

# NEWGOLD ISSUER (RF) LIMITED PTY LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2024



## STATEMENT OF COMPREHENSIVE INCOME

	March FY 2024	March FY 2024	March FY 2023	March FY 2023
	USD Unaudited	ZAR Audited	USD Unaudited	ZAR Audited
Revenue	4 305 888	80 679 538	4 225 255	71 583 329
<b>Gross Income</b>	<b>4 305 888</b>	<b>80 679 538</b>	<b>4 225 255</b>	<b>71 583 329</b>
Finance income	293 709	5 503 234	223 462	3 785 848
Other operating income	3 821	71 591	65 846	1 115 548
Other expenses	( 737 233)	( 13 813 554)	( 937 994)	( 15 891 289)
Fair value adjustment on bullion investments	152 524 859	2 857 862 270	277 147 490	4 695 371 210
Fair value adjustment on debentures	( 152 524 859)	(2 857 862 270)	( 277 147 490)	(4 695 371 210)
Profit before Tax	3 866 185	72 440 810	3 576 569	60 593 437
Income tax expense	( 1 043 870)	( 19 559 019)	( 969 304)	( 16 421 741)
<b>Profit for the year</b>	<b>2 822 315</b>	<b>52 881 791</b>	<b>2 607 265</b>	<b>44 171 696</b>
Other comprehensive income	-	-	-	-
<b>Total comprehensive income for the year</b>	<b>2 822 315</b>	<b>52 881 791</b>	<b>2 607 265</b>	<b>44 171 696</b>
<b>Total comprehensive income for the year attributable Owners of the company</b>	<b>2 822 315</b>	<b>52 881 791</b>	<b>2 607 265</b>	<b>44 171 696</b>
<b>Earning per share</b>				
Basic earning per share (cents)	2 822 315	52 881 791	2 607 265	44 171 696
Diluted earnings per share (cents)	2 822 315	52 881 791	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 MARCH 2024



<b>STATEMENT OF FINANCIAL POSITION</b>	March	March	March	March
	FY 2024	FY 2024	FY 2023	FY 2023
	USD	ZAR	USD	ZAR
	Unaudited	Audited	Unaudited	Audited
<b>ASSETS</b>				
Cash and cash equivalents	3 315 346	62 596 212	3 632 101	64 360 150
Other receivables	60 785	1 147 663	86 244	1 528 228
Current tax assets	65 175	1 230 558		
Bullion investments	1 380 170 531	26 058 653 641	1 456 287 660	25 805 146 903
<b>Total assets</b>	<b>1 383 611 837</b>	<b>26 123 628 074</b>	<b>1 460 006 005</b>	<b>25 871 035 281</b>
<b>EQUITY AND LIABILITIES</b>				
<b>Liabilities</b>				
Debenture Liability	1 379 806 555	26 051 782 102	1 455 888 948	25 798 082 371
Trade and other payables	616 884	11 647 238	625 268	11 079 625
Current tax liabilities	-	-	117 240	2 077 467
Deferred tax Liability	2 984 765	56 354 601	3 156 550	55 933 476
<b>Total liabilities</b>	<b>1 383 408 204</b>	<b>26 119 783 941</b>	<b>1 459 788 004</b>	<b>25 867 172 939</b>
<b>Equity</b>				
Share capital	16	100	16	100
Retained income	1 115 175	3 844 033	1 115 345	3 862 242
Foreign currency translation reserve	( 911 557)	-	( 897 360)	-
<b>Equity attributable to owners of the company</b>	<b>203 634</b>	<b>3 844 133</b>	<b>218 001</b>	<b>3 862 342</b>
<b>Total equity and liabilities</b>	<b>1 383 611 838</b>	<b>26 123 628 074</b>	<b>1 460 006 005</b>	<b>25 871 035 281</b>

## 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 MARCH 2024



## STATEMENT OF CASH FLOWS

	March FY 2024	March FY 2024	March FY 2023	March FY 2023
	USD	ZAR	USD	ZAR
	Unaudited	Audited	Unaudited	Audited
Cash from operating activities	3 613 595	67 708 023	3 250 532	55 069 798
Tax refunded / (paid)	( 1 197 945)	( 22 445 918)	( 885 494)	( 15 001 838)
Interest received	292 146	5 473 956	210 758	3 570 617
<b>Cash from operating activities</b>	<b>2 707 797</b>	<b>50 736 061</b>	<b>2 575 797</b>	<b>43 638 577</b>
<b>Cash flows from financing activities</b>				
Dividends paid to the owners of the company	( 2 801 939)	( 52 500 000)	( 2 484 981)	( 42 100 000)
<b>Net cash from financing activities</b>	<b>( 2 801 939)</b>	<b>( 52 500 000)</b>	<b>( 2 484 981)</b>	<b>( 42 100 000)</b>
<b>Total cash movement for the year</b>	<b>( 94 142)</b>	<b>( 1 763 939)</b>	<b>90 816</b>	<b>1 538 577</b>
Cash at the beginning of the reporting period	3 632 101	64 360 150	4 302 650	62 821 574
Effects of currency translation on cash and cash equivalents	( 222 613)		( 761 364)	
<b>Total cash at the end of the year</b>	<b>3 315 346</b>	<b>62 596 212</b>	<b>3 632 101</b>	<b>64 360 150</b>

### 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 MARCH 2024**



**STATEMENT OF CHANGES IN EQUITY**

	Share Capital	Retained Income	Foreign Translation Reserve	Total Equity
	USD	USD	USD	USD
<b>Balance at 1 April 2022</b>	<b>16</b>	<b>1,213,117</b>	<b>(816,500)</b>	<b>396,633</b>
Changes in equity				
Total comprehensive income for the year	-	2,607,265	-	2 607 265
Dividends declared	-	(2,705,037)	-	( 2 705 037)
Change in foreign translation reserve	-	-	( 80 860)	( 80 860)
<b>Balance at 31 March 2023</b>	<b>16</b>	<b>1 115 345</b>	<b>( 897 360)</b>	<b>218 001</b>
<b>Balance at 1 April 2023</b>	<b>16</b>	<b>1,115,345</b>	<b>(897,360)</b>	<b>218,001</b>
Changes in equity				
Total comprehensive income for the year	-	2,822,315	-	2 822 315
Dividends declared	-	(2,822,485)	-	( 2 822 485)
Change in foreign translation reserve	-	-	( 14 197)	( 14 197)
<b>Balance at 31 March 2024</b>	<b>16</b>	<b>1 115 175</b>	<b>( 911 557)</b>	<b>203 634</b>

**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.*