the end of the year. The due from brokers balance is held for collection and consequently measured at amortised cost.

These amounts are recognised initially at fair value and subsequently measured at amortised cost. At each reporting date, the Funds shall measure the loss allowance on amounts due from broker at an amount equal to the lifetime expected credit losses if the credit risk has increased significantly since initial recognition. If, at the reporting date, the credit risk has not increased significantly since initial recognition, the Funds shall measure the loss allowance at an amount equal to 12-month expected credit losses. Significant financial difficulties of the broker, probability that the broker will enter bankruptcy or financial reorganisation, and default in payments are all considered indicators that a loss allowance may be required. If the credit risk increases to the point that it is considered to be credit impaired, interest income will be calculated based on the gross carrying amount adjusted for the loss allowance. A significant increase in credit risk is defined by management as any contractual payment which is more than 30 days past due. Any contractual payment which is more than 90 days past due is considered credit impaired.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)

(e) Cash and Cash Equivalents

Cash and cash equivalents in the Balance Sheets comprise cash at bank, deposits at call with financial institutions, short-term and highly liquid financial assets with an original maturity of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statements, cash and cash equivalents are as defined above, net of outstanding bank overdrafts which are shown as liability in the Balance Sheets.

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

The carrying amount of cash and cash equivalents is a reasonable approximation of fair value.

(f) Receivables

Receivables may include amounts for dividends, interest, trust distributions and application receivables. Dividends and trust distributions are accrued when the right to receive payment is established. Interest is accrued at the end of each reporting period from the time of last payment in accordance with the policy set out in note 2(c) above. Amounts are generally received within 30 days of being recorded as receivables.

Collectability of trade receivables is reviewed on an ongoing basis. Debts which are known to be uncollectable are written off by reducing the carrying amount directly. An allowance account (provision for impairment of trade receivables) is used when there is objective evidence that the Funds will not be able to collect all amounts due according to the original terms of the receivables. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 30 days overdue) are considered indicators that the trade receivable is impaired. The amount of the impairment allowance is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. Cash flows relating to short term receivables are not discounted if the effect of discounting is immaterial.

The amount of the impairment loss is recognised in profit or loss within other expenses. When a trade receivable for which an impairment allowance had been recognised becomes uncollectible in a subsequent period, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against other expenses in profit or loss.

The carrying amount of receivables is a reasonable approximation of fair value due to their short term nature.

(g) Payables

Payables include liabilities, accrued expenses and redemption payables owing by the Funds which are unpaid as at the end of the reporting period. As the Funds have a contractual obligation to distribute its distributable income, a separate distribution payable is recognised in the balance sheets as at the end of each reporting period where this amount remains unpaid as at the end of the reporting period.

The carrying amount of payables is a reasonable approximation of fair value due to their short term nature.

(h) Taxation

Under current legislation, the Funds are not subject to income tax provided they attribute the entirety of their taxable income to their unitholders.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)

(i) Distributions to Unitholders

Distributions are payable as set out in the Funds' Product Disclosure Statements/Information Memorandums. Such distributions are determined by the Responsible Entity of the Funds. Distributable income includes capital gains arising from the disposal of financial assets and liabilities held at fair value through profit or loss. Unrealised gains and losses on financial assets and liabilities held at fair value through profit or loss that are recognised as income are transferred to net assets attributable to unitholders and are not assessable and distributable until realised. Capital losses are not distributed to unitholders but are retained to be offset against any realised capital gains.

(j) Net Assets Attributable to Unitholders

Units are redeemable at the unitholders' option, however, applications and redemptions may be suspended by the Responsible Entity if it is in the best interests of the unitholders.

The units can be put back to the Funds at any time for cash based on the redemption price, which is equal to a proportionate share of the Funds' net asset value attributable to the unitholders.

The units are carried at the redemption amount that is payable at balance sheet date if the holder exercises the right to put the units back to the Funds. This amount represents the expected cash flows on redemption of these units.

Units are classified as equity when they satisfy the following criteria under AASB 132 Financial instruments: Presentation:

- the puttable financial instrument entitles the holder to a pro-rata share of net assets in the event of the Funds' 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 unfavorable conditions to the Funds, and it is not a contract settled in the Funds' 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 Funds' units have been classified as equity as they satisfied all the above criteria.

The carrying amount of net assets attributable to unitholders is a reasonable approximation of fair value.

(k) Terms and Conditions on Units

Each unit issued confers upon the unitholder an equal interest in the respective fund, and is of equal value. A unit does not confer any interest in any particular asset or investment of the particular fund. Unitholders have various rights under the Constitutions and the Corporations Act 2001, including the right to:

- have their units redeemed;
- attend and vote at meetings of unitholders; and
- participate in the termination and winding up of the fund.

The rights, obligations and restrictions attached to each unit within each fund are identical in all respects.

(l) Applications and Redemptions

Applications received for units in the Funds are recorded net of any entry fees payable (where applicable) prior to the issue of units in the Funds. Redemptions from the Funds are recorded gross of any exit fees payable (where applicable) after the cancellation of units redeemed.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)

(m) Goods and Services Tax (GST)

Income, expenses and assets, with the exception of receivables and payables, are recognised net of the amount of GST to the extent that the GST is recoverable from the taxation authority. Where GST is not recoverable, it is recognised as part of the cost of acquisition of the asset or as part of the expense item as applicable.

Receivables and payables are stated inclusive of GST.

Reduced input tax credits (RITC) recoverable by the Funds from the Australian Taxation Office are recognised as receivables in the Balance Sheets.

Cash flows are included in the Cash Flow Statements on a gross basis. The GST component of cash flows, which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(n) Expense Recognition

All expenses, including responsible entity fees and custodian fees, are recognised in profit or loss on an accruals basis.

Dividend expenses on shares sold short are recognised when the Funds have an obligation to pay the dividend. This is generally when the dividend is declared by the company whose shares have been sold short.

(o) Use of Estimates

The Responsible Entity makes estimates and assumptions that affect the reported amounts of assets and liabilities within the next financial period. Estimates are continually evaluated and based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

For the majority of the Funds' financial instruments, quoted market prices are readily available. However, certain financial instruments, for example, over-the-counter derivatives or unquoted securities are fair valued using valuation techniques. Where valuation techniques (for example, pricing models) are used to determine fair values, they are validated and periodically reviewed by experienced personnel of the Responsible Entity, independent of the area that created them. Models are calibrated by back-testing to actual transactions to ensure that outputs are reliable.

Models use observable data, to the extent practicable. However, areas such as credit risk (both own and counterparty), volatilities and correlations require management to make estimates. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

(p) Unit Prices

Unit prices are determined in accordance with the Funds' Constitutions and are calculated as the net assets attributable to unitholders, divided by the number of units on issue. Financial assets and liabilities held at fair value through profit or loss for unit pricing purposes are valued on a "last sale" price basis.

(q) Investment Entity

The Responsible Entity has determined that the Funds are investment entities under the definition in AASB 10 as they meet the following criteria:

- (a) the Funds have obtained funds from unitholders for the purpose of providing them with investment management services;
- (b) the Funds' business purpose, which it communicated directly to unitholders, is investing solely for returns from capital appreciation and investment income; and
- (c) the performance of investments made by the Funds are measured and evaluated on a fair value basis.

The Funds also meet all of the typical characteristics of investment entities.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)

(r) Transactions in Foreign Currencies

Items included in the Funds' Financial Statements are measured using the currency of the primary economic environment in which it operates ("the functional currency"). This is the Australian dollar, which reflects the currency of the economy in which the Funds compete for funds and is regulated. The Australian dollar is also the Funds' presentation currency.

The Funds mainly transact in Australian currency.

Transactions in foreign currencies are initially recorded in the functional currency at the exchange rates prevailing at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange prevailing at the Balance Sheets date.

Exchange differences arising on the settlement of monetary items or on translating monetary items at rates different from those at which they were translated on initial recognition during the period or in a previous financial report, are recognised in the profit or loss in the period in which they arise.

The Funds do not isolate that portion of gains or losses on securities and derivative financial instruments that are measured at fair value through profit and loss and which is due to changes in foreign exchange rates from that which is due to changes in the market price of securities. Such fluctuations are included with the net gains or losses on financial instruments at fair value through profit and loss.

(s) New Application of Accounting Standards

New standards, amendments and interpretations effective after 1 July 2024 and have not been early adopted.

A number of new accounting standards, amendments and interpretations have been published that are not mandatory for the 30 June 2024 reporting period and have not been early adopted in preparing these financial statements. Most of these are not expected to have a material impact on the financial statements of the Funds. However, management is still in the process of assessing the impact of the new standard AASB 18 Presentation and Disclosure in Financial Statements which was issued in June 2024 and replaces AASB 101 Presentation of Financial Statements.

(t) Structured Entities

A structured entity is an entity in which voting or similar rights are not the dominant factor in deciding control. Structured entities are generally created to achieve a narrow and well defined objective with restrictions around their ongoing activities. Depending on the Funds' power over the activities of the entity and their exposure to and ability to influence its own returns, they may control the entity. However, the Funds apply the Investment Entity Exemption available under AASB10 and therefore do not consolidate its controlled entities (Note 2(q)). In other cases they may have exposure to such an entity but not control it.

An interest in a structured entity is any form of contractual or non-contractual involvement which creates variability in returns arising from the performance of the entity for the Funds. Such interests include holdings of units in unlisted trusts, including managed investment schemes. The nature and extent of the Funds' interests in structured entities are titled "managed investment schemes" and are summarised in Note 2(b), "Financial Assets Held at Fair Value through Profit or Loss" and "Related Parties Disclosures" notes where appropriate. The total size of the structured entities that the Funds have exposure to is the net assets of the "managed investment schemes", which is determined based on the percentage interest held and carrying value disclosed in the "Related Parties Disclosures" note.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)

(u) Derivatives and Hedging Activities

Derivatives are initially recognised at fair value on the date the derivative contracts are entered into and are subsequently remeasured to their fair value at the end of each reporting period. The accounting for subsequent changes in fair value depends on whether the derivative is designated as a hedging instrument. The Responsible Entity designates certain derivatives as fair value hedging instruments to hedge the foreign exchange risk of certain financial instruments, the hedged items. For this purpose, the derivatives are forward currency contracts.

The Responsible Entity documents at the inception of the Fair Value Hedge, the relationship between hedging instruments and hedged items, as well as their financial risk management objective and strategy for undertaking Fair Value Hedge Accounting. On an ongoing basis the Responsible Entity documents its assessment, of whether the hedging instruments that are used in Fair Value Hedge have been and will continue to be highly effective in offsetting changes in the foreign exchange that is attributable to the fair value of the hedged items.

Derivatives that are assessed to be highly effective will qualify for Hedge Accounting.

(i) Derivative Instruments that are Designated for Hedge Accounting

Changes in the fair value (unrealised gains or losses) of Forward Currency Contracts that are designated and qualified for Fair Value Hedges are recorded as changes in fair value of financial instruments held at fair value through profit or loss in the Statements of Comprehensive Income, together with any changes in the fair value of the hedged assets that are attributable to the hedged risk - foreign exchange risk. Changes in the fair value of the disqualified hedges are recognised immediately as changes in fair value of financial instruments held at fair value through profit or loss in the Statements of Comprehensive Income.

Realised gains or losses of the effective portion of the hedging instruments are also recognised in the Statements of Comprehensive Income as changes in fair value of financial instruments held at fair value through profit or loss, together with the gains and losses of the recognised hedged assets. Conversely, the ineffective hedge portions of the hedging instruments are recognised immediately in the Statements of Comprehensive Income as net foreign exchange gains or losses.

(ii) Derivative Instruments that are not Designated for Hedge Accounting

Derivative instruments that are not designated for Hedge Accounting are initially recognised at fair value on the date the derivative contracts are entered into and are subsequently remeasured to their fair value at the end of each reporting period. Changes in the fair value of derivative instruments are recognised in the Statements of Comprehensive Income as changes in fair value of financial instruments held at fair value through profit or loss.

(v) Loans

Loans are as initially recognised at fair value being the amount of the consideration received.

After initial recognition, loans are subsequently measured at amortised cost using the effective interest method. Amortised cost is calculated by taking into account any issue costs, and any discount or premium on settlement.

Interest expenses are recognised in the Income Statements on an accruals basis.

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)

(w) Securities Lending

Securities on loan

The Funds participated in a securities lending program. The securities of the Funds may have been lent to approved borrowers, such as brokers and other financial institutions. The borrower lodged collateral against the securities lent either in the form of cash or approved securities.

During the term of the loan, the Funds remained entitled to all dividends, distributions and interest income and retained all voting rights, where applicable, in respect of the loaned securities. Securities lent may have been recalled and were required to be returned within the normal settlement periods applicable to the securities.

Securities lending income

Securities lending income as part of a securities lending program that the Funds participated in is recognised on an accrual basis with any related expenses recognised as security lending fees.

3. AUDITOR'S REMUNERATION

During the year the following fees were paid or payable, by the Responsible Entity, for services provided by KPMG as the auditor of the Fund and by KPMG related network firms.

Auditors remuneration was paid to KPMG in FY24 (FY23: PwC) due to change of auditor.

30/06/2024	Audit and review of financial reports	Other regulatory services	Other non-assurance services	Total services provided by KPMG
Name of Fund:	\$	\$	\$	\$
CFS ETF Exposure Series: US Treasury Bills	5,000	308	-	5,308
CFS ETF Exposure Series: All-World ex-US Shares	5,000	308	-	5,308
CFS ETF Exposure Series: US Shares	5,000	308	-	5,308
CFS Wholesale Index Global Share - Hedged	5,000	308	-	5,308
CFS Wholesale Index Global Property Securities	5,000	308	-	5,308
CFS Wholesale Index Global Listed Infrastructure Securities	5,000	308	-	5,308
CFS Wholesale Geared Index Global Share	5,000	308	-	5,308
Perpetual Wholesale Diversified Real Return	5,000	308	-	5,308
Acadian Wholesale Global Managed Volatility Equity	5,000	308	-	5,308
Acadian Wholesale Sustainable Global Equity	5,000	308	-	5,308
Antipodes Wholesale Global	5,000	308	-	5,308
Baillie Gifford Wholesale Long Term Global Growth	5,000	308	-	5,308
Barrow Hanley Wholesale Concentrated Global Share	5,000	308	-	5,308
Barrow Hanley Wholesale Global Share	5,000	308	-	5,308
Epoch Wholesale Global Equity Shareholder Yield	5,000	308	-	5,308
GQG Partners Wholesale Global Equity	5,000	308	-	5,308
GQG Partners Wholesale Global Equity - Hedged	5,000	308	-	5,308
Hyperion Wholesale Global Growth Companies	5,000	308	-	5,308
Intermede Wholesale Global Equities	5,000	308	-	5,308
Ironbark Royal London Wholesale Concentrated Global Share	5,000	308	-	5,308
Ironbark Royal London Wholesale Core Global Share	5,000	308	-	5,308
Magellan Wholesale Global Share	5,000	308	-	5,308
Magellan Wholesale Global Share - Hedged	5,000	308	-	5,308
MFS Wholesale Global Equity	5,000	308	-	5,308
Nanuk Wholesale New World	5,000	308	-	5,308

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

3. AUDITOR'S REMUNERATION (continued)

30/06/2024	Audit and review of financial reports	Other regulatory services	Other non-assurance services	Total services provided by KPMG
Name of Fund:	\$	\$	\$	\$
Pendal Wholesale Global Select	5,000	308	-	5,308
Realindex Wholesale Global Share Value	5,000	308	-	5,308
Realindex Wholesale Global Share Value - Hedged	5,000	308	-	5,308
Stewart Investors Wholesale Worldwide Leaders Sustainability	5,000	308	-	5,308
Stewart Investors Wholesale Worldwide Sustainability	5,000	308	-	5,308
Talaria Wholesale Global Equity	5,000	308	-	5,308
T. Rowe Price Wholesale Global Equity	5,000	308	-	5,308
T. Rowe Price Wholesale Global Equity – Hedged	5,000	308	-	5,308
Fidelity Wholesale Asia	5,000	308	-	5,308
Pendal Wholesale Global Emerging Market Opportunities	5,000	308	-	5,308
Platinum Wholesale Asia	5,000	308	-	5,308
Realindex Wholesale Emerging Markets Value	5,000	308	-	5,308
Stewart Investors Wholesale Global Emerging Markets Leaders Su	5,000	308	-	5,308
Acadian Wholesale Global Equity Long Short	5,000	308	-	5,308
Bell Wholesale Global Emerging Companies	5,000	308	-	5,308
CFS Wholesale Global Health & Biotechnology Fund	5,000	308	-	5,308
CFS Wholesale Global Small Companies	5,000	308	-	5,308
CFS Wholesale Global Technology & Communications Fund	5,000	308	-	5,308
Janus Henderson Wholesale Global Natural Resources	5,000	308	-	5,308
Perpetual Wholesale Share-Plus Long-Short	5,000	308	-	5,308
Platinum Wholesale International	5,000	308	-	5,308
PM Capital Wholesale Global Companies	5,000	308	-	5,308
Sage Capital Wholesale Equity Plus	5,000	308	-	5,308
First Sentier Wholesale Global Property Securities	5,000	308	-	5,308
First Sentier Wholesale Global Listed Infrastructure	5,000	308	-	5,308
Macquarie Wholesale Global Listed Real Estate	5,000	308	-	5,308
Magellan Wholesale Infrastructure	5,000	308	-	5,308
Resolution Capital Wholesale Global Property Securities	5,000	308	-	5,308
Generation Wholesale Global Share	5,000	308	-	5,308

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

3. AUDITOR'S REMUNERATION (continued)

30/06/2023	Audit and review of financial reports	Other regulatory services	Other non-assurance services	Total services provided by PwC
Name of Fund:	\$	\$	\$	\$
CFS ETF Exposure Series: US Treasury Bills	n/a	n/a	n/a	n/a
CFS ETF Exposure Series: All-World ex-US Shares	6,377	346	1,562	8,285
CFS ETF Exposure Series: US Shares	6,377	346	1,562	8,285
CFS Wholesale Index Global Share - Hedged	3,949	346	4,746	9,041
CFS Wholesale Index Global Property Securities	3,949	346	1,562	5,857
CFS Wholesale Index Global Listed Infrastructure Securities	3,949	346	1,562	5,857
CFS Wholesale Geared Index Global Share	6,377	346	1,562	8,285
Perpetual Wholesale Diversified Real Return	6,377	346	1,562	8,285
Acadian Wholesale Global Managed Volatility Equity	2,714	346	1,562	4,622
Acadian Wholesale Sustainable Global Equity	6,377	346	4,749	11,472
Antipodes Wholesale Global	6,377	346	5,963	12,686
Baillie Gifford Wholesale Long Term Global Growth	6,377	346	1,562	8,285
Barrow Hanley Wholesale Concentrated Global Share	6,377	346	2,553	9,276
Barrow Hanley Wholesale Global Share	6,377	346	2,553	9,276
Epoch Wholesale Global Equity Shareholder Yield	6,377	346	1,562	8,285
GQG Partners Wholesale Global Equity	6,377	346	1,562	8,285
GQG Partners Wholesale Global Equity - Hedged	n/a	n/a	n/a	n/a
Hyperion Wholesale Global Growth Companies	6,377	346	1,562	8,285
Intermede Wholesale Global Equities	6,377	346	1,562	8,285
Ironbark Royal London Wholesale Concentrated Global Share	6,377	346	1,562	8,285
Ironbark Royal London Wholesale Core Global Share	n/a	n/a	n/a	n/a
Magellan Wholesale Global Share	6,377	346	1,562	8,285
Magellan Wholesale Global Share - Hedged	6,377	346	1,562	8,285
MFS Wholesale Global Equity	6,377	346	2,553	9,276
Nanuk Wholesale New World	6,377	346	1,562	8,285
Pendal Wholesale Global Select	6,377	346	1,562	8,285
Realindex Wholesale Global Share Value	2,714	346	1,562	4,622
Realindex Wholesale Global Share Value - Hedged	2,714	346	1,562	4,622

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

3. AUDITOR'S REMUNERATION (continued)

30/06/2023	Audit and review of financial reports	Other regulatory services	Other non-assurance services	Total services provided by PwC
Name of Fund:	\$	\$	\$	\$
Stewart Investors Wholesale Worldwide Leaders Sustainability	6,377	346	4,599	11,321
Stewart Investors Wholesale Worldwide Sustainability	6,377	346	7,581	14,304
Talaria Wholesale Global Equity	6,377	346	1,562	8,285
T. Rowe Price Wholesale Global Equity	6,377	346	7,768	14,491
T. Rowe Price Wholesale Global Equity – Hedged	6,377	346	1,562	8,285
Fidelity Wholesale Asia	6,377	346	1,562	8,285
Pendal Wholesale Global Emerging Market Opportunities	6,377	346	2,553	9,276
Platinum Wholesale Asia	6,377	346	8,755	15,477
Realindex Wholesale Emerging Markets Value	2,714	346	1,562	4,622
Stewart Investors Wholesale Global Emerging Markets Leaders Su	6,377	346	9,419	16,142
Acadian Wholesale Global Equity Long Short	6,377	346	4,052	10,775
Bell Wholesale Global Emerging Companies	6,377	346	1,562	8,285
CFS Wholesale Global Health & Biotechnology Fund	6,377	346	2,553	9,276
CFS Wholesale Global Small Companies	6,377	346	1,562	8,285
CFS Wholesale Global Technology & Communications Fund	6,377	346	2,553	9,276
Janus Henderson Wholesale Global Natural Resources	6,377	346	2,553	9,276
Perpetual Wholesale Share-Plus Long-Short	4,683	346	1,562	6,591
Platinum Wholesale International	6,377	346	6,083	12,805
PM Capital Wholesale Global Companies	6,377	346	1,562	8,285
Sage Capital Wholesale Equity Plus	6,377	346	1,562	8,285
First Sentier Wholesale Global Property Securities	3,949	346	1,562	5,857
First Sentier Wholesale Global Listed Infrastructure	3,949	346	2,553	6,848
Macquarie Wholesale Global Listed Real Estate	3,949	346	2,553	6,848
Magellan Wholesale Infrastructure	6,377	346	1,562	8,285
Resolution Capital Wholesale Global Property Securities	6,377	346	1,562	8,285
Generation Wholesale Global Share	6,377	346	2,553	9,276

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

4. INTEREST INCOME

Interest income of the Funds is derived mainly from interest earned on bank accounts which are measured at amortised cost.

5. DISTRIBUTIONS TO UNITHOLDERS

The Responsible Entity adopts the policy of distributing as a minimum the net income for tax purposes. The amounts shown as "Distribution payable" in the Balance Sheets represent the components of the distributions for the reporting period which had not been paid at balance date.

Quarterly and half-yearly distributing Funds:

The amounts distributed or proposed to be distributed to unitholders in cents per unit (cpu) during the period were:

CFS ETF Exposure Series: All-World ex-US Shares				
Period ended:	1/07/2023 - 30/06/2024		13/09/2022 - 30/06/2023	
	cpu	\$	cpu	\$
- 30 September	0.09	2,046	-	-
- 31 December	0.46	16,555	-	-
- 31 March	1.12	57,904	0.20	1,069
- 30 June	0.59	40,803	0.95	14,171
Distributions to unitholders		117,308		15,240

CFS ETF Exposure Series: US Shares				
Period ended:	1/07/2023 - 30/06/2024		13/09/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.01	1	-	-
- 31 December	0.32	64	-	-
- 31 March	0.26	85	0.06	1
- 30 June	0.65	236	0.57	47
Distributions to unitholders		386		48

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

5. DISTRIBUTIONS TO UNITHOLDERS (continued)

CFS Wholesale Index Global Share - Hedged				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	1.01	13,160	0.98	11,619
- 30 June	1.50	21,044	5.03	58,986
Distributions to unitholders		34,204		70,605

CFS Wholesale Index Global Property Securities				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	1.44	16,877	1.93	19,134
- 30 June	2.33	26,266	2.13	23,100
Distributions to unitholders		43,143		42,234

CFS Wholesale Index Global Listed Infrastructure Securities				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	1.44	16,719	1.89	17,478
- 30 June	1.95	21,843	1.30	13,838
Distributions to unitholders		38,562		31,316

CFS Wholesale Geared Index Global Share				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	-	-	-	-
- 31 December	-	-	-	-
- 31 March	-	-	-	-
- 30 June	19.34	10,440	0.01	10
Distributions to unitholders		10,440		10

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

5. DISTRIBUTIONS TO UNITHOLDERS (continued)

Perpetual Wholesale Diversified Real Return				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.32	927	-	-
- 31 December	0.40	1,102	0.16	446
- 31 March	0.10	249	-	-
- 30 June	1.14	2,687	0.09	275
Distributions to unitholders		4,965		721

Acadian Wholesale Global Managed Volatility Equity				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	1.22	186	0.98	131
- 30 June	8.67	1,312	7.95	1,083
Distributions to unitholders		1,498		1,214

Acadian Wholesale Sustainable Global Equity				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	-	-	1.21	653
- 30 June	-	-	1.40	776
Distributions to unitholders		-		1,429

Antipodes Wholesale Global				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	0.70	555	-	-
- 30 June	9.45	7,369	0.59	455
Distributions to unitholders		7,924		455

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

5. DISTRIBUTIONS TO UNITHOLDERS (continued)

Baillie Gifford Wholesale Long Term Global Growth			
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023
	cpu	\$'000	cpu \$'000
- 31 December	-	-	- -
- 30 June	-	-	- -
Distributions to unitholders		-	-

Barrow Hanley Wholesale Concentrated Global Share			
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023
	cpu	\$'000	cpu \$'000
- 31 December	0.54	209	0.50 204
- 30 June	39.26	13,742	3.46 1,339
Distributions to unitholders		13,951	1,543

Barrow Hanley Wholesale Global Share			
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023
	cpu	\$'000	cpu \$'000
- 31 December	1.00	4,413	0.14 440
- 30 June	8.49	38,769	4.25 16,769
Distributions to unitholders		43,182	17,209

Epoch Wholesale Global Equity Shareholder Yield			
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023
	cpu	\$'000	cpu \$'000
- 31 December	2.86	3,143	1.13 1,575
- 30 June	15.98	15,755	5.68 7,246
Distributions to unitholders		18,898	8,821

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

5. DISTRIBUTIONS TO UNITHOLDERS (continued)

GQG Partners Wholesale Global Equity			
Period ended:	1/07/2023 - 30/06/2024		13/09/2022 - 30/06/2023
	cpu	\$'000	cpu \$'000
- 31 December	0.01	34	0.10 104
- 30 June	12.98	62,840	0.32 734
Distributions to unitholders		62,874	838

GQG Partners Wholesale Global Equity - Hedged			
Period ended:	12/07/2023 - 30/06/2024		12/07/2023 - 30/06/2023
	cpu	\$'000	cpu \$'000
- 31 December	0.06	1	- -
- 30 June	12.51	4,709	- -
Distributions to unitholders		4,710	-

Hyperion Wholesale Global Growth Companies			
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023
	cpu	\$'000	cpu \$'000
- 31 December	-	-	- -
- 30 June	0.86	673	- -
Distributions to unitholders		673	-

Intermede Wholesale Global Equities			
Period ended:	1/07/2023 - 30/06/2024		13/09/2022 - 30/06/2023
	cpu	\$'000	cpu \$'000
- 31 December	-	-	0.33 10
- 30 June	2.76	375	0.95 36
Distributions to unitholders		375	46

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

5. DISTRIBUTIONS TO UNITHOLDERS (continued)

Ironbark Royal London Wholesale Concentrated Global Share			
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023
	cpu	\$'000	cpu \$'000
- 31 December	-	-	0.17 267
- 30 June	0.01	19	0.38 680
Distributions to unitholders		19	947

Ironbark Royal London Wholesale Core Global Share			
Period ended:	12/07/2023 - 30/06/2024		12/07/2023 - 30/06/2023
	cpu	\$'000	cpu \$'000
- 31 December	-	-	- -
- 30 June	5.64	3,937	- -
Distributions to unitholders		3,937	-

Magellan Wholesale Global Share			
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023
	cpu	\$'000	cpu \$'000
- 31 December	1.93	14,185	5.22 46,469
- 30 June	21.51	142,962	30.71 225,065
Distributions to unitholders		157,147	271,534

Magellan Wholesale Global Share - Hedged			
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023
	cpu	\$'000	cpu \$'000
- 31 December	0.95	467	0.36 298
- 30 June	8.50	3,672	4.56 2,766
Distributions to unitholders		4,139	3,064

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

5. DISTRIBUTIONS TO UNITHOLDERS (continued)

MFS Wholesale Global Equity				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	1.46	14,131	1.00	10,502
- 30 June	16.61	145,336	9.06	89,843
Distributions to unitholders		159,467		100,345

Nanuk Wholesale New World				
Period ended:	1/07/2023 - 30/06/2024		13/09/2022 - 30/06/2023	
	cpu	\$	cpu	\$
- 30 September	6.26	322,378	-	-
- 31 December	-	-	-	-
- 30 June	6.34	458,548	2.67	133,459
Distributions to unitholders		780,926		133,459

Pendal Wholesale Global Select				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	-	-	-	-
- 30 June	0.01	5	0.24	136
Distributions to unitholders		5		136

Realindex Wholesale Global Share Value				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	1.14	871	1.31	958
- 30 June	11.61	9,056	2.23	1,633
Distributions to unitholders		9,927		2,591

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

5. DISTRIBUTIONS TO UNITHOLDERS (continued)

Realindex Wholesale Global Share Value - Hedged				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	1.20	270	1.88	445
- 30 June	3.83	831	1.88	434
Distributions to unitholders		1,101		879

Stewart Investors Wholesale Worldwide Leaders Sustainability				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	-	-	-	-
- 30 June	48.98	78,161	0.01	18
Distributions to unitholders		78,161		18

Stewart Investors Wholesale Worldwide Sustainability				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	0.79	1,558	0.60	1,729
- 30 June	6.17	10,348	5.23	11,889
Distributions to unitholders		11,906		13,618

Talaria Wholesale Global Equity				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.87	1,155	0.45	120
- 31 December	2.49	3,679	0.45	194
- 31 March	2.28	3,700	1.74	1,360
- 30 June	3.36	5,959	2.84	3,089
Distributions to unitholders		14,493		4,763

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

5. DISTRIBUTIONS TO UNITHOLDERS (continued)

T. Rowe Price Wholesale Global Equity				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	-	-	-	-
- 30 June	10.63	58,207	0.01	65
Distributions to unitholders		58,207		65

T. Rowe Price Wholesale Global Equity – Hedged				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	-	-	-	-
- 30 June	8.06	5,411	-	-
Distributions to unitholders		5,411		-

Fidelity Wholesale Asia				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	0.62	919	-	-
- 30 June	5.09	7,958	0.50	454
Distributions to unitholders		8,877		454

Pendal Wholesale Global Emerging Market Opportunities				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	0.37	833	1.38	2,965
- 30 June	5.40	11,287	1.72	3,859
Distributions to unitholders		12,120		6,824

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

5. DISTRIBUTIONS TO UNITHOLDERS (continued)

Platinum Wholesale Asia			
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023
	cpu	\$'000	cpu \$'000
- 31 December	-	-	-
- 30 June	0.04	55	0.44 791
Distributions to unitholders		55	791

Realindex Wholesale Emerging Markets Value			
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023
	cpu	\$'000	cpu \$'000
- 31 December	2.12	304	2.20 314
- 30 June	10.33	1,438	1.33 187
Distributions to unitholders		1,742	501

Stewart Investors Wholesale Global Emerging Markets Leaders Sustainability			
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023
	cpu	\$'000	cpu \$'000
- 31 December	0.10	21	0.12 26
- 30 June	6.65	1,340	0.52 111
Distributions to unitholders		1,361	137

Acadian Wholesale Global Equity Long Short			
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023
	cpu	\$'000	cpu \$'000
- 31 December	-	-	1.63 802
- 30 June	0.02	21	0.79 488
Distributions to unitholders		21	1,290

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

5. DISTRIBUTIONS TO UNITHOLDERS (continued)

Bell Wholesale Global Emerging Companies			
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023
	cpu	\$'000	cpu \$'000
- 31 December	0.14	93	- -
- 30 June	2.57	2,566	1.65 829
Distributions to unitholders		2,659	829

CFS Wholesale Global Health & Biotechnology Fund			
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023
	cpu	\$'000	cpu \$'000
- 31 December	-	-	- -
- 30 June	0.01	1	0.01 1
Distributions to unitholders		1	1

CFS Wholesale Global Small Companies			
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023
	cpu	\$'000	cpu \$'000
- 31 December	2.67	1,595	- -
- 30 June	13.77	7,829	2.40 1,484
Distributions to unitholders		9,424	1,484

CFS Wholesale Global Technology & Communications Fund			
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023
	cpu	\$'000	cpu \$'000
- 31 December	-	-	- -
- 30 June	-	-	- -
Distributions to unitholders		-	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

5. DISTRIBUTIONS TO UNITHOLDERS (continued)

Janus Henderson Wholesale Global Natural Resources				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	1.24	2,245	0.92	1,861
- 30 June	0.84	1,413	3.68	7,428
Distributions to unitholders		3,658		9,289

Perpetual Wholesale Share-Plus Long-Short				
Period ended:	1/07/2023 - 30/06/2024		13/09/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	1.48	89	-	-
- 30 June	0.27	104	0.01	1
Distributions to unitholders		193		1

Platinum Wholesale International				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	0.96	8,523	1.10	11,436
- 30 June	3.34	26,093	6.70	62,772
Distributions to unitholders		34,616		74,208

PM Capital Wholesale Global Companies				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	0.15	128	0.48	347
- 30 June	8.81	7,864	2.65	2,060
Distributions to unitholders		7,992		2,407

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

5. DISTRIBUTIONS TO UNITHOLDERS (continued)

Sage Capital Wholesale Equity Plus				
Period ended:	1/07/2023 - 30/06/2024		13/09/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	1.60	560	-	-
- 30 June	2.73	1,193	1.59	159
Distributions to unitholders		1,753		159

First Sentier Wholesale Global Property Securities				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	1.31	3,730	1.33	3,813
- 30 June	1.70	4,351	2.10	6,010
Distributions to unitholders		8,081		9,823

First Sentier Wholesale Global Listed Infrastructure				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	0.93	8,424	0.73	6,641
- 30 June	0.99	8,849	1.03	9,495
Distributions to unitholders		17,273		16,136

Macquarie Wholesale Global Listed Real Estate				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	0.87	2,536	1.20	3,661
- 30 June	2.06	5,637	1.13	3,288
Distributions to unitholders		8,173		6,949

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

5. DISTRIBUTIONS TO UNITHOLDERS (continued)

Magellan Wholesale Infrastructure			
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023
	cpu	\$'000	cpu \$'000
- 31 December	0.09	356	0.22 889
- 30 June	0.55	2,175	1.44 5,472
Distributions to unitholders		2,531	6,361

Resolution Capital Wholesale Global Property Securities			
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023
	cpu	\$'000	cpu \$'000
- 31 December	0.02	10	0.02 3
- 30 June	0.38	246	- -
Distributions to unitholders		256	3

Generation Wholesale Global Share			
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023
	cpu	\$'000	cpu \$'000
- 31 December	-	-	- -
- 30 June	7.18	35,587	0.21 1,062
Distributions to unitholders		35,587	1,062

Monthly distributing Funds:

The amounts distributed or proposed to be distributed to unitholders in cents per unit (cpu) during the period were:

CFS ETF Exposure Series: US Treasury Bills			
Period ended:	12/07/2023 - 30/06/2024		
	cpu	\$'000	
- 31 July	-	-	
- 31 August	-	-	
- 30 September	-	-	
- 31 October	-	-	
- 30 November	-	-	
- 31 December	0.46	-	
- 31 January	0.40	-	
- 28 February	0.37	-	
- 31 March	0.11	13	
- 30 April	0.37	46	
- 31 May	0.39	48	
- 30 June	0.78	96	
Distributions to unitholders		203	

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS

(a) Fair Value Measurements

The Funds measure and recognise the following assets and liabilities at fair value on a recurring basis:

- Financial assets / liabilities at fair value through profit or loss
- Derivative financial instruments

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

Other than the financial assets and liabilities classified as fair value through profit or loss, all other financial assets and liabilities of the fund are recognised initially at fair value and are subsequently measured at amortised cost.

The Funds value their investments in accordance with policies set out in the previously issued financial statements. For the majority of these investments, the Funds rely on information provided by independent pricing services for the valuation of their investments.

(b) Fair Value Hierarchy

AASB 13 requires disclosure of fair value measurements by level of the following fair value measurement hierarchy:

- Level 1 for quoted prices (unadjusted) in active markets for identical assets or liabilities;
- Level 2 for inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and
- Level 3 for inputs for the asset or liability that are not based on observable market data (unobservable inputs).

(i) Fair Value in an active market (Level 1)

The fair value of financial assets and liabilities traded in active markets is based on their quoted market prices at the end of the reporting period without any deduction for estimated future selling costs.

The quoted market price used for financial assets held by the Funds is the current bid price; the appropriate quoted market price for financial liabilities is the current asking price. When the Funds hold derivatives with offsetting market risks, it uses mid-market prices as a basis for establishing fair values for the offsetting risk positions and applies this bid and asking price to the net open position, as appropriate.

A financial instrument is regarded as quoted in an active market if quoted prices are readily and regularly available from an exchange, dealer, broker, industry group, pricing service, or regulatory agency, and those prices represent actual and regularly occurring market transactions on an arm's length basis.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(b) Fair Value Hierarchy (continued)

(ii) Fair value in an inactive or unquoted market (Level 2 and Level 3)

The fair value of financial assets and liabilities that are not traded in an active market is determined using valuation techniques. These include the use of recent arm's length market transactions, reference to the current fair value of a substantially similar other instrument, discounted cash flow techniques, option pricing models or any other valuation technique that provides a reliable estimate of prices obtained in actual market transactions.

Where discounted cash flow techniques are used, estimated future cash flows are based on management's best estimates and the discount rate used is a market rate at the end of the reporting period applicable for an instrument with similar terms and conditions.

For other pricing models, inputs are based on market data at the end of the reporting period. Fair values for unquoted equity investments are estimated, if possible, using applicable price/earnings ratios for similar listed companies adjusted to reflect the specific circumstances of the issuer.

The fair value of derivatives that are not exchange traded is estimated at the amount that the Funds would receive or pay to terminate the contract at the end of the reporting period taking into account current market conditions (volatility and appropriate yield curve) and the current creditworthiness of the counterparties. The fair value of a forward contract is determined as a net present value of estimated future cash flows, discounted at appropriate market rates as at the valuation date. The fair value of an option contract is determined by applying the Black Scholes option valuation model.

Investments in other managed investment schemes are recorded at the redemption value per unit as reported by the investment managers of such funds.

Some of the inputs to these models may not be market observable and are therefore estimated based on assumptions.

The output of a model is always an estimate or approximation of a value that cannot be determined with certainty, and valuation techniques employed may not fully reflect all factors relevant to the positions the Funds hold. Valuations are therefore adjusted, to allow for additional factors including liquidity risk and counterparty risk.

(c) Recognised Fair Value Measurements

The following tables presents the Funds' assets and liabilities measured and recognised at fair value as at the end of the reporting periods.

CFS ETF Exposure Series: US Treasury Bills				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	10,949	10,949	-	-
Total Assets at fair value through profit or loss	10,949	10,949	-	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

CFS ETF Exposure Series: All-World ex-US Shares				
30/06/2024	Total \$	Level 1 \$	Level 2 \$	Level 3 \$
Financial Assets at fair value through profit or loss: Listed Equities	7,773,620	7,773,620	-	-
Total Assets at fair value through profit or loss	7,773,620	7,773,620	-	-
30/06/2023	Total \$	Level 1 \$	Level 2 \$	Level 3 \$
Financial Assets at fair value through profit or loss: Listed Equities	1,564,366	1,564,366	-	-
Total Assets at fair value through profit or loss	1,564,366	1,564,366	-	-

CFS ETF Exposure Series: US Shares				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Listed Equities	48,728	48,728	-	-
Total Assets at fair value through profit or loss	48,728	48,728	-	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Listed Equities	8,859	8,859	-	-
Total Assets at fair value through profit or loss	8,859	8,859	-	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

CFS Wholesale Index Global Share - Hedged				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	2,182,006	2,182,006	-	-
Listed Property Trusts	34,067	34,067	-	-
Derivatives	16,909	213	16,696	-
Total Assets at fair value through profit or loss	2,232,982	2,216,286	16,696	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(798)	-	(798)	-
Total Liabilities at fair value through profit or loss	(798)	-	(798)	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	1,648,026	1,644,364	3,662	-
Derivatives	45,432	216	45,216	-
Total Assets at fair value through profit or loss	1,693,458	1,644,580	48,878	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(1,881)	(18)	(1,863)	-
Total Liabilities at fair value through profit or loss	(1,881)	(18)	(1,863)	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

CFS Wholesale Index Global Property Securities				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	93,084	93,084	-	-
Listed Property Trusts	1,134,296	1,134,029	-	267
Derivatives	9,388	193	9,195	-
Total Assets at fair value through profit or loss	1,236,768	1,227,306	9,195	267
Financial Liabilities at fair value through profit or loss				
Derivatives	(1,491)	-	(1,491)	-
Total Liabilities at fair value through profit or loss	(1,491)	-	(1,491)	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	1,157,075	1,152,238	4,568	269
Listed Property Trusts	19,222	19,222	-	-
Derivatives	32,170	209	31,961	-
Total Assets at fair value through profit or loss	1,208,467	1,171,669	36,529	269
Financial Liabilities at fair value through profit or loss				
Derivatives	(1,617)	-	(1,617)	-
Total Liabilities at fair value through profit or loss	(1,617)	-	(1,617)	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

CFS Wholesale Index Global Listed Infrastructure Securities				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	1,245,988	1,245,988	-	-
Listed Property Trusts	91,165	91,165	-	-
Derivatives	9,081	-	9,081	-
Total Assets at fair value through profit or loss	1,346,234	1,337,153	9,081	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(1,318)	-	(1,318)	-
Total Liabilities at fair value through profit or loss	(1,318)	-	(1,318)	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	1,265,225	1,265,225	-	-
Listed Property Trusts	4,040	4,040	-	-
Derivatives	29,285	-	29,285	-
Total Assets at fair value through profit or loss	1,298,550	1,269,265	29,285	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(2,257)	-	(2,257)	-
Total Liabilities at fair value through profit or loss	(2,257)	-	(2,257)	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

CFS Wholesale Geared Index Global Share				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	141,101	-	141,101	-
Total Assets at fair value through profit or loss	141,101	-	141,101	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	174,946	-	174,946	-
Total Assets at fair value through profit or loss	174,946	-	174,946	-

Perpetual Wholesale Diversified Real Return				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	149,741	149,741	-	-
Listed Property Trusts	1,172	1,172	-	-
Derivatives	1,664	392	1,272	-
Total Assets at fair value through profit or loss	152,577	151,305	1,272	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(240)	(188)	(52)	-
Total Liabilities at fair value through profit or loss	(240)	(188)	(52)	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	142,051	142,051	-	-
Listed Property Trusts	1,140	1,140	-	-
Derivatives	1,157	294	863	-
Total Assets at fair value through profit or loss	144,348	143,485	863	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(1,560)	(1,159)	(401)	-
Total Liabilities at fair value through profit or loss	(1,560)	(1,159)	(401)	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

Acadian Wholesale Global Managed Volatility Equity				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	19,564	-	19,564	-
Total Assets at fair value through profit or loss	19,564	-	19,564	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	17,041	-	17,041	-
Total Assets at fair value through profit or loss	17,041	-	17,041	-

Acadian Wholesale Sustainable Global Equity				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	216,729	216,719	10	-
Listed Property Trusts	1,447	1,447	-	-
Total Assets at fair value through profit or loss	218,176	218,166	10	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	164,775	164,775	-	-
Total Assets at fair value through profit or loss	164,775	164,775	-	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

Antipodes Wholesale Global				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	62,001	62,001	-	-
Listed Property Trusts	890	890	-	-
Derivatives	2,997	24	2,973	-
Total Assets at fair value through profit or loss	65,888	62,915	2,973	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(1,682)	(27)	(1,655)	-
Total Liabilities at fair value through profit or loss	(1,682)	(27)	(1,655)	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	67,887	67,887	-	-
Derivatives	2,798	4	2,794	-
Total Assets at fair value through profit or loss	70,685	67,891	2,794	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(1,615)	(33)	(1,582)	-
Total Liabilities at fair value through profit or loss	(1,615)	(33)	(1,582)	-

Baillie Gifford Wholesale Long Term Global Growth				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	730,030	730,030	-	-
Derivatives	-	-	-	-
Total Assets at fair value through profit or loss	730,030	730,030	-	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(6)	-	(6)	-
Total Liabilities at fair value through profit or loss	(6)	-	(6)	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	681,582	681,582	-	-
Total Assets at fair value through profit or loss	681,582	681,582	-	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

Barrow Hanley Wholesale Concentrated Global Share				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	37,812	37,812	-	-
Listed Property Trusts	3,037	3,037	-	-
Derivatives	1	-	1	-
Total Assets at fair value through profit or loss	40,850	40,849	1	-
Financial Liabilities at fair value through profit or loss				
Derivatives	-	-	-	-
Total Liabilities at fair value through profit or loss	-	-	-	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	43,112	43,112	-	-
Total Assets at fair value through profit or loss	43,112	43,112	-	-

Barrow Hanley Wholesale Global Share				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	407,844	407,844	-	-
Listed Property Trusts	20,667	20,667	-	-
Derivatives	-	-	-	-
Total Assets at fair value through profit or loss	428,511	428,511	-	-
Financial Liabilities at fair value through profit or loss				
Derivatives	-	-	-	-
Total Liabilities at fair value through profit or loss	-	-	-	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	360,873	360,873	-	-
Derivatives	4	-	4	-
Total Assets at fair value through profit or loss	360,877	360,873	4	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

Epoch Wholesale Global Equity Shareholder Yield				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	140,908	140,908	-	-
Listed Property Trusts	6,172	6,172	-	-
Derivatives	-	-	-	-
Total Assets at fair value through profit or loss	147,080	147,080	-	-
Financial Liabilities at fair value through profit or loss				
Derivatives	-	-	-	-
Total Liabilities at fair value through profit or loss	-	-	-	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	181,272	180,091	1,181	-
Total Assets at fair value through profit or loss	181,272	180,091	1,181	-

GQG Partners Wholesale Global Equity				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	687,373	687,373	-	-
Derivatives	1	-	1	-
Total Assets at fair value through profit or loss	687,374	687,373	1	-
Financial Liabilities at fair value through profit or loss				
Derivatives	-	-	-	-
Total Liabilities at fair value through profit or loss	-	-	-	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	237,744	237,744	-	-
Total Assets at fair value through profit or loss	237,744	237,744	-	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

GQG Partners Wholesale Global Equity - Hedged				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Managed Investment Schemes	48,477	-	48,477	-
Derivatives	299	-	299	-
Total Assets at fair value through profit or loss	48,776	-	48,776	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(5)	-	(5)	-
Total Liabilities at fair value through profit or loss	(5)	-	(5)	-

Hyperion Wholesale Global Growth Companies				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	81,035	81,035	-	-
Total Assets at fair value through profit or loss	81,035	81,035	-	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	42,390	42,390	-	-
Total Assets at fair value through profit or loss	42,390	42,390	-	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

Intermede Wholesale Global Equities				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	16,557	16,557	-	-
Derivatives	-	-	-	-
Total Assets at fair value through profit or loss	16,557	16,557	-	-
Financial Liabilities at fair value through profit or loss				
Derivatives	-	-	-	-
Total Liabilities at fair value through profit or loss	-	-	-	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	3,924	3,924	-	-
Total Assets at fair value through profit or loss	3,924	3,924	-	-

Ironbark Royal London Wholesale Concentrated Global Share				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	520,061	520,061	-	-
Derivatives	1	-	1	-
Total Assets at fair value through profit or loss	520,062	520,061	1	-
Financial Liabilities at fair value through profit or loss				
Derivatives	-	-	-	-
Total Liabilities at fair value through profit or loss	-	-	-	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	383,526	383,526	-	-
Total Assets at fair value through profit or loss	383,526	383,526	-	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

Ironbark Royal London Wholesale Core Global Share				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	78,306	78,306	-	-
Listed Property Trusts	429	429	-	-
Derivatives	-	-	-	-
Total Assets at fair value through profit or loss	78,735	78,735	-	-
Financial Liabilities at fair value through profit or loss				
Derivatives	-	-	-	-
Total Liabilities at fair value through profit or loss	-	-	-	-

Magellan Wholesale Global Share				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	1,379,937	1,379,937	-	-
Total Assets at fair value through profit or loss	1,379,937	1,379,937	-	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	1,476,664	1,476,664	-	-
Derivatives	7	-	7	-
Total Assets at fair value through profit or loss	1,476,671	1,476,664	7	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

Magellan Wholesale Global Share - Hedged				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	64,801	64,801	-	-
Derivatives	261	-	261	-
Total Assets at fair value through profit or loss	65,062	64,801	261	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(33)	-	(33)	-
Total Liabilities at fair value through profit or loss	(33)	-	(33)	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	79,883	79,883	-	-
Derivatives	59	-	59	-
Total Assets at fair value through profit or loss	79,942	79,883	59	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(1,392)	-	(1,392)	-
Total Liabilities at fair value through profit or loss	(1,392)	-	(1,392)	-

MFS Wholesale Global Equity				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	1,106,941	1,106,941	-	-
Derivatives	3	-	3	-
Total Assets at fair value through profit or loss	1,106,944	1,106,941	3	-
Financial Liabilities at fair value through profit or loss				
Derivatives	-	-	-	-
Total Liabilities at fair value through profit or loss	-	-	-	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	1,293,356	1,293,356	-	-
Derivatives	9	-	9	-
Total Assets at fair value through profit or loss	1,293,365	1,293,356	9	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

Nanuk Wholesale New World				
30/06/2024	Total \$	Level 1 \$	Level 2 \$	Level 3 \$
Financial Assets at fair value through profit or loss:				
Listed Equities	8,379,046	8,379,046	-	-
Derivatives	-	-	-	-
Total Assets at fair value through profit or loss	8,379,046	8,379,046	-	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(1)	-	(1)	-
Total Liabilities at fair value through profit or loss	(1)	-	(1)	-
30/06/2023	Total \$	Level 1 \$	Level 2 \$	Level 3 \$
Financial Assets at fair value through profit or loss:				
Listed Equities	5,403,091	5,403,091	-	-
Total Assets at fair value through profit or loss	5,403,091	5,403,091	-	-

Pendal Wholesale Global Select				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	42,182	42,182	-	-
Derivatives	-	-	-	-
Total Assets at fair value through profit or loss	42,182	42,182	-	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(1)	-	(1)	-
Total Liabilities at fair value through profit or loss	(1)	-	(1)	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	43,254	43,254	-	-
Total Assets at fair value through profit or loss	43,254	43,254	-	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

Realindex Wholesale Global Share Value				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	100,730	-	100,730	-
Total Assets at fair value through profit or loss	100,730	-	100,730	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	82,336	-	82,336	-
Total Assets at fair value through profit or loss	82,336	-	82,336	-

Realindex Wholesale Global Share Value - Hedged				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	30,912	-	30,912	-
Total Assets at fair value through profit or loss	30,912	-	30,912	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	27,895	-	27,895	-
Total Assets at fair value through profit or loss	27,895	-	27,895	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

Stewart Investors Wholesale Worldwide Leaders Sustainability				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Listed Equities	384,380	384,380	-	-
Total Assets at fair value through profit or loss	384,380	384,380	-	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Listed Equities	731,568	731,568	-	-
Total Assets at fair value through profit or loss	731,568	731,568	-	-

Stewart Investors Wholesale Worldwide Sustainability				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Listed Equities	240,560	232,413	8,147	-
Derivatives	9	-	9	-
Total Assets at fair value through profit or loss	240,569	232,413	8,156	-
Financial Liabilities at fair value through profit or loss: Derivatives	-	-	-	-
Total Liabilities at fair value through profit or loss	-	-	-	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Listed Equities	339,498	330,966	8,532	-
Total Assets at fair value through profit or loss	339,498	330,966	8,532	-
Financial Liabilities at fair value through profit or loss: Derivatives	(1)	-	(1)	-
Total Liabilities at fair value through profit or loss	(1)	-	(1)	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

Talaria Wholesale Global Equity				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	97,838	97,838	-	-
Total Assets at fair value through profit or loss	97,838	97,838	-	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(1,604)	-	(1,604)	-
Total Liabilities at fair value through profit or loss	(1,604)	-	(1,604)	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	46,940	46,940	-	-
Total Assets at fair value through profit or loss	46,940	46,940	-	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(1,119)	-	(1,119)	-
Total Liabilities at fair value through profit or loss	(1,119)	-	(1,119)	-

T. Rowe Price Wholesale Global Equity				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	1,015,399	1,015,399	-	-
Listed Property Trusts	814	814	-	-
Derivatives	1	-	1	-
Total Assets at fair value through profit or loss	1,016,214	1,016,213	1	-
Financial Liabilities at fair value through profit or loss				
Derivatives	-	-	-	-
Total Liabilities at fair value through profit or loss	-	-	-	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	991,792	991,792	-	-
Total Assets at fair value through profit or loss	991,792	991,792	-	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

T. Rowe Price Wholesale Global Equity – Hedged				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Managed Investment Schemes	61,471	-	61,471	-
Derivatives	306	-	306	-
Total Assets at fair value through profit or loss	61,777	-	61,777	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(4)	-	(4)	-
Total Liabilities at fair value through profit or loss	(4)	-	(4)	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Managed Investment Schemes	36,489	-	36,489	-
Derivatives	94	-	94	-
Total Assets at fair value through profit or loss	36,583	-	36,583	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(282)	-	(282)	-
Total Liabilities at fair value through profit or loss	(282)	-	(282)	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

Fidelity Wholesale Asia				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	164,017	162,407	1,610	-
Derivatives	-	-	-	-
Total Assets at fair value through profit or loss	164,017	162,407	1,610	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(3)	-	(3)	-
Total Liabilities at fair value through profit or loss	(3)	-	(3)	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	66,206	66,045	161	-
Derivatives	8,440	-	8,440	-
Total Assets at fair value through profit or loss	74,646	66,045	8,601	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(3)	-	(3)	-
Total Liabilities at fair value through profit or loss	(3)	-	(3)	-

Pendal Wholesale Global Emerging Market Opportunities				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	240,089	240,089	-	-
Derivatives	-	-	-	-
Total Assets at fair value through profit or loss	240,089	240,089	-	-
Financial Liabilities at fair value through profit or loss				
Derivatives	-	-	-	-
Total Liabilities at fair value through profit or loss	-	-	-	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	245,892	245,892	-	-
Total Assets at fair value through profit or loss	245,892	245,892	-	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

Platinum Wholesale Asia				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	183,861	181,984	1,877	-
Derivatives	4	-	4	-
Total Assets at fair value through profit or loss	183,865	181,984	1,881	-
Financial Liabilities at fair value through profit or loss				
Derivatives	-	-	-	-
Total Liabilities at fair value through profit or loss	-	-	-	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	214,663	211,073	3,590	-
Derivatives	3,816	-	3,816	-
Total Assets at fair value through profit or loss	218,479	211,073	7,406	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(399)	(260)	(139)	-
Total Liabilities at fair value through profit or loss	(399)	(260)	(139)	-

Realindex Wholesale Emerging Markets Value				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Managed Investment Schemes	13,359	-	13,359	-
Total Assets at fair value through profit or loss	13,359	-	13,359	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Managed Investment Schemes	12,189	-	12,189	-
Total Assets at fair value through profit or loss	12,189	-	12,189	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

Stewart Investors Wholesale Global Emerging Markets Leaders Sustainability				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	21,451	21,451	-	-
Derivatives	-	-	-	-
Total Assets at fair value through profit or loss	21,451	21,451	-	-
Financial Liabilities at fair value through profit or loss				
Derivatives	-	-	-	-
Total Liabilities at fair value through profit or loss	-	-	-	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	22,563	22,563	-	-
Total Assets at fair value through profit or loss	22,563	22,563	-	-

Acadian Wholesale Global Equity Long Short				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	610,334	610,298	36	-
Listed Property Trusts	138	138	-	-
Derivatives	-	-	-	-
Total Assets at fair value through profit or loss	610,472	610,436	36	-
Financial Liabilities at fair value through profit or loss				
Derivatives	-	-	-	-
Securities - short sell	(144,852)	(144,607)	-	(245)
Total Liabilities at fair value through profit or loss	(144,852)	(144,607)	-	(245)
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	270,615	270,615	-	-
Total Assets at fair value through profit or loss	270,615	270,615	-	-
Financial Liabilities at fair value through profit or loss				
Securities - short sell	(63,762)	(63,762)	-	-
Total Liabilities at fair value through profit or loss	(63,762)	(63,762)	-	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

Bell Wholesale Global Emerging Companies				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Listed Equities	92,142	92,142	-	-
Total Assets at fair value through profit or loss	92,142	92,142	-	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Listed Equities	45,113	45,113	-	-
Total Assets at fair value through profit or loss	45,113	45,113	-	-

CFS Wholesale Global Health & Biotechnology Fund				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Listed Equities	74,522	74,522	-	-
Total Assets at fair value through profit or loss	74,522	74,522	-	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Listed Equities	68,243	67,860	383	-
Total Assets at fair value through profit or loss	68,243	67,860	383	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

CFS Wholesale Global Small Companies				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	105,600	105,600	-	-
Listed Property Trusts	2,828	2,828	-	-
Derivatives	-	-	-	-
Total Assets at fair value through profit or loss	108,428	108,428	-	-
Financial Liabilities at fair value through profit or loss				
Derivatives	-	-	-	-
Total Liabilities at fair value through profit or loss	-	-	-	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	108,214	108,214	-	-
Total Assets at fair value through profit or loss	108,214	108,214	-	-

CFS Wholesale Global Technology & Communications Fund				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	166,197	166,197	-	-
Total Assets at fair value through profit or loss	166,197	166,197	-	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	108,496	108,496	-	-
Total Assets at fair value through profit or loss	108,496	108,496	-	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

Janus Henderson Wholesale Global Natural Resources				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	343,549	343,030	-	519
Listed Property Trusts	11,290	11,290	-	-
Derivatives	-	-	-	-
Total Assets at fair value through profit or loss	354,839	354,320	-	519
Financial Liabilities at fair value through profit or loss				
Derivatives	-	-	-	-
Total Liabilities at fair value through profit or loss	-	-	-	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	423,861	422,333	-	1,528
Total Assets at fair value through profit or loss	423,861	422,333	-	1,528

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

Perpetual Wholesale Share-Plus Long-Short				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	43,568	43,568	-	-
Listed Property Trusts	3,719	3,719	-	-
Derivatives	34	-	34	-
Total Assets at fair value through profit or loss	47,321	47,287	34	-
Financial Liabilities at fair value through profit or loss				
Derivatives	-	-	-	-
Securities - short sell	(9,180)	(9,180)	-	-
Total Liabilities at fair value through profit or loss	(9,180)	(9,180)	-	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	6,339	6,223	116	-
Listed Property Trusts	341	341	-	-
Total Assets at fair value through profit or loss	6,680	6,564	116	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(7)	-	(7)	-
Securities - short sell	(1,300)	(1,300)	-	-
Total Liabilities at fair value through profit or loss	(1,307)	(1,300)	(7)	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

Platinum Wholesale International				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	1,152,163	1,152,163	-	-
Derivatives	577	-	577	-
Total Assets at fair value through profit or loss	1,152,740	1,152,163	577	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(5,278)	-	(5,278)	-
Total Liabilities at fair value through profit or loss	(5,278)	-	(5,278)	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	1,323,657	1,323,657	-	-
Derivatives	14,883	-	14,883	-
Total Assets at fair value through profit or loss	1,338,540	1,323,657	14,883	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(17,688)	-	(17,688)	-
Total Liabilities at fair value through profit or loss	(17,688)	-	(17,688)	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

PM Capital Wholesale Global Companies				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	182,047	182,047	-	-
Derivatives	491	121	370	-
Total Assets at fair value through profit or loss	182,538	182,168	370	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(103)	-	(103)	-
Securities - short sell	(5,842)	(5,842)	-	-
Total Liabilities at fair value through profit or loss	(5,945)	(5,842)	(103)	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	139,857	139,857	-	-
Derivatives	571	-	571	-
Total Assets at fair value through profit or loss	140,428	139,857	571	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(811)	(180)	(631)	-
Securities - short sell	(4,710)	(4,710)	-	-
Total Liabilities at fair value through profit or loss	(5,521)	(4,890)	(631)	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

Sage Capital Wholesale Equity Plus				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	58,479	58,479	-	-
Listed Property Trusts	3,146	3,146	-	-
Total Assets at fair value through profit or loss	61,625	61,625	-	-
Financial Liabilities at fair value through profit or loss				
Securities - short sell	(12,590)	(12,590)	-	-
Total Liabilities at fair value through profit or loss	(12,590)	(12,590)	-	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	26,249	26,249	-	-
Listed Property Trusts	1,860	1,860	-	-
Total Assets at fair value through profit or loss	28,109	28,109	-	-
Financial Liabilities at fair value through profit or loss				
Securities - short sell	(6,532)	(6,532)	-	-
Total Liabilities at fair value through profit or loss	(6,532)	(6,532)	-	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

First Sentier Wholesale Global Property Securities				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	65,373	65,373	-	-
Listed Property Trusts	285,410	285,410	-	-
Derivatives	6,072	-	6,072	-
Total Assets at fair value through profit or loss	356,855	350,783	6,072	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(2,676)	-	(2,676)	-
Securities - short sell	(46)	(46)	-	-
Total Liabilities at fair value through profit or loss	(2,722)	(46)	(2,676)	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	360,971	360,971	-	-
Listed Property Trusts	24,555	24,555	-	-
Derivatives	9,544	-	9,544	-
Total Assets at fair value through profit or loss	395,070	385,526	9,544	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(2,116)	-	(2,116)	-
Total Liabilities at fair value through profit or loss	(2,116)	-	(2,116)	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

First Sentier Wholesale Global Listed Infrastructure				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	688,031	688,031	-	-
Listed Property Trusts	49,718	49,718	-	-
Derivatives	5,692	-	5,692	-
Total Assets at fair value through profit or loss	743,441	737,749	5,692	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(218)	-	(218)	-
Total Liabilities at fair value through profit or loss	(218)	-	(218)	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	743,586	743,586	-	-
Listed Property Trusts	19,476	19,476	-	-
Derivatives	4,248	-	4,248	-
Total Assets at fair value through profit or loss	767,310	763,062	4,248	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(2,439)	-	(2,439)	-
Total Liabilities at fair value through profit or loss	(2,439)	-	(2,439)	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

Macquarie Wholesale Global Listed Real Estate				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	42,035	42,035	-	-
Listed Property Trusts	259,737	259,737	-	-
Derivatives	965	-	965	-
Total Assets at fair value through profit or loss	302,737	301,772	965	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(6)	-	(6)	-
Securities - short sell	(26)	(26)	-	-
Total Liabilities at fair value through profit or loss	(32)	(26)	(6)	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	309,715	308,594	1,121	-
Listed Property Trusts	9,688	9,688	-	-
Derivatives	166	-	166	-
Total Assets at fair value through profit or loss	319,569	318,282	1,287	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(476)	-	(476)	-
Total Liabilities at fair value through profit or loss	(476)	-	(476)	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

Magellan Wholesale Infrastructure				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	392,898	392,898	-	-
Listed Property Trusts	23,548	23,548	-	-
Derivatives	3,502	-	3,502	-
Total Assets at fair value through profit or loss	419,948	416,446	3,502	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(273)	-	(273)	-
Total Liabilities at fair value through profit or loss	(273)	-	(273)	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	396,908	396,908	-	-
Listed Property Trusts	16,576	16,576	-	-
Total Assets at fair value through profit or loss	413,484	413,484	-	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(7,525)	-	(7,525)	-
Total Liabilities at fair value through profit or loss	(7,525)	-	(7,525)	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

Resolution Capital Wholesale Global Property Securities				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	4,236	4,236	-	-
Listed Property Trusts	46,911	46,911	-	-
Derivatives	535	-	535	-
Total Assets at fair value through profit or loss	51,682	51,147	535	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(3)	-	(3)	-
Total Liabilities at fair value through profit or loss	(3)	-	(3)	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	22,846	22,846	-	-
Listed Property Trusts	1,406	1,406	-	-
Derivatives	48	-	48	-
Total Assets at fair value through profit or loss	24,300	24,252	48	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(104)	-	(104)	-
Total Liabilities at fair value through profit or loss	(104)	-	(104)	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

Generation Wholesale Global Share				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	830,779	830,779	-	-
Derivatives	957	-	957	-
Total Assets at fair value through profit or loss	831,736	830,779	957	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(1,106)	-	(1,106)	-
Total Liabilities at fair value through profit or loss	(1,106)	-	(1,106)	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	737,919	737,919	-	-
Derivatives	826	-	826	-
Total Assets at fair value through profit or loss	738,745	737,919	826	-
Financial Liabilities at fair value through profit or loss				
Derivatives	(1,398)	-	(1,398)	-
Total Liabilities at fair value through profit or loss	(1,398)	-	(1,398)	-

(d) Transfers between Levels

There are no material transfers between levels for the Funds during the current and previous reporting periods.

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

7. NET ASSETS ATTRIBUTABLE TO UNITHOLDERS

As stipulated within the Funds' Constitutions, each unit represents a right to an individual share in the Funds and does not extend to a right to the underlying assets of the Funds. There are no separate classes of units and each unit has the same rights attaching to it as all other units of the respective Fund.

(a) Movements in Number of Units and Net Assets Attributable to Unitholders

CFS ETF Exposure Series: US Treasury Bills			
	12/07/2023 - 30/06/2024		
	No.'000	\$'000	
Opening balance	-	-	
Applications	12,976	12,725	
Redemptions	(949)	(925)	
Units issued upon reinvestment of distributions	208	203	
Distribution to unitholders		(203)	
Profit/(Loss)		(130)	
Closing Balance	12,235	11,670	

CFS ETF Exposure Series: All-World ex-US Shares					
	1/07/2023 - 30/06/2024		13/09/2022 - 30/06/2023		
	No.	\$	No.	\$	
Opening balance	1,504,445	1,646,231	-	-	
Applications	6,251,814	7,235,942	1,550,465	1,656,337	
Redemptions	(904,365)	(1,040,204)	(59,761)	(61,252)	
Units issued upon reinvestment of distributions	97,807	116,372	13,741	15,023	
Distribution to unitholders		(117,308)		(15,240)	
Profit/(Loss)		495,210		51,363	
Closing Balance	6,949,701	8,336,243	1,504,445	1,646,231	

CFS ETF Exposure Series: US Shares				
	1/07/2023 - 30/06/2024		13/09/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	8,323	9,445	-	-
Applications	30,940	39,037	8,451	8,971
Redemptions	(3,070)	(4,045)	(170)	(182)
Units issued upon reinvestment of distributions	284	385	42	48
Distribution to unitholders		(386)		(48)
Profit/(Loss)		6,739		656
Closing Balance	36,477	51,175	8,323	9,445

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

7. NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (continued)

(a) Movements in Number of Units and Net Assets Attributable to Unitholders (continued)

CFS Wholesale Index Global Share - Hedged				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	1,214,542	1,688,851	1,093,409	1,388,542
Applications	291,240	435,075	261,144	345,272
Redemptions	(111,856)	(168,819)	(190,780)	(263,263)
Units issued upon reinvestment of distributions	21,746	33,842	50,769	69,744
Distribution to unitholders		(34,204)		(70,605)
Profit/(Loss)		358,233		219,161
Closing Balance	1,415,672	2,312,978	1,214,542	1,688,851

CFS Wholesale Index Global Property Securities				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	1,105,683	1,201,640	1,223,479	1,474,660
Applications	275,274	297,126	272,141	305,796
Redemptions	(268,219)	(294,985)	(427,935)	(527,036)
Units issued upon reinvestment of distributions	38,599	43,053	37,998	42,138
Distribution to unitholders		(43,143)		(42,234)
Profit/(Loss)		52,357		(51,684)
Closing Balance	1,151,337	1,256,048	1,105,683	1,201,640

CFS Wholesale Index Global Listed Infrastructure Securities				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	1,075,841	1,287,619	1,046,762	1,343,398
Applications	278,238	327,733	280,535	346,080
Redemptions	(247,726)	(300,150)	(276,575)	(368,397)
Units issued upon reinvestment of distributions	31,985	38,259	25,119	30,993
Distribution to unitholders		(38,562)		(31,316)
Profit/(Loss)		42,911		(33,139)
Closing Balance	1,138,338	1,357,810	1,075,841	1,287,619

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

7. NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (continued)

(a) Movements in Number of Units and Net Assets Attributable to Unitholders (continued)

CFS Wholesale Geared Index Global Share				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	98,143	82,684	45,607	27,241
Applications	32,907	31,791	65,572	44,405
Redemptions	(77,066)	(73,816)	(13,047)	(9,587)
Units issued upon reinvestment of distributions	10,797	10,161	11	10
Distribution to unitholders		(10,440)		(10)
Profit/(Loss)		20,515		20,625
Closing Balance	64,781	60,895	98,143	82,684

Perpetual Wholesale Diversified Real Return				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	305,610	205,208	189,423	123,621
Applications	30,866	21,093	126,908	84,440
Redemptions	(104,114)	(70,981)	(11,797)	(7,902)
Units issued upon reinvestment of distributions	7,242	4,935	1,076	719
Distribution to unitholders		(4,965)		(721)
Profit/(Loss)		8,666		5,051
Closing Balance	239,604	163,956	305,610	205,208

Acadian Wholesale Global Managed Volatility Equity				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	14,490	17,048	12,508	13,741
Applications	5,668	6,935	4,588	5,307
Redemptions	(5,169)	(6,403)	(3,570)	(4,163)
Units issued upon reinvestment of distributions	1,148	1,391	964	1,132
Distribution to unitholders		(1,498)		(1,214)
Profit/(Loss)		2,123		2,245
Closing Balance	16,137	19,596	14,490	17,048

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

7. NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (continued)

(a) Movements in Number of Units and Net Assets Attributable to Unitholders (continued)

Acadian Wholesale Sustainable Global Equity				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	55,619	164,648	53,516	129,706
Applications	11,889	39,599	7,135	19,205
Redemptions	(7,151)	(23,446)	(5,345)	(14,391)
Units issued upon reinvestment of distributions	-	-	313	865
Distribution to unitholders		-		(1,429)
Profit/(Loss)		42,191		30,692
Closing Balance	60,357	222,992	55,619	164,648

Antipodes Wholesale Global				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	77,489	81,608	85,984	79,201
Applications	11,499	12,171	11,640	11,454
Redemptions	(23,851)	(25,064)	(20,556)	(20,325)
Units issued upon reinvestment of distributions	7,518	7,747	421	444
Distribution to unitholders		(7,924)		(455)
Profit/(Loss)		4,531		11,289
Closing Balance	72,655	73,069	77,489	81,608

Baillie Gifford Wholesale Long Term Global Growth				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	463,953	688,735	474,889	553,484
Applications	33,638	54,347	57,059	71,891
Redemptions	(80,687)	(129,412)	(67,995)	(87,633)
Units issued upon reinvestment of distributions	-	-	-	-
Distribution to unitholders		-		-
Profit/(Loss)		130,719		150,993
Closing Balance	416,904	744,389	463,953	688,735

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

7. NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (continued)

(a) Movements in Number of Units and Net Assets Attributable to Unitholders (continued)

Barrow Hanley Wholesale Concentrated Global Share				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	39,843	44,615	40,024	37,499
Applications	4,183	4,908	5,667	5,740
Redemptions	(9,197)	(10,896)	(7,204)	(7,481)
Units issued upon reinvestment of distributions	17,082	13,638	1,356	1,499
Distribution to unitholders		(13,951)		(1,543)
Profit/(Loss)		2,909		8,901
Closing Balance	51,911	41,223	39,843	44,615

Barrow Hanley Wholesale Global Share				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	412,491	378,162	246,122	201,667
Applications	112,908	107,698	165,084	145,306
Redemptions	(73,399)	(70,689)	(17,138)	(15,274)
Units issued upon reinvestment of distributions	47,643	42,471	18,423	16,878
Distribution to unitholders		(43,182)		(17,209)
Profit/(Loss)		28,442		46,794
Closing Balance	499,643	442,902	412,491	378,162

Epoch Wholesale Global Equity Shareholder Yield				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	132,694	182,977	137,855	177,293
Applications	3,911	5,593	15,053	20,261
Redemptions	(40,200)	(57,490)	(26,466)	(35,866)
Units issued upon reinvestment of distributions	13,419	18,375	6,252	8,593
Distribution to unitholders		(18,898)		(8,821)
Profit/(Loss)		19,122		21,517
Closing Balance	109,824	149,679	132,694	182,977

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

7. NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (continued)

(a) Movements in Number of Units and Net Assets Attributable to Unitholders (continued)

GQG Partners Wholesale Global Equity				
	1/07/2023 - 30/06/2024		13/09/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	230,163	254,260	-	-
Applications	317,639	417,413	233,659	238,079
Redemptions	(63,705)	(85,701)	(4,262)	(4,405)
Units issued upon reinvestment of distributions	45,754	62,481	766	836
Distribution to unitholders		(62,874)		(838)
Profit/(Loss)		137,941		20,588
Closing Balance	529,851	723,520	230,163	254,260

GQG Partners Wholesale Global Equity - Hedged			
	12/07/2023 - 30/06/2024		
	No.'000	\$'000	
Opening balance	-	-	
Applications	40,488	49,832	
Redemptions	(2,842)	(3,367)	
Units issued upon reinvestment of distributions	4,013	4,706	
Distribution to unitholders		(4,710)	
Profit/(Loss)		2,348	
Closing Balance	41,659	48,809	

Hyperion Wholesale Global Growth Companies				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	49,191	43,308	23,414	15,361
Applications	42,272	42,909	33,470	23,591
Redemptions	(13,233)	(12,830)	(7,693)	(5,786)
Units issued upon reinvestment of distributions	614	660	-	-
Distribution to unitholders		(673)		-
Profit/(Loss)		11,365		10,142
Closing Balance	78,844	84,739	49,191	43,308

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

7. NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (continued)

(a) Movements in Number of Units and Net Assets Attributable to Unitholders (continued)

Intermede Wholesale Global Equities				
	1/07/2023 - 30/06/2024		13/09/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	3,852	4,254	-	-
Applications	10,926	12,928	6,897	7,121
Redemptions	(1,193)	(1,344)	(3,088)	(3,234)
Units issued upon reinvestment of distributions	306	375	43	46
Distribution to unitholders		(375)		(46)
Profit/(Loss)		1,178		367
Closing Balance	13,891	17,016	3,852	4,254

Ironbark Royal London Wholesale Concentrated Global Share				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	179,213	387,878	114,547	187,610
Applications	52,450	126,383	77,439	141,101
Redemptions	(39,622)	(98,606)	(13,226)	(25,116)
Units issued upon reinvestment of distributions	7	19	453	923
Distribution to unitholders		(19)		(947)
Profit/(Loss)		109,200		84,307
Closing Balance	192,048	524,855	179,213	387,878

Ironbark Royal London Wholesale Core Global Share		
	12/07/2023 - 30/06/2024	
	No.'000	\$'000
Opening balance	-	-
Applications	86,837	90,654
Redemptions	(17,039)	(19,612)
Units issued upon reinvestment of distributions	3,518	3,932
Distribution to unitholders		(3,937)
Profit/(Loss)		10,842
Closing Balance	73,316	81,879

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

7. NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (continued)

(a) Movements in Number of Units and Net Assets Attributable to Unitholders (continued)

Magellan Wholesale Global Share				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	850,314	1,572,316	1,066,446	1,965,498
Applications	10,858	21,815	19,025	36,924
Redemptions	(203,789)	(397,970)	(376,474)	(732,937)
Units issued upon reinvestment of distributions	77,690	152,558	141,317	262,251
Distribution to unitholders		(157,147)		(271,534)
Profit/(Loss)		256,019		312,114
Closing Balance	735,073	1,447,591	850,314	1,572,316

Magellan Wholesale Global Share - Hedged				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	62,624	83,722	112,773	138,160
Applications	2,285	3,221	12,362	15,560
Redemptions	(22,029)	(30,339)	(64,695)	(82,113)
Units issued upon reinvestment of distributions	2,617	3,873	2,184	2,898
Distribution to unitholders		(4,139)		(3,064)
Profit/(Loss)		11,578		12,281
Closing Balance	45,497	67,916	62,624	83,722

MFS Wholesale Global Equity				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	1,063,488	1,298,638	1,108,332	1,235,014
Applications	25,685	31,713	65,902	79,766
Redemptions	(225,459)	(281,630)	(191,238)	(233,444)
Units issued upon reinvestment of distributions	140,068	155,904	80,492	98,034
Distribution to unitholders		(159,467)		(100,345)
Profit/(Loss)		62,013		219,613
Closing Balance	1,003,782	1,107,171	1,063,488	1,298,638

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

7. NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (continued)

(a) Movements in Number of Units and Net Assets Attributable to Unitholders (continued)

Nanuk Wholesale New World				
	1/07/2023 - 30/06/2024		13/09/2022 - 30/06/2023	
	No.	\$	No.	\$
Opening balance	5,119,078	5,636,038	-	-
Applications	7,130,788	7,920,326	5,961,558	5,992,628
Redemptions	(5,328,969)	(5,534,678)	(963,089)	(993,772)
Units issued upon reinvestment of distributions	670,558	743,060	120,609	132,851
Distribution to unitholders		(780,926)		(133,459)
Profit/(Loss)		979,969		637,790
Closing Balance	7,591,455	8,963,789	5,119,078	5,636,038

Pendal Wholesale Global Select				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	57,002	43,872	60,012	43,806
Applications	1,216	976	3,660	2,725
Redemptions	(11,600)	(9,635)	(6,847)	(5,100)
Units issued upon reinvestment of distributions	5	5	177	136
Distribution to unitholders		(5)		(136)
Profit/(Loss)		7,542		2,441
Closing Balance	46,623	42,755	57,002	43,872

Realindex Wholesale Global Share Value				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	74,526	82,514	72,097	68,995
Applications	17,086	20,703	16,067	16,494
Redemptions	(14,263)	(17,320)	(15,772)	(16,197)
Units issued upon reinvestment of distributions	7,311	8,710	2,134	2,279
Distribution to unitholders		(9,927)		(2,591)
Profit/(Loss)		16,198		13,534
Closing Balance	84,660	100,878	74,526	82,514

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

7. NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (continued)

(a) Movements in Number of Units and Net Assets Attributable to Unitholders (continued)

Realindex Wholesale Global Share Value - Hedged				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	23,363	27,961	25,295	27,412
Applications	4,946	6,339	4,347	4,940
Redemptions	(6,808)	(8,775)	(6,934)	(7,866)
Units issued upon reinvestment of distributions	735	999	655	751
Distribution to unitholders		(1,101)		(879)
Profit/(Loss)		5,520		3,603
Closing Balance	22,236	30,943	23,363	27,961

Stewart Investors Wholesale Worldwide Leaders Sustainability				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	182,979	735,325	190,866	603,715
Applications	4,379	17,605	15,606	58,232
Redemptions	(108,660)	(437,267)	(23,497)	(84,639)
Units issued upon reinvestment of distributions	18,726	74,977	4	18
Distribution to unitholders		(78,161)		(18)
Profit/(Loss)		73,414		158,017
Closing Balance	97,424	385,893	182,979	735,325

Stewart Investors Wholesale Worldwide Sustainability				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	234,669	342,005	547,282	677,638
Applications	6,851	9,674	16,819	22,747
Redemptions	(74,759)	(105,856)	(337,936)	(460,037)
Units issued upon reinvestment of distributions	8,049	11,236	8,504	12,302
Distribution to unitholders		(11,906)		(13,618)
Profit/(Loss)		(2,066)		102,973
Closing Balance	174,810	243,087	234,669	342,005

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

7. NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (continued)

(a) Movements in Number of Units and Net Assets Attributable to Unitholders (continued)

Talaria Wholesale Global Equity				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	111,611	119,544	23,039	22,750
Applications	65,015	70,569	86,214	90,648
Redemptions	(7,096)	(7,654)	(2,096)	(2,154)
Units issued upon reinvestment of distributions	13,683	14,280	4,454	4,711
Distribution to unitholders		(14,493)		(4,763)
Profit/(Loss)		1,285		8,352
Closing Balance	183,213	183,531	111,611	119,544

T. Rowe Price Wholesale Global Equity				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	646,215	1,003,166	625,462	803,100
Applications	52,530	86,581	109,822	152,730
Redemptions	(151,174)	(258,421)	(89,110)	(125,566)
Units issued upon reinvestment of distributions	32,344	56,896	41	63
Distribution to unitholders		(58,207)		(65)
Profit/(Loss)		189,380		172,904
Closing Balance	579,915	1,019,395	646,215	1,003,166

T. Rowe Price Wholesale Global Equity – Hedged				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	48,229	37,785	5,858	4,031
Applications	34,428	28,150	46,349	33,475
Redemptions	(15,517)	(13,000)	(3,978)	(2,912)
Units issued upon reinvestment of distributions	6,244	5,355	-	-
Distribution to unitholders		(5,411)		-
Profit/(Loss)		10,025		3,191
Closing Balance	73,384	62,904	48,229	37,785

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

7. NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (continued)

(a) Movements in Number of Units and Net Assets Attributable to Unitholders (continued)

Fidelity Wholesale Asia				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	91,328	83,419	12,317	10,797
Applications	130,775	117,599	81,612	71,790
Redemptions	(22,744)	(20,324)	(3,090)	(2,709)
Units issued upon reinvestment of distributions	9,720	8,769	489	447
Distribution to unitholders		(8,877)		(454)
Profit/(Loss)		270		3,548
Closing Balance	209,079	180,856	91,328	83,419

Pendal Wholesale Global Emerging Market Opportunities				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	227,819	253,785	205,212	208,360
Applications	33,638	38,067	48,365	51,556
Redemptions	(53,196)	(61,132)	(31,995)	(33,664)
Units issued upon reinvestment of distributions	10,701	11,977	6,237	6,744
Distribution to unitholders		(12,120)		(6,824)
Profit/(Loss)		14,921		27,613
Closing Balance	218,962	245,498	227,819	253,785

Platinum Wholesale Asia				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	180,418	235,874	228,711	296,097
Applications	5,059	6,680	10,847	13,691
Redemptions	(47,234)	(61,598)	(59,724)	(75,720)
Units issued upon reinvestment of distributions	39	53	584	764
Distribution to unitholders		(55)		(791)
Profit/(Loss)		7,299		1,833
Closing Balance	138,282	188,253	180,418	235,874

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

7. NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (continued)

(a) Movements in Number of Units and Net Assets Attributable to Unitholders (continued)

Realindex Wholesale Emerging Markets Value				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	14,223	12,218	16,191	13,217
Applications	2,838	2,571	2,976	2,468
Redemptions	(3,446)	(3,141)	(5,464)	(4,463)
Units issued upon reinvestment of distributions	1,709	1,491	520	427
Distribution to unitholders		(1,742)		(501)
Profit/(Loss)		1,990		1,070
Closing Balance	15,324	13,387	14,223	12,218

Stewart Investors Wholesale Global Emerging Markets Leaders Sustainability				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	21,424	23,360	22,766	21,381
Applications	2,290	2,511	1,521	1,574
Redemptions	(3,573)	(3,885)	(2,976)	(3,025)
Units issued upon reinvestment of distributions	1,177	1,216	113	121
Distribution to unitholders		(1,361)		(137)
Profit/(Loss)		146		3,446
Closing Balance	21,318	21,987	21,424	23,360

Acadian Wholesale Global Equity Long Short				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	61,881	212,448	42,410	112,100
Applications	56,442	235,558	27,138	81,446
Redemptions	(15,463)	(64,933)	(8,036)	(23,275)
Units issued upon reinvestment of distributions	4	17	369	1,114
Distribution to unitholders		(21)		(1,290)
Profit/(Loss)		93,635		42,353
Closing Balance	102,864	476,704	61,881	212,448

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

7. NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (continued)

(a) Movements in Number of Units and Net Assets Attributable to Unitholders (continued)

Bell Wholesale Global Emerging Companies				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	51,138	47,777	15,194	12,397
Applications	58,367	56,244	36,535	32,258
Redemptions	(9,758)	(9,232)	(1,475)	(1,326)
Units issued upon reinvestment of distributions	2,892	2,652	884	827
Distribution to unitholders		(2,659)		(829)
Profit/(Loss)		(809)		4,450
Closing Balance	102,639	93,973	51,138	47,777

CFS Wholesale Global Health & Biotechnology Fund				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	14,698	71,069	15,048	65,666
Applications	1,164	5,827	917	4,182
Redemptions	(1,535)	(7,705)	(1,267)	(5,788)
Units issued upon reinvestment of distributions	-	1	-	1
Distribution to unitholders		(1)		(1)
Profit/(Loss)		7,744		7,009
Closing Balance	14,327	76,935	14,698	71,069

CFS Wholesale Global Small Companies				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	62,655	109,168	68,365	103,858
Applications	3,483	6,494	2,776	4,604
Redemptions	(10,124)	(18,716)	(9,291)	(15,499)
Units issued upon reinvestment of distributions	4,953	8,892	805	1,405
Distribution to unitholders		(9,424)		(1,484)
Profit/(Loss)		12,797		16,284
Closing Balance	60,967	109,211	62,655	109,168

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

7. NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (continued)

(a) Movements in Number of Units and Net Assets Attributable to Unitholders (continued)

CFS Wholesale Global Technology & Communications Fund				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	25,410	110,546	24,231	83,065
Applications	6,262	33,091	4,305	15,989
Redemptions	(4,339)	(22,590)	(3,126)	(11,417)
Units issued upon reinvestment of distributions	-	-	-	-
Distribution to unitholders	-	-	-	-
Profit/(Loss)	-	49,895	-	22,909
Closing Balance	27,333	170,942	25,410	110,546

Janus Henderson Wholesale Global Natural Resources				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	204,336	431,382	208,704	393,027
Applications	9,167	19,797	25,464	53,090
Redemptions	(45,961)	(99,935)	(32,940)	(69,690)
Units issued upon reinvestment of distributions	1,185	2,537	3,108	6,618
Distribution to unitholders	-	(3,658)	-	(9,289)
Profit/(Loss)	-	13,857	-	57,626
Closing Balance	168,727	363,980	204,336	431,382

Perpetual Wholesale Share-Plus Long-Short				
	1/07/2023 - 30/06/2024		13/09/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	6,010	5,975	-	-
Applications	39,116	41,734	6,410	6,407
Redemptions	(6,765)	(6,911)	(401)	(398)
Units issued upon reinvestment of distributions	185	191	1	1
Distribution to unitholders	-	(193)	-	(1)
Profit/(Loss)	-	573	-	(34)
Closing Balance	38,546	41,369	6,010	5,975

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

7. NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (continued)

(a) Movements in Number of Units and Net Assets Attributable to Unitholders (continued)

Platinum Wholesale International				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	977,658	1,453,475	1,152,854	1,586,692
Applications	9,263	14,087	14,311	21,175
Redemptions	(211,364)	(321,251)	(237,716)	(350,282)
Units issued upon reinvestment of distributions	22,488	33,679	48,209	71,709
Distribution to unitholders		(34,616)		(74,208)
Profit/(Loss)		58,764		198,389
Closing Balance	798,045	1,204,138	977,658	1,453,475

PM Capital Wholesale Global Companies				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	78,892	139,231	66,262	92,600
Applications	23,153	44,628	21,761	36,074
Redemptions	(12,850)	(24,497)	(10,460)	(17,289)
Units issued upon reinvestment of distributions	3,851	7,688	1,329	2,319
Distribution to unitholders		(7,992)		(2,407)
Profit/(Loss)		26,892		27,934
Closing Balance	93,046	185,950	78,892	139,231

Sage Capital Wholesale Equity Plus				
	1/07/2023 - 30/06/2024		13/09/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	21,704	22,226	-	-
Applications	25,228	26,471	31,849	32,428
Redemptions	(3,791)	(4,045)	(10,299)	(10,515)
Units issued upon reinvestment of distributions	1,626	1,751	154	159
Distribution to unitholders		(1,753)		(159)
Profit/(Loss)		4,742		313
Closing Balance	44,767	49,392	21,704	22,226

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

7. NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (continued)

(a) Movements in Number of Units and Net Assets Attributable to Unitholders (continued)

First Sentier Wholesale Global Property Securities				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	290,015	398,447	274,755	421,073
Applications	29,608	40,885	39,265	56,259
Redemptions	(65,960)	(91,385)	(30,238)	(43,059)
Units issued upon reinvestment of distributions	4,950	7,011	6,233	8,669
Distribution to unitholders		(8,081)		(9,823)
Profit/(Loss)		11,331		(34,672)
Closing Balance	258,613	358,208	290,015	398,447

First Sentier Wholesale Global Listed Infrastructure				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	932,494	785,020	944,225	826,056
Applications	102,766	85,392	127,647	112,140
Redemptions	(151,011)	(124,621)	(157,209)	(139,119)
Units issued upon reinvestment of distributions	19,768	16,449	17,831	15,252
Distribution to unitholders		(17,273)		(16,136)
Profit/(Loss)		5,596		(13,173)
Closing Balance	904,017	750,563	932,494	785,020

Macquarie Wholesale Global Listed Real Estate				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	293,671	325,436	320,317	388,406
Applications	28,476	31,857	23,077	26,588
Redemptions	(50,537)	(56,413)	(55,451)	(63,960)
Units issued upon reinvestment of distributions	6,919	7,790	5,728	6,460
Distribution to unitholders		(8,173)		(6,949)
Profit/(Loss)		8,395		(25,109)
Closing Balance	278,529	308,892	293,671	325,436

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

7. NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (continued)

(a) Movements in Number of Units and Net Assets Attributable to Unitholders (continued)

Magellan Wholesale Infrastructure				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	384,765	426,480	387,832	444,650
Applications	52,953	57,767	64,093	73,039
Redemptions	(42,654)	(46,401)	(72,753)	(82,613)
Units issued upon reinvestment of distributions	2,252	2,483	5,593	6,216
Distribution to unitholders		(2,531)		(6,361)
Profit/(Loss)		(2,004)		(8,451)
Closing Balance	397,316	435,794	384,765	426,480

Resolution Capital Wholesale Global Property Securities				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	33,439	26,299	7,995	6,777
Applications	35,232	28,159	28,872	22,990
Redemptions	(4,163)	(3,354)	(3,431)	(2,929)
Units issued upon reinvestment of distributions	304	252	3	3
Distribution to unitholders		(256)		(3)
Profit/(Loss)		2,547		(539)
Closing Balance	64,812	53,647	33,439	26,299

Generation Wholesale Global Share				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	505,859	772,287	508,100	640,307
Applications	70,858	113,846	76,792	106,363
Redemptions	(81,081)	(133,070)	(79,232)	(108,924)
Units issued upon reinvestment of distributions	5,549	9,419	199	304
Distribution to unitholders		(35,587)		(1,062)
Profit/(Loss)		123,655		135,299
Closing Balance	501,185	850,550	505,859	772,287

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

7. NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (continued)

(b) Capital Risk Management

The Funds consider their net assets attributable to unitholders as capital. The amount of net assets attributable to unitholders can change significantly on a daily basis as the Funds are subject to daily applications and redemptions at the discretion of unitholders. Net assets attributable to unitholders are representative of the expected cash outflows on redemption.

Daily applications and redemptions are reviewed relative to the liquidity of the Funds' underlying assets on a daily basis by the responsible entity. Under the terms of the Funds' Constitutions, 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.

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

8. CASH AND CASH EQUIVALENTS

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities

CFS ETF Exposure Series: US Treasury Bills	
	12/07/2023 - 30/06/2024 \$'000
Profit/(Loss) attributable to unitholders	(130)
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	558
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(11,745)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	286
Distribution or Dividend income reinvested	(47)
Net foreign exchange gain/(loss)	-
Change in receivables and other assets	(3)
Change in payables and other liabilities	2
Net Cash From/(Used In) Operating Activities	(11,079)

CFS ETF Exposure Series: All-World ex-US Shares		
	1/07/2023 - 30/06/2024 \$	13/09/2022 - 30/06/2023 \$
Profit/(Loss) attributable to unitholders	495,210	51,363
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	382,650	-
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(6,170,566)	(1,449,015)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(371,095)	(36,236)
Distribution or Dividend income reinvested	-	-
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(30,554)	(13,609)
Change in payables and other liabilities	1,151	292
Net Cash From/(Used In) Operating Activities	(5,693,204)	(1,447,205)

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

CFS ETF Exposure Series: US Shares		
	1/07/2023 - 30/06/2024 \$'000	13/09/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	6,739	656
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	38	10
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(33,378)	(8,136)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(6,484)	(609)
Distribution or Dividend income reinvested	-	-
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	29	(40)
Change in payables and other liabilities	7	2
Net Cash From/(Used In) Operating Activities	(33,049)	(8,117)

CFS Wholesale Index Global Share - Hedged		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	358,233	219,161
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	80,962	65,198
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(317,736)	(211,371)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(328,913)	(191,752)
Distribution or Dividend income reinvested	(829)	(297)
Net foreign exchange gain/(loss)	436	(1,035)
Change in receivables and other assets	168	(287)
Change in payables and other liabilities	165	73
Net Cash From/(Used In) Operating Activities	(207,514)	(120,310)

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

CFS Wholesale Index Global Property Securities		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	52,357	(51,684)
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	321,605	435,294
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(354,581)	(254,630)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(9,859)	93,277
Distribution or Dividend income reinvested	(2,037)	(775)
Net foreign exchange gain/(loss)	1,241	(711)
Change in receivables and other assets	352	638
Change in payables and other liabilities	8	(69)
Net Cash From/(Used In) Operating Activities	9,086	221,340

CFS Wholesale Index Global Listed Infrastructure Securities		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	42,911	(33,139)
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	346,745	344,203
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(400,461)	(351,357)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(4,954)	64,263
Distribution or Dividend income reinvested	(1,178)	(1,591)
Net foreign exchange gain/(loss)	1,448	(105)
Change in receivables and other assets	(638)	(135)
Change in payables and other liabilities	17	(9)
Net Cash From/(Used In) Operating Activities	(16,110)	22,130

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

CFS Wholesale Geared Index Global Share		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	20,515	20,625
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	93,135	7,756
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(34,060)	(98,890)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(22,016)	(20,886)
Distribution or Dividend income reinvested	(3,463)	(2,679)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	44	(35)
Change in payables and other liabilities	(99)	386
Net Cash From/(Used In) Operating Activities	54,056	(93,723)

Perpetual Wholesale Diversified Real Return		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	8,666	5,051
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	45,940	84,044
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(49,206)	(157,972)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(3,990)	(2,018)
Distribution or Dividend income reinvested	(2,209)	(1,008)
Net foreign exchange gain/(loss)	57	(23)
Change in receivables and other assets	155	(248)
Change in payables and other liabilities	(26)	70
Net Cash From/(Used In) Operating Activities	(613)	(72,104)

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

Acadian Wholesale Global Managed Volatility Equity		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	2,123	2,245
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	4,480	2,675
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(4,815)	(3,720)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(807)	(731)
Distribution or Dividend income reinvested	(1,358)	(1,552)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(1)	1
Change in payables and other liabilities	1	-
Net Cash From/(Used In) Operating Activities	(377)	(1,082)

Acadian Wholesale Sustainable Global Equity		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	42,191	30,692
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	257,299	171,344
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(268,825)	(178,226)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(41,854)	(29,155)
Distribution or Dividend income reinvested	(1)	-
Net foreign exchange gain/(loss)	108	(6)
Change in receivables and other assets	76	(48)
Change in payables and other liabilities	46	27
Net Cash From/(Used In) Operating Activities	(10,960)	(5,372)

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

Antipodes Wholesale Global		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	4,531	11,289
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	128,673	87,416
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(120,362)	(75,386)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(3,605)	(10,418)
Distribution or Dividend income reinvested	-	-
Net foreign exchange gain/(loss)	13	(464)
Change in receivables and other assets	(49)	(37)
Change in payables and other liabilities	(5)	3
Net Cash From/(Used In) Operating Activities	9,196	12,403

Baillie Gifford Wholesale Long Term Global Growth		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	130,719	150,993
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	217,872	129,850
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(125,821)	(103,232)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(136,238)	(155,225)
Distribution or Dividend income reinvested	-	-
Net foreign exchange gain/(loss)	58	58
Change in receivables and other assets	(166)	(42)
Change in payables and other liabilities	53	116
Net Cash From/(Used In) Operating Activities	86,477	22,518

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

Barrow Hanley Wholesale Concentrated Global Share		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	2,909	8,901
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	59,410	6,224
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(54,862)	(5,652)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(2,476)	(8,494)
Distribution or Dividend income reinvested	-	-
Net foreign exchange gain/(loss)	24	9
Change in receivables and other assets	(103)	(15)
Change in payables and other liabilities	(2)	7
Net Cash From/(Used In) Operating Activities	4,900	980

Barrow Hanley Wholesale Global Share		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	28,442	46,794
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	181,661	104,551
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(225,369)	(224,775)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(23,517)	(44,560)
Distribution or Dividend income reinvested	-	-
Net foreign exchange gain/(loss)	(180)	397
Change in receivables and other assets	(23)	(638)
Change in payables and other liabilities	74	189
Net Cash From/(Used In) Operating Activities	(38,912)	(118,042)

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

Epoch Wholesale Global Equity Shareholder Yield		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	19,122	21,517
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	76,903	63,311
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(26,168)	(49,930)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(16,598)	(18,365)
Distribution or Dividend income reinvested	-	-
Net foreign exchange gain/(loss)	25	53
Change in receivables and other assets	82	24
Change in payables and other liabilities	(34)	5
Net Cash From/(Used In) Operating Activities	53,332	16,615

GQG Partners Wholesale Global Equity		
	1/07/2023 - 30/06/2024 \$'000	13/09/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	137,941	20,588
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	675,135	108,419
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(988,185)	(327,357)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(136,502)	(18,483)
Distribution or Dividend income reinvested	-	-
Net foreign exchange gain/(loss)	(76)	(341)
Change in receivables and other assets	(142)	(1,035)
Change in payables and other liabilities	373	199
Net Cash From/(Used In) Operating Activities	(311,456)	(218,010)

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

GQG Partners Wholesale Global Equity - Hedged	
	12/07/2023 - 30/06/2024 \$'000
Profit/(Loss) attributable to unitholders	2,348
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	1,667
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(48,109)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	1,858
Distribution or Dividend income reinvested	(4,212)
Net foreign exchange gain/(loss)	7
Change in receivables and other assets	1
Change in payables and other liabilities	1
Net Cash From/(Used In) Operating Activities	(46,439)

Hyperion Wholesale Global Growth Companies		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	11,365	10,142
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	10,668	4,501
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(36,539)	(21,634)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(12,793)	(10,677)
Distribution or Dividend income reinvested	-	-
Net foreign exchange gain/(loss)	31	(9)
Change in receivables and other assets	(1)	(27)
Change in payables and other liabilities	(172)	227
Net Cash From/(Used In) Operating Activities	(27,441)	(17,477)

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

Intermede Wholesale Global Equities		
	1/07/2023 - 30/06/2024 \$'000	13/09/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	1,178	367
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	4,570	228
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(15,590)	(3,775)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(1,189)	(414)
Distribution or Dividend income reinvested	(10)	(1)
Net foreign exchange gain/(loss)	(1)	50
Change in receivables and other assets	(9)	(5)
Change in payables and other liabilities	12	4
Net Cash From/(Used In) Operating Activities	(11,039)	(3,546)

Ironbark Royal London Wholesale Concentrated Global Share		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	109,200	84,307
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	140,502	65,020
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(167,966)	(181,899)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(109,299)	(82,910)
Distribution or Dividend income reinvested	-	(270)
Net foreign exchange gain/(loss)	(8)	(58)
Change in receivables and other assets	27	(204)
Change in payables and other liabilities	145	207
Net Cash From/(Used In) Operating Activities	(27,399)	(115,807)

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

Ironbark Royal London Wholesale Core Global Share	
	12/07/2023 - 30/06/2024 \$'000
Profit/(Loss) attributable to unitholders	10,842
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	49,740
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(117,965)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(10,916)
Distribution or Dividend income reinvested	-
Net foreign exchange gain/(loss)	415
Change in receivables and other assets	(49)
Change in payables and other liabilities	55
Net Cash From/(Used In) Operating Activities	(67,878)

Magellan Wholesale Global Share		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	256,019	312,114
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	824,999	1,316,705
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(464,692)	(675,741)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(263,434)	(312,865)
Distribution or Dividend income reinvested	-	-
Net foreign exchange gain/(loss)	2,432	(1,631)
Change in receivables and other assets	359	219
Change in payables and other liabilities	(253)	(514)
Net Cash From/(Used In) Operating Activities	355,430	638,287

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

Magellan Wholesale Global Share - Hedged		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	11,578	12,281
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	47,021	108,868
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(21,649)	(51,375)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(11,888)	(12,284)
Distribution or Dividend income reinvested	-	-
Net foreign exchange gain/(loss)	37	(179)
Change in receivables and other assets	23	40
Change in payables and other liabilities	(26)	(70)
Net Cash From/(Used In) Operating Activities	25,096	57,281

MFS Wholesale Global Equity		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	62,013	219,613
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	423,443	241,069
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(178,435)	(99,187)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(59,080)	(214,230)
Distribution or Dividend income reinvested	-	-
Net foreign exchange gain/(loss)	119	(977)
Change in receivables and other assets	200	(140)
Change in payables and other liabilities	(172)	58
Net Cash From/(Used In) Operating Activities	248,088	146,206

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

Nanuk Wholesale New World		
	1/07/2023 - 30/06/2024	13/09/2022 - 30/06/2023
	\$	\$
Profit/(Loss) attributable to unitholders	979,969	637,790
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	7,430,899	2,786,984
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(9,368,461)	(7,583,072)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(1,018,791)	(580,678)
Distribution or Dividend income reinvested	-	-
Net foreign exchange gain/(loss)	35,901	(29,554)
Change in receivables and other assets	8,735	(15,410)
Change in payables and other liabilities	3,024	5,149
Net Cash From/(Used In) Operating Activities	(1,928,724)	(4,778,791)

Pandal Wholesale Global Select		
	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023
	\$'000	\$'000
Profit/(Loss) attributable to unitholders	7,542	2,441
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	46,884	28,845
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(37,990)	(28,228)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(7,587)	(2,205)
Distribution or Dividend income reinvested	-	-
Net foreign exchange gain/(loss)	(5)	(70)
Change in receivables and other assets	8	42
Change in payables and other liabilities	(1)	(3)
Net Cash From/(Used In) Operating Activities	8,851	822

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

Realindex Wholesale Global Share Value		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	16,198	13,534
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	7,260	7,760
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(9,170)	(7,590)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(5,012)	(8,734)
Distribution or Dividend income reinvested	(11,412)	(4,987)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(1)	-
Change in payables and other liabilities	5	2
Net Cash From/(Used In) Operating Activities	(2,132)	(15)

Realindex Wholesale Global Share Value - Hedged		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	5,520	3,603
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	5,830	5,395
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(3,260)	(2,400)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(3,225)	(2,565)
Distribution or Dividend income reinvested	(2,363)	(1,103)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	-	1
Change in payables and other liabilities	1	(8)
Net Cash From/(Used In) Operating Activities	2,503	2,923

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

Stewart Investors Wholesale Worldwide Leaders Sustainability		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	73,414	158,017
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	620,805	114,839
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(192,549)	(142,754)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(82,380)	(157,703)
Distribution or Dividend income reinvested	(6)	(23)
Net foreign exchange gain/(loss)	1,531	142
Change in receivables and other assets	(143)	71
Change in payables and other liabilities	(330)	121
Net Cash From/(Used In) Operating Activities	420,342	(27,290)

Stewart Investors Wholesale Worldwide Sustainability		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	(2,066)	102,973
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	195,634	535,394
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(100,972)	(119,011)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	2,001	(103,834)
Distribution or Dividend income reinvested	(70)	(59)
Net foreign exchange gain/(loss)	(45)	766
Change in receivables and other assets	(9)	543
Change in payables and other liabilities	(94)	(292)
Net Cash From/(Used In) Operating Activities	94,379	416,480

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

Talaria Wholesale Global Equity		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	1,285	8,352
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	49,164	15,243
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(99,404)	(44,648)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(194)	(6,536)
Distribution or Dividend income reinvested	-	-
Net foreign exchange gain/(loss)	1,379	(1,126)
Change in receivables and other assets	(502)	(202)
Change in payables and other liabilities	78	75
Net Cash From/(Used In) Operating Activities	(48,194)	(28,842)

T. Rowe Price Wholesale Global Equity		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	189,380	172,904
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	835,030	601,901
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(666,990)	(629,905)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(189,613)	(171,253)
Distribution or Dividend income reinvested	(3,654)	-
Net foreign exchange gain/(loss)	(212)	(744)
Change in receivables and other assets	46	(335)
Change in payables and other liabilities	21	207
Net Cash From/(Used In) Operating Activities	164,008	(27,225)

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

T. Rowe Price Wholesale Global Equity – Hedged		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	10,025	3,191
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	14,056	6,682
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(29,858)	(35,946)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(6,450)	(3,152)
Distribution or Dividend income reinvested	(3,505)	(2)
Net foreign exchange gain/(loss)	(6)	(12)
Change in receivables and other assets	(2)	(4)
Change in payables and other liabilities	(1)	2
Net Cash From/(Used In) Operating Activities	(15,741)	(29,241)

Fidelity Wholesale Asia		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	270	3,548
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	71,461	12,618
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(162,808)	(74,125)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	1,461	(2,885)
Distribution or Dividend income reinvested	-	-
Net foreign exchange gain/(loss)	286	(150)
Change in receivables and other assets	(194)	(492)
Change in payables and other liabilities	108	81
Net Cash From/(Used In) Operating Activities	(89,416)	(61,405)

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

Pendal Wholesale Global Emerging Market Opportunities		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	14,921	27,613
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	100,882	69,674
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(83,011)	(93,801)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(11,802)	(21,187)
Distribution or Dividend income reinvested	(181)	-
Net foreign exchange gain/(loss)	(312)	(869)
Change in receivables and other assets	562	(217)
Change in payables and other liabilities	(10)	55
Net Cash From/(Used In) Operating Activities	21,049	(18,732)

Platinum Wholesale Asia		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	7,299	1,833
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	83,419	95,362
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(41,132)	(59,651)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(8,017)	(1,091)
Distribution or Dividend income reinvested	(101)	-
Net foreign exchange gain/(loss)	(121)	(800)
Change in receivables and other assets	(127)	(69)
Change in payables and other liabilities	(73)	(94)
Net Cash From/(Used In) Operating Activities	41,147	35,490

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

Realindex Wholesale Emerging Markets Value		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	1,990	1,070
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	2,457	3,594
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(1,614)	(1,509)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	292	(569)
Distribution or Dividend income reinvested	(2,305)	(523)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(1)	-
Change in payables and other liabilities	-	-
Net Cash From/(Used In) Operating Activities	819	2,063

Stewart Investors Wholesale Global Emerging Markets Leaders Sustainability		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	146	3,446
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	10,739	5,551
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(9,433)	(4,370)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(288)	(3,374)
Distribution or Dividend income reinvested	(1)	-
Net foreign exchange gain/(loss)	13	(15)
Change in receivables and other assets	(7)	6
Change in payables and other liabilities	(1)	(3)
Net Cash From/(Used In) Operating Activities	1,168	1,241

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

Acadian Wholesale Global Equity Long Short		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	93,635	42,353
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	1,072,243	513,906
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(1,235,817)	(569,314)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(94,920)	(41,294)
Distribution or Dividend income reinvested	(404)	-
Net foreign exchange gain/(loss)	87	208
Change in receivables and other assets	(261)	(38)
Change in payables and other liabilities	299	119
Net Cash From/(Used In) Operating Activities	(165,138)	(54,060)

Bell Wholesale Global Emerging Companies		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	(809)	4,450
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	35,437	14,955
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(83,433)	(44,120)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	553	(4,460)
Distribution or Dividend income reinvested	-	-
Net foreign exchange gain/(loss)	75	(49)
Change in receivables and other assets	(64)	(47)
Change in payables and other liabilities	54	40
Net Cash From/(Used In) Operating Activities	(48,187)	(29,231)

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

CFS Wholesale Global Health & Biotechnology Fund		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	7,744	7,009
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	22,274	21,064
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(20,644)	(18,087)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(7,860)	(7,059)
Distribution or Dividend income reinvested	-	-
Net foreign exchange gain/(loss)	9	(17)
Change in receivables and other assets	(3)	(25)
Change in payables and other liabilities	5	5
Net Cash From/(Used In) Operating Activities	1,525	2,890

CFS Wholesale Global Small Companies		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	12,797	16,284
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	132,783	90,514
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(120,428)	(81,533)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(12,586)	(15,888)
Distribution or Dividend income reinvested	(9)	-
Net foreign exchange gain/(loss)	99	(43)
Change in receivables and other assets	34	(75)
Change in payables and other liabilities	-	5
Net Cash From/(Used In) Operating Activities	12,690	9,264

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

CFS Wholesale Global Technology & Communications Fund		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	49,895	22,909
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	160,973	173,222
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(167,832)	(176,645)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(50,666)	(23,437)
Distribution or Dividend income reinvested	-	-
Net foreign exchange gain/(loss)	(199)	(59)
Change in receivables and other assets	(76)	(25)
Change in payables and other liabilities	57	26
Net Cash From/(Used In) Operating Activities	(7,848)	(4,009)

Janus Henderson Wholesale Global Natural Resources		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	13,857	57,626
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	994,239	1,167,763
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(913,741)	(1,158,262)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(11,376)	(51,970)
Distribution or Dividend income reinvested	-	-
Net foreign exchange gain/(loss)	(169)	1,214
Change in receivables and other assets	(40)	(163)
Change in payables and other liabilities	(63)	37
Net Cash From/(Used In) Operating Activities	82,707	16,245

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

Perpetual Wholesale Share-Plus Long-Short		
	1/07/2023 - 30/06/2024 \$'000	13/09/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	573	(34)
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	23,025	2,404
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(54,809)	(7,700)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(430)	33
Distribution or Dividend income reinvested	(42)	-
Net foreign exchange gain/(loss)	(20)	5
Change in receivables and other assets	(166)	(19)
Change in payables and other liabilities	92	13
Net Cash From/(Used In) Operating Activities	(31,777)	(5,298)

Platinum Wholesale International		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	58,764	198,389
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	715,295	623,671
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(477,353)	(541,922)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(65,062)	(185,052)
Distribution or Dividend income reinvested	-	-
Net foreign exchange gain/(loss)	8,134	(8,634)
Change in receivables and other assets	(988)	142
Change in payables and other liabilities	(460)	(318)
Net Cash From/(Used In) Operating Activities	238,330	86,276

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

PM Capital Wholesale Global Companies		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	26,892	27,934
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	30,187	15,249
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(44,925)	(33,630)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(27,637)	(28,254)
Distribution or Dividend income reinvested	-	-
Net foreign exchange gain/(loss)	(113)	(156)
Change in receivables and other assets	(357)	29
Change in payables and other liabilities	40	46
Net Cash From/(Used In) Operating Activities	(15,913)	(18,782)

Sage Capital Wholesale Equity Plus		
	1/07/2023 - 30/06/2024 \$'000	13/09/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	4,742	313
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	87,738	20,296
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(110,329)	(41,459)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(4,273)	(210)
Distribution or Dividend income reinvested	(537)	-
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(95)	(132)
Change in payables and other liabilities	153	44
Net Cash From/(Used In) Operating Activities	(22,601)	(21,148)

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

First Sentier Wholesale Global Property Securities		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	11,331	(34,672)
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	335,431	260,319
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(292,492)	(283,415)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(3,631)	43,798
Distribution or Dividend income reinvested	-	-
Net foreign exchange gain/(loss)	430	93
Change in receivables and other assets	145	72
Change in payables and other liabilities	(32)	(28)
Net Cash From/(Used In) Operating Activities	51,182	(13,833)

First Sentier Wholesale Global Listed Infrastructure		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	5,596	(13,173)
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	389,805	479,371
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(379,902)	(468,304)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	11,066	30,123
Distribution or Dividend income reinvested	-	-
Net foreign exchange gain/(loss)	(351)	(298)
Change in receivables and other assets	52	(1,005)
Change in payables and other liabilities	(30)	(47)
Net Cash From/(Used In) Operating Activities	26,236	26,667

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

Macquarie Wholesale Global Listed Real Estate		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	8,395	(25,109)
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	160,722	213,199
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(142,807)	(173,086)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(658)	31,977
Distribution or Dividend income reinvested	(595)	(714)
Net foreign exchange gain/(loss)	(1,838)	(18)
Change in receivables and other assets	(255)	210
Change in payables and other liabilities	(17)	(67)
Net Cash From/(Used In) Operating Activities	22,947	46,392

Magellan Wholesale Infrastructure		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	(2,004)	(8,451)
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	83,830	133,778
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(109,671)	(139,713)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	12,569	17,224
Distribution or Dividend income reinvested	-	-
Net foreign exchange gain/(loss)	(18)	(19)
Change in receivables and other assets	(277)	(311)
Change in payables and other liabilities	12	(23)
Net Cash From/(Used In) Operating Activities	(15,559)	2,485

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

Resolution Capital Wholesale Global Property Securities		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	2,547	(539)
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	24,023	3,823
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(49,551)	(22,491)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(1,868)	888
Distribution or Dividend income reinvested	(55)	(4)
Net foreign exchange gain/(loss)	28	(61)
Change in receivables and other assets	(40)	(89)
Change in payables and other liabilities	27	20
Net Cash From/(Used In) Operating Activities	(24,889)	(18,453)

Generation Wholesale Global Share		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	123,655	135,299
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	275,026	253,431
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(239,959)	(181,075)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(127,563)	(137,659)
Distribution or Dividend income reinvested	-	(21)
Net foreign exchange gain/(loss)	258	(781)
Change in receivables and other assets	(1)	(44)
Change in payables and other liabilities	106	(51)
Net Cash From/(Used In) Operating Activities	31,522	69,099

(b) Non-cash Operating and Financing Activities Carried Out During the Reporting Periods on Normal Commercial Terms and Conditions include:

- Reinvestment of unitholders distributions as disclosed under "Units issued upon reinvestment of distributions" in part (a) of the "Changes in Net Assets Attributable to Unitholders" note to the financial statements.
- Participation in dividend reinvestment plans as disclosed under "Distribution or Dividend Income Reinvested" in part (a) of the "Cash and Cash Equivalents" note to the financial statements.

(c) Terms and Conditions on Cash

Cash at bank and in hand, cash held as collateral and deposits at call with financial institutions, earn interest at floating rate as determined by the financial institutions.

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

8. CASH AND CASH EQUIVALENTS (continued)

(d) Derivative Cash Accounts

Included in the cash and cash equivalents are derivative cash accounts which comprise of margin accounts and cash held as collateral for derivative transactions.

The balance of the derivative cash accounts at the end of the reporting periods were as follows:

Name of Fund:	30/06/2024 \$'000	30/06/2023 \$'000
CFS ETF Exposure Series: US Treasury Bills	(111)	n/a
CFS ETF Exposure Series: All-World ex-US Shares ^	(27,077)	-
CFS ETF Exposure Series: US Shares	(441)	-
CFS Wholesale Index Global Share - Hedged	(75,499)	(572)
CFS Wholesale Index Global Property Securities	(33,516)	(1,365)
CFS Wholesale Index Global Listed Infrastructure Securities	(18,212)	-
Perpetual Wholesale Diversified Real Return	(11,339)	(3,173)
Acadian Wholesale Sustainable Global Equity	(3,378)	-
Antipodes Wholesale Global	(4,792)	(5,476)
Baillie Gifford Wholesale Long Term Global Growth	(17,708)	-
Barrow Hanley Wholesale Concentrated Global Share	(561)	-
Barrow Hanley Wholesale Global Share	(13,857)	-
Epoch Wholesale Global Equity Shareholder Yield	(2,924)	-
GQG Partners Wholesale Global Equity	(34,614)	-
GQG Partners Wholesale Global Equity - Hedged	(4)	n/a
Hyperion Wholesale Global Growth Companies	(3,550)	-
Intermede Wholesale Global Equities	(729)	-
Ironbark Royal London Wholesale Concentrated Global Share	(4,634)	-
Ironbark Royal London Wholesale Core Global Share	(2,687)	n/a
Magellan Wholesale Global Share	(71,536)	-
Magellan Wholesale Global Share - Hedged	(2,981)	-
MFS Wholesale Global Equity	(3,778)	-
Nanuk Wholesale New World ^	(504,748)	-
Pendal Wholesale Global Select	(794)	-
Stewart Investors Wholesale Worldwide Leaders Sustainability	(1,277)	-
Stewart Investors Wholesale Worldwide Sustainability	(766)	-
Talaria Wholesale Global Equity	(86,109)	(11,831)
T. Rowe Price Wholesale Global Equity	(3,852)	-
T. Rowe Price Wholesale Global Equity – Hedged	(1,081)	-
Fidelity Wholesale Asia	(16,154)	-
Pendal Wholesale Global Emerging Market Opportunities	(4,472)	-
Platinum Wholesale Asia	(2,941)	(2,262)
Stewart Investors Wholesale Global Emerging Markets Leaders Sustainability	(491)	-
Acadian Wholesale Global Equity Long Short	(8,774)	-
Bell Wholesale Global Emerging Companies	(1,240)	-
CFS Wholesale Global Health & Biotechnology Fund	(1,831)	-
CFS Wholesale Global Small Companies	(960)	-
CFS Wholesale Global Technology & Communications Fund	(2,487)	-
Janus Henderson Wholesale Global Natural Resources	(8,893)	-
Perpetual Wholesale Share-Plus Long-Short	(3,699)	-
Platinum Wholesale International	(44,832)	(36,980)
PM Capital Wholesale Global Companies	4,554	(13,432)
Sage Capital Wholesale Equity Plus	(626)	-
First Sentier Wholesale Global Property Securities	(4,401)	-
First Sentier Wholesale Global Listed Infrastructure	(3,706)	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

8. CASH AND CASH EQUIVALENTS (continued)

(d) Derivative Cash Accounts (continued)

Name of Fund:	30/06/2024 \$'000	30/06/2023 \$'000
Macquarie Wholesale Global Listed Real Estate	(4,697)	-
Magellan Wholesale Infrastructure	(12,878)	-
Resolution Capital Wholesale Global Property Securities	(1,938)	-
Generation Wholesale Global Share	(46,240)	(510)

(e) Securities Lending Collateral

The Funds participated in a securities lending program. The securities of the Funds may have been lent to approved borrowers, such as brokers and other financial institutions. The borrower lodged collateral against the securities lent either in the form of cash or approved securities.

During the term of the loan, the Funds remained entitled to all dividends, distributions and interest income and retained all voting rights, where applicable, in respect of the loaned securities. Securities lent may have been recalled and were required to be returned within the normal settlement periods applicable to the securities.

The collateral received has been reinvested in repurchase arrangements. The market value of the repurchase assets are:

Name of Fund:	30/06/2024 \$'000	30/06/2023 \$'000
Platinum Wholesale International	-	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

9. RELATED PARTIES DISCLOSURES

(a) Responsible Entity

The Responsible Entity of the Funds is Colonial First State Investments Limited.

The Responsible Entity is incorporated and domiciled in Australia and has its registered office at Level 15
400 George Street, Sydney, New South Wales, 2000.

(b) Details of Key Management Personnel

(i) Key Management Personnel

The Directors of Colonial First State Investments Limited are considered to be Key Management Personnel. The Directors of the Responsible Entity in office during the period and up to the date of the report are:

Name of Director	Date of Appointment or Resignation
Murray Coble	Appointed on 30 May 2022.
JoAnna Fisher	Appointed on 30 May 2022.
Martin Codina	Appointed on 22 February 2023.

(ii) Compensation of Key Management Personnel

No amounts are paid by the Funds directly to the Directors of the Responsible Entity of the Funds.

(c) Responsible Entity's Management Fees

Under the terms of the Constitutions, the Responsible Entity is entitled to receive monthly management fees which are expressed as a percentage of the total assets of each fund (i.e. excluding liabilities). Management fees are paid directly by the Funds. The table below shows the current fee rates charged.

Where monies are invested into other funds managed by the Responsible Entity the management fees are calculated after rebating fees charged in the underlying funds. As a consequence, the amounts shown in the Statements of Comprehensive Income reflect only the amount of fees charged directly to the respective Funds.

The management fees rate charged for the current and comparative reporting periods are as follows:

Name of Fund:	Period Ended 30/06/2024 Management Fees %	Period Ended 30/06/2023 Management Fees %
CFS ETF Exposure Series: US Treasury Bills	0.20	n/a
CFS ETF Exposure Series: All-World ex-US Shares	0.20	0.20
CFS ETF Exposure Series: US Shares	0.20	0.20
CFS Wholesale Index Global Share - Hedged	0.30	0.30
CFS Wholesale Index Global Property Securities	0.30	0.30
CFS Wholesale Index Global Listed Infrastructure Securities	0.30	0.30
CFS Wholesale Geared Index Global Share	0.50	0.50
Perpetual Wholesale Diversified Real Return	1.05	1.05
Acadian Wholesale Global Managed Volatility Equity	0.85	0.85

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

9. RELATED PARTIES DISCLOSURES (continued)

(c) Responsible Entity's Management Fees (continued)

Name of Fund:	Period Ended 30/06/2024 Management Fees %	Period Ended 30/06/2023 Management Fees %
Acadian Wholesale Sustainable Global Equity	0.95	0.95
Antipodes Wholesale Global	1.45	1.45
Baillie Gifford Wholesale Long Term Global Growth	1.05	1.05
Barrow Hanley Wholesale Concentrated Global Share	1.20	1.20
Barrow Hanley Wholesale Global Share	1.30	1.30
Epoch Wholesale Global Equity Shareholder Yield	1.30	1.30
GQG Partners Wholesale Global Equity	0.95	0.95
GQG Partners Wholesale Global Equity - Hedged	0.98	n/a
Hyperion Wholesale Global Growth Companies	0.95	0.95
Intermede Wholesale Global Equities	1.14	1.14
Ironbark Royal London Wholesale Concentrated Global Share	1.25	1.25
Ironbark Royal London Wholesale Core Global Share	0.80	n/a
Magellan Wholesale Global Share	1.45	1.55
Magellan Wholesale Global Share - Hedged	1.45	1.55
MFS Wholesale Global Equity	1.20	1.20
Nanuk Wholesale New World	1.10	1.10
Pendal Wholesale Global Select	1.10	1.10
Realindex Wholesale Global Share Value	0.70	0.70
Realindex Wholesale Global Share Value - Hedged	0.70	0.70
Stewart Investors Wholesale Worldwide Leaders Sustainability	1.15	1.15
Stewart Investors Wholesale Worldwide Sustainability	1.00	1.00
Talaria Wholesale Global Equity	1.30	1.30
T. Rowe Price Wholesale Global Equity	1.25	1.25
T. Rowe Price Wholesale Global Equity – Hedged	1.25	1.25
Fidelity Wholesale Asia	1.35	1.35
Pendal Wholesale Global Emerging Market Opportunities	1.55	1.55
Platinum Wholesale Asia	1.85	1.85
Realindex Wholesale Emerging Markets Value	0.85	0.85
Stewart Investors Wholesale Global Emerging Markets Leaders Sustainability	1.15	1.15
Acadian Wholesale Global Equity Long Short	1.25	1.25
Bell Wholesale Global Emerging Companies	1.40	1.40
CFS Wholesale Global Health & Biotechnology Fund	1.15	1.15
CFS Wholesale Global Small Companies	1.30	1.30
CFS Wholesale Global Technology & Communications Fund	1.15	1.15
Janus Henderson Wholesale Global Natural Resources	1.15	1.15
Perpetual Wholesale Share-Plus Long-Short	1.15	1.15
Platinum Wholesale International	1.70	1.70
PM Capital Wholesale Global Companies	1.20	1.20
Sage Capital Wholesale Equity Plus	1.05	1.05
First Sentier Wholesale Global Property Securities	1.00	1.00
First Sentier Wholesale Global Listed Infrastructure	1.20	1.20
Macquarie Wholesale Global Listed Real Estate	1.20	1.20
Magellan Wholesale Infrastructure	1.30	1.30
Resolution Capital Wholesale Global Property Securities	1.25	1.25
Generation Wholesale Global Share	1.20	1.20

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

9. RELATED PARTIES DISCLOSURES (continued)

(c) Responsible Entity's Management Fees (continued)

In addition to the management fee stated above a performance fee may also be payable for certain funds. Performance fees are payable if the Funds' performance outperform a specified benchmark. The performance fee is normally in the region of 10-25% as a percentage of the total assets of each fund. Performance fees charged for the reporting periods are disclosed below. Refer to the Product Disclosure Statement/Information Memorandum for more details.

The actual management fee rate charged for global investing funds are lower than those disclosed above. This is due to these Funds being entitled to claim 100% of the Good and Services Tax ("GST") as compared to 75% for domestic investing Funds.

The Responsible Entity's management fees charged/(refunded) for the reporting periods are as follows:

Name of Fund:	Period Ended 30/06/2024 \$	Period Ended 30/06/2023 \$
CFS ETF Exposure Series: US Treasury Bills	9,612	n/a
CFS ETF Exposure Series: All-World ex-US Shares	9,755	895
CFS ETF Exposure Series: US Shares	61,861	4,555
CFS Wholesale Index Global Share - Hedged	5,869,587	4,741,347
CFS Wholesale Index Global Property Securities	3,883,087	3,648,368
CFS Wholesale Index Global Listed Infrastructure Securities	4,166,555	3,665,095
CFS Wholesale Geared Index Global Share	299,235	249,609
Perpetual Wholesale Diversified Real Return	1,923,478	1,900,992
Acadian Wholesale Global Managed Volatility Equity	43,963	37,700
Acadian Wholesale Sustainable Global Equity	1,795,324	1,387,067
Antipodes Wholesale Global	1,193,520	1,163,919
Baillie Gifford Wholesale Long Term Global Growth	7,358,537	6,462,053
Barrow Hanley Wholesale Concentrated Global Share	544,044	500,623
Barrow Hanley Wholesale Global Share	5,467,902	3,737,257
Epoch Wholesale Global Equity Shareholder Yield	2,067,616	2,374,093
GQG Partners Wholesale Global Equity	4,624,683	1,014,518
GQG Partners Wholesale Global Equity - Hedged	3,944	n/a
Hyperion Wholesale Global Growth Companies	567,077	277,319
Intermede Wholesale Global Equities	117,941	23,378
Ironbark Royal London Wholesale Concentrated Global Share	5,866,955	3,673,415
Ironbark Royal London Wholesale Core Global Share	347,820	n/a
Magellan Wholesale Global Share	21,129,230	26,720,642
Magellan Wholesale Global Share - Hedged	1,017,868	1,729,088
MFS Wholesale Global Equity	14,503,803	15,321,767
Nanuk Wholesale New World	63,008	37,692
Pendal Wholesale Global Select	467,345	493,909
Realindex Wholesale Global Share Value	234,761	193,724
Realindex Wholesale Global Share Value - Hedged	71,761	67,348
Stewart Investors Wholesale Worldwide Leaders Sustainability	7,657,581	7,598,701
Stewart Investors Wholesale Worldwide Sustainability	2,667,734	4,168,030
Talaria Wholesale Global Equity	2,133,883	783,364
T. Rowe Price Wholesale Global Equity	12,805,435	11,405,020
T. Rowe Price Wholesale Global Equity – Hedged	5,198	3,688
Fidelity Wholesale Asia	1,794,267	606,591
Pendal Wholesale Global Emerging Market Opportunities	3,866,283	3,509,262
Platinum Wholesale Asia	3,740,757	4,812,984

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

9. RELATED PARTIES DISCLOSURES (continued)

(c) Responsible Entity's Management Fees (continued)

Name of Fund:	Period Ended 30/06/2024 \$	Period Ended 30/06/2023 \$
Realindex Wholesale Emerging Markets Value	24,187	23,067
Stewart Investors Wholesale Global Emerging Markets Leaders Sustainability	260,057	270,506
Acadian Wholesale Global Equity Long Short	4,344,110	1,896,654
Bell Wholesale Global Emerging Companies	950,119	447,379
CFS Wholesale Global Health & Biotechnology Fund	836,333	783,069
CFS Wholesale Global Small Companies	1,437,551	1,434,999
CFS Wholesale Global Technology & Communications Fund	1,559,919	1,054,026
Janus Henderson Wholesale Global Natural Resources	4,518,314	5,091,281
Perpetual Wholesale Share-Plus Long-Short	232,363	8,916
Platinum Wholesale International	22,393,880	25,930,929
PM Capital Wholesale Global Companies	1,970,461	1,449,286
Sage Capital Wholesale Equity Plus	412,117	86,597
First Sentier Wholesale Global Property Securities	3,889,219	4,108,515
First Sentier Wholesale Global Listed Infrastructure	8,916,588	9,566,962
Macquarie Wholesale Global Listed Real Estate	3,753,555	4,202,801
Magellan Wholesale Infrastructure	5,659,864	5,754,948
Resolution Capital Wholesale Global Property Securities	540,199	167,309
Generation Wholesale Global Share	10,127,627	8,358,325

The Responsible Entity's performance fees charged for the reporting periods are as follows:

Name of Fund:	Period Ended 30/06/2024 \$	Period Ended 30/06/2023 \$
Hyperion Wholesale Global Growth Companies	1,049,549	363,263
Perpetual Wholesale Share-Plus Long-Short	32,989	2,824
PM Capital Wholesale Global Companies	4,325,162	2,598,784
Sage Capital Wholesale Equity Plus	65,132	54,351
First Sentier Wholesale Global Property Securities	-	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

9. RELATED PARTIES DISCLOSURES (continued)

(c) Responsible Entity's Management Fees (continued)

Fees due to/(refund from) the Responsible Entity as at the end of the reporting periods are as follows:

Name of Fund:	Period Ended 30/06/2024 \$	Period Ended 30/06/2023 \$
CFS ETF Exposure Series: US Treasury Bills	1,919	n/a
CFS ETF Exposure Series: All-World ex-US Shares	1,368	284
CFS ETF Exposure Series: US Shares	8,430	1,564
CFS Wholesale Index Global Share - Hedged	569,205	422,468
CFS Wholesale Index Global Property Securities	309,025	305,067
CFS Wholesale Index Global Listed Infrastructure Securities	334,004	323,097
CFS Wholesale Geared Index Global Share	23,364	28,885
Perpetual Wholesale Diversified Real Return	141,546	177,475
Acadian Wholesale Global Managed Volatility Equity	4,089	3,307
Acadian Wholesale Sustainable Global Equity	173,010	129,187
Antipodes Wholesale Global	87,073	97,333
Baillie Gifford Wholesale Long Term Global Growth	643,176	595,290
Barrow Hanley Wholesale Concentrated Global Share	40,951	44,106
Barrow Hanley Wholesale Global Share	473,229	404,586
Epoch Wholesale Global Equity Shareholder Yield	160,449	195,965
GQG Partners Wholesale Global Equity	563,875	197,612
GQG Partners Wholesale Global Equity - Hedged	1,436	n/a
Hyperion Wholesale Global Growth Companies	66,073	239,053
Intermede Wholesale Global Equities	15,895	3,930
Ironbark Royal London Wholesale Concentrated Global Share	539,116	398,995
Ironbark Royal London Wholesale Core Global Share	53,616	n/a
Magellan Wholesale Global Share	1,727,800	2,018,686
Magellan Wholesale Global Share - Hedged	81,185	107,259
MFS Wholesale Global Equity	1,097,862	1,286,304
Nanuk Wholesale New World	8,038	5,102
Pendal Wholesale Global Select	38,834	39,709
Realindex Wholesale Global Share Value	22,192	17,800
Realindex Wholesale Global Share Value - Hedged	6,399	5,793
Stewart Investors Wholesale Worldwide Leaders Sustainability	364,533	695,885
Stewart Investors Wholesale Worldwide Sustainability	200,139	282,725
Talaria Wholesale Global Equity	195,523	127,569
T. Rowe Price Wholesale Global Equity	1,048,368	1,032,379
T. Rowe Price Wholesale Global Equity – Hedged	1,406	1,331
Fidelity Wholesale Asia	200,206	93,539
Pendal Wholesale Global Emerging Market Opportunities	312,861	323,883
Platinum Wholesale Asia	285,702	359,989
Realindex Wholesale Emerging Markets Value	2,338	2,055
Stewart Investors Wholesale Global Emerging Markets Leaders Sustainability	20,867	22,098
Acadian Wholesale Global Equity Long Short	488,471	217,928
Bell Wholesale Global Emerging Companies	108,063	54,936
CFS Wholesale Global Health & Biotechnology Fund	72,616	67,256
CFS Wholesale Global Small Companies	117,299	117,099
CFS Wholesale Global Technology & Communications Fund	161,047	104,593

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

9. RELATED PARTIES DISCLOSURES (continued)

(c) Responsible Entity's Management Fees (continued)

Name of Fund:	Period Ended 30/06/2024 \$	Period Ended 30/06/2023 \$
Janus Henderson Wholesale Global Natural Resources	344,437	410,715
Perpetual Wholesale Share-Plus Long-Short	40,584	8,598
Platinum Wholesale International	1,682,746	2,038,266
PM Capital Wholesale Global Companies	183,205	138,218
Sage Capital Wholesale Equity Plus	108,573	19,331
First Sentier Wholesale Global Property Securities	296,500	330,437
First Sentier Wholesale Global Listed Infrastructure	739,816	776,135
Macquarie Wholesale Global Listed Real Estate	304,253	322,301
Magellan Wholesale Infrastructure	465,640	455,758
Resolution Capital Wholesale Global Property Securities	55,341	27,061
Generation Wholesale Global Share	862,673	764,147

(d) Management Expenses Recharged

The Responsible Entity is responsible for paying the custody fees on behalf of the Funds. The amount paid is based on the overall arrangement in place with the custodian. The Responsible Entity recharges the custody fees to the Funds. The amount recharged is disclosed as "Custody Fees" in the "Statements of Comprehensive Income".

The Responsible Entity is also responsible for paying certain expenses (such as audit fees, printing and postage) for the Funds. The amount recharged is disclosed under "Expenses Recharged" in the "Statements of Comprehensive Income".

(e) Bank and Deposit Accounts

Fees and expenses on bank accounts and 11am deposit accounts for the Funds are negotiated on an arm's length basis.

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

9. RELATED PARTIES DISCLOSURES (continued)

(f) Units Held by Related Parties

Other funds managed by the Responsible Entity or its affiliates may from time to time purchase or redeem units in the Funds. Such activity is undertaken in the ordinary course of business at entry and exit prices available to all investors at the time of the transaction.

The interests of Colonial First State Investments Limited and its associates in the Funds are tabled below:

Name of Fund:	30/06/2024 Number of Units No.'000	30/06/2023 Number of Units No.'000
CFS ETF Exposure Series: US Treasury Bills	11,113	n/a
CFS ETF Exposure Series: All-World ex-US Shares ^	6,126,357	1,321,653
CFS ETF Exposure Series: US Shares	33,776	7,934
CFS Wholesale Index Global Share - Hedged	1,302,168	1,109,474
CFS Wholesale Index Global Property Securities	1,128,143	1,083,751
CFS Wholesale Index Global Listed Infrastructure Securities	1,094,806	1,036,113
CFS Wholesale Geared Index Global Share	55,182	92,069
Perpetual Wholesale Diversified Real Return	222,836	286,406
Acadian Wholesale Global Managed Volatility Equity	-	-
Acadian Wholesale Sustainable Global Equity	24,371	26,060
Antipodes Wholesale Global	61,515	66,717
Baillie Gifford Wholesale Long Term Global Growth	376,920	418,443
Barrow Hanley Wholesale Concentrated Global Share	43,780	32,710
Barrow Hanley Wholesale Global Share	443,624	364,580
Epoch Wholesale Global Equity Shareholder Yield	95,935	115,870
GQG Partners Wholesale Global Equity	492,183	217,038
GQG Partners Wholesale Global Equity - Hedged	40,208	n/a
Hyperion Wholesale Global Growth Companies	69,416	42,444
Intermede Wholesale Global Equities	13,624	3,793
Ironbark Royal London Wholesale Concentrated Global Share	165,447	153,796
Ironbark Royal London Wholesale Core Global Share	71,567	n/a
Magellan Wholesale Global Share	610,222	700,541
Magellan Wholesale Global Share - Hedged	32,044	46,454
MFS Wholesale Global Equity	839,835	888,644
Nanuk Wholesale New World ^	6,344,315	5,040,564
Pendal Wholesale Global Select	46,614	56,997
Realindex Wholesale Global Share Value	-	-
Realindex Wholesale Global Share Value - Hedged	-	-
Stewart Investors Wholesale Worldwide Leaders Sustainability	69,813	171,294
Stewart Investors Wholesale Worldwide Sustainability	98,964	120,287
Talaria Wholesale Global Equity	163,466	101,154
T. Rowe Price Wholesale Global Equity	489,953	544,895
T. Rowe Price Wholesale Global Equity – Hedged	64,671	44,012
Fidelity Wholesale Asia	194,946	83,312
Pendal Wholesale Global Emerging Market Opportunities	188,947	195,714
Platinum Wholesale Asia	116,214	149,961
Realindex Wholesale Emerging Markets Value	-	-
Stewart Investors Wholesale Global Emerging Markets Leaders Sustainability	16,505	16,401
Acadian Wholesale Global Equity Long Short	70,512	41,286
Bell Wholesale Global Emerging Companies	95,841	46,238

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

9. RELATED PARTIES DISCLOSURES (continued)

(f) Units Held by Related Parties (continued)

Name of Fund:	30/06/2024 Number of Units No.'000	30/06/2023 Number of Units No.'000
CFS Wholesale Global Health & Biotechnology Fund	11,823	12,465
CFS Wholesale Global Small Companies	45,752	47,340
CFS Wholesale Global Technology & Communications Fund	20,658	19,631
Janus Henderson Wholesale Global Natural Resources	107,983	135,079
Perpetual Wholesale Share-Plus Long-Short	33,863	5,956
Platinum Wholesale International	682,360	826,433
PM Capital Wholesale Global Companies	72,115	59,322
Sage Capital Wholesale Equity Plus	42,131	21,409
First Sentier Wholesale Global Property Securities	195,094	229,837
First Sentier Wholesale Global Listed Infrastructure	727,890	734,728
Macquarie Wholesale Global Listed Real Estate	237,152	233,686
Magellan Wholesale Infrastructure	351,204	330,153
Resolution Capital Wholesale Global Property Securities	58,960	29,656
Generation Wholesale Global Share	61,276	70,080

^ Amounts are rounded to nearest unit.

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

9. RELATED PARTIES DISCLOSURES (continued)

(g) Related Party Transactions

The Funds may transact with other managed investment schemes, which are also managed by the Responsible Entity. These transactions normally consist of the sale or purchase of units in related managed investment schemes and receipt and payment of distributions on normal commercial terms and conditions.

In addition to these transactions, the Responsible Entity has agreed to pay Avanteos Investments Limited (a registrable superannuation entity licensee and related party of the Responsible Entity) a corporate rebate consistent with the product disclosure statement of the registrable superannuation entities. The corporate rebate is attributed to the investments made by the registrable superannuation entities directly in the managed investment schemes listed below. The corporate rebate amount relating to each managed investment scheme includes fees charged in underlying funds also managed by the Responsible Entity.

Name of Fund:	Period Ended 30/06/2024 \$	Period Ended 30/06/2023 \$
CFS ETF Exposure Series: US Treasury Bills	8,236	n/a
CFS ETF Exposure Series: All-World ex-US Shares	8,336	773
CFS ETF Exposure Series: US Shares	56,632	4,251
CFS Wholesale Index Global Share - Hedged	3,550,755	2,563,010
CFS Wholesale Index Global Property Securities	620,920	502,320
CFS Wholesale Index Global Listed Infrastructure Securities	1,002,106	711,348
CFS Wholesale Geared Index Global Share	-	-
Perpetual Wholesale Diversified Real Return	804,418	823,326
Acadian Wholesale Global Managed Volatility Equity	-	-
Acadian Wholesale Sustainable Global Equity	705,036	605,114
Antipodes Wholesale Global	993,328	970,260
Baillie Gifford Wholesale Long Term Global Growth	2,512,666	2,150,585
Barrow Hanley Wholesale Concentrated Global Share	422,155	377,103
Barrow Hanley Wholesale Global Share	3,710,440	2,320,982
Epoch Wholesale Global Equity Shareholder Yield	1,756,167	1,991,500
GQG Partners Wholesale Global Equity	4,012,588	956,260
GQG Partners Wholesale Global Equity - Hedged	90,320	n/a
Hyperion Wholesale Global Growth Companies	491,503	237,438
Intermede Wholesale Global Equities	114,376	10,533
Ironbark Royal London Wholesale Concentrated Global Share	4,659,387	2,827,568
Ironbark Royal London Wholesale Core Global Share	337,954	n/a
Magellan Wholesale Global Share	16,666,877	21,050,264
Magellan Wholesale Global Share - Hedged	715,909	1,330,108
MFS Wholesale Global Equity	11,888,867	12,525,858
Nanuk Wholesale New World	46,653	4,752

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

9. RELATED PARTIES DISCLOSURES (continued)

(g) Related Party Transactions (continued)

Name of Fund:	Period Ended 30/06/2024 \$	Period Ended 30/06/2023 \$
Pendal Wholesale Global Select	2,173	59
Realindex Wholesale Global Share Value	-	-
Realindex Wholesale Global Share Value - Hedged	-	-
Stewart Investors Wholesale Worldwide Leaders Sustainability	2,105,956	2,021,733
Stewart Investors Wholesale Worldwide Sustainability	1,507,549	2,024,387
Talaria Wholesale Global Equity	1,890,680	732,064
T. Rowe Price Wholesale Global Equity	9,970,735	9,120,795
T. Rowe Price Wholesale Global Equity – Hedged	594,857	192,944
Fidelity Wholesale Asia	1,503,931	531,186
Pendal Wholesale Global Emerging Market Opportunities	3,324,583	2,953,361
Platinum Wholesale Asia	3,029,803	3,656,493
Realindex Wholesale Emerging Markets Value	-	-
Stewart Investors Wholesale Global Emerging Markets Leaders Sustainability	195,170	197,611
Acadian Wholesale Global Equity Long Short	2,315,060	1,157,205
Bell Wholesale Global Emerging Companies	871,361	405,619
CFS Wholesale Global Health & Biotechnology Fund	303,464	286,526
CFS Wholesale Global Small Companies	979,397	985,134
CFS Wholesale Global Technology & Communications Fund	516,912	298,477
Janus Henderson Wholesale Global Natural Resources	2,354,275	2,651,039
Perpetual Wholesale Share-Plus Long-Short	180,056	277
Platinum Wholesale International	17,924,510	20,418,534
PM Capital Wholesale Global Companies	1,382,183	988,820
Sage Capital Wholesale Equity Plus	380,424	36,975
First Sentier Wholesale Global Property Securities	1,755,708	1,932,294
First Sentier Wholesale Global Listed Infrastructure	6,283,011	6,558,373
Macquarie Wholesale Global Listed Real Estate	3,042,066	3,302,454
Magellan Wholesale Infrastructure	4,772,197	4,743,367
Resolution Capital Wholesale Global Property Securities	483,303	140,546
Generation Wholesale Global Share	1,084,792	1,051,553

(i) Terms and Conditions of Transactions with Related Parties

All related party transactions are made in arm's length transactions on normal commercial terms and conditions. Outstanding balances at period end are unsecured and settlement occurs in cash.

(ii) Guarantees

There have been no guarantees provided or received for any related party receivables.

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

9. RELATED PARTIES DISCLOSURES (continued)

(h) Investing Activities

(i) Related Managed Investment Schemes

The following funds held investments in the following managed investment schemes which were managed by Colonial First State Investments Limited. Distributions received are immediately reinvested into additional units.

Investment Name	Units Held at Period End	Value of Investment at Period End	Interest held in Investment at Period End	Units Acquired During Period	Units Disposed During Period	Distribution Received
	No'000	\$'000	%	No'000	No'000	\$'000

CFS Wholesale Geared Index Global Share

Units held in:

Colonial First State Wholesale Indexed Global Share Fund

- 2024	31,115	141,101	2.80	8,818	22,510	3,463
- 2023	44,807	174,946	4.09	28,709	2,111	2,679

Acadian Wholesale Global Managed Volatility Equity

Units held in:

Colonial First State Global Share Fund 28

- 2024	12,006	19,564	6.35	3,818	2,708	1,358
- 2023	10,896	17,041	6.65	3,377	1,687	1,552

GQG Partners Wholesale Global Equity - Hedged

Units held in:

Colonial First State Investment Fund 130

- 2024	35,532	48,477	6.71	36,531	999	4,212
- 2023	-	-	-	-	-	-

Realindex Wholesale Global Share Value

Units held in:

Colonial First State Global Share Fund 22

- 2024	86,102	100,730	8.76	17,449	5,947	11,412
- 2023	74,600	82,336	8.82	11,861	7,370	4,987

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

9. RELATED PARTIES DISCLOSURES (continued)

(h) Investing Activities (continued)

(i) Related Managed Investment Schemes (continued)

Investment Name	Units Held at Period End	Value of Investment at Period End	Interest held in Investment at Period End	Units Acquired During Period	Units Disposed During Period	Distribution Received
	No'000	\$'000	%	No'000	No'000	\$'000

Realindex Wholesale Global Share Value - Hedged

Units held in:

Colonial First State Global Share Fund 23

- 2024	24,483	30,912	8.52	4,588	4,782	2,363
- 2023	24,677	27,895	9.43	3,261	5,018	1,103

T. Rowe Price Wholesale Global Equity – Hedged

Units held in:

Colonial First State Global Shares Fund 7

- 2024	34,962	61,471	6.03	20,257	8,798	3,505
- 2023	23,503	36,489	3.64	25,545	5,112	2

Realindex Wholesale Emerging Markets Value

Units held in:

Colonial First State Emerging Markets Fund 6

- 2024	17,154	13,359	2.50	4,796	2,913	2,305
- 2023	15,271	12,189	1.56	2,633	4,735	523

(ii) Related Listed Securities

The Funds did not invest in any related listed securities.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

10. FINANCIAL RISK MANAGEMENT

Investing activities of the Funds may expose them to a variety of financial risks: market risk (including price risk, foreign exchange risk and interest rate risk), credit risk and liquidity risk.

The overall risk management programme focuses on ensuring compliance with its Product Disclosure Statement/Information Memorandum and seeks to maximise the returns derived for the level of risk to which the Funds are exposed. The Funds may use derivative financial instruments to alter certain risk exposures. Financial risk management is carried out by the respective investment management departments (Investment Managers) and regularly monitored by the Investment Review Services Department of the Responsible Entity.

Different methods are used to measure different types of risk to which it is exposed. These methods include sensitivity analysis in the case of interest rate, foreign exchange and other price risks and ratings analysis for credit risk.

(a) Market Risk

(i) Price Risk

Financial assets are either directly or indirectly exposed to price risk. This arises from investments held for which prices in the future are uncertain. They are classified on the balance sheet at fair value through profit or loss. All securities investments present a risk of loss of capital. The maximum risk resulting from financial instruments is determined by the fair value of the financial instruments.

Where non-monetary financial instruments are denominated in currencies other than the Australian dollar, the price in the future will also fluctuate because of changes in foreign exchange rates. Paragraph (ii) below sets out how this component of price risk is managed and measured.

An Investment Manager may mitigate price risk through diversification and a careful selection of securities and other financial instruments within specified limits and guidelines in accordance with the Product Disclosure Statement/Information Memorandum or Constitutions and monitored by the Investment Review Services Department of the Responsible Entity.

The table in part (b) under "Summarised Sensitivity Analysis" of the "Financial Risk Management" note to the financial statements summarises the impact of an increase/decrease of the Australian and global indexes on the Funds' net assets attributable to unitholders at the end of the reporting periods. The analysis is based on the assumptions that the relevant indexes increased or decreased as tabled with all other variables held constant and that fair values of the Funds move according to the historical correlation with the indexes.

(ii) Foreign Exchange Risk

The Funds may hold both monetary and non-monetary assets denominated in currencies other than the Australian dollar. The foreign exchange risk relating to non-monetary assets and liabilities is a component of price risk not foreign exchange risk. Foreign exchange risk arises as the value of monetary securities denominated in other currencies fluctuates due to changes in exchange rates. The risk is measured using sensitivity analysis.

The Funds may manage this risk by entering into foreign exchange forward contracts to hedge the risks. The terms and conditions of these contracts rarely exceed twelve months and are contracted in accordance with the investment guidelines. However, for accounting purposes, these Funds do not designate any derivatives as hedges in a hedging relationship, and hence these derivative financial instruments are classified as at fair value through profit or loss.

The tables below summarises the Funds' assets and liabilities, monetary and non-monetary, that are denominated in a currency other than the Australian dollar.

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

CFS Wholesale Index Global Share - Hedged					
	United States Dollar	Thai Baht	U A E Dollar	European Euro	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	55,155	-	173	6,463	8,801
Receivables	540	-	-	57	1,189
Financial assets held at FVTPL *	1,466,404	2,929	2,638	169,510	574,591
Derivatives	176	-	-	6	172
Financial liabilities held at FVTPL * - Derivatives	(56)	-	-	(7)	(115)
	1,522,219	2,929	2,811	176,029	584,638
Net increase/decrease in exposure from:					
- foreign currency contract	2,158	(6)	-	83	1,814
	1,524,377	2,923	2,811	176,112	586,452
	European Euro	U A E Dollar	Swiss Franc	Kuwait Dinar	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	809	10	104	-	10,546
Receivables	79	-	-	5	2,144
Financial assets held at FVTPL *	141,606	2,384	40,415	1,456	1,462,165
Derivatives	18	-	-	-	207
Payables	(3,246)	-	(481)	-	(21,014)
Bank overdraft	-	-	-	-	(3)
Financial liabilities held at FVTPL * - Derivatives	(1)	-	-	-	(419)
	139,265	2,394	40,038	1,461	1,453,626
Net increase/decrease in exposure from:					
- foreign currency contract	(275,813)	-	(83,005)	-	(2,853,656)
	(136,548)	2,394	(42,967)	1,461	(1,400,030)

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

CFS Wholesale Index Global Property Securities					
	United States Dollar	European Euro	U K Pound Sterling	Korean Won	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	26,776	976	371	-	1,599
Receivables	2,560	49	397	32	1,175
Financial assets held at FVTPL *	896,739	72,604	58,031	1,545	198,461
Derivatives	193	-	-	-	-
Payables	(15,046)	(1,407)	(1,200)	(44)	(2,302)
	911,222	72,222	57,599	1,533	198,933
Net increase/decrease in exposure from:					
- foreign currency contract	1,345	965	321	-	1,042
	912,567	73,187	57,920	1,533	199,975
	United States Dollar	Japanese Yen	Korean Won	Singapore Dollar	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	18,246	112	-	238	2,133
Receivables	2,935	553	42	149	922
Financial assets held at FVTPL *	843,285	83,462	1,332	42,048	206,171
Derivatives	209	-	-	-	-
Payables	(25,517)	(2,088)	-	(1,412)	(5,705)
	839,158	82,039	1,374	41,023	203,521
Net increase/decrease in exposure from:					
- foreign currency contract	(828,811)	(84,135)	-	(41,729)	(205,882)
	10,347	(2,096)	1,374	(706)	(2,361)

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

CFS Wholesale Index Global Listed Infrastructure Securities					
	United States Dollar	Canadian Dollar	Japanese Yen	European Euro	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	5,300	1,586	527	668	684
Receivables	917	374	3	157	1,653
Financial assets held at FVTPL *	927,709	187,573	58,329	58,323	81,106
Derivatives	-	-	-	-	19
Payables	(8,829)	(1,905)	(514)	(526)	(785)
Financial liabilities held at FVTPL * - Derivatives	(10)	(7)	-	(5)	(8)
	925,087	187,621	58,345	58,617	82,669
Net increase/decrease in exposure from:					
- foreign currency contract	1,176	425	107	712	545
	926,263	188,046	58,452	59,329	83,214
	United States Dollar	Canadian Dollar	Japanese Yen	U K Pound Sterling	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	3,471	896	124	111	633
Receivables	658	450	2	1,193	262
Financial assets held at FVTPL *	869,513	180,988	53,453	44,741	93,576
Derivatives	-	-	-	-	4
Payables	(15,030)	(3,550)	(988)	(863)	(1,650)
Financial liabilities held at FVTPL * - Derivatives	-	-	-	-	(10)
	858,612	178,784	52,591	45,182	92,815
Net increase/decrease in exposure from:					
- foreign currency contract	(849,720)	(176,280)	(53,895)	(44,558)	(95,891)
	8,892	2,504	(1,304)	624	(3,076)

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

Perpetual Wholesale Diversified Real Return					
	United States Dollar	European Euro	Japanese Yen	U K Pound Sterling	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	292	81	11	33	-
Receivables	29	4	-	-	-
Financial assets held at FVTPL*	35,570	301	-	420	-
Derivatives	1,385	1	9	-	-
Bank overdraft	(543)	-	(13)	-	-
Financial liabilities held at FVTPL* - Derivatives	(183)	-	-	-	-
	36,550	387	7	453	-
Net increase/decrease in exposure from:					
- foreign currency contract	31	61	46	4	-
	36,581	448	53	457	-
	United States Dollar	European Euro	Canadian Dollar	U K Pound Sterling	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	343	30	8	24	48
Receivables	30	-	-	-	-
Financial assets held at FVTPL*	38,230	913	906	1,235	-
Derivatives	844	74	-	-	19
Bank overdraft	(1,351)	(235)	-	(2)	(305)
Financial liabilities held at FVTPL* - Derivatives	(1,036)	(57)	-	-	(64)
	37,060	725	914	1,257	(302)
Net increase/decrease in exposure from:					
- foreign currency contract	11,706	(4,956)	-	(571)	937
	48,766	(4,231)	914	686	635

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

Acadian Wholesale Sustainable Global Equity					
	United States Dollar	European Euro	Swiss Franc	Japanese Yen	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	122	33	-	64	231
Receivables	39	2	-	2	55
Financial assets held at FVTPL*	165,673	10,740	9,794	7,547	24,422
	165,834	10,775	9,794	7,613	24,708
	United States Dollar	European Euro	Japanese Yen	Danish Kroner	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	93	1	62	-	143
Receivables	46	6	23	-	110
Financial assets held at FVTPL*	117,213	17,902	6,713	4,149	18,798
Bank overdraft	(76)	-	(22)	-	-
	117,276	17,909	6,776	4,149	19,051

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

Antipodes Wholesale Global					
	United States Dollar	European Euro	Japanese Yen	Korean Won	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	7,541	135	1	-	721
Receivables	46	-	-	25	141
Financial assets held at FVTPL *	31,121	8,569	1,003	4,990	17,102
Derivatives	1,438	713	64	-	697
Bank overdraft	-	(10)	(8)	-	(89)
Financial liabilities held at FVTPL * - Derivatives	(694)	(157)	(73)	-	(214)
	39,452	9,250	987	5,015	18,358
Net increase/decrease in exposure from:					
- foreign currency contract	(186)	(36)	(35)	-	5
	39,266	9,214	952	5,015	18,363
	United States Dollar	European Euro	Japanese Yen	U K Pound Sterling	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	11,330	92	151	56	252
Receivables	48	-	13	-	105
Financial assets held at FVTPL *	35,365	10,889	1,927	1,606	16,560
Derivatives	171	1,579	-	539	73
Payables	-	(50)	-	-	(48)
Bank overdraft	(52)	(35)	-	(224)	(1)
Financial liabilities held at FVTPL * - Derivatives	(833)	(105)	(74)	(47)	(66)
	46,029	12,370	2,017	1,930	16,875
Net increase/decrease in exposure from:					
- foreign currency contract	(3,488)	4,474	4,673	1,553	(7,554)
	42,541	16,844	6,690	3,483	9,321

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

Baillie Gifford Wholesale Long Term Global Growth					
	United States Dollar	European Euro	Hong Kong Dollar	Chinese Yuan	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	16,558	-	-	-	-
Receivables	3,217	-	-	-	-
Financial assets held at FVTPL *	575,634	103,443	32,686	18,266	-
Derivatives	-	-	-	-	-
Payables	(715)	-	-	(6,280)	-
Financial liabilities held at FVTPL * - Derivatives	(5)	-	-	(1)	-
	594,689	103,443	32,686	11,985	-
	United States Dollar	European Euro	Hong Kong Dollar	Chinese Yuan	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	5	-	-	-	-
Financial assets held at FVTPL *	521,335	102,212	40,056	17,979	-
	521,340	102,212	40,056	17,979	-

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

Barrow Hanley Wholesale Concentrated Global Share					
	United States Dollar	European Euro	U K Pound Sterling	Canadian Dollar	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	65	3	-	-	102
Receivables	27	58	90	-	127
Financial assets held at FVTPL*	25,519	4,299	3,047	2,543	5,442
Financial liabilities held at FVTPL* - Derivatives	-	-	-	-	-
	25,611	4,360	3,137	2,543	5,671
	United States Dollar	European Euro	U K Pound Sterling	Japanese Yen	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	35	2	-	-	18
Receivables	12	14	-	12	-
Financial assets held at FVTPL*	25,425	10,598	2,496	2,122	2,471
	25,472	10,614	2,496	2,134	2,489

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

Barrow Hanley Wholesale Global Share					
	United States Dollar	European Euro	Canadian Dollar	U K Pound Sterling	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	120	-	-	1	149
Receivables	195	-	-	397	533
Financial assets held at FVTPL*	256,268	48,442	30,679	27,144	65,979
Financial liabilities held at FVTPL* - Derivatives	-	-	-	-	-
	256,583	48,442	30,679	27,542	66,661
	United States Dollar	European Euro	U K Pound Sterling	Hong Kong Dollar	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	52	-	-	-	-
Receivables	461	-	318	243	349
Financial assets held at FVTPL*	224,440	39,471	36,809	21,402	38,751
Derivatives	-	-	-	-	4
	224,953	39,471	37,127	21,645	39,104

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

Epoch Wholesale Global Equity Shareholder Yield					
	United States Dollar	European Euro	Canadian Dollar	U K Pound Sterling	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	145	9	22	-	15
Receivables	137	25	27	65	15
Financial assets held at FVTPL*	102,693	21,069	7,474	7,141	8,704
Financial liabilities held at FVTPL* - Derivatives	-	-	-	-	-
	102,975	21,103	7,523	7,206	8,734
	United States Dollar	European Euro	Canadian Dollar	U K Pound Sterling	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	116	10	25	-	17
Receivables	175	37	40	72	14
Financial assets held at FVTPL*	122,210	29,470	10,423	8,093	11,076
	122,501	29,517	10,488	8,165	11,107

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

GQG Partners Wholesale Global Equity					
	United States Dollar	Danish Kroner	European Euro	Indian Rupee	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	127	-	1	-	2
Receivables	309	-	228	3	381
Financial assets held at FVTPL *	518,341	51,087	37,729	35,273	44,944
Bank overdraft	-	-	-	-	(57)
Financial liabilities held at FVTPL * - Derivatives	-	-	-	-	-
	518,777	51,087	37,958	35,276	45,270
	United States Dollar	European Euro	U K Pound Sterling	Danish Kroner	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	-	-	-	-	3
Receivables	372	114	-	-	472
Financial assets held at FVTPL *	179,588	17,127	11,042	10,723	19,265
Bank overdraft	(65)	-	-	-	-
	179,895	17,241	11,042	10,723	19,740

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

GQG Partners Wholesale Global Equity - Hedged					
	United States Dollar	Danish Kroner	European Euro	U K Pound Sterling	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	4	-	-	-	-
Derivatives	-	-	-	-	-
	4	-	-	-	-
Net increase/decrease in exposure from:					
- foreign currency contract	111	14	25	9	4
	115	14	25	9	4

Hyperion Wholesale Global Growth Companies					
	United States Dollar	European Euro			Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	2,387	23	-	-	-
Financial assets held at FVTPL*	76,385	4,649	-	-	-
	78,772	4,672	-	-	-
	United States Dollar	European Euro			Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	771	30	-	-	-
Financial assets held at FVTPL*	39,608	2,781	-	-	-
	40,379	2,811	-	-	-

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

Intermede Wholesale Global Equities					
	United States Dollar	European Euro	Japanese Yen	U K Pound Sterling	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	544	-	2	-	1
Receivables	5	-	-	-	3
Financial assets held at FVTPL *	12,298	1,250	789	494	1,726
Derivatives	-	-	-	-	-
Payables	(282)	(105)	-	(10)	(23)
Financial liabilities held at FVTPL * - Derivatives	-	-	-	-	-
	12,565	1,145	791	484	1,707
	United States Dollar	European Euro	Japanese Yen	U K Pound Sterling	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	122	-	1	-	-
Receivables	2	-	-	-	1
Financial assets held at FVTPL *	2,419	445	330	180	551
Payables	-	(11)	-	-	-
	2,543	434	331	180	552

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

Ironbark Royal London Wholesale Concentrated Global Share					
	United States Dollar	European Euro	Canadian Dollar	Japanese Yen	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	45	-	-	178	38
Receivables	96	-	5	-	89
Financial assets held at FVTPL*	367,379	42,664	39,160	25,336	45,522
Financial liabilities held at FVTPL* - Derivatives	-	-	-	-	-
	367,520	42,664	39,165	25,514	45,649
	United States Dollar	Canadian Dollar	European Euro	Japanese Yen	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	94	-	-	223	238
Receivables	87	6	-	83	94
Financial assets held at FVTPL*	262,982	29,660	29,612	20,315	40,957
	263,163	29,666	29,612	20,621	41,289

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

Ironbark Royal London Wholesale Core Global Share					
	United States Dollar	European Euro	Japanese Yen	U K Pound Sterling	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	6	-	15	21	(6)
Receivables	8	-	3	13	4
Financial assets held at FVTPL *	54,912	5,868	5,468	4,169	7,430
Financial liabilities held at FVTPL * - Derivatives	-	-	-	-	-
	54,926	5,868	5,486	4,203	7,428

Magellan Wholesale Global Share					
	United States Dollar	European Euro	Swiss Franc	Canadian Dollar	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	64,707	16	18	74	30
Receivables	87	-	-	-	-
Financial assets held at FVTPL *	1,122,759	172,041	43,090	42,047	-
	1,187,553	172,057	43,108	42,121	30
	United States Dollar	European Euro	Swiss Franc	U K Pound Sterling	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	96,510	17	18	18	21
Receivables	140	-	-	-	80
Financial assets held at FVTPL *	1,018,658	220,936	83,875	78,798	74,397
Derivatives	7	-	-	-	-
	1,115,315	220,953	83,893	78,816	74,498

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

Magellan Wholesale Global Share - Hedged					
	European Euro	United States Dollar	Swiss Franc	Canadian Dollar	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	17	1,563	18	14	30
Receivables	-	4	-	-	-
Financial assets held at FVTPL*	8,050	52,723	2,038	1,990	-
	8,067	54,290	2,056	2,004	30
Net increase/decrease in exposure from:					
- foreign currency contract	131	12	-	-	-
	8,198	54,302	2,056	2,004	30
	United States Dollar	European Euro	Canadian Dollar	Swiss Franc	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	490	16	12	17	31
Receivables	8	-	4	-	-
Financial assets held at FVTPL*	54,899	12,030	2,440	4,540	5,974
	55,397	12,046	2,456	4,557	6,005
Net increase/decrease in exposure from:					
- foreign currency contract	(53,943)	(11,776)	(2,290)	(4,505)	(5,935)
	1,454	270	166	52	70

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

MFS Wholesale Global Equity					
	United States Dollar	European Euro	Swiss Franc	U K Pound Sterling	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	2,883	-	-	1	164
Receivables	442	1,162	1,124	929	136
Financial assets held at FVTPL *	644,952	218,477	92,724	88,904	61,884
Derivatives	3	-	-	-	-
Payables	-	(3,051)	(463)	-	-
Financial liabilities held at FVTPL * - Derivatives	-	-	-	-	-
	648,280	216,588	93,385	89,834	62,184
	United States Dollar	European Euro	Swiss Franc	U K Pound Sterling	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	6,824	-	-	-	-
Receivables	709	-	-	506	179
Financial assets held at FVTPL *	747,430	251,521	117,544	102,033	74,829
Derivatives	5	-	-	5	-
Payables	-	-	-	(1,284)	-
	754,968	251,521	117,544	101,260	75,008

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

Nanuk Wholesale New World					
	United States Dollar	European Euro	Japanese Yen	Taiwan Dollar	Others
30/06/2024	AUD \$	AUD \$	AUD \$	AUD \$	AUD \$
Cash and cash equivalents	78,552	8	1,401	-	209
Receivables	1,437	-	177	1,189	242
Financial assets held at FVTPL *	4,920,341	1,464,515	918,281	658,604	417,305
Derivatives	-	-	-	-	-
Financial liabilities held at FVTPL * - Derivatives	(1)	-	-	-	-
	5,000,329	1,464,523	919,859	659,793	417,756
	United States Dollar	European Euro	Japanese Yen	Korean Won	Others
30/06/2023	AUD \$	AUD \$	AUD \$	AUD \$	AUD \$
Cash and cash equivalents	206,938	8	2,515	-	136
Receivables	4,144	-	5,336	761	2,359
Financial assets held at FVTPL *	3,248,515	1,083,588	459,096	199,340	412,552
Bank overdraft	-	-	-	-	(2,525)
	3,459,597	1,083,596	466,947	200,101	412,522

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

Pandal Wholesale Global Select					
	United States Dollar	Japanese Yen	Danish Kroner	U K Pound Sterling	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	6	2	18	10	196
Receivables	-	-	-	8	7
Financial assets held at FVTPL *	28,456	4,004	2,595	1,939	4,432
Derivatives	-	-	-	-	-
Payables	-	-	-	-	(259)
Financial liabilities held at FVTPL * - Derivatives	-	-	-	-	(1)
	28,462	4,006	2,613	1,957	4,375
	United States Dollar	European Euro	Japanese Yen	Danish Kroner	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	59	-	2	-	46
Receivables	15	-	-	-	8
Financial assets held at FVTPL *	30,718	2,196	2,055	2,057	5,071
Bank overdraft	(1)	-	-	-	-
	30,791	2,196	2,057	2,057	5,125

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

Stewart Investors Wholesale Worldwide Leaders Sustainability					
	United States Dollar	Indian Rupee	European Euro	Taiwan Dollar	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	396	-	19	-	-
Receivables	19	360	-	58	142
Financial assets held at FVTPL*	184,078	59,889	56,642	19,306	64,467
Bank overdraft	-	-	-	-	(2)
	184,493	60,249	56,661	19,364	64,607
	United States Dollar	European Euro	Indian Rupee	Japanese Yen	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	7	19	36	-	1
Receivables	-	-	135	127	151
Financial assets held at FVTPL*	272,229	159,572	142,716	56,562	79,062
	272,236	159,591	142,887	56,689	79,214

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

Stewart Investors Wholesale Worldwide Sustainability					
	United States Dollar	European Euro	U K Pound Sterling	Swiss Franc	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	3	-	108	1	150
Receivables	-	371	129	114	1,830
Financial assets held at FVTPL*	79,180	41,598	24,435	14,597	76,986
Bank overdraft	-	(69)	-	-	1
Financial liabilities held at FVTPL* - Derivatives	-	-	-	-	-
	79,183	41,900	24,672	14,712	78,967
	United States Dollar	European Euro	U K Pound Sterling	Indian Rupee	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	12	-	168	100	99
Receivables	-	-	-	-	149
Financial assets held at FVTPL*	90,295	78,992	39,877	26,868	93,487
Bank overdraft	-	(85)	-	-	-
Financial liabilities held at FVTPL* - Derivatives	-	-	(1)	-	-
	90,307	78,907	40,044	26,968	93,735

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

Talaria Wholesale Global Equity					
	United States Dollar	European Euro	Japanese Yen	Swiss Franc	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	19,780	9,083	12,101	2,373	2,220
Receivables	26	210	-	-	183
Financial assets held at FVTPL*	41,604	23,554	10,567	12,691	9,422
Financial liabilities held at FVTPL* - Derivatives	(433)	(651)	(64)	(61)	(394)
	60,977	32,196	22,604	15,003	11,431
	United States Dollar	European Euro	Japanese Yen	Swiss Franc	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	22,336	14,406	5,439	3,574	3,025
Receivables	30	-	-	-	17
Financial assets held at FVTPL*	18,714	6,569	8,675	6,723	6,259
Financial liabilities held at FVTPL* - Derivatives	(539)	(260)	(167)	(83)	(70)
	40,541	20,715	13,947	10,214	9,231

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

T. Rowe Price Wholesale Global Equity					
	United States Dollar	European Euro	Indian Rupee	Vietnam Dong	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	2,330	-	14	98	20
Receivables	278	-	72	-	1,158
Financial assets held at FVTPL *	720,630	59,108	39,749	33,723	163,004
Derivatives	-	-	-	-	1
Financial liabilities held at FVTPL * - Derivatives	-	-	-	-	-
	723,238	59,108	39,835	33,821	164,183
	United States Dollar	European Euro	Indian Rupee	Hong Kong Dollar	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	5,993	-	61	-	2,417
Receivables	431	-	38	25	221
Financial assets held at FVTPL *	687,557	70,612	47,987	31,120	153,757
Bank overdraft	-	-	-	-	(9)
	693,981	70,612	48,086	31,145	156,386

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

T. Rowe Price Wholesale Global Equity – Hedged					
	United States Dollar	European Euro	Indian Rupee	Indonesian Rupiah	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	1,123	-	-	-	-
	1,123	-	-	-	-
Net increase/decrease in exposure from:					
- foreign currency contract	149	47	-	32	70
	1,272	47	-	32	70
	United States Dollar	European Euro	Indian Rupee	Hong Kong Dollar	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	2,004	-	-	-	-
Bank overdraft	(526)	-	-	-	-
	1,478	-	-	-	-
Net increase/decrease in exposure from:					
- foreign currency contract	(27,421)	(2,544)	(1,648)	(1,180)	(4,681)
	(25,943)	(2,544)	(1,648)	(1,180)	(4,681)

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

Fidelity Wholesale Asia					
	United States Dollar	Hong Kong Dollar	Taiwan Dollar	Korean Won	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	15,445	-	197	-	105
Receivables	190	217	139	66	-
Financial assets held at FVTPL *	34,284	34,788	25,543	25,628	43,774
Derivatives	-	-	-	-	-
Payables	-	(36)	(133)	(145)	-
Financial liabilities held at FVTPL * - Derivatives	(3)	-	-	-	-
	49,916	34,969	25,746	25,549	43,879
	United States Dollar	Chinese Yuan	Hong Kong Dollar	Taiwan Dollar	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	7,636	-	-	28	10
Receivables	61	97	58	288	25
Financial assets held at FVTPL *	14,758	15,523	11,012	9,887	15,026
Derivatives	8,440	-	-	-	-
Payables	(630)	-	(91)	(28)	(103)
Bank overdraft	-	-	(32)	-	-
Financial liabilities held at FVTPL * - Derivatives	(2)	-	-	-	-
	30,263	15,620	10,947	10,175	14,958
Net increase/decrease in exposure from:					
- foreign currency contract	(48)	-	-	-	48
	30,215	15,620	10,947	10,175	15,006

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

Pandal Wholesale Global Emerging Market Opportunities					
	United States Dollar	Hong Kong Dollar	Taiwan Dollar	Korean Won	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	735	78	11	-	347
Receivables	330	500	213	34	17
Financial assets held at FVTPL *	67,697	62,072	29,396	16,761	64,163
Derivatives	-	-	-	-	-
Financial liabilities held at FVTPL * - Derivatives	-	-	-	-	-
	68,762	62,650	29,620	16,795	64,527
	United States Dollar	Hong Kong Dollar	Indonesian Rupiah	Mexican Peso	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	2,770	126	-	54	-
Receivables	496	1,006	-	1	215
Financial assets held at FVTPL *	91,521	62,151	22,231	17,601	52,387
Bank overdraft	-	-	-	(54)	-
	94,787	63,283	22,231	17,602	52,602

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

Platinum Wholesale Asia					
	Hong Kong Dollar	Korean Won	United States Dollar	Taiwan Dollar	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	-	1	2,624	-	89
Receivables	722	54	48	53	77
Financial assets held at FVTPL*	47,006	32,892	22,995	20,271	60,696
Derivatives	-	-	-	-	-
Bank overdraft	-	-	-	-	(3)
Financial liabilities held at FVTPL*	-	-	-	-	-
- Derivatives	-	-	-	-	-
	47,728	32,947	25,667	20,324	60,859
	Hong Kong Dollar	United States Dollar	Chinese Yuan	Korean Won	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	4,932	10,351	-	1	1,671
Receivables	523	90	-	87	72
Financial assets held at FVTPL*	50,799	29,153	38,455	32,509	63,746
Derivatives	-	3,816	-	-	-
Financial liabilities held at FVTPL*	-	-	-	-	-
- Derivatives	(15)	(378)	-	-	(5)
	56,239	43,032	38,455	32,597	65,484

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

Stewart Investors Wholesale Global Emerging Markets Leaders Sustainability					
	Indian Rupee	Taiwan Dollar	Chinese Yuan	United States Dollar	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	-	-	-	419	9
Receivables	22	15	-	-	113
Financial assets held at FVTPL *	5,580	3,797	2,180	1,503	8,390
Financial liabilities held at FVTPL *	-	-	-	-	-
- Derivatives	-	-	-	-	-
	5,602	3,812	2,180	1,922	8,512
Net increase/decrease in exposure from:					
- foreign currency contract	-	-	-	-	-
	5,602	3,812	2,180	1,922	8,512
	Indian Rupee	Taiwan Dollar	Japanese Yen	United States Dollar	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	-	-	-	226	128
Receivables	20	21	7	-	14
Financial assets held at FVTPL *	8,821	2,605	2,190	1,574	7,373
	8,841	2,626	2,197	1,800	7,515

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

Acadian Wholesale Global Equity Long Short					
	United States Dollar	Hong Kong Dollar	Swiss Franc	Taiwan Dollar	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	43	-	-	19	530
Receivables	36	223	-	71	78
Financial assets held at FVTPL*	500,329	22,864	24,693	17,222	39,655
Derivatives	-	-	-	-	-
Payables	-	-	-	-	(180)
Bank overdraft	-	-	(1)	-	(372)
Financial liabilities held at FVTPL*					
- Securities - Short Sell	(124,188)	-	(2,806)	-	(15,100)
- Derivatives	-	-	-	-	-
	376,220	23,087	21,886	17,312	24,611
	United States Dollar	European Euro	Hong Kong Dollar	Danish Kroner	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	-	-	50	-	448
Receivables	113	17	73	-	3
Financial assets held at FVTPL*	206,446	13,576	9,180	6,228	22,424
Payables	(13)	-	-	-	(213)
Bank overdraft	(58)	(3)	-	-	-
Financial liabilities held at FVTPL*					
- Securities - Short Sell	(51,917)	(2,263)	-	-	(8,929)
	154,571	11,327	9,303	6,228	13,733

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

Bell Wholesale Global Emerging Companies					
	United States Dollar	U K Pound Sterling	European Euro	Japanese Yen	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	382	103	13	16	227
Receivables	15	34	-	10	489
Financial assets held at FVTPL*	51,460	11,094	9,769	4,428	15,392
	51,857	11,231	9,782	4,454	16,108
	United States Dollar	U K Pound Sterling	European Euro	Danish Kroner	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	564	34	150	9	363
Receivables	6	11	-	-	17
Financial assets held at FVTPL*	27,022	3,948	3,536	2,768	7,840
	27,592	3,993	3,686	2,777	8,220

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

CFS Wholesale Global Health & Biotechnology Fund					
	United States Dollar	Danish Kroner	Japanese Yen	Swiss Franc	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	1,818	-	-	-	13
Receivables	30	-	10	-	15
Financial assets held at FVTPL*	59,563	5,119	3,931	3,197	2,713
	61,411	5,119	3,941	3,197	2,741
	United States Dollar	Swiss Franc	Japanese Yen	U K Pound Sterling	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	1,375	-	-	-	15
Receivables	35	-	54	11	-
Financial assets held at FVTPL*	56,642	4,096	3,891	1,820	1,794
	58,052	4,096	3,945	1,831	1,809

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

CFS Wholesale Global Small Companies					
	United States Dollar	Japanese Yen	U K Pound Sterling	European Euro	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	551	263	12	7	36
Receivables	32	160	113	60	170
Financial assets held at FVTPL *	49,507	18,041	12,988	12,605	15,287
Derivatives	-	-	-	-	-
Payables	(29)	(47)	(32)	(219)	(59)
Financial liabilities held at FVTPL * - Derivatives	-	-	-	-	-
	50,061	18,417	13,081	12,453	15,434
	United States Dollar	Japanese Yen	U K Pound Sterling	European Euro	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	902	6	1	7	12
Receivables	9	81	68	17	15
Financial assets held at FVTPL *	43,662	23,648	15,347	13,177	12,379
	44,573	23,735	15,416	13,201	12,406
Net increase/decrease in exposure from:					
- foreign currency contract	12	-	-	-	(12)
	44,585	23,735	15,416	13,201	12,394

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

CFS Wholesale Global Technology & Communications Fund					
	United States Dollar	Taiwan Dollar	Korean Won	Japanese Yen	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	2,487	-	-	-	-
Receivables	16	34	15	-	-
Financial assets held at FVTPL*	147,370	7,436	4,260	4,187	2,944
	149,873	7,470	4,275	4,187	2,944
	United States Dollar	Hong Kong Dollar	Taiwan Dollar	European Euro	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	778	-	-	-	-
Receivables	87	-	-	-	-
Financial assets held at FVTPL*	101,544	4,800	1,578	575	-
	102,409	4,800	1,578	575	-

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

Janus Henderson Wholesale Global Natural Resources					
	United States Dollar	Canadian Dollar	European Euro	U K Pound Sterling	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	24	-	-	148	-
Receivables	223	157	101	-	1
Financial assets held at FVTPL *	130,671	69,828	37,507	21,112	18,796
Bank overdraft	-	-	(3)	-	-
Financial liabilities held at FVTPL * - Derivatives	-	-	-	-	-
	130,918	69,985	37,605	21,260	18,797
	United States Dollar	Canadian Dollar	European Euro	U K Pound Sterling	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	606	-	-	-	-
Receivables	103	121	-	257	-
Financial assets held at FVTPL *	173,699	106,491	22,355	18,146	33,872
Bank overdraft	(7)	-	(1,932)	-	-
	174,401	106,612	20,423	18,403	33,872

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

Perpetual Wholesale Share-Plus Long-Short					
	United States Dollar	Canadian Dollar	New Zealand Dollar	European Euro	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	2	2	-	29	1
Receivables	-	-	-	7	44
Financial assets held at FVTPL *	3,982	896	592	391	1,060
Derivatives	-	-	-	-	-
Payables	-	-	-	-	(56)
Financial liabilities held at FVTPL *					
- Securities - Short Sell	-	-	-	-	(303)
- Derivatives	-	-	-	-	-
	3,984	898	592	427	746
Net increase/decrease in exposure from:					
- foreign currency contract	-	-	-	4	12
	3,984	898	592	431	758
	United States Dollar	U K Pound Sterling	Canadian Dollar	European Euro	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Financial assets held at FVTPL *	241	315	106	257	-
Financial liabilities held at FVTPL *					
- Securities - Short Sell	(44)	-	-	-	-
	197	315	106	257	-
Net increase/decrease in exposure from:					
- foreign currency contract	-	(152)	-	(189)	-
	197	163	106	68	-

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

Platinum Wholesale International					
	Japanese Yen	United States Dollar	European Euro	Hong Kong Dollar	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	17,492	23,548	-	5,229	4,631
Receivables	-	399	-	2,673	509
Financial assets held at FVTPL *	107,596	414,839	162,626	144,702	318,863
Derivatives	-	577	-	-	-
Financial liabilities held at FVTPL *					
- Derivatives	-	(744)	-	-	-
	125,088	438,619	162,626	152,604	324,003
Net increase/decrease in exposure from:					
- foreign currency contract	(4,495)	-	-	-	-
	120,593	438,619	162,626	152,604	324,003
	United States Dollar	European Euro	U K Pound Sterling	Hong Kong Dollar	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	48,200	3,389	34,461	26,950	20,117
Receivables	813	-	70	1,220	398
Financial assets held at FVTPL *	428,796	240,948	130,207	120,401	392,086
Derivatives	13,928	264	-	-	691
Bank overdraft	-	-	-	-	(1,495)
Financial liabilities held at FVTPL *					
- Derivatives	(16,576)	(42)	-	-	(421)
	475,161	244,559	164,738	148,571	411,376

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

PM Capital Wholesale Global Companies					
	United States Dollar	U K Pound Sterling	European Euro	Mexican Peso	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	14,632	669	-	91	-
Financial assets held at FVTPL*	72,214	20,627	65,067	5,259	8,968
Derivatives	158	-	-	-	-
Bank overdraft	(3,657)	-	(2,229)	-	(6,263)
Financial liabilities held at FVTPL*					
- Securities - Short Sell	(3,572)	-	-	-	-
- Derivatives	(50)	-	-	-	-
	79,725	21,296	62,838	5,350	2,705
Net increase/decrease in exposure from:					
- foreign currency contract	-	-	-	-	-
	79,725	21,296	62,838	5,350	2,705
	United States Dollar	U K Pound Sterling	European Euro	Hong Kong Dollar	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	13,432	636	-	-	-
Receivables	17	-	30	-	-
Financial assets held at FVTPL*	54,689	16,523	53,120	5,368	-
Payables	-	-	-	(666)	-
Bank overdraft	(1,539)	-	(6,203)	(808)	-
Financial liabilities held at FVTPL*					
- Securities - Short Sell	(4,092)	-	-	-	-
- Derivatives	(432)	-	-	-	-
	62,075	17,159	46,947	3,894	-
Net increase/decrease in exposure from:					
- foreign currency contract	(52,430)	(7,618)	(42,718)	(2,683)	-
	9,645	9,541	4,229	1,211	-

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

First Sentier Wholesale Global Property Securities					
	United States Dollar	U K Pound Sterling	European Euro	Hong Kong Dollar	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	630	210	611	244	750
Receivables	661	141	-	220	32
Financial assets held at FVTPL *	218,271	35,301	31,583	11,608	36,333
Derivatives	-	-	-	-	-
	219,562	35,652	32,194	12,072	37,115
Net increase/decrease in exposure from:					
- foreign currency contract	1,714	739	(25)	99	278
	221,276	36,391	32,169	12,171	37,393
	United States Dollar	Canadian Dollar	European Euro	U K Pound Sterling	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	759	47	96	16	36
Receivables	3,734	92	-	113	374
Financial assets held at FVTPL *	241,608	27,051	28,736	33,127	43,212
Payables	(2,061)	-	-	-	-
Bank overdraft	-	-	-	-	(155)
Financial liabilities held at FVTPL *					
- Derivatives	(14)	-	-	-	-
	244,026	27,190	28,832	33,256	43,467
Net increase/decrease in exposure from:					
- foreign currency contract	(239,234)	(32,136)	(28,294)	(32,911)	(43,362)
	4,792	(4,946)	538	345	105

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

First Sentier Wholesale Global Listed Infrastructure					
	United States Dollar	U K Pound Sterling	Mexican Peso	Japanese Yen	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	1,819	16	168	140	388
Receivables	1,425	1,219	205	-	503
Financial assets held at FVTPL *	443,770	53,791	36,110	17,954	118,838
Derivatives	-	-	-	-	-
Payables	(586)	-	-	-	(118)
	446,428	55,026	36,483	18,094	119,611
Net increase/decrease in exposure from:					
- foreign currency contract	1,374	19	(157)	-	578
	447,802	55,045	36,326	18,094	120,189
	United States Dollar	Swiss Franc	Japanese Yen	Mexican Peso	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	2,247	261	16	612	2,715
Receivables	847	-	-	-	1,744
Financial assets held at FVTPL *	470,023	17,545	9,389	35,022	161,285
Payables	-	-	-	-	(289)
Financial liabilities held at FVTPL * - Derivatives	-	-	-	-	(1)
	473,117	17,806	9,405	35,634	165,454
Net increase/decrease in exposure from:					
- foreign currency contract	(470,918)	(15,994)	(8,184)	(36,370)	(165,618)
	2,199	1,812	1,221	(736)	(164)

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

Macquarie Wholesale Global Listed Real Estate					
	United States Dollar	Japanese Yen	Hong Kong Dollar	U K Pound Sterling	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	312	82	-	-	81
Receivables	722	165	162	36	17
Financial assets held at FVTPL *	198,107	29,112	6,610	13,916	33,753
Financial liabilities held at FVTPL *					
- Securities - Short Sell	-	-	-	-	(26)
- Derivatives	-	-	-	-	-
	199,141	29,359	6,772	13,952	33,825
Net increase/decrease in exposure from:					
- foreign currency contract	127	593	-	85	-
	199,268	29,952	6,772	14,037	33,825
	United States Dollar	European Euro	Japanese Yen	Swedish Kroner	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	721	119	198	55	401
Receivables	1,431	-	137	7	252
Financial assets held at FVTPL *	211,042	15,357	30,885	3,775	47,136
Derivatives	4	-	-	-	-
Payables	(2,373)	-	-	-	-
Bank overdraft	-	-	(20)	-	-
Financial liabilities held at FVTPL *					
- Derivatives	(3)	-	-	-	-
	210,822	15,476	31,200	3,837	47,789
Net increase/decrease in exposure from:					
- foreign currency contract	(195,376)	(21,645)	(34,667)	(6,407)	(43,502)
	15,446	(6,169)	(3,467)	(2,570)	4,287

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

Magellan Wholesale Infrastructure					
	European Euro	United States Dollar	Canadian Dollar	Swiss Franc	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	663	5,229	23	35	52
Receivables	289	358	-	-	2,007
Financial assets held at FVTPL *	139,401	156,100	14,482	5,972	61,609
	140,353	161,687	14,505	6,007	63,668
Net increase/decrease in exposure from:					
- foreign currency contract	(52)	318	90	-	412
	140,301	162,005	14,595	6,007	64,080
	European Euro	United States Dollar	Swiss Franc	Canadian Dollar	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	16	1,131	43	24	51
Receivables	348	217	-	-	1,684
Financial assets held at FVTPL *	123,426	168,517	5,504	12,102	54,877
	123,790	169,865	5,547	12,126	56,612
Net increase/decrease in exposure from:					
- foreign currency contract	(125,737)	(168,309)	(5,108)	(12,334)	(56,727)
	(1,947)	1,556	439	(208)	(115)

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

Resolution Capital Wholesale Global Property Securities					
	United States Dollar	Japanese Yen	U K Pound Sterling	European Euro	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	243	218	141	136	101
Receivables	328	233	113	61	45
Financial assets held at FVTPL *	33,282	1,960	5,780	4,852	2,531
Payables	(285)	(49)	(91)	(22)	(30)
	33,568	2,362	5,943	5,027	2,647
Net increase/decrease in exposure from:					
- foreign currency contract	94	85	95	-	6
	33,662	2,447	6,038	5,027	2,653
	United States Dollar	Japanese Yen	Hong Kong Dollar	Canadian Dollar	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	101	76	29	74	164
Receivables	191	8	16	1	6
Financial assets held at FVTPL *	16,845	1,513	1,377	417	2,694
Payables	(142)	-	-	-	-
	16,995	1,597	1,422	492	2,864
Net increase/decrease in exposure from:					
- foreign currency contract	(15,496)	(1,422)	(1,451)	(478)	(2,868)
	1,499	175	(29)	14	(4)

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

Generation Wholesale Global Share					
	United States Dollar	European Euro	Danish Kroner	Swiss Franc	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	1,983	-	-	-	-
Receivables	591	1,195	-	502	-
Financial assets held at FVTPL *	644,662	85,767	42,882	29,869	27,600
Derivatives	-	-	-	2	-
Payables	-	-	-	-	(3,790)
Financial liabilities held at FVTPL *					
- Derivatives	-	-	-	-	-
	647,236	86,962	42,882	30,373	23,810
Net increase/decrease in exposure from:					
- foreign currency contract	-	408	-	-	(1,100)
	647,236	87,370	42,882	30,373	22,710
	United States Dollar	European Euro	Danish Kroner	Japanese Yen	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	1,971	-	-	-	-
Receivables	585	-	-	-	-
Financial assets held at FVTPL *	573,533	90,706	33,764	-	39,915
Derivatives	3	-	-	-	-
Payables	(889)	-	-	-	-
Financial liabilities held at FVTPL *					
- Derivatives	(3)	-	-	-	-
	575,200	90,706	33,764	-	39,915
Net increase/decrease in exposure from:					
- foreign currency contract	-	-	-	13,695	(10,121)
	575,200	90,706	33,764	13,695	29,794

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(iii) Interest Rate Risk

Interest bearing financial instruments are exposed to fluctuations in the prevailing levels of market interest rates on their financial position and cash flows. Cash flow interest rate risk arises on financial instruments with variable interest rates. Financial instruments with fixed rates expose funds to fair value interest rate risk. The risk is measured using sensitivity analysis.

Certain funds may also enter into derivative financial instruments to mitigate the risk of future interest rate changes in accordance with the risk policies and guidelines of the Investment Managers. These transactions are regularly monitored by the Investment Review Services Department of the Responsible Entity. The table below summarises those funds with exposure to interest rate risks other than in cash only. It includes the Funds' assets and liabilities at fair values.

CFS Wholesale Geared Index Global Share				
	Floating interest rate \$'000	Fixed interest rate \$'000	Non-interest bearing \$'000	Total \$'000
30/06/2024				
Financial assets				
Cash and cash equivalents	454	-	-	454
Receivables	-	-	328	328
Financial assets held at fair value through profit or loss	-	-	141,101	141,101
Financial liabilities				
Payables	-	-	(988)	(988)
Loans	-	(80,000)	-	(80,000)
	454	(80,000)	140,441	60,895
30/06/2023				
Financial assets				
Cash and cash equivalents	412	-	-	412
Receivables	-	-	217	217
Financial assets held at fair value through profit or loss	-	-	174,946	174,946
Financial liabilities				
Payables	-	-	(891)	(891)
Loans	-	(92,000)	-	(92,000)
	412	(92,000)	174,272	82,684

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(iii) Interest Rate Risk (continued)

Perpetual Wholesale Diversified Real Return				
	Floating interest rate \$'000	Fixed interest rate \$'000	Non-interest bearing \$'000	Total \$'000
30/06/2024				
Financial assets				
Cash and cash equivalents	12,392	-	-	12,392
Receivables	-	-	217	217
Financial assets held at fair value through profit or loss	-	-	150,913	150,913
Derivatives	-	162	1,502	1,664
Financial liabilities				
Payables	-	-	(434)	(434)
Bank overdraft	(556)	-	-	(556)
Financial liabilities held at fair value through profit or loss - Derivatives	-	-	(240)	(240)
	11,836	162	151,958	163,956
30/06/2023				
Financial assets				
Cash and cash equivalents	64,607	-	-	64,607
Receivables	-	-	533	533
Financial assets held at fair value through profit or loss	-	-	143,191	143,191
Derivatives	-	192	965	1,157
Financial liabilities				
Payables	-	-	(547)	(547)
Bank overdraft	(2,173)	-	-	(2,173)
Financial liabilities held at fair value through profit or loss - Derivatives	-	(976)	(584)	(1,560)
	62,434	(784)	143,558	205,208

An analysis of financial liabilities by maturities is provided under "Liquidity Risk" of the "Financial Risk Management" note to the financial statements.

The table in part (b) under "Summarised Sensitivity Analysis" of the "Financial Risk Management" note to the financial statements, summarises the impact of an increase/decrease of interest rates on the Funds' operating profit and net assets attributable to unitholders through changes in fair value or changes in future cash flows. The analysis is based on the assumption that interest rates increase or decrease by a "predetermined basis points" from the year end rates with all other variables held constant. The impact mainly arises from changes in the fair value of debt securities. The "predetermined basis points" are disclosed in the table below.

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(b) Summarised Sensitivity Analysis

The following tables summarise the sensitivity of the Funds' operating profit or loss and net assets attributable to unitholders to interest rate risk, foreign exchange risk and other price risk. The reasonably possible movements in the risk variables have been determined based on management's best estimate, having regard to a number of factors, including historical levels of changes in interest rates and foreign exchange rates, historical correlation of the Funds' investments with the relevant benchmark and market volatility. However, actual movements in the risk variables may be greater or less than anticipated due to a number of factors, including unusually large market shocks resulting from changes in the performance of and/or correlation between the performance of the economies, markets and securities in which the Funds invest. As a result, historic variations in risk variables should not be used to predict future variations in the risk variables.

Certain funds may not be subject to all these risks and are denoted with "-" in the tables below.

CFS ETF Exposure Series: US Treasury Bills						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points	50 basis points	-10.00%	10.00%	-5.00%	5.00%
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
30/06/2024	(6)	3	-	-	(547)	547
30/06/2023						

CFS ETF Exposure Series: All-World ex-US Shares						
30/06/2024	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points	50 basis points	-10.00%	10.00%	-15.00%	15.00%
	\$	\$	\$	\$	\$	\$
	(5,291)	2,646	-	-	-	-
30/06/2023	-100 basis points	50 basis points	-10.00%	10.00%	-15.00%	15.00%
	\$	\$	\$	\$	\$	\$
	(1,478)	739	-	-	(234,655)	234,655

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(b) Summarised Sensitivity Analysis (continued)

CFS ETF Exposure Series: US Shares						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(27)	13	-	-	(7,309)	7,309
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2023	(6)	3	-	-	(1,329)	1,329

CFS Wholesale Index Global Share - Hedged						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(793)	397	(7,238)	7,238	(332,443)	332,443
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2023	(187)	93	1,105	(1,105)	(247,236)	247,233

CFS Wholesale Index Global Property Securities						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(362)	181	(1,394)	1,394	(184,136)	184,136
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	(258)	129	939	(939)	(176,474)	176,474

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(b) Summarised Sensitivity Analysis (continued)

CFS Wholesale Index Global Listed Infrastructure Securities						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(217)	108	69	(69)	(200,573)	200,573
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2023	(102)	51	1,428	(1,428)	(190,390)	190,390

CFS Wholesale Geared Index Global Share						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(5)	2	-	-	(21,165)	21,165
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	(4)	2	-	-	(26,242)	26,242

Perpetual Wholesale Diversified Real Return						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-10.00% \$'000	10.00% \$'000
30/06/2024	(116)	54	11	(11)	(15,037)	15,018
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2023	(685)	362	141	(141)	(21,337)	21,288

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(b) Summarised Sensitivity Analysis (continued)

Acadian Wholesale Global Managed Volatility Equity						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(1)	1	-	-	(2,935)	2,935
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	(1)	-	-	-	(2,556)	2,556
30/06/2023						

Acadian Wholesale Sustainable Global Equity						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(37)	19	(55)	55	(32,726)	32,726
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	(5)	2	(39)	39	(24,716)	24,716

Antipodes Wholesale Global						
30/06/2024	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	(89)	44	(850)	850	(9,857)	9,655
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	(70)	5	(1,164)	1,164	(9,974)	9,959

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(b) Summarised Sensitivity Analysis (continued)

Baillie Gifford Wholesale Long Term Global Growth						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(183)	91	(1,278)	1,278	(109,505)	109,505
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2023	(78)	39	(1)	1	(102,237)	102,237

Barrow Hanley Wholesale Concentrated Global Share						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(6)	3	(47)	47	(6,127)	6,127
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	(15)	8	(9)	9	(6,467)	6,467

Barrow Hanley Wholesale Global Share						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(140)	70	(140)	140	(64,277)	64,277
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	(161)	80	(142)	142	(54,131)	54,131

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(b) Summarised Sensitivity Analysis (continued)

Epoch Wholesale Global Equity Shareholder Yield						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(31)	16	(46)	46	(22,062)	22,062
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2023	(17)	8	(51)	51	(27,191)	27,191

GQG Partners Wholesale Global Equity						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(355)	178	(99)	99	(103,106)	103,106
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	(143)	71	(90)	90	(35,662)	35,662

GQG Partners Wholesale Global Equity - Hedged						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points	50 basis points	-10.00%	10.00%	-15.00%	15.00%
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	30/06/2024	-	-	-	-	(7,272)
30/06/2023						

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(b) Summarised Sensitivity Analysis (continued)

Hyperion Wholesale Global Growth Companies						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(38)	19	(241)	241	(12,155)	12,155
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2023	(12)	6	(80)	80	(6,359)	6,359

Intermede Wholesale Global Equities						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(8)	4	(14)	14	(2,484)	2,484
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	(3)	1	(12)	12	(589)	589

Ironbark Royal London Wholesale Concentrated Global Share						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(51)	25	(45)	45	(78,009)	78,009
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	(45)	22	(83)	83	(57,529)	57,529

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(b) Summarised Sensitivity Analysis (continued)

Ironbark Royal London Wholesale Core Global Share						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points	50 basis points	-10.00%	10.00%	-15.00%	15.00%
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
30/06/2024	(29)	15	(6)	6	(11,767)	11,767
30/06/2023						

Magellan Wholesale Global Share						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(723)	362	(6,493)	6,493	(206,991)	206,991
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2023	(1,059)	529	(9,680)	9,680	(221,500)	221,500

Magellan Wholesale Global Share - Hedged						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(32)	16	(165)	165	(9,720)	9,720
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	(55)	28	(58)	58	(11,982)	11,982

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(b) Summarised Sensitivity Analysis (continued)

MFS Wholesale Global Equity						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(47)	23	(333)	333	(166,041)	166,041
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2023	(86)	43	(693)	693	(194,003)	194,003

Nanuk Wholesale New World						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points	50 basis points	-10.00%	10.00%	-15.00%	15.00%
	\$	\$	\$	\$	\$	\$
	30/06/2024	(5,265)	2,633	(8,322)	8,322	(1,256,857)
	-100 basis points	50 basis points	-10.00%	10.00%	-15.00%	15.00%
	\$	\$	\$	\$	\$	\$
30/06/2023	(2,259)	1,130	(21,967)	21,967	(810,464)	810,464

Pendal Wholesale Global Select						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(8)	4	1	(1)	(6,327)	6,327
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	(6)	3	(13)	13	(6,488)	6,488

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(b) Summarised Sensitivity Analysis (continued)

Realindex Wholesale Global Share Value						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(13)	6	-	-	(15,110)	15,110
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2023	(2)	1	-	-	(12,350)	12,350

Realindex Wholesale Global Share Value - Hedged						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(1)	1	-	-	(4,637)	4,637
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	-	-	-	-	(4,184)	4,184

Stewart Investors Wholesale Worldwide Leaders Sustainability						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(15)	7	(99)	99	(57,657)	57,657
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2023	(39)	20	(48)	48	(109,735)	109,735

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(b) Summarised Sensitivity Analysis (continued)

Stewart Investors Wholesale Worldwide Sustainability						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(10)	5	(264)	264	(36,084)	36,084
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2023	(42)	21	(44)	44	(50,925)	50,925

Talaria Wholesale Global Equity						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(865)	432	(4,598)	4,598	(14,676)	14,435
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2023	(733)	367	(4,883)	4,883	(7,041)	6,873

T. Rowe Price Wholesale Global Equity						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(44)	22	(397)	397	(152,432)	152,432
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	(115)	58	(918)	918	(148,769)	148,769

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(b) Summarised Sensitivity Analysis (continued)

T. Rowe Price Wholesale Global Equity – Hedged						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(11)	6	(112)	112	(9,221)	9,221
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	(20)	10	(148)	148	(5,473)	5,473

Fidelity Wholesale Asia						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(165)	83	(1,605)	1,605	(24,603)	24,603
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	(89)	44	(732)	732	(11,197)	11,197

Pendal Wholesale Global Emerging Market Opportunities						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(47)	24	(227)	227	(36,013)	36,013
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	(63)	31	(461)	461	(36,884)	36,884

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(b) Summarised Sensitivity Analysis (continued)

Platinum Wholesale Asia						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-35.00% \$'000	35.00% \$'000
30/06/2024	(33)	17	(367)	367	(64,351)	64,351
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	35.00% \$'000	-35.00% \$'000
	(169)	82	(1,773)	1,773	76,375	(76,286)

Realindex Wholesale Emerging Markets Value						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-20.00% \$'000	20.00% \$'000
30/06/2024	(2)	1	-	-	(2,672)	2,672
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	20.00% \$'000	-20.00% \$'000
30/06/2023	(1)	-	-	-	2,438	(2,438)

Stewart Investors Wholesale Global Emerging Markets Leaders Sustainability						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-20.00% \$'000	20.00% \$'000
	30/06/2024	(5)	3	(58)	58	(4,290)
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	20.00% \$'000	-20.00% \$'000
	30/06/2023	(7)	4	(42)	42	4,513

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(b) Summarised Sensitivity Analysis (continued)

Acadian Wholesale Global Equity Long Short						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(103)	52	(45)	45	(91,331)	69,603
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2023	(47)	24	(42)	42	(40,407)	30,842

Bell Wholesale Global Emerging Companies						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(14)	7	(129)	129	(13,821)	13,821
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2023	(26)	13	(115)	115	(6,767)	6,767

CFS Wholesale Global Health & Biotechnology Fund						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(24)	12	(189)	189	(11,178)	11,178
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	(28)	14	(149)	149	(10,236)	10,236

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(b) Summarised Sensitivity Analysis (continued)

CFS Wholesale Global Small Companies						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-20.00% \$'000	20.00% \$'000
30/06/2024	(11)	6	(102)	102	(21,686)	21,686
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-20.00% \$'000	20.00% \$'000
30/06/2023	(10)	5	(112)	112	(21,643)	21,643

CFS Wholesale Global Technology & Communications Fund						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(44)	22	(255)	255	(24,930)	24,930
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	(20)	10	(87)	87	(16,274)	16,274

Janus Henderson Wholesale Global Natural Resources						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(93)	47	(65)	65	(53,226)	53,226
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	(113)	57	85	(85)	(63,579)	63,579

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(b) Summarised Sensitivity Analysis (continued)

Perpetual Wholesale Share-Plus Long-Short						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-20.00% \$'000	20.00% \$'000
30/06/2024	(38)	19	(3)	3	(9,022)	7,186
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-20.00% \$'000	20.00% \$'000
30/06/2023	(7)	4	-	-	(1,285)	1,025

Platinum Wholesale International						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(553)	277	(5,448)	5,448	(172,825)	172,825
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	(2,097)	1,412	(13,412)	13,412	(200,377)	200,306

PM Capital Wholesale Global Companies						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(213)	107	(324)	324	(27,335)	26,443
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	(143)	71	(490)	490	(20,979)	20,207

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(b) Summarised Sensitivity Analysis (continued)

Sage Capital Wholesale Equity Plus						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(8)	4	(8)	8	(8,494)	6,605
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	(6)	3	-	-	(3,958)	2,978

First Sentier Wholesale Global Property Securities						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(49)	25	(350)	350	(52,617)	52,610
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2023	(44)	22	(305)	305	(57,829)	57,829

First Sentier Wholesale Global Listed Infrastructure						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(43)	22	(518)	518	(110,662)	110,662
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	(178)	89	(815)	815	(114,459)	114,459

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(b) Summarised Sensitivity Analysis (continued)

Macquarie Wholesale Global Listed Real Estate						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(50)	25	(158)	158	(45,266)	45,262
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2023	(74)	37	(93)	93	(47,910)	47,910

Magellan Wholesale Infrastructure						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(135)	67	(866)	866	(62,467)	62,467
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2023	(169)	84	(351)	351	(62,023)	62,023

Resolution Capital Wholesale Global Property Securities						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(20)	10	(114)	114	(7,672)	7,672
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2023	(20)	10	(52)	52	(3,638)	3,638

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(b) Summarised Sensitivity Analysis (continued)

Generation Wholesale Global Share						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(477)	239	(48)	48	(124,617)	124,617
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2023	(367)	184	(167)	167	(110,688)	110,688

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(c) Credit risk

The exposure to credit risk for cash and cash equivalents is low as all counterparties have a high credit rating. The Funds' investments in managed investment schemes are subject to credit risk at the point in time it renders its investment. However, as the Responsible Entity of the Funds are the same as the underlying investment, the credit risk is deemed to be insignificant.

(d) Liquidity risk

The Funds are exposed to daily cash redemptions of redeemable units. They therefore primarily hold investments that are traded in an active market and can be readily disposed. Only a limited proportion of their assets are held in investments not actively traded on a stock exchange.

The Funds' listed securities are considered readily realisable, as they are listed on either the Australian Stock Exchange or other recognised International Stock Exchanges.

Certain funds may, from time to time, invest in derivative contracts traded over the counter, which are not traded in an organised market and may be illiquid. As a result, the Funds may not be able to quickly liquidate their investments in these instruments at an amount close to their fair value to meet its liquidity requirements or to respond to specific events such as deterioration in the creditworthiness of any particular issuer or counterparty. Investments with a higher liquidity risk have been disclosed under "Level 3" in the "Fair Value Hierarchy" of "Financial Assets and Liabilities Held at Fair Value through Profit or Loss" note to the Financial Statements.

The Funds' financial liabilities, excluding derivative financial liabilities, comprise trade and other payables and are contractually due within 30 days.

The table below analyses the Funds' derivative financial instruments into relevant maturity groupings based on the remaining period to the contractual maturity date at the year end date. The amounts disclosed in the table are the contractual undiscounted gross cash flows expected to be paid or received, determined by reference to the conditions existing at the reporting period end date. The contractual amounts can be settled on a gross or net basis.

CFS Wholesale Index Global Share - Hedged							
	Less than 1 month \$'000	1 - 3 months \$'000	3 - 12 months \$'000	1 - 2 years \$'000	2 - 3 years \$'000	More than 3 years \$'000	Total \$'000
30/06/2024							
Derivatives:							
Inflows	2,221,626	2,305,798	-	-	-	-	4,527,424
(Outflows)	(2,818,152)	(2,935,166)	-	-	-	-	(5,753,318)
30/06/2023							
Derivatives:							
Inflows	1,948,696	1,662,333	-	-	-	-	3,611,029
(Outflows)	(1,879,668)	(1,647,974)	-	-	-	-	(3,527,642)

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(d) Liquidity risk (continued)

CFS Wholesale Index Global Property Securities							
	Less than 1 month \$'000	1 - 3 months \$'000	3 - 12 months \$'000	1 - 2 years \$'000	2 - 3 years \$'000	More than 3 years \$'000	Total \$'000
30/06/2024							
Derivatives:							
Inflows	1,442,593	1,274,216	-	-	-	-	2,716,809
(Outflows)	(1,866,657)	(1,719,659)	-	-	-	-	(3,586,316)
30/06/2023							
Derivatives:							
Inflows	2,464,065	1,194,864	-	-	-	-	3,658,929
(Outflows)	(2,433,787)	(1,195,058)	-	-	-	-	(3,628,845)

CFS Wholesale Index Global Listed Infrastructure Securities							
	Less than 1 month \$'000	1 - 3 months \$'000	3 - 12 months \$'000	1 - 2 years \$'000	2 - 3 years \$'000	More than 3 years \$'000	Total \$'000
30/06/2024							
Derivatives:							
Inflows	1,565,010	1,409,902	-	-	-	-	2,974,912
(Outflows)	(2,046,878)	(1,896,924)	-	-	-	-	(3,943,802)
30/06/2023							
Derivatives:							
Inflows	2,632,229	1,248,575	-	-	-	-	3,880,804
(Outflows)	(2,605,304)	(1,249,191)	-	-	-	-	(3,854,495)

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(d) Liquidity risk (continued)

Perpetual Wholesale Diversified Real Return							
	Less than 1 month \$'000	1 - 3 months \$'000	3 - 12 months \$'000	1 - 2 years \$'000	2 - 3 years \$'000	More than 3 years \$'000	Total \$'000
30/06/2024							
Derivatives:							
Inflows	4,560	3,415	3,817	-	-	-	11,792
(Outflows)	(5,291)	(7,803)	(3,584)	-	-	-	(16,678)
30/06/2023							
Derivatives:							
Inflows	8,248	8,164	102	-	-	-	16,514
(Outflows)	(8,047)	(9,233)	(136)	-	-	-	(17,416)

Antipodes Wholesale Global							
	Less than 1 month \$'000	1 - 3 months \$'000	3 - 12 months \$'000	1 - 2 years \$'000	2 - 3 years \$'000	More than 3 years \$'000	Total \$'000
30/06/2024							
Derivatives:							
Inflows	-	27,041	-	-	-	-	27,041
(Outflows)	(25)	(29,468)	-	-	-	-	(29,493)
30/06/2023							
Derivatives:							
Inflows	-	22,923	-	-	-	2,379	25,302
(Outflows)	(33)	(23,036)	-	-	-	(1,133)	(24,202)

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

10. FINANCIAL RISK MANAGEMENT (continued)

(d) Liquidity risk (continued)

GQG Partners Wholesale Global Equity - Hedged							
	Less than 1 month \$'000	1 - 3 months \$'000	3 - 12 months \$'000	1 - 2 years \$'000	2 - 3 years \$'000	More than 3 years \$'000	Total \$'000
30/06/2024							
Derivatives:							
Inflows	39,642	38,891	-	-	-	-	78,533
(Outflows)	(55,209)	(54,774)	-	-	-	-	(109,983)
30/06/2023							
Derivatives:							
Inflows	-	-	-	-	-	-	-
(Outflows)	-	-	-	-	-	-	-

Magellan Wholesale Global Share - Hedged							
	Less than 1 month \$'000	1 - 3 months \$'000	3 - 12 months \$'000	1 - 2 years \$'000	2 - 3 years \$'000	More than 3 years \$'000	Total \$'000
30/06/2024							
Derivatives:							
Inflows	72,941	-	-	-	-	-	72,941
(Outflows)	(106,037)	-	-	-	-	-	(106,037)
30/06/2023							
Derivatives:							
Inflows	-	86,881	-	-	-	-	86,881
(Outflows)	-	(88,256)	-	-	-	-	(88,256)

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(d) Liquidity risk (continued)

T. Rowe Price Wholesale Global Equity – Hedged							
	Less than 1 month \$'000	1 - 3 months \$'000	3 - 12 months \$'000	1 - 2 years \$'000	2 - 3 years \$'000	More than 3 years \$'000	Total \$'000
30/06/2024							
Derivatives:							
Inflows	-	86,430	-	-	-	-	86,430
(Outflows)	-	(102,702)	-	-	-	-	(102,702)
30/06/2023							
Derivatives:							
Inflows	-	47,360	-	-	-	-	47,360
(Outflows)	-	(47,582)	-	-	-	-	(47,582)

Stewart Investors Wholesale Global Emerging Markets Leaders Sustainability							
	Less than 1 month \$'000	1 - 3 months \$'000	3 - 12 months \$'000	1 - 2 years \$'000	2 - 3 years \$'000	More than 3 years \$'000	Total \$'000
30/06/2024							
Derivatives:							
Inflows	83	-	-	-	-	-	83
(Outflows)	(16)	-	-	-	-	-	(16)
30/06/2023							
Derivatives:							
Inflows	-	-	-	-	-	-	-
(Outflows)	-	-	-	-	-	-	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(d) Liquidity risk (continued)

Perpetual Wholesale Share-Plus Long-Short							
	Less than 1 month \$'000	1 - 3 months \$'000	3 - 12 months \$'000	1 - 2 years \$'000	2 - 3 years \$'000	More than 3 years \$'000	Total \$'000
30/06/2024							
Derivatives:							
Inflows	-	3,596	-	-	-	-	3,596
(Outflows)	-	(5,149)	-	-	-	-	(5,149)
30/06/2023							
Derivatives:							
Inflows	-	335	-	-	-	-	335
(Outflows)	-	(341)	-	-	-	-	(341)

Platinum Wholesale International							
	Less than 1 month \$'000	1 - 3 months \$'000	3 - 12 months \$'000	1 - 2 years \$'000	2 - 3 years \$'000	More than 3 years \$'000	Total \$'000
30/06/2024							
Derivatives:							
Inflows	54	1,900	788	667	386	477	4,272
(Outflows)	(11)	(274,969)	(33)	-	-	-	(275,013)
30/06/2023							
Derivatives:							
Inflows	-	-	-	371	-	2,324	2,695
(Outflows)	-	-	-	(167)	-	(17,521)	(17,688)

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(d) Liquidity risk (continued)

PM Capital Wholesale Global Companies							
	Less than 1 month \$'000	1 - 3 months \$'000	3 - 12 months \$'000	1 - 2 years \$'000	2 - 3 years \$'000	More than 3 years \$'000	Total \$'000
30/06/2024							
Derivatives:							
Inflows	-	121	127,464	-	-	-	127,585
(Outflows)	-	-	(195,775)	-	-	-	(195,775)
30/06/2023							
Derivatives:							
Inflows	-	-	105,640	-	-	-	105,640
(Outflows)	-	(180)	(105,518)	-	-	-	(105,698)

First Sentier Wholesale Global Property Securities							
	Less than 1 month \$'000	1 - 3 months \$'000	3 - 12 months \$'000	1 - 2 years \$'000	2 - 3 years \$'000	More than 3 years \$'000	Total \$'000
30/06/2024							
Derivatives:							
Inflows	362,204	336,447	-	-	-	-	698,651
(Outflows)	(484,382)	(460,788)	-	-	-	-	(945,170)
30/06/2023							
Derivatives:							
Inflows	810,556	377,430	-	-	-	-	1,187,986
(Outflows)	(804,607)	(376,127)	-	-	-	-	(1,180,734)

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(d) Liquidity risk (continued)

First Sentier Wholesale Global Listed Infrastructure							
	Less than 1 month \$'000	1 - 3 months \$'000	3 - 12 months \$'000	1 - 2 years \$'000	2 - 3 years \$'000	More than 3 years \$'000	Total \$'000
30/06/2024							
Derivatives:							
Inflows	707,338	-	-	-	-	-	707,338
(Outflows)	(921,607)	-	-	-	-	-	(921,607)
30/06/2023							
Derivatives:							
Inflows	755,889	-	-	-	-	-	755,889
(Outflows)	(754,469)	-	-	-	-	-	(754,469)

Macquarie Wholesale Global Listed Real Estate							
	Less than 1 month \$'000	1 - 3 months \$'000	3 - 12 months \$'000	1 - 2 years \$'000	2 - 3 years \$'000	More than 3 years \$'000	Total \$'000
30/06/2024							
Derivatives:							
Inflows	-	281,528	-	-	-	-	281,528
(Outflows)	-	(358,150)	-	-	-	-	(358,150)
30/06/2023							
Derivatives:							
Inflows	-	301,287	-	-	-	-	301,287
(Outflows)	-	(301,667)	-	-	-	-	(301,667)

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(d) Liquidity risk (continued)

Magellan Wholesale Infrastructure							
	Less than 1 month \$'000	1 - 3 months \$'000	3 - 12 months \$'000	1 - 2 years \$'000	2 - 3 years \$'000	More than 3 years \$'000	Total \$'000
30/06/2024							
Derivatives:							
Inflows	454,162	-	-	-	-	-	454,162
(Outflows)	(679,635)	-	-	-	-	-	(679,635)
30/06/2023							
Derivatives:							
Inflows	-	360,690	-	-	-	-	360,690
(Outflows)	-	(368,341)	-	-	-	-	(368,341)

Resolution Capital Wholesale Global Property Securities							
	Less than 1 month \$'000	1 - 3 months \$'000	3 - 12 months \$'000	1 - 2 years \$'000	2 - 3 years \$'000	More than 3 years \$'000	Total \$'000
30/06/2024							
Derivatives:							
Inflows	-	49,411	-	-	-	-	49,411
(Outflows)	-	(70,152)	-	-	-	-	(70,152)
30/06/2023							
Derivatives:							
Inflows	-	21,658	-	-	-	-	21,658
(Outflows)	-	(21,728)	-	-	-	-	(21,728)

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

10. FINANCIAL RISK MANAGEMENT (continued)

(d) Liquidity risk (continued)

Generation Wholesale Global Share							
	Less than 1 month \$'000	1 - 3 months \$'000	3 - 12 months \$'000	1 - 2 years \$'000	2 - 3 years \$'000	More than 3 years \$'000	Total \$'000
30/06/2024							
Derivatives:							
Inflows	22,616	-	-	-	-	-	22,616
(Outflows)	(35,091)	-	-	-	-	-	(35,091)
30/06/2023							
Derivatives:							
Inflows	38,434	-	-	-	-	-	38,434
(Outflows)	(39,037)	-	-	-	-	-	(39,037)

(e) Listed Securities on Loan

Certain listed securities may have been on loan as part of a securities lending program that the Schemes participated in, as recognised in the Statements of Financial Position. The total value of the listed securities on loan were fully collateralised and were held by the Schemes' custodian, Citibank. Listed securities of the Schemes may have been lent to approved borrowers, such as brokers and other financial institutions. The borrower lodged collateral against the securities lent either in the form of cash or approved securities. Refer to Cash & Cash Equivalents Note for further details on the collateral.

The risks of securities lending included that the risk that the borrower may not have provided additional collateral when required or may not have returned the securities when due. To mitigate the risks associated with securities lending, the Schemes were provided with borrower default indemnities by Citibank, acting as the Securities Lending Agent. The indemnity allowed for full replaced of securities lent in the case of a borrower default.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

11. DERIVATIVE FINANCIAL INSTRUMENTS AND HEDGE ACCOUNTING

a) Derivative Financial Instruments

In the normal course of business the Funds may enter into transactions in various derivative financial instruments which have certain risks. A derivative is a financial instrument or other contract which is settled at a future date and whose value changes in response to the change in a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index or other variable.

Derivative financial instruments require no initial net investment or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors.

Derivative transactions include many different instruments such as forwards, futures and options. Derivatives are considered to be part of the investment process and the use of derivatives is an essential part of the Funds' portfolio management. Derivatives are not managed in isolation. Consequently, the use of derivatives is multifaceted and includes:

- hedging to protect an asset or liability against a fluctuation in market values, to reduce volatility or as a substitution for trading of physical securities and
- adjusting asset exposures within the parameters set in the investment strategy, and adjusting the duration of fixed interest portfolios or the weighted average maturity of cash portfolios.

While derivatives are used for trading purposes, they are not used to gear (leverage) a portfolio. Gearing a portfolio would occur if the level of exposure to the markets exceeds the underlying value of the Funds.

Derivative instruments used by the Funds may include the following:

- Futures

Futures are contractual obligations to buy or sell financial instruments on a future date at a specified price established in an organised market. The futures contracts are collateralised by cash or marketable securities. Changes in futures contracts' values are usually settled net daily with the exchange. Interest rate futures are contractual obligations to receive or pay a net amount based on changes in interest rates at a future date at a specified price, established in an organised market.

- Options

An option is a contractual agreement under which the seller (writer) grants the purchaser (holder) the right, but not the obligation, either to buy (a call option) or sell (a put option) at or buy a set date or during a set period, a specific amount of securities or a financial instrument at a predetermined price. The seller receives a premium from the purchaser in consideration for the assumption of future securities price. Options held by the Funds are exchange-traded. The Funds are exposed to credit risk on purchased options to the extent of their carrying amount, which is their fair value. Options are settled on a gross basis.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

11. DERIVATIVE FINANCIAL INSTRUMENTS AND HEDGE ACCOUNTING (continued)

a) Derivative Financial Instruments (continued)

- Forward Currency Contracts

Forward currency contracts are primarily used by the Funds to hedge against foreign currency exchange rate risks on its non-Australian dollar denominated trading securities. The Funds agree to receive or deliver a fixed quantity of foreign currency for an agreed upon price on an agreed future date. Forward currency contracts are valued at the prevailing bid price at the reporting date. The Funds recognise a gain or loss equal to the change in fair value at the reporting date.

- Interest Rate Swaps

Interest rate swap contracts are agreements under which the parties exchange one stream of interest for another. They are used to hedge cash flows against unfavourable movements in interest rates. The contracts are for interest rates on notional principal amounts and can cover, for example, fixed interest rate to floating rate or fixed rate and floating rate to fixed rate. The party with the higher interest obligation pays the net amount to the other party. The amount received is considered an offset to the interest on investment or debt hedged. At reporting dates, the differences expected to be paid or received on the maturity of the contracts are marked-to-market with the unrealised gains and losses being recognised in investment revenue.

- Cross Currency Swaps

A cross currency swap is a foreign exchange agreement between two parties to exchange principal and interest payments on a loan in one currency for principal and interest payments on an equal (regarding net present value) loan in another currency. Unlike interest rate swaps, cross currency swaps involve the exchange of the principal amount. Interest payments are not netted (as they are in interest rate swaps) because they are denominated in different currencies. Cross currency swaps are valued at fair value which is based on the estimated amount the Funds would pay or receive to terminate the currency derivatives at the balance sheet date, taking into account current interest rates, foreign exchange rates, volatility and the current creditworthiness of the counterparties.

- Credit Default Swaps

A credit default swap is a swap contract in which the buyer makes a series of payments to the seller and, in exchange, receives a payoff if a particular credit event occurs. The credit event can be a credit instrument, typically a bond or loan, that goes into default or a company undergoing restructuring, bankruptcy or having its credit rating downgraded. Credit derivatives are valued at fair value which is based on the estimated amount the Funds would pay or receive to terminate these derivatives at the balance sheet date, taking into account current interest rates, volatility and credit risk.

- Warrants

Warrants are an option to purchase additional securities from the issuer at a specified price during a specified period. Warrants are valued at the prevailing market price at the end of each reporting period. The Funds recognise a gain or loss equal to the change in fair value at the end of each reporting period.

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

11. DERIVATIVE FINANCIAL INSTRUMENTS AND HEDGE ACCOUNTING (continued)

a) Derivative Financial Instruments (continued)

Derivative financial instruments of the Funds at the end of the reporting period end are detailed below:

CFS Wholesale Index Global Share - Hedged						
	Contract/ Notional	Fair Values		Contract/ Notional	Fair Values	
		Assets	Liabilities		Assets	Liabilities
		30/06/2024			30/06/2023	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
- Share price index futures	23	213	-	23,631	216	(19)
- Forward Currency Contracts	4,526,368	16,554	(488)	3,610,813	45,207	(1,460)
- Others	2,210,764	142	(310)	1,592,071	9	(402)
	6,737,155	16,909	(798)	5,226,515	45,432	(1,881)

CFS Wholesale Index Global Property Securities						
	Contract/ Notional	Fair Values		Contract/ Notional	Fair Values	
		Assets	Liabilities		Assets	Liabilities
		30/06/2024			30/06/2023	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
- Share price index futures	49	193	-	11,944	209	-
- Forward Currency Contracts	2,682,983	9,195	(1,403)	3,658,730	31,961	(1,617)
- Others	1,220,842	-	(88)	-	-	-
	3,903,874	9,388	(1,491)	3,670,674	32,170	(1,617)

CFS Wholesale Index Global Listed Infrastructure Securities						
	Contract/ Notional	Fair Values		Contract/ Notional	Fair Values	
		Assets	Liabilities		Assets	Liabilities
		30/06/2024			30/06/2023	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
- Forward Currency Contracts	2,933,362	9,062	(1,228)	3,880,823	29,281	(2,247)
- Others	1,356,264	19	(90)	5,336	4	(10)
	4,289,626	9,081	(1,318)	3,886,159	29,285	(2,257)

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

11. DERIVATIVE FINANCIAL INSTRUMENTS AND HEDGE ACCOUNTING (continued)

a) Derivative Financial Instruments (continued)

Derivative financial instruments of the Funds at the end of the reporting period end are detailed below:

Perpetual Wholesale Diversified Real Return						
	Contract/ Notional	Fair Values		Contract/ Notional	Fair Values	
		Assets	Liabilities		Assets	Liabilities
		30/06/2024			30/06/2023	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
- Share price index futures	2,360	230	(188)	(6,326)	103	(183)
- Interest rate futures	59,790	162	-	14,476	192	(976)
- Exchange traded options	119,440	1,005	-	502	642	(140)
- Forward Currency Contracts	13,985	267	(52)	16,222	220	(261)
- Others	4	-	-	-	-	-
	195,579	1,664	(240)	24,874	1,157	(1,560)

Antipodes Wholesale Global						
	Contract/ Notional	Fair Values		Contract/ Notional	Fair Values	
		Assets	Liabilities		Assets	Liabilities
		30/06/2024			30/06/2023	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
- Share price index futures	553	2,813	(1,347)	1,197	124	(104)
- Interest rate futures	-	-	-	(12,011)	2,259	(1,062)
- Exchange traded options	9	116	-	25	25	-
- Forward Currency Contracts	25,890	68	(335)	22,957	389	(449)
- Others	-	-	-	258	1	-
	26,452	2,997	(1,682)	12,426	2,798	(1,615)

Baillie Gifford Wholesale Long Term Global Growth						
	Contract/ Notional	Fair Values		Contract/ Notional	Fair Values	
		Assets	Liabilities		Assets	Liabilities
		30/06/2024			30/06/2023	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
- Others	6,280	-	(6)	-	-	-
	6,280	-	(6)	-	-	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

11. DERIVATIVE FINANCIAL INSTRUMENTS AND HEDGE ACCOUNTING (continued)

a) Derivative Financial Instruments (continued)

Derivative financial instruments of the Funds at the end of the reporting period end are detailed below:

Barrow Hanley Wholesale Concentrated Global Share						
	Contract/ Notional	Fair Values		Contract/ Notional	Fair Values	
		Assets	Liabilities		Assets	Liabilities
		30/06/2024			30/06/2023	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
- Others	181	1	-	17	-	-
	181	1	-	17	-	-

Barrow Hanley Wholesale Global Share						
	Contract/ Notional	Fair Values Assets	Liabilities	Contract/ Notional	Fair Values Assets	Liabilities
		30/06/2024			30/06/2023	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
- Others	89	-	-	285	4	-
	89	-	-	285	4	-

Epoch Wholesale Global Equity Shareholder Yield						
	Contract/ Notional	Fair Values Assets	Liabilities	Contract/ Notional	Fair Values Assets	Liabilities
		30/06/2024			30/06/2023	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
- Others	26	-	-	45	-	-
	26	-	-	45	-	-

GQG Partners Wholesale Global Equity						
	Contract/ Notional	Fair Values Assets	Liabilities	Contract/ Notional	Fair Values Assets	Liabilities
		30/06/2024			30/06/2023	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
- Others	123	1	-	3	-	-
	123	1	-	3	-	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

11. DERIVATIVE FINANCIAL INSTRUMENTS AND HEDGE ACCOUNTING (continued)

a) Derivative Financial Instruments (continued)

Derivative financial instruments of the Funds at the end of the reporting period end are detailed below:

GQG Partners Wholesale Global Equity - Hedged			
	Contract/ Notional	Fair Values Assets	Liabilities
		30/06/2024	
	\$'000	\$'000	\$'000
- Forward Currency Contracts	78,446	299	(2)
- Others	38,914	-	(3)
	117,360	299	(5)

Intermede Wholesale Global Equities					
	Contract/ Notional	Fair Values Assets	Liabilities	Contract/ Notional	Fair Values Assets
		30/06/2024			30/06/2023
	\$'000	\$'000	\$'000	\$'000	\$'000
- Others	134	-	-	12	-
	134	-	-	12	-

Ironbark Royal London Wholesale Concentrated Global Share					
	Contract/ Notional	Fair Values Assets	Liabilities	Contract/ Notional	Fair Values Assets
		30/06/2024			30/06/2023
	\$'000	\$'000	\$'000	\$'000	\$'000
- Others	223	1	-	30	-
	223	1	-	30	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

11. DERIVATIVE FINANCIAL INSTRUMENTS AND HEDGE ACCOUNTING (continued)

a) Derivative Financial Instruments (continued)

Derivative financial instruments of the Funds at the end of the reporting period end are detailed below:

Ironbark Royal London Wholesale Core Global Share			
	Contract/ Notional	Fair Values Assets	Liabilities
		30/06/2024	
	\$'000	\$'000	\$'000
- Others	35	-	-
	35	-	-

Magellan Wholesale Global Share - Hedged						
	Contract/ Notional	Fair Values Assets	Liabilities	Contract/ Notional	Fair Values Assets	Liabilities
		30/06/2024			30/06/2023	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
- Forward Currency Contracts	71,666	261	(33)	86,878	59	(1,392)
	71,666	261	(33)	86,878	59	(1,392)

MFS Wholesale Global Equity						
	Contract/ Notional	Fair Values Assets	Liabilities	Contract/ Notional	Fair Values Assets	Liabilities
		30/06/2024			30/06/2023	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
- Others	3,596	3	-	1,284	9	-
	3,596	3	-	1,284	9	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

11. DERIVATIVE FINANCIAL INSTRUMENTS AND HEDGE ACCOUNTING (continued)

a) Derivative Financial Instruments (continued)

Derivative financial instruments of the Funds at the end of the reporting period end are detailed below:

Nanuk Wholesale New World						
	Contract/ Notional	Fair Values Assets	Liabilities	Contract/ Notional	Fair Values Assets	Liabilities
	30/06/2024			30/06/2023		
	\$	\$	\$	\$	\$	\$
- Others	1,399	-	(1)	-	-	-
	1,399	-	(1)	-	-	-

Pendal Wholesale Global Select						
	Contract/ Notional	Fair Values Assets	Liabilities	Contract/ Notional	Fair Values Assets	Liabilities
	30/06/2024			30/06/2023		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
- Others	271	-	(1)	32	-	-
	271	-	(1)	32	-	-

Stewart Investors Wholesale Worldwide Sustainability						
	Contract/ Notional	Fair Values Assets	Liabilities	Contract/ Notional	Fair Values Assets	Liabilities
	30/06/2024			30/06/2023		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
- Others	2,231	9	-	230	-	(1)
	2,231	9	-	230	-	(1)

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

11. DERIVATIVE FINANCIAL INSTRUMENTS AND HEDGE ACCOUNTING (continued)

a) Derivative Financial Instruments (continued)

Derivative financial instruments of the Funds at the end of the reporting period end are detailed below:

Talaria Wholesale Global Equity						
	Contract/ Notional	Fair Values		Contract/ Notional	Fair Values	
		Assets	Liabilities		Assets	Liabilities
		30/06/2024			30/06/2023	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
- Exchange traded options	(1,508)	-	(1,604)	(1,119)	-	(1,119)
	(1,508)	-	(1,604)	(1,119)	-	(1,119)

T. Rowe Price Wholesale Global Equity						
	Contract/ Notional	Fair Values		Contract/ Notional	Fair Values	
		Assets	Liabilities		Assets	Liabilities
		30/06/2024			30/06/2023	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
- Others	417	1	-	-	-	-
	417	1	-	-	-	-

T. Rowe Price Wholesale Global Equity – Hedged						
	Contract/ Notional	Fair Values Assets	Liabilities	Contract/ Notional	Fair Values Assets	Liabilities
		30/06/2024			30/06/2023	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
- Forward Currency Contracts	78,597	306	(4)	47,350	94	(282)
	78,597	306	(4)	47,350	94	(282)

Fidelity Wholesale Asia						
	Contract/ Notional	Fair Values		Contract/ Notional	Fair Values	
		Assets	Liabilities		Assets	Liabilities
		30/06/2024			30/06/2023	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
- Forward Currency Contracts	-	-	-	48	(1)	-
- Warrants	-	-	-	-	8,440	-
- Others	383	-	(3)	602	1	(3)
	383	-	(3)	650	8,440	(3)

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

11. DERIVATIVE FINANCIAL INSTRUMENTS AND HEDGE ACCOUNTING (continued)

a) Derivative Financial Instruments (continued)

Derivative financial instruments of the Funds at the end of the reporting period end are detailed below:

Pendal Wholesale Global Emerging Market Opportunities						
	Contract/ Notional	Fair Values Assets	Liabilities	Contract/ Notional	Fair Values Assets	Liabilities
		30/06/2024			30/06/2023	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
- Others	78	-	-	64	-	-
	78	-	-	64	-	-

Platinum Wholesale Asia						
	Contract/ Notional	Fair Values Assets	Liabilities	Contract/ Notional	Fair Values Assets	Liabilities
	30/06/2024			30/06/2023		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
- Share price index futures	-	-	-	(10,195)	-	(254)
- Interest rate futures	-	-	-	(2,185)	262	(145)
- Warrants	-	-	-	-	3,551	-
- Others	550	4	-	400	3	-
	550	4	-	(11,980)	3,816	(399)

Stewart Investors Wholesale Global Emerging Markets Leaders Sustainability						
	Contract/ Notional	Fair Values Assets	Liabilities	Contract/ Notional	Fair Values Assets	Liabilities
		30/06/2024			30/06/2023	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
- Forward Currency Contracts	83	-	-	-	-	-
- Others	2	-	-	-	-	-
	85	-	-	-	-	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

11. DERIVATIVE FINANCIAL INSTRUMENTS AND HEDGE ACCOUNTING (continued)

a) Derivative Financial Instruments (continued)

Derivative financial instruments of the Funds at the end of the reporting period end are detailed below:

Acadian Wholesale Global Equity Long Short						
	Contract/ Notional	Fair Values Assets	Liabilities	Contract/ Notional	Fair Values Assets	Liabilities
		30/06/2024			30/06/2023	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
- Others	134	-	-	-	-	-
	134	-	-	-	-	-

CFS Wholesale Global Small Companies						
	Contract/ Notional	Fair Values		Contract/ Notional	Fair Values	
		Assets	Liabilities		Assets	Liabilities
		30/06/2024			30/06/2023	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
- Forward Currency Contracts	-	-	-	12	-	-
- Others	645	-	-	39	-	-
	645	-	-	51	-	-

Janus Henderson Wholesale Global Natural Resources						
	Contract/ Notional	Fair Values Assets	Liabilities	Contract/ Notional	Fair Values Assets	Liabilities
		30/06/2024			30/06/2023	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
- Others	68	-	-	-	-	-
	68	-	-	-	-	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

11. DERIVATIVE FINANCIAL INSTRUMENTS AND HEDGE ACCOUNTING (continued)

a) Derivative Financial Instruments (continued)

Derivative financial instruments of the Funds at the end of the reporting period end are detailed below:

Perpetual Wholesale Share-Plus Long-Short						
	Contract/ Notional	Fair Values		Contract/ Notional	Fair Values	
		Assets	Liabilities		Assets	Liabilities
		30/06/2024			30/06/2023	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
- Forward Currency Contracts	3,353	34	-	335	-	(7)
- Others	20	-	-	-	-	-
	3,373	34	-	335	-	(7)

Platinum Wholesale International						
	Contract/ Notional	Fair Values		Contract/ Notional	Fair Values	
		Assets	Liabilities		Assets	Liabilities
		30/06/2024			30/06/2023	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
- Share price index futures	-	-	-	(4,307)	-	(473)
- Interest rate futures	-	-	-	(227,733)	2,695	(17,215)
- Forward Currency Contracts	176,970	557	(4,496)	-	-	-
- Warrants	-	-	-	-	12,188	-
- Others	5,127	20	(782)	-	-	-
	182,097	577	(5,278)	(232,040)	14,883	(17,688)

PM Capital Wholesale Global Companies						
	Contract/ Notional	Fair Values		Contract/ Notional	Fair Values	
		Assets	Liabilities		Assets	Liabilities
		30/06/2024			30/06/2023	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
- Share price index futures	-	121	-	(4,720)	-	(180)
- Exchange traded options	35,492	66	(103)	(252)	-	(252)
- Forward Currency Contracts	127,464	304	-	105,640	571	(379)
	162,956	491	(103)	100,668	571	(811)

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

11. DERIVATIVE FINANCIAL INSTRUMENTS AND HEDGE ACCOUNTING (continued)

a) Derivative Financial Instruments (continued)

Derivative financial instruments of the Funds at the end of the reporting period end are detailed below:

First Sentier Wholesale Global Property Securities						
	Contract/ Notional	Fair Values		Contract/ Notional	Fair Values	
		Assets	Liabilities		Assets	Liabilities
		30/06/2024			30/06/2023	
	\$'000	\$'000	\$'000		\$'000	\$'000
- Forward Currency Contracts	696,091	6,072	(79)	1,187,981	9,544	(2,102)
- Others	331,064	-	(2,597)	2,061	-	(14)
	1,027,155	6,072	(2,676)	1,190,042	9,544	(2,116)

First Sentier Wholesale Global Listed Infrastructure						
	Contract/ Notional	Fair Values		Contract/ Notional	Fair Values	
		Assets	Liabilities		Assets	Liabilities
		30/06/2024			30/06/2023	
	\$'000	\$'000	\$'000		\$'000	\$'000
- Forward Currency Contracts	702,458	5,692	(217)	755,880	4,248	(2,438)
- Others	118	-	(1)	135	-	(1)
	702,576	5,692	(218)	756,015	4,248	(2,439)

Macquarie Wholesale Global Listed Real Estate						
	Contract/ Notional	Fair Values		Contract/ Notional	Fair Values	
		Assets	Liabilities		Assets	Liabilities
		30/06/2024			30/06/2023	
	\$'000	\$'000	\$'000		\$'000	\$'000
- Forward Currency Contracts	281,528	963	(6)	301,287	162	(473)
- Others	356	2	-	1,261	4	(3)
	281,884	965	(6)	302,548	166	(476)

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

11. DERIVATIVE FINANCIAL INSTRUMENTS AND HEDGE ACCOUNTING (continued)

a) Derivative Financial Instruments (continued)

Derivative financial instruments of the Funds at the end of the reporting period end are detailed below:

Magellan Wholesale Infrastructure						
	Contract/ Notional	Fair Values		Contract/ Notional	Fair Values	
		Assets	Liabilities		Assets	Liabilities
		30/06/2024			30/06/2023	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
- Forward Currency Contracts	439,266	3,502	(273)	360,690	-	(7,525)
	439,266	3,502	(273)	360,690	-	(7,525)

Resolution Capital Wholesale Global Property Securities						
	Contract/ Notional	Fair Values		Contract/ Notional	Fair Values	
		Assets	Liabilities		Assets	Liabilities
		30/06/2024			30/06/2023	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
- Forward Currency Contracts	49,411	535	(3)	21,658	48	(104)
	49,411	535	(3)	21,658	48	(104)

Generation Wholesale Global Share						
	Contract/ Notional	Fair Values		Contract/ Notional	Fair Values	
		Assets	Liabilities		Assets	Liabilities
		30/06/2024			30/06/2023	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
- Forward Currency Contracts	34,540	953	(1,099)	38,478	823	(1,395)
- Others	6,159	4	(7)	911	3	(3)
	40,699	957	(1,106)	39,389	826	(1,398)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

11. DERIVATIVE FINANCIAL INSTRUMENTS AND HEDGE ACCOUNTING (continued)

b) Hedge Accounting

i) Risk Management Framework

The investing activities of the Funds expose them to a variety of financial risks: market risk (including foreign exchange risk, interest rate risk and price risk), credit risk and liquidity risk. The Funds' overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Funds. The Funds exclusively use derivative financial instruments such as Forward Currency Contracts to hedge foreign exchange exposures, not for trading or other speculative purposes. The Funds may construct a basket of liquid currencies available within the portfolio to act as a proxy for less liquid currency exposures.

The hedging activities are carried out by the Investment Manager of the Funds under policies in accordance with generally accepted accounting principles and the Constitutions of the Funds. The Risk and Compliance department of the Responsible Entity provides a risk oversight of the foreign exchange risk in close co-operation with the Investment Manager.

The administration and management of the Hedge Accounting are carried out by the Finance and Accounting department of the Responsible Entity. The Finance and Accounting department independently reviews the hedging operation and applies Hedge Accounting only when hedging operation meets the Hedge Accounting requirements pursuant to Accounting Standard AASB 139.

Certain Funds hold both monetary and non-monetary assets denominated in currencies other than the Australian dollar. The foreign exchange risk relating to non-monetary assets and liabilities is a component of price risk. Foreign exchange risk arises as the value of monetary securities denominated in other currencies will fluctuate due to changes in exchange rates. The risk is measured using sensitivity analysis, see Note 10(c).

The Risk and Compliance department of the Responsible Entity has set up investment policy requiring certain Funds to manage their foreign exchange risk against their functional currency. Certain Funds are required to hedge their foreign exchange risk exposure arising from recognised investments using hedging instruments such as Forward Currency Contracts.

Derivatives instruments used by the Funds are detailed in Note 11(a) above.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

11. DERIVATIVE FINANCIAL INSTRUMENTS AND HEDGE ACCOUNTING (continued)

b) Hedge Accounting (continued)

ii) Hedging Effectiveness

Derivatives are initially recognised at fair value on the date the derivative contracts are entered into and are subsequently remeasured to their fair value at the end of each reporting period. The accounting for subsequent changes in fair value depends on whether the derivative is designated as a hedging instrument. The Responsible Entity designated those derivatives as the only hedging instruments to hedge the foreign exchange fluctuation of the fair value of the recognised assets, the hedged items. For this purpose, the derivatives are forward currency contracts.

The Responsible Entity documents at the inception of the Fair Value Hedge, the relationship between hedging instruments and hedged items, as well as their financial risk management objective and strategy for undertaking Fair Value Hedge Accounting. On an ongoing basis the Responsible Entity documents their assessments, of whether the hedging instruments that are used in Fair Value Hedge have been and will continue to be highly effective in offsetting changes in the foreign exchange portion that is attributable to the fair value of the hedged items.

The Responsible Entity utilises financial models to evaluate the hedging effectiveness, both, prospectively and retrospectively. Where hedging strategy involves using proxy currency, the Responsible Entity will apply "Least Square Regression" model to assess the correlation between the proxy currency and the underlying currency.

Where derivatives are assessed to be highly effective, their changes in the fair value (unrealised gains or losses) of Forward Currency Contracts that are designated and qualified for Fair Value Hedges are recorded as changes in fair value of financial instruments held at fair value through profit or loss in the Statements of Comprehensive Income, together with any changes in the fair value of the hedged assets that are attributable to the hedged risk - foreign exchange risk. Changes in the fair value of the disqualified hedges are recognised immediately in the foreign exchange gains or losses account of the Statements of Comprehensive Income.

iii) Disclosures for Fair Value Hedge Gains and Losses

The following summarised the actual foreign exchange gains or losses of the hedged items and hedging instruments. The fair value adjustments represent the under or over hedging in an effective hedging strategy given that AASB 139 "Financial Instruments: Recognition and Measurement" deems the hedge to be effective if the actual hedge results are within a range of 80 - 125 per cent.

As a result of the short term nature of the hedging instruments, Fair Value Hedge gains and losses represent the hedging effectiveness of the present rolling cycle of the hedging instruments, which represent the overall continuous effectiveness of the Fair Value Hedging strategy adopted by a Fund for the financial year. Therefore, prima facie, the quantum of the Fair Value Hedge gains and losses are smaller than the overall effective Fair Value Hedge gains and losses realised by a Fund.

First Sentier Wholesale Global Property Securities		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Fair value hedge gains or (losses)		
Hedged Items		
- Financial assets held at fair value through profit or loss	(257)	(7,551)
Hedging Instruments		
- Forward Currency Contracts	251	7,428
Fair value adjustments	(6)	(123)

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

11. DERIVATIVE FINANCIAL INSTRUMENTS AND HEDGE ACCOUNTING (continued)

b) Hedge Accounting (continued)

iii) Disclosures for Fair Value Hedge Gains and Losses

CFS Wholesale Index Global Share - Hedged		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Fair value hedge gains or (losses)		
Hedged Items		
- Financial assets held at fair value through profit or loss	(17,192)	(43,631)
Hedging Instruments		
- Forward Currency Contracts	17,208	43,133
Fair value adjustments	16	(498)

First Sentier Wholesale Global Listed Infrastructure		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Fair value hedge gains or (losses)		
Hedged Items		
- Financial assets held at fair value through profit or loss	(8,100)	(1,870)
Hedging Instruments		
- Forward Currency Contracts	8,133	1,810
Fair value adjustments	34	(60)

CFS Wholesale Index Global Property Securities		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Fair value hedge gains or (losses)		
Hedged Items		
- Financial assets held at fair value through profit or loss	(8,805)	(31,157)
Hedging Instruments		
- Forward Currency Contracts	8,666	30,344
Fair value adjustments	(140)	(813)

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

11. DERIVATIVE FINANCIAL INSTRUMENTS AND HEDGE ACCOUNTING (continued)

b) Hedge Accounting (continued)

iii) Disclosures for Fair Value Hedge Gains and Losses

Macquarie Wholesale Global Listed Real Estate		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Fair value hedge gains or (losses)		
Hedged Items		
- Financial assets held at fair value through profit or loss	(1,062)	385
Hedging Instruments		
- Forward Currency Contracts	1,051	(338)
Fair value adjustments	(11)	47

CFS Wholesale Index Global Listed Infrastructure Securities		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Fair value hedge gains or (losses)		
Hedged Items		
- Financial assets held at fair value through profit or loss	(9,220)	(27,628)
Hedging Instruments		
- Forward Currency Contracts	9,169	27,028
Fair value adjustments	(51)	(600)

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

12. OFFSETTING FINANCIAL ASSETS AND FINANCIAL LIABILITIES

Certain funds will present the fair value of their derivative assets and liabilities on a gross basis. Certain derivative financial instruments are subject to enforceable master netting arrangements, such as an International Swaps and Derivatives Association (ISDA) master netting agreement. In certain circumstances, for example, when a credit event such as a default occurs, all outstanding transactions under the ISDA agreement are terminated, the termination value is assessed and only a single net amount may be payable in settlement of all transactions.

The gross and net positions of financial assets and liabilities that have been offset in the balance sheet for the Funds are disclosed below:

Legends for the table below:

a - Gross amounts of financial assets/(liabilities)

b - Gross amounts set off in the statement of financial position

c - Net amounts of financial assets/(Liabilities) presented in the statement of financial position

d - Amounts subject to Master netting arrangements which are not currently enforceable

e - Financial Instrument collateral

f - Cash Collateral

g - Net Amount

CFS Wholesale Index Global Share - Hedged						
	Effects of offsetting on the Balance Sheet			Related amounts not offset on the Balance Sheet		
	a \$'000	b \$'000	c \$'000	d \$'000	e \$'000	f \$'000
30/06/2024						
Derivatives:						
- Assets	16,909	-	16,909	(798)	-	-
- Liabilities	(798)	-	(798)	798	-	-
30/06/2023						
Derivatives:						
- Assets	45,432	-	45,432	(1,863)	-	-
- Liabilities	(1,881)	-	(1,881)	1,863	-	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

12. OFFSETTING FINANCIAL ASSETS AND FINANCIAL LIABILITIES (continued)

CFS Wholesale Index Global Property Securities							
	Effects of offsetting on the Balance Sheet			Related amounts not offset on the Balance Sheet			g \$'000
	a \$'000	b \$'000	c \$'000	d \$'000	e \$'000	f \$'000	
30/06/2024							
Derivatives:							
- Assets	9,388	-	9,388	(1,491)	-	-	7,897
- Liabilities	(1,491)	-	(1,491)	1,491	-	-	-
30/06/2023							
Derivatives:							
- Assets	32,170	-	32,170	(1,617)	-	-	30,553
- Liabilities	(1,617)	-	(1,617)	1,617	-	-	-

CFS Wholesale Index Global Listed Infrastructure Securities							
	Effects of offsetting on the Balance Sheet			Related amounts not offset on the Balance Sheet			g \$'000
	a \$'000	b \$'000	c \$'000	d \$'000	e \$'000	f \$'000	
30/06/2024							
Derivatives:							
- Assets	9,081	-	9,081	(1,318)	-	-	7,763
- Liabilities	(1,318)	-	(1,318)	1,318	-	-	-
30/06/2023							
Derivatives:							
- Assets	29,285	-	29,285	(2,257)	-	-	27,028
- Liabilities	(2,257)	-	(2,257)	2,257	-	-	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

12. OFFSETTING FINANCIAL ASSETS AND FINANCIAL LIABILITIES (continued)

Perpetual Wholesale Diversified Real Return						
	Effects of offsetting on the Balance Sheet			Related amounts not offset on the Balance Sheet		
	a \$'000	b \$'000	c \$'000	d \$'000	e \$'000	f \$'000
30/06/2024						
Derivatives:						
- Assets	1,664	-	1,664	(52)	-	-
- Liabilities	(240)	-	(240)	52	-	-
30/06/2023						
Derivatives:						
- Assets	294	-	294	-	-	-
- Liabilities	(1,159)	-	(1,159)	-	-	-

Antipodes Wholesale Global						
	Effects of offsetting on the Balance Sheet			Related amounts not offset on the Balance Sheet		
	a \$'000	b \$'000	c \$'000	d \$'000	e \$'000	f \$'000
30/06/2024						
Derivatives:						
- Assets	2,997	-	2,997	(29)	-	3,867
- Liabilities	(1,682)	-	(1,682)	29	-	-
30/06/2023						
Derivatives:						
- Assets	2,798	-	2,798	(390)	-	-
- Liabilities	(1,615)	-	(1,615)	390	-	-

NOTES TO THE FINANCIAL STATEMENTS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

12. OFFSETTING FINANCIAL ASSETS AND FINANCIAL LIABILITIES (continued)

GQG Partners Wholesale Global Equity - Hedged							
	Effects of offsetting on the Balance Sheet			Related amounts not offset on the Balance Sheet			g \$'000
	a \$'000	b \$'000	c \$'000	d \$'000	e \$'000	f \$'000	
30/06/2024							
Derivatives:							
- Assets	299	-	299	(5)	-	-	294
- Liabilities	(5)	-	(5)	5	-	-	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

12. OFFSETTING FINANCIAL ASSETS AND FINANCIAL LIABILITIES (continued)

Magellan Wholesale Global Share - Hedged							
	Effects of offsetting on the Balance Sheet			Related amounts not offset on the Balance Sheet			g \$'000
	a \$'000	b \$'000	c \$'000	d \$'000	e \$'000	f \$'000	
30/06/2024							
Derivatives:							
- Assets	261	-	261	(26)	-	-	235
- Liabilities	(33)	-	(33)	26	-	-	(7)
30/06/2023							
Derivatives:							
- Assets	59	-	59	(59)	-	-	-
- Liabilities	(1,392)	-	(1,392)	59	-	-	(1,334)

Talaria Wholesale Global Equity							
	Effects of offsetting on the Balance Sheet			Related amounts not offset on the Balance Sheet			g \$'000
	a \$'000	b \$'000	c \$'000	d \$'000	e \$'000	f \$'000	
30/06/2024							
Derivatives:							
- Assets	-	-	-	-	-	-	-
- Liabilities	(1,604)	-	(1,604)	-	-	-	(1,604)
30/06/2023							
Derivatives:							
- Assets	-	-	-	-	-	-	-
- Liabilities	(1,119)	-	(1,119)	-	-	-	(1,119)

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

12. OFFSETTING FINANCIAL ASSETS AND FINANCIAL LIABILITIES (continued)

T. Rowe Price Wholesale Global Equity – Hedged							
	Effects of offsetting on the Balance Sheet			Related amounts not offset on the Balance Sheet			g \$'000
	a \$'000	b \$'000	c \$'000	d \$'000	e \$'000	f \$'000	
30/06/2024							
Derivatives:							
- Assets	306	-	306	(3)	-	45	348
- Liabilities	(4)	-	(4)	3	-	-	(2)
30/06/2023							
Derivatives:							
- Assets	94	-	94	(94)	-	-	-
- Liabilities	(282)	-	(282)	94	-	-	(188)

Platinum Wholesale International							
	Effects of offsetting on the Balance Sheet			Related amounts not offset on the Balance Sheet			g \$'000
	a \$'000	b \$'000	c \$'000	d \$'000	e \$'000	f \$'000	
30/06/2024							
Derivatives:							
- Assets	577	-	577	(149)	-	9,181	9,609
- Liabilities	(5,278)	-	(5,278)	149	-	-	(5,129)
30/06/2023							
Derivatives:							
- Assets	2,695	-	2,695	-	-	-	2,695
- Liabilities	(17,688)	-	(17,688)	-	-	-	(17,688)

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

12. OFFSETTING FINANCIAL ASSETS AND FINANCIAL LIABILITIES (continued)

First Sentier Wholesale Global Property Securities						
	Effects of offsetting on the Balance Sheet			Related amounts not offset on the Balance Sheet		
	a \$'000	b \$'000	c \$'000	d \$'000	e \$'000	f \$'000
30/06/2024						
Derivatives:						
- Assets	6,072	-	6,072	(2,658)	-	-
- Liabilities	(2,676)	-	(2,676)	2,658	-	-
30/06/2023						
Derivatives:						
- Assets	9,544	-	9,544	(2,116)	-	-
- Liabilities	(2,116)	-	(2,116)	2,116	-	-

First Sentier Wholesale Global Listed Infrastructure						
	Effects of offsetting on the Balance Sheet			Related amounts not offset on the Balance Sheet		
	a \$'000	b \$'000	c \$'000	d \$'000	e \$'000	f \$'000
30/06/2024						
Derivatives:						
- Assets	5,692	-	5,692	(218)	-	-
- Liabilities	(218)	-	(218)	218	-	-
30/06/2023						
Derivatives:						
- Assets	-	-	-	-	-	-
- Liabilities	-	-	-	-	-	-

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

12. OFFSETTING FINANCIAL ASSETS AND FINANCIAL LIABILITIES (continued)

Macquarie Wholesale Global Listed Real Estate							
	Effects of offsetting on the Balance Sheet			Related amounts not offset on the Balance Sheet			g \$'000
	a \$'000	b \$'000	c \$'000	d \$'000	e \$'000	f \$'000	
30/06/2024							
Derivatives:							
- Assets	965	-	965	(6)	-	-	960
- Liabilities	(6)	-	(6)	6	-	-	-
30/06/2023							
Derivatives:							
- Assets	-	-	-	-	-	-	-
- Liabilities	-	-	-	-	-	-	-

Magellan Wholesale Infrastructure							
	Effects of offsetting on the Balance Sheet			Related amounts not offset on the Balance Sheet			g \$'000
	a \$'000	b \$'000	c \$'000	d \$'000	e \$'000	f \$'000	
30/06/2024							
Derivatives:							
- Assets	3,502	-	3,502	(227)	-	-	3,275
- Liabilities	(273)	-	(273)	227	-	-	(46)
30/06/2023							
Derivatives:							
- Assets	-	-	-	-	-	-	-
- Liabilities	(7,525)	-	(7,525)	-	-	-	(7,525)

COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

12. OFFSETTING FINANCIAL ASSETS AND FINANCIAL LIABILITIES (continued)

Resolution Capital Wholesale Global Property Securities							
	Effects of offsetting on the Balance Sheet			Related amounts not offset on the Balance Sheet			g \$'000
	a \$'000	b \$'000	c \$'000	d \$'000	e \$'000	f \$'000	
30/06/2024							
Derivatives:							
- Assets	535	-	535	(3)	-	-	531
- Liabilities	(3)	-	(3)	3	-	-	-
30/06/2023							
Derivatives:							
- Assets	-	-	-	-	-	-	-
- Liabilities	-	-	-	-	-	-	-

Agreements with derivative counterparties are based on the ISDA Master Agreement. Under the terms of these arrangements, only where certain credit events occur (such as default), the net position owing/ receivable to a single counterparty in the same currency will be taken as owing and all the relevant arrangements terminated. As the Funds do not presently have a legally enforceable right of set-off, these amounts have not been offset in the balance sheet, but have been presented separately in the above table.

13. STRUCTURED ENTITIES

Certain funds have exposures to unconsolidated structured entities through trading activities. These funds typically have no other involvement with the structured entities other than the securities they hold as part of trading activities and their maximum exposure to loss is restricted to the carrying value of the asset.

Exposure to trading assets are managed in accordance with financial risk management practices as set out in "Financial Risk Management" note, which includes an indication of changes in risk measures compared to prior year.

Refer to the "Related Parties Disclosures" note for the Funds' exposure to investee funds at fair value.

14. CONTINGENT LIABILITIES AND COMMITMENTS

The Funds did not have any contingent liabilities or commitments at the end of the current and previous reporting periods.

15. EVENTS AFTER BALANCE SHEET

No significant events have occurred since balance sheet date which would impact on the financial positions of the Funds disclosed in the Balance Sheets as at 30 June 2024 or on the results and cash flows of the Funds for the reporting period ended on that date.

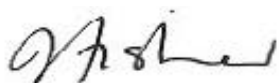
COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

**DIRECTORS' DECLARATION
FOR THE REPORTING PERIOD ENDED 30 JUNE 2024**

In the opinion of the Directors of Colonial First State Investments Limited:

- a) the financial statements and notes to the financial statements of the Funds in this Financial Report are in accordance with the Corporations Act 2001, including:
 - i) complying with Australian Accounting Standards, the Corporations Regulations 2001 and other mandatory professional reporting requirements; and
 - ii) giving a true and fair view of the Funds' financial positions as at 30 June 2024 and of their performances for the reporting period ended on that date,
- b) there are reasonable grounds to believe that the Funds will be able to pay their debts as and when they become due and payable, and
- c) the financial statements comply with International Financial Reporting Standards and Interpretations issued by the International Accounting Standards Board as stated in Note 2(a)(i).

This declaration is made in accordance with a resolution of the directors.



JoAnna Fisher
Director
Sydney
17 September 2024



Independent Auditor's Report

To the unitholders of the following Funds:

- Colonial First State Investment Fund 188
- Colonial First State Investment Fund 142
- Colonial First State Investment Fund 140
- Colonial First State Global Share Fund 16
- Colonial First State Global Property Securities Fund 4
- Colonial First State Global Listed Infrastructure Fund 6
- Colonial First State Investment Fund 97
- Colonial First State Property Fund 3
- Colonial First State - FirstChoice Wholesale Investments - Global Share Fund 28
- Colonial First State Wholesale Acadian Global Equity Fund
- Colonial First State Investment Fund 55
- Colonial First State Global Share Fund 25
- Colonial First State Global Shares Fund 8
- Colonial First State Global Shares Fund 5
- Colonial First State Global Share Fund 20
- Colonial First State Investment Fund 130
- Colonial First State Investment Fund 184
- Colonial First State Investment Fund 98
- Colonial First State Investment Fund 137
- Colonial First State Global Share Fund 11
- Colonial First State Investment Fund 186
- Colonial First State Specialist Fund 26
- Colonial First State Specialist Fund 41
- Colonial First State Global Shares Fund 6
- Colonial First State Investment Fund 132
- Colonial First State Investment Fund 110
- Colonial First State - FirstChoice Wholesale Investments - Global Share Fund 22
- Colonial First State - FirstChoice Wholesale Investments - Global Share Fund 23
- Colonial First State Wholesale Global Share Fund
- Colonial First State Global Asset Management Equity Trust 10
- Colonial First State Investment Fund 106
- Colonial First State Global Shares Fund 7
- Colonial First State Investment Fund 107
- Colonial First State Investment Fund 109
- Colonial First State Emerging Markets Fund 9
- Colonial First State Asian Share Fund 4
- Colonial First State - FirstChoice Wholesale Investments - Emerging Markets Fund 6
- Colonial First State Emerging Markets Fund 5
- Colonial First State Specialist Fund 10
- Colonial First State Investment Fund 105
- Colonial First State Wholesale Global Health & Biotechnology Fund
- Colonial First State Global Share Fund 12
- Colonial First State Wholesale Global Technology & Communications Fund
- Colonial First State Wholesale Global Resources Fund
- Colonial First State Investment Fund 129

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- Colonial First State Specialist Fund 4
- Colonial First State Specialist Fund 11
- Colonial First State Investment Fund 128
- Colonial First State Wholesale Global Property Securities Fund
- Colonial First State Wholesale Global Listed Infrastructure Securities Fund
- Colonial First State Global Property Securities Fund 5
- Colonial First State Global Listed Infrastructure Fund 7
- Colonial First State Investment Fund 103
- Colonial First State Specialist Fund 15

For the purpose of this report, the term Fund and Funds 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 Funds.

In our opinion, the accompanying **Financial Report** of the Funds gives a true and fair view, including of the Funds financial position as at 30 June 2024 and of their 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:

- Balance Sheet as at 30 June 2024;
- Statement of Comprehensive Income, Statement of Changes in Equity, and Cash Flow Statement for the year then ended;
- Notes to the Financial Statements, 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 Funds in accordance with the *Corporations Act 2001* and the ethical requirements of the *Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the Financial Report in Australia. We have fulfilled our other ethical responsibilities in accordance with these requirements.

Other Information

Other Information is financial and non-financial information in Funds annual report which is provided in addition to the Financial Report and the Auditor's Report. The Directors of Colonial First State Investments Limited (the Responsible Entity) are responsible for the Other Information.

The Other Information we obtained prior to the date of this Auditor's Report was the Directors' Report.

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 the Directors for the Financial Report

The Directors of 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 Funds, 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 Funds, and that is free from material misstatement, whether due to fraud or error; and
- assessing the Funds 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 Funds 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 the Financial Report.

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

KPMG

A handwritten signature in blue ink, appearing to read 'Joshua Pearce'.

KPMG

Joshua Pearce
Partner
Sydney
17 September 2024

Enquiries

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The Colonial First State FirstChoice Wholesale Investments Product Disclosure Statement (PDS) was issued on 18 November 2023. The Supplementary Product Disclosure Statements dated 16 March 2024 and 15 June 2024 supplement the Colonial First State FirstChoice Wholesale Investments PDS.