

NEWGOLD ISSUER (RF) LIMITED PTY LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2023



STATEMENT OF COMPREHENSIVE INCOME	December FY 2023		March FY 2023	
	USD Unaudited	ZAR Unaudited	USD Unaudited	ZAR Audited
Revenue	3 291 743	60 939 498	4 225 255	71 583 329
Gross Income	3 291 743	60 939 498	4 225 255	71 583 329
Finance income	224 058	4 147 947	223 462	3 785 848
Other operating income	6 788	125 661	65 846	1 115 548
Other expenses	(560 050)	(10 368 113)	(937 994)	(15 891 289)
Fair value adjustment on bullion investments	90 548 389	1 676 307 625	277 147 490	4 695 371 210
Fair value adjustment on debentures	(90 548 389)	(1 676 307 625)	(277 147 490)	(4 695 371 210)
Profit before Tax	2 962 538	54 844 993	3 576 569	60 593 437
Income tax expense	(799 885)	(14 808 148)	(969 304)	(16 421 741)
Profit for the year	2 162 653	40 036 845	2 607 265	44 171 696
Other comprehensive income	-	-	-	-
Total comprehensive income for the year	2 162 653	40 036 845	2 607 265	44 171 696
Total comprehensive income for the year attributable Owners of the company	2 162 653	40 036 845	2 607 265	44 171 696
Earning per share				
Basic earning per share (cents)	2 162 653	40 036 845	2 607 265	44 171 696
Diluted earnings per share (cents)	2 162 653	40 036 845	2 607 265	44 171 696

Note

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

NEWGOLD ISSUER (RF) LIMITED PTY LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2023



STATEMENT OF FINANCIAL POSITION	December	December	March	March
	FY 2023	FY 2023	FY 2023	FY 2023
	USD Unaudited	ZAR Unaudited	USD Unaudited	ZAR Audited
ASSETS				
Current assets				
Other receivables	39 984	731 258	86 244	1 528 228
Bullion investments	1 369 881 822	25 053 161 582	1 456 287 660	25 805 146 903
Cash and cash equivalents	3 769 536	68 939 380	3 632 101	64 360 150
Total assets	1 373 691 343	25 122 832 220	1 460 006 005	25 871 035 281
EQUITY AND LIABILITIES				
Equity				
Share capital	16	100	16	100
Retained income	1 133 436	3 799 087	1 115 345	3 862 242
Foreign currency translation reserve	(925 683)	-	(897 360)	-
	207 769	3 799 187	218 001	3 862 342
Deferred tax Liability	2 965 205	54 229 312	3 156 550	55 933 476
Current liabilities				
Trade and other payables	858 772	15 705 697	625 268	11 079 625
Current tax liabilities	135 742	2 482 528	117 240	2 077 467
Debenture Liability	1 369 523 856	25 046 615 497	1 455 888 948	25 798 082 371
	1 370 518 369	25 064 803 721	1 456 631 455	25 811 239 463
Total liabilities	1 373 483 574	25 119 033 033	1 459 788 004	25 867 172 939
Total equity and liabilities	1 373 691 343	25 122 832 220	1 460 006 005	25 871 035 281

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NEWGOLD ISSUER (RF) LIMITED PTY LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2023



STATEMENT OF CASH FLOWS

	December FY 2023	December FY 2023	March FY 2023	March FY 2023
	USD	ZAR	USD	ZAR
	Unaudited	Unaudited	Unaudited	Audited
Cash from operating activities	2 844 401	52 657 933	3 250 532	55 069 798
Tax refunded / (paid)	(870 058)	(16 107 251)	(885 494)	(15 001 838)
Interest received	223 010	4 128 547	210 758	3 570 617
Cash from operating activities	2 197 352	40 679 229	2 575 797	43 638 577
Cash flows from financing activities				
Dividends paid to the owners of the company	(1 949 998)	(36 100 000)	(2 484 981)	(42 100 000)
Net cash from financing activities	(1 949 998)	(36 100 000)	(2 484 981)	(42 100 000)
Total cash movement for the year	247 354	4 579 229	90 816	1 538 577
Cash at the beginning of the reporting period	3 632 101	64 360 150	4 302 650	62 821 574
Effects of currency translation on cash and cash equivalents	(109 919)		(761 364)	
Total cash at the end of the year	3 769 536	68 939 380	3 632 101	64 360 150

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NEWGOLD ISSUER (RF) LIMITED PTY LTD**UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2023****STATEMENT OF CHANGES IN EQUITY**

	Share Capital	Retained Income	Foreign Translation Reserve	Total Equity
	USD	USD	USD	USD
Balance at 1 April 2022	16	1,213,117	(816,500)	396,633
Changes in equity				
Total comprehensive income for the year	-	2,607,265	-	2 607 265
Dividends declared	-	(2,705,037)	-	(2 705 037)
Change in foreign translation reserve	-	-	(80 860)	(80 860)
Balance at 31 March 2023	16	1 115 345	(897 360)	218 001
Balance at 1 April 2023	16	1,115,345	(897,360)	218,001
Changes in equity				
Total comprehensive income for the year	-	2,162,653	-	2 162 653
Dividends declared	-	(2,144,562)	-	(2 144 562)
Change in foreign translation reserve	-	-	(28 323)	(28 323)
Balance at 31 December 2023	16	1 133 436	(925 683)	207 769

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