

NEWGOLD ISSUER (RF) LIMITED PTY LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2023



STATEMENT OF COMPREHENSIVE INCOME

	June FY 2023	June FY 2023	March FY 2023	March FY 2023
	USD Unaudited	ZAR Unaudited	USD Unaudited	ZAR Audited
Revenue	1 238 634	21 918 033	4 225 255	71 583 329
Gross Income	1 238 634	21 918 033	4 225 255	71 583 329
Finance income	78 087	1 381 766	223 462	3 785 848
Other operating income	19 191	339 592	65 846	1 115 548
Other expenses	(209 666)	(3 710 116)	(937 994)	(15 891 289)
Fair value adjustment on bullion investments	12 684 727	224 460 347	277 147 490	4 695 371 210
Fair value adjustment on debentures	(12 684 727)	(224 460 347)	(277 147 490)	(4 695 371 210)
Profit before Tax	1 126 245	19 929 275	3 576 569	60 593 437
Income tax expense	(304 086)	(5 380 904)	(969 304)	(16 421 741)
Profit for the year	822 159	14 548 371	2 607 265	44 171 696
Other comprehensive income	-	-	-	-
Total comprehensive income for the year	822 159	14 548 371	2 607 265	44 171 696
Total comprehensive income for the year attributable to:				
Owners of the company	822 159	14 548 371	2 607 265	44 171 696
Earning per share				
Basic earning per share (cents)	822 159	14 548 371	2 607 265	44 171 696
Diluted earnings per share (cents)	822 159	14 548 371	2 607 265	44 171 696

Note

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

NEWGOLD ISSUER (RF) LIMITED PTY LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2023



STATEMENT OF FINANCIAL POSITION	June FY 2023 USD Unaudited	June FY 2023 ZAR Unaudited	March FY 2023 USD Unaudited	March FY 2023 ZAR Audited
ASSETS				
Current assets				
Other receivables	65 749	1 238 886	86 244	1 528 228
Bullion investments	1 403 521 965	26 446 118 698	1 456 287 660	25 805 146 903
Cash and cash equivalents	3 743 059	70 529 274	3 632 101	64 360 150
Total assets	1 407 330 773	26 517 886 859	1 460 006 005	25 871 035 281
EQUITY AND LIABILITIES				
Equity				
Share capital	16	100	16	100
Retained income	1 130 564	3 110 613	1 115 345	3 862 242
Foreign currency translation reserve	(965 458)	-	(897 360)	-
	<u>165 122</u>	<u>3 110 713</u>	<u>218 001</u>	<u>3 862 342</u>
Deferred tax Liability	<u>3 052 718</u>	<u>57 521 388</u>	<u>3 156 550</u>	<u>55 933 476</u>
Current liabilities				
Trade and other payables	753 619	14 200 201	625 268	11 079 625
Current tax liabilities	198 266	3 735 872	117 240	2 077 467
Debenture Liability	1 403 161 049	26 439 318 685	1 455 888 948	25 798 082 371
	<u>1 404 112 934</u>	<u>26 457 254 757</u>	<u>1 456 631 455</u>	<u>25 811 239 463</u>
Total liabilities	<u>1 407 165 651</u>	<u>26 514 776 146</u>	<u>1 459 788 004</u>	<u>25 867 172 939</u>
Total equity and liabilities	<u>1 407 330 773</u>	<u>26 517 886 859</u>	<u>1 460 006 005</u>	<u>25 871 035 281</u>

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NEWGOLD ISSUER (RF) LIMITED PTY LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2023



STATEMENT OF CASH FLOWS

	June FY 2023 USD Unaudited	June FY 2023 ZAR Unaudited	March FY 2023 USD Unaudited	March FY 2023 ZAR Audited
Cash from operating activities	1 125 051	19 908 146	3 250 532	55 069 798
Tax refunded / (paid)	(120 630)	(2 134 587)	(885 494)	(15 001 838)
Interest received	73 215	1 295 566	210 758	3 570 617
Cash from operating activities	1 077 636	19 069 125	2 575 797	43 638 577
Cash flows from financing activities				
Dividends paid to the owners of the company	(729 006)	(12 900 000)	(2 484 981)	(42 100 000)
Net cash from financing activities	(729 006)	(12 900 000)	(2 484 981)	(42 100 000)
Total cash movement for the year	348 630	6 169 125	90 816	1 538 577
Cash at the beginning of the reporting period	3 632 101	64 360 150	4 302 650	62 821 574
Effects of currency translation on cash and cash equivalents	(237 672)		(761 364)	
Total cash at the end of the year	3 743 059	70 529 274	3 632 101	64 360 150

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UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 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	-	822,159	-	822 159
Dividends declared	-	(806,940)	-	(806 940)
Change in foreign translation reserve	-	-	(68 097)	(68 097)
Balance at 30 June 2023	16	1 130 564	(965 458)	165 122

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