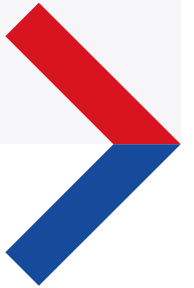


# FirstChoice Wholesale Investments – Part A

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 B, C and D contain 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 Multi-Manager Defensive Fund	099 920 804
Colonial First State Multi-Manager Conservative Fund	099 920 126
Colonial First State Multi-Manager Diversified Fund	604 604 686
Colonial First State Multi-Manager Moderate Fund	099 919 856
Colonial First State Balanced Fund 2	134 827 900
Colonial First State Multi-Manager Growth Fund	099 920 171
Colonial First State Multi-Manager High Growth Fund	099 920 064
Colonial First State Multi Manager Geared Growth Fund	129 252 982
Colonial First State Multi-Manager Fixed Interest Fund	099 920 153
Colonial First State – FirstChoice Wholesale Investments – Alternatives 1	168 563 068
Colonial First State Multi-Manager Australian Share Fund	099 919 936
Colonial First State Multi-Manager Small Companies Fund	102 587 619
Colonial First State Multi-Manager Global Shares Fund	099 920 313
Colonial First State Global Share Fund 15	113 917 203
Colonial First State Multi Manager Asian Share Fund	123 800 751
Colonial First State Multi Manager Emerging Markets Fund	129 252 722
Colonial First State Multi-Manager Property Securities Fund	099 921 301
Colonial First State Multi Manager Global Property Securities Fund	113 916 331
Colonial First State Multi Manager Global Infrastructure Securities Fund	117 954 319
Colonial First State Multi Manager Geared Australian Boutique Shares Fund	123 809 432
Colonial First State Diversified Fund 2	099 919 338
Colonial First State Diversified Fund 3	099 919 669
Colonial First State Diversified Fund 10	604 604 668
Colonial First State Diversified Fund 7	099 941 456
Colonial First State Diversified Fund 8	099 941 563
Colonial First State Investment Fund 85	624 507 517
Colonial First State Investment Fund 83	628 026 148
Colonial First State Investment Fund 90	635 101 110
Colonial First State Investment Fund 91	635 101 496
Colonial First State Investment Fund 84	628 026 291
Colonial First State Investment Fund 92	635 101 414
Colonial First State - FirstChoice Wholesale Investments - Fixed Interest Fund 8	109 434 915
Colonial First State - FirstChoice Wholesale Investments - Global Share Fund 14	109 434 844
Colonial First State - FirstChoice Wholesale Investments - Property Securities Fund 7	109 434 522
Colonial First State Investment Fund 44	614 641 057
Colonial First State Investment Fund 149	662 152 865
Colonial First State Wholesale Conservative Fund	087 559 037
Colonial First State Diversified Fund 1	099 919 810
Colonial First State Investment Fund 45	614 640 685
Colonial First State Investment Fund 150	662 151 591
Colonial First State Investment Fund 147	662 155 062
Colonial First State Wholesale Balanced Fund	087 559 493
Colonial First State Diversified Fund 4	099 919 623
Colonial First State Wholesale Diversified Fund	087 559 868
Colonial First State Diversified Fund 5	099 919 632
Colonial First State Diversified Fund 6	099 919 767
Colonial First State - FirstChoice Wholesale Investments - Specialist Fund 32	168 563 282
Colonial First State Investment Fund 46	614 640 845

**COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS**

**Represented by:**

***ARSN***

Colonial First State Investment Fund 151	662 149 957
Colonial First State Investment Fund 148	662 154 010
Colonial First State Wholesale High Growth Fund	087 561 984
Colonial First State Specialist Fund 46	639 624 945
Colonial First State - FirstChoice Wholesale Investments - Specialist Fund 23	141 696 728
Colonial First State Australian Boutique Shares Blended	108 230 691
Colonial First State Wholesale Developing Companies Fund	109 434 406
Colonial First State Wholesale Future Leaders Fund	109 434 620
Colonial First State Investment Fund 95	639 625 022

# 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 for the financial report is from 1 July 2023 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 Multi-Manager Defensive Fund	CFS Wholesale Defensive (formerly FirstChoice Wholesale Defensive)	11/03/2002	27/03/2002
Colonial First State Multi-Manager Conservative Fund	CFS Wholesale Conservative (formerly FirstChoice Wholesale Conservative)	11/03/2002	27/03/2002
Colonial First State Multi-Manager Diversified Fund	CFS Wholesale Diversified (formerly FirstChoice Wholesale Diversified)	26/02/2015	12/03/2015
Colonial First State Multi-Manager Moderate Fund	CFS Wholesale Moderate (formerly FirstChoice Wholesale Moderate)	11/03/2002	27/03/2002
Colonial First State Balanced Fund 2	CFS Wholesale Balanced (formerly FirstChoice Wholesale Balanced)	19/12/2008	16/01/2009
Colonial First State Multi-Manager Growth Fund	CFS Wholesale Growth (formerly FirstChoice Wholesale Growth)	11/03/2002	27/03/2002
Colonial First State Multi-Manager High Growth Fund	CFS Wholesale High Growth (formerly FirstChoice Wholesale High Growth)	11/03/2002	27/03/2002
Colonial First State Multi Manager Geared Growth Fund	CFS Wholesale Geared Growth Plus (formerly FirstChoice Wholesale Geared Growth Plus)	20/12/2007	25/01/2008
Colonial First State Multi-Manager Fixed Interest Fund	CFS Wholesale Fixed Interest (formerly FirstChoice Wholesale Fixed Interest)	11/03/2002	27/03/2002

# 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 – Alternatives 1	CFS Wholesale Alternatives (formerly FirstChoice Wholesale Alternatives)	28/02/2014	28/03/2014
Colonial First State Multi-Manager Australian Share Fund	CFS Wholesale Australian Share (formerly FirstChoice Wholesale Australian Share)	11/03/2002	27/03/2002
Colonial First State Multi-Manager Small Companies Fund	CFS Wholesale Australian Small Companies (formerly FirstChoice Wholesale Australian Small Companies)	2/10/2002	4/11/2002
Colonial First State Multi-Manager Global Shares Fund	CFS Wholesale Global Share (formerly FirstChoice Wholesale Global Share)	11/03/2002	27/03/2002
Colonial First State Global Share Fund 15	CFS Wholesale Global Share - Hedged (formerly FirstChoice Wholesale Global Share - Hedged)	19/04/2005	4/05/2005
Colonial First State Multi Manager Asian Share Fund	CFS Wholesale Asian Share (formerly FirstChoice Wholesale Asian Share)	2/02/2007	16/02/2007
Colonial First State Multi Manager Emerging Markets Fund	CFS Wholesale Emerging Markets (formerly FirstChoice Wholesale Emerging Markets)	20/12/2007	25/01/2008
Colonial First State Multi-Manager Property Securities Fund	CFS Wholesale Property Securities (formerly FirstChoice Wholesale Property Securities)	11/03/2002	27/03/2002
Colonial First State Multi Manager Global Property Securities Fund	CFS Wholesale Global Property Securities (formerly FirstChoice Wholesale Global Property Securities)	19/04/2005	4/05/2005
Colonial First State Multi Manager Global Infrastructure Securities Fund	CFS Wholesale Global Infrastructure Securities (formerly FirstChoice Wholesale Global Infrastructure Securities)	17/01/2006	24/01/2006



# 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 Multi Manager Geared Australian Boutique Shares Fund	CFS Wholesale Geared Australian Share (formerly FirstChoice Wholesale Geared Australian Share)	2/02/2007	16/02/2007
Colonial First State Diversified Fund 2	CFS Wholesale Enhanced Index Conservative (formerly Colonial First State Wholesale Enhanced Index Conservative)	11/03/2002	27/03/2002
Colonial First State Diversified Fund 3	CFS Wholesale Enhanced Index Diversified (formerly Colonial First State Wholesale Enhanced Index Diversified)	11/03/2002	27/03/2002
Colonial First State Diversified Fund 10	CFS Wholesale Enhanced Index Moderate (formerly Colonial First State Wholesale Enhanced Index Moderate)	26/02/2015	12/03/2015
Colonial First State Diversified Fund 7	CFS Wholesale Enhanced Index Balanced (formerly Colonial First State Wholesale Enhanced Index Balanced)	11/03/2002	27/03/2002
Colonial First State Diversified Fund 8	CFS Wholesale Enhanced Index High Growth (formerly Colonial First State Wholesale Enhanced Index High Growth)	11/03/2002	27/03/2002
Colonial First State Investment Fund 85	CFS Wholesale Index Conservative (formerly Colonial First State Wholesale Index Conservative)	6/02/2018	5/03/2018
Colonial First State Investment Fund 83	CFS Wholesale Index Diversified (formerly Colonial First State Wholesale Index Diversified)	31/07/2018	10/08/2018
Colonial First State Investment Fund 90	CFS Wholesale Index Moderate (formerly Colonial First State Wholesale Index Moderate)	1/07/2019	6/08/2019

# 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 Investment Fund 91	CFS Wholesale Index Balanced (formerly Colonial First State Wholesale Index Balanced)	1/07/2019	6/08/2019
Colonial First State Investment Fund 84	CFS Wholesale Index Growth (formerly Colonial First State Wholesale Index Growth)	31/07/2018	10/08/2018
Colonial First State Investment Fund 92	CFS Wholesale Index High Growth (formerly Colonial First State Wholesale Index High Growth)	1/07/2019	6/08/2019
Colonial First State - FirstChoice Wholesale Investments - Fixed Interest Fund 8	CFS Wholesale Index Australian Bond (formerly Colonial First State Wholesale Index Australian Bond)	7/06/2004	15/06/2004
Colonial First State - FirstChoice Wholesale Investments - Global Share Fund 14	CFS Wholesale Index Global Share (formerly Colonial First State Wholesale Index Global Share)	7/06/2004	15/06/2004
Colonial First State - FirstChoice Wholesale Investments - Property Securities Fund 7	CFS Wholesale Index Property Securities (formerly Colonial First State Wholesale Index Property Securities)	7/06/2004	15/06/2004
Colonial First State Investment Fund 44	AZ Sestante Wholesale Conservative	23/08/2016	13/09/2016
Colonial First State Investment Fund 149	Context Capital Wholesale Short Term	18/08/2022	13/09/2022
Colonial First State Wholesale Conservative Fund	First Sentier Wholesale Conservative	11/05/1999	9/06/1999
Colonial First State Diversified Fund 1	Perpetual Wholesale Conservative Growth	11/03/2002	27/03/2002
Colonial First State Investment Fund 45	AZ Sestante Wholesale Diversified	23/08/2016	13/09/2016
Colonial First State Investment Fund 150	Context Capital Wholesale Medium Term	18/08/2022	13/09/2022
Colonial First State Investment Fund 147	Evidentia Wholesale Medium Term	18/08/2022	13/09/2022
Colonial First State Wholesale Balanced Fund	First Sentier Wholesale Balanced	11/05/1999	9/06/1999

# 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 Diversified Fund 4	Perpetual Wholesale Diversified Growth	11/03/2002	27/03/2002
Colonial First State Wholesale Diversified Fund	First Sentier Wholesale Diversified	11/05/1999	9/06/1999
Colonial First State Diversified Fund 5	Pendal Wholesale Sustainable Balanced	11/03/2002	27/03/2002
Colonial First State Diversified Fund 6	Perpetual Wholesale Balanced Growth	11/03/2002	27/03/2002
Colonial First State - FirstChoice Wholesale Investments - Specialist Fund 32	Schroder Wholesale Real Return	28/02/2014	28/03/2014
Colonial First State Investment Fund 46	AZ Sestante Wholesale Growth	23/08/2016	13/09/2016
Colonial First State Investment Fund 151	Context Capital Wholesale Long Term	18/08/2022	13/09/2022
Colonial First State Investment Fund 148	Evidentia Wholesale Long Term	18/08/2022	13/09/2022
Colonial First State Wholesale High Growth Fund	First Sentier Wholesale High Growth	11/05/1999	9/06/1999
Colonial First State Specialist Fund 46	Aspect Wholesale Absolute Return	6/12/2019	12/03/2020
Colonial First State - FirstChoice Wholesale Investments - Specialist Fund 23	Aspect Wholesale Diversified Futures	27/01/2010	10/02/2010
Colonial First State Australian Boutique Shares Blended	AB Wholesale Managed Volatility Equities (formerly FirstChoice Wholesale Lower Volatility Australian Share)	25/02/2004	11/03/2004
Colonial First State Wholesale Developing Companies Fund	First Sentier Wholesale Developing Companies	7/06/2004	15/06/2004
Colonial First State Wholesale Future Leaders Fund	First Sentier Wholesale Future Leaders	7/06/2004	15/06/2004
Colonial First State Investment Fund 95	Baillie Gifford Wholesale Sustainable Growth (formerly Baillie Gifford Wholesale Global Stewardship)	6/12/2019	12/03/2020

# COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

## 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.

### 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 Wholesale Defensive	29,272	19,703
CFS Wholesale Conservative	137,337	102,035
CFS Wholesale Diversified	44,249	34,833
CFS Wholesale Moderate	425,148	330,216
CFS Wholesale Balanced	114,450	85,467
CFS Wholesale Growth	388,716	297,873
CFS Wholesale High Growth	132,135	96,573
CFS Wholesale Geared Growth Plus	3,352	2,206
CFS Wholesale Fixed Interest	17,369	10,840
CFS Wholesale Alternatives	2,710	3,354
CFS Wholesale Australian Share	327,343	355,681
CFS Wholesale Australian Small Companies	21,636	36,644
CFS Wholesale Global Share	815,137	651,869
CFS Wholesale Global Share - Hedged	222,581	163,879
CFS Wholesale Asian Share	4,418	838
CFS Wholesale Emerging Markets	42,852	37,620
CFS Wholesale Property Securities	52,751	14,718
CFS Wholesale Global Property Securities	33,578	(54,569)
CFS Wholesale Global Infrastructure Securities	5,006	11,113
CFS Wholesale Geared Australian Share	3,370	4,160
CFS Wholesale Enhanced Index Conservative	160,368	109,379
CFS Wholesale Enhanced Index Diversified	173,695	116,680
CFS Wholesale Enhanced Index Moderate	18,277	12,127
CFS Wholesale Enhanced Index Balanced	325,776	217,648
CFS Wholesale Enhanced Index High Growth	78,492	51,440
CFS Wholesale Index Conservative	11,957	9,686

# 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
CFS Wholesale Index Diversified	15,090	10,639
CFS Wholesale Index Moderate	7,085	5,620
CFS Wholesale Index Balanced	9,036	5,916
CFS Wholesale Index Growth	11,952	8,244
CFS Wholesale Index High Growth	5,656	3,547
CFS Wholesale Index Australian Bond	3,608	1,209
CFS Wholesale Index Global Share	78,246	74,623
CFS Wholesale Index Property Securities	25,151	8,537
AZ Sestante Wholesale Conservative	1,987	1,875
Context Capital Wholesale Short Term	1,493	(12)
First Sentier Wholesale Conservative	36,960	34,443
Perpetual Wholesale Conservative Growth	9,173	5,977
AZ Sestante Wholesale Diversified	6,229	6,338
Context Capital Wholesale Medium Term	4,397	20
Evidentia Wholesale Medium Term ^	47,736	655
First Sentier Wholesale Balanced	51,455	48,823
Perpetual Wholesale Diversified Growth	5,335	4,468
First Sentier Wholesale Diversified	107,418	109,786
Pendal Wholesale Sustainable Balanced	12,050	6,794
Perpetual Wholesale Balanced Growth	21,544	20,077
Schroder Wholesale Real Return	5,327	3,556
AZ Sestante Wholesale Growth	8,305	8,066
Context Capital Wholesale Long Term	4,652	58
Evidentia Wholesale Long Term ^	87,034	2,284
First Sentier Wholesale High Growth	65,616	67,697
Aspect Wholesale Absolute Return ^	145,499	126,138
Aspect Wholesale Diversified Futures	2,803	3,984
AB Wholesale Managed Volatility Equities	5,245	17,969
First Sentier Wholesale Developing Companies	6,437	(1,100)
First Sentier Wholesale Future Leaders	1,719	1,575
Baillie Gifford Wholesale Sustainable Growth ^	148,396	315,313

^ 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)

#### 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 Wholesale Defensive	13,736	9,168
CFS Wholesale Conservative	69,583	37,827
CFS Wholesale Diversified	17,835	9,340
CFS Wholesale Moderate	160,455	80,359
CFS Wholesale Balanced	43,704	19,622
CFS Wholesale Growth	146,013	67,222
CFS Wholesale High Growth	28,334	20,843
CFS Wholesale Geared Growth Plus	790	1,118
CFS Wholesale Fixed Interest	3,671	3,725
CFS Wholesale Alternatives	5,344	1,053
CFS Wholesale Australian Share	144,247	234,129
CFS Wholesale Australian Small Companies	19,159	17,781
CFS Wholesale Global Share	546,431	86,250
CFS Wholesale Global Share - Hedged	21,708	419
CFS Wholesale Asian Share	1,299	1,200
CFS Wholesale Emerging Markets	7,037	23,443
CFS Wholesale Property Securities	5,479	6,098
CFS Wholesale Global Property Securities	14,070	18,892
CFS Wholesale Global Infrastructure Securities	23,137	22,104
CFS Wholesale Geared Australian Share	2,876	5,081
CFS Wholesale Enhanced Index Conservative	46,568	49,021
CFS Wholesale Enhanced Index Diversified	74,913	37,260
CFS Wholesale Enhanced Index Moderate	6,899	3,393
CFS Wholesale Enhanced Index Balanced	185,489	57,347
CFS Wholesale Enhanced Index High Growth	39,715	18,066
CFS Wholesale Index Conservative	3,610	4,229
CFS Wholesale Index Diversified	4,129	3,492
CFS Wholesale Index Moderate	1,703	1,646
CFS Wholesale Index Balanced	1,977	1,647
CFS Wholesale Index Growth	3,463	3,200
CFS Wholesale Index High Growth	1,191	986
CFS Wholesale Index Australian Bond	25	12
CFS Wholesale Index Global Share	30,023	22,071
CFS Wholesale Index Property Securities	8,833	13,915
AZ Sestante Wholesale Conservative	781	619
Context Capital Wholesale Short Term	634	18
First Sentier Wholesale Conservative	25,068	16,072
Perpetual Wholesale Conservative Growth	7,235	975
AZ Sestante Wholesale Diversified	1,607	1,278
Context Capital Wholesale Medium Term	1,972	65
Evidentia Wholesale Medium Term ^	50,860	660
First Sentier Wholesale Balanced	59,361	16,019
Perpetual Wholesale Diversified Growth	4,183	615
First Sentier Wholesale Diversified	141,668	36,583
Pendal Wholesale Sustainable Balanced	670	427
Perpetual Wholesale Balanced Growth	13,950	3,807

# 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
Schroder Wholesale Real Return	834	40
AZ Sestante Wholesale Growth	2,616	1,604
Context Capital Wholesale Long Term	2,603	66
Evidentia Wholesale Long Term ^	81,270	1,271
First Sentier Wholesale High Growth	110,484	17,582
Aspect Wholesale Absolute Return ^	272,274	122,885
Aspect Wholesale Diversified Futures	5,739	4,215
AB Wholesale Managed Volatility Equities	8,066	5,358
First Sentier Wholesale Developing Companies	1,231	2,293
First Sentier Wholesale Future Leaders	160	310
Baillie Gifford Wholesale Sustainable Growth ^	-	-

^ 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.

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 Wholesale Defensive	0.9321	0.9082
CFS Wholesale Conservative	0.9430	0.9153
CFS Wholesale Diversified	0.8627	0.8207
CFS Wholesale Moderate	0.8626	0.8146
CFS Wholesale Balanced	1.0940	1.0294
CFS Wholesale Growth	0.8572	0.8014
CFS Wholesale High Growth	0.9030	0.8182
CFS Wholesale Geared Growth Plus	0.5318	0.4694
CFS Wholesale Fixed Interest	0.8211	0.8026
CFS Wholesale Alternatives	0.9082	1.0021
CFS Wholesale Australian Share	1.0118	0.9582
CFS Wholesale Australian Small Companies	1.8383	1.8239
CFS Wholesale Global Share	0.7702	0.7273
CFS Wholesale Global Share - Hedged	0.8419	0.7033
CFS Wholesale Asian Share	0.8227	0.7920
CFS Wholesale Emerging Markets	0.7677	0.7147
CFS Wholesale Property Securities	0.9356	0.7716
CFS Wholesale Global Property Securities	0.6178	0.6047

# COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

## 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 \$
CFS Wholesale Global Infrastructure Securities	0.8634	0.8822
CFS Wholesale Geared Australian Share	0.3259	0.3121
CFS Wholesale Enhanced Index Conservative	0.9437	0.8989
CFS Wholesale Enhanced Index Diversified	1.0769	1.0203
CFS Wholesale Enhanced Index Moderate	1.0048	0.9400
CFS Wholesale Enhanced Index Balanced	0.9611	0.9131
CFS Wholesale Enhanced Index High Growth	1.1723	1.0899
CFS Wholesale Index Conservative	1.0305	0.9883
CFS Wholesale Index Diversified	1.0582	0.9976
CFS Wholesale Index Moderate	1.0753	1.0045
CFS Wholesale Index Balanced	1.0973	1.0161
CFS Wholesale Index Growth	1.1259	1.0430
CFS Wholesale Index High Growth	1.1693	1.0614
CFS Wholesale Index Australian Bond	0.9440	0.9133
CFS Wholesale Index Global Share	1.9356	1.7388
CFS Wholesale Index Property Securities	0.6892	0.5974
AZ Sestante Wholesale Conservative	1.0190	0.9780
Context Capital Wholesale Short Term	1.0267	0.9935
First Sentier Wholesale Conservative	1.1365	1.1136
Perpetual Wholesale Conservative Growth	1.0494	1.0400
AZ Sestante Wholesale Diversified	1.0265	0.9698
Context Capital Wholesale Medium Term	1.0532	0.9958
Evidentia Wholesale Medium Term	1.0717	0.9998
First Sentier Wholesale Balanced	1.1348	1.1525
Perpetual Wholesale Diversified Growth	1.0723	1.0600
First Sentier Wholesale Diversified	1.5455	1.6014
Pendal Wholesale Sustainable Balanced	1.0204	0.9303
Perpetual Wholesale Balanced Growth	1.0872	1.0616
Schroder Wholesale Real Return	1.0380	0.9593
AZ Sestante Wholesale Growth	1.0735	1.0034
Context Capital Wholesale Long Term	1.0935	1.0068
Evidentia Wholesale Long Term	1.1100	1.0071
First Sentier Wholesale High Growth	1.3555	1.5093
Aspect Wholesale Absolute Return	1.0143	1.0519
Aspect Wholesale Diversified Futures	1.0080	1.1045
AB Wholesale Managed Volatility Equities	1.5150	1.5337
First Sentier Wholesale Developing Companies	1.0093	0.9094
First Sentier Wholesale Future Leaders	0.9351	0.8335
Baillie Gifford Wholesale Sustainable Growth	0.7843	0.7289



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

**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.

**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.

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

**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.

**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.

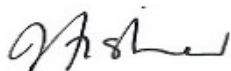
Proceeds from redeeming units in a fund can be applied to acquire units in other funds included in this financial report.

**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 Multi-Manager Defensive Fund
- Colonial First State Multi-Manager Conservative Fund
- Colonial First State Multi-Manager Diversified Fund
- Colonial First State Multi-Manager Moderate Fund
- Colonial First State Balanced Fund 2
- Colonial First State Multi-Manager Growth Fund
- Colonial First State Multi-Manager High Growth Fund
- Colonial First State Multi Manager Geared Growth Fund
- Colonial First State Multi-Manager Fixed Interest Fund
- Colonial First State – FirstChoice Wholesale Investments – Alternatives 1
- Colonial First State Multi-Manager Australian Share Fund
- Colonial First State Multi-Manager Small Companies Fund
- Colonial First State Multi-Manager Global Shares Fund
- Colonial First State Global Share Fund 15
- Colonial First State Multi Manager Asian Share Fund
- Colonial First State Multi Manager Emerging Markets Fund
- Colonial First State Multi-Manager Property Securities Fund
- Colonial First State Multi Manager Global Property Securities Fund
- Colonial First State Multi Manager Global Infrastructure Securities Fund
- Colonial First State Multi Manager Geared Australian Boutique Shares Fund
- Colonial First State Diversified Fund 2
- Colonial First State Diversified Fund 3
- Colonial First State Diversified Fund 10
- Colonial First State Diversified Fund 7
- Colonial First State Diversified Fund 8
- Colonial First State Investment Fund 85
- Colonial First State Investment Fund 83
- Colonial First State Investment Fund 90
- Colonial First State Investment Fund 91
- Colonial First State Investment Fund 84
- Colonial First State Investment Fund 92
- Colonial First State - FirstChoice Wholesale Investments - Fixed Interest Fund 8
- Colonial First State - FirstChoice Wholesale Investments - Global Share Fund 14
- Colonial First State - FirstChoice Wholesale Investments - Property Securities Fund 7
- Colonial First State Investment Fund 44
- Colonial First State Investment Fund 149
- Colonial First State Wholesale Conservative Fund
- Colonial First State Diversified Fund 1
- Colonial First State Investment Fund 45
- Colonial First State Investment Fund 150
- Colonial First State Investment Fund 147



- Colonial First State Wholesale Balanced Fund
- Colonial First State Diversified Fund 4
- Colonial First State Wholesale Diversified Fund
- Colonial First State Diversified Fund 5
- Colonial First State Diversified Fund 6
- Colonial First State - FirstChoice Wholesale Investments - Specialist Fund 32
- Colonial First State Investment Fund 46
- Colonial First State Investment Fund 151
- Colonial First State Investment Fund 148
- Colonial First State Wholesale High Growth Fund
- Colonial First State Specialist Fund 46
- Colonial First State - FirstChoice Wholesale Investments - Specialist Fund 23
- Colonial First State Australian Boutique Shares Blended
- Colonial First State Wholesale Developing Companies Fund
- Colonial First State Wholesale Future Leaders Fund
- Colonial First State Investment Fund 95

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:

- no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and
- 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 Wholesale Defensive		CFS Wholesale Conservative		CFS Wholesale Diversified	
	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
<b>Investment Income</b>							
Interest income	4	57	48	184	156	69	57
Distribution income		20,982	12,696	106,198	55,887	30,178	15,158
Net gains/(losses) on financial instruments at fair value through profit or loss		11,521	9,064	41,494	52,078	15,791	20,461
Other income		1	-	-	-	-	-
<b>Total investment income/(loss)</b>		<b>32,561</b>	<b>21,808</b>	<b>147,876</b>	<b>108,121</b>	<b>46,038</b>	<b>35,676</b>
<b>Expenses</b>							
Responsible Entity's management fees	9(c)	3,287	2,105	10,537	6,084	1,782	843
Interest expenses		2	-	2	-	6	-
Other expenses		-	-	-	2	1	-
<b>Total operating expenses</b>		<b>3,289</b>	<b>2,105</b>	<b>10,539</b>	<b>6,086</b>	<b>1,789</b>	<b>843</b>
<b>Profit/(Loss) for the period</b>		<b>29,272</b>	<b>19,703</b>	<b>137,337</b>	<b>102,035</b>	<b>44,249</b>	<b>34,833</b>
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>29,272</b>	<b>19,703</b>	<b>137,337</b>	<b>102,035</b>	<b>44,249</b>	<b>34,833</b>

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 Moderate		CFS Wholesale Balanced		CFS Wholesale 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
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Investment Income</b>							
Interest income	4	454	332	167	103	464	274
Distribution income		283,009	137,581	76,506	34,868	260,804	123,253
Net gains/(losses) on financial instruments at fair value through profit or loss		155,330	197,839	40,697	51,483	134,518	176,412
Other income		1	1	1	-	-	-
Responsible Entity fees rebate	9(c)	-	-	-	57	-	727
<b>Total investment income/(loss)</b>		<b>438,794</b>	<b>335,753</b>	<b>117,371</b>	<b>86,511</b>	<b>395,786</b>	<b>300,666</b>
<b>Expenses</b>							
Responsible Entity's management fees	9(c)	13,646	5,537	2,914	1,044	7,070	2,793
Interest expenses		-	-	7	-	-	-
<b>Total operating expenses</b>		<b>13,646</b>	<b>5,537</b>	<b>2,921</b>	<b>1,044</b>	<b>7,070</b>	<b>2,793</b>
<b>Profit/(Loss) for the period</b>		<b>425,148</b>	<b>330,216</b>	<b>114,450</b>	<b>85,467</b>	<b>388,716</b>	<b>297,873</b>
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>425,148</b>	<b>330,216</b>	<b>114,450</b>	<b>85,467</b>	<b>388,716</b>	<b>297,873</b>

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 High Growth		CFS Wholesale Geared Growth Plus		CFS Wholesale Fixed Interest	
	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
<b>Investment Income</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Interest income	4	101	70	2	1	206	260
Distribution income		65,423	39,231	788	1,115	3,548	4,564
Net gains/(losses) on financial instruments at fair value through profit or loss		66,494	57,345	2,976	1,489	13,713	6,943
Other income		-	1	-	-	-	1
Responsible Entity fees rebate	9(c)	127	46	-	-	-	-
<b>Total investment income/(loss)</b>		<b>132,145</b>	<b>96,693</b>	<b>3,766</b>	<b>2,605</b>	<b>17,467</b>	<b>11,768</b>
<b>Expenses</b>							
Responsible Entity's management fees	9(c)	9	120	414	399	95	928
Interest expenses		1	-	-	-	3	-
<b>Total operating expenses</b>		<b>10</b>	<b>120</b>	<b>414</b>	<b>399</b>	<b>98</b>	<b>928</b>
<b>Profit/(Loss) for the period</b>		<b>132,135</b>	<b>96,573</b>	<b>3,352</b>	<b>2,206</b>	<b>17,369</b>	<b>10,840</b>
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>132,135</b>	<b>96,573</b>	<b>3,352</b>	<b>2,206</b>	<b>17,369</b>	<b>10,840</b>

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 Alternatives		CFS Wholesale Australian Share		CFS Wholesale Australian 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
<b>Investment Income</b>							
Interest income	4	9	7	321	317	76	51
Distribution income		5,347	1,044	174,055	243,604	15,785	14,304
Net gains/(losses) on financial instruments at fair value through profit or loss		(2,633)	2,298	151,104	109,813	5,672	22,171
Responsible Entity fees rebate	9(c)	-	7	1,863	1,947	103	119
<b>Total investment income/(loss)</b>		<b>2,723</b>	<b>3,356</b>	<b>327,343</b>	<b>355,681</b>	<b>21,636</b>	<b>36,645</b>
<b>Expenses</b>							
Responsible Entity's management fees	9(c)	13	2	-	-	-	-
Other expenses		-	-	-	-	-	1
<b>Total operating expenses</b>		<b>13</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>
<b>Profit/(Loss) for the period</b>		<b>2,710</b>	<b>3,354</b>	<b>327,343</b>	<b>355,681</b>	<b>21,636</b>	<b>36,644</b>
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>2,710</b>	<b>3,354</b>	<b>327,343</b>	<b>355,681</b>	<b>21,636</b>	<b>36,644</b>

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 Share		CFS Wholesale Global Share - Hedged		CFS Wholesale Asian 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
<b>Investment Income</b>							
Interest income	4	461	406	92	168	11	9
Dividend income		1	-	-	-	-	-
Distribution income		660,188	163,879	169,410	23,312	3,427	2,155
Net gains/(losses) on financial instruments at fair value through profit or loss		155,129	488,268	53,200	140,451	952	(1,340)
Other income		-	22	-	-	-	-
Responsible Entity fees rebate	9(c)	-	-	35	91	29	17
Net foreign exchange gain/(loss)		-	-	10	-	-	-
<b>Total investment income/(loss)</b>		<b>815,779</b>	<b>652,575</b>	<b>222,747</b>	<b>164,022</b>	<b>4,419</b>	<b>841</b>
<b>Expenses</b>							
Responsible Entity's management fees	9(c)	642	705	164	142	-	2
Custody fees	9(d)	-	-	-	1	-	-
Interest expenses		-	-	-	-	1	-
Other expenses		-	1	2	-	-	1
<b>Total operating expenses</b>		<b>642</b>	<b>706</b>	<b>166</b>	<b>143</b>	<b>1</b>	<b>3</b>
<b>Profit/(Loss) for the period</b>		<b>815,137</b>	<b>651,869</b>	<b>222,581</b>	<b>163,879</b>	<b>4,418</b>	<b>838</b>
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>815,137</b>	<b>651,869</b>	<b>222,581</b>	<b>163,879</b>	<b>4,418</b>	<b>838</b>

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 Emerging Markets		CFS Wholesale Property Securities		CFS Wholesale Global Property 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
<b>Investment Income</b>							
Interest income	4	86	68	49	28	111	103
Distribution income		26,328	19,326	19,742	9,352	14,614	15,085
Net gains/(losses) on financial instruments at fair value through profit or loss		19,874	20,017	33,217	5,582	19,516	(68,832)
Other income		2	-	-	-	-	-
<b>Total investment income/(loss)</b>		<b>46,290</b>	<b>39,411</b>	<b>53,008</b>	<b>14,962</b>	<b>34,241</b>	<b>(53,644)</b>
<b>Expenses</b>							
Responsible Entity's management fees	9(c)	3,438	1,791	250	244	663	925
Interest expenses		-	-	7	-	-	-
<b>Total operating expenses</b>		<b>3,438</b>	<b>1,791</b>	<b>257</b>	<b>244</b>	<b>663</b>	<b>925</b>
<b>Profit/(Loss) for the period</b>		<b>42,852</b>	<b>37,620</b>	<b>52,751</b>	<b>14,718</b>	<b>33,578</b>	<b>(54,569)</b>
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>42,852</b>	<b>37,620</b>	<b>52,751</b>	<b>14,718</b>	<b>33,578</b>	<b>(54,569)</b>

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 Infrastructure Securities		CFS Wholesale Geared Australian Share		CFS Wholesale Enhanced Index Conservative	
	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
<b>Investment Income</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Interest income	4	143	98	4	2	243	186
Distribution income		32,235	48,226	3,055	4,975	90,389	56,606
Net gains/(losses) on financial instruments at fair value through profit or loss		(25,522)	(34,996)	835	(271)	72,550	58,011
Other income		-	1	1	1	-	-
<b>Total investment income/(loss)</b>		<b>6,856</b>	<b>13,329</b>	<b>3,895</b>	<b>4,707</b>	<b>163,182</b>	<b>114,803</b>
<b>Expenses</b>							
Responsible Entity's management fees	9(c)	1,850	2,216	525	547	2,812	5,423
Interest expenses		-	-	-	-	1	-
Other expenses		-	-	-	-	1	1
<b>Total operating expenses</b>		<b>1,850</b>	<b>2,216</b>	<b>525</b>	<b>547</b>	<b>2,814</b>	<b>5,424</b>
<b>Profit/(Loss) for the period</b>		<b>5,006</b>	<b>11,113</b>	<b>3,370</b>	<b>4,160</b>	<b>160,368</b>	<b>109,379</b>
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>5,006</b>	<b>11,113</b>	<b>3,370</b>	<b>4,160</b>	<b>160,368</b>	<b>109,379</b>

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 Enhanced Index Diversified		CFS Wholesale Enhanced Index Moderate		CFS Wholesale Enhanced Index Balanced	
	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
<b>Investment Income</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Interest income	4	233	164	10	8	422	254
Distribution income		98,042	42,782	9,436	3,680	184,214	64,777
Net gains/(losses) on financial instruments at fair value through profit or loss		77,430	76,564	9,145	8,741	144,062	155,621
Other income		-	-	1	-	-	-
<b>Total investment income/(loss)</b>		<b>175,705</b>	<b>119,510</b>	<b>18,592</b>	<b>12,429</b>	<b>328,698</b>	<b>220,652</b>
<b>Expenses</b>							
Responsible Entity's management fees	9(c)	2,009	2,829	315	301	2,921	3,003
Interest expenses		1	-	-	-	-	-
Other expenses		-	1	-	1	1	1
<b>Total operating expenses</b>		<b>2,010</b>	<b>2,830</b>	<b>315</b>	<b>302</b>	<b>2,922</b>	<b>3,004</b>
<b>Profit/(Loss) for the period</b>		<b>173,695</b>	<b>116,680</b>	<b>18,277</b>	<b>12,127</b>	<b>325,776</b>	<b>217,648</b>
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>173,695</b>	<b>116,680</b>	<b>18,277</b>	<b>12,127</b>	<b>325,776</b>	<b>217,648</b>

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 Enhanced Index High Growth		CFS Wholesale Index Conservative		CFS Wholesale Index Diversified	
	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
<b>Investment Income</b>							
Interest income	4	88	66	16	18	15	18
Distribution income		44,841	15,975	3,873	4,434	4,603	3,645
Net gains/(losses) on financial instruments at fair value through profit or loss		34,396	36,162	8,271	5,460	10,660	7,154
<b>Total investment income/(loss)</b>		<b>79,325</b>	<b>52,203</b>	<b>12,160</b>	<b>9,912</b>	<b>15,278</b>	<b>10,817</b>
<b>Expenses</b>							
Responsible Entity's management fees	9(c)	832	763	202	226	188	178
Other expenses		1	-	1	-	-	-
<b>Total operating expenses</b>		<b>833</b>	<b>763</b>	<b>203</b>	<b>226</b>	<b>188</b>	<b>178</b>
<b>Profit/(Loss) for the period</b>		<b>78,492</b>	<b>51,440</b>	<b>11,957</b>	<b>9,686</b>	<b>15,090</b>	<b>10,639</b>
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>78,492</b>	<b>51,440</b>	<b>11,957</b>	<b>9,686</b>	<b>15,090</b>	<b>10,639</b>

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 Index Moderate		CFS Wholesale Index Balanced		CFS Wholesale Index 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
<b>Investment Income</b>							
Interest income	4	6	7	14	9	9	7
Distribution income		1,773	1,717	2,055	1,714	2,682	3,005
Net gains/(losses) on financial instruments at fair value through profit or loss		5,386	3,974	7,059	4,268	9,373	5,324
<b>Total investment income/(loss)</b>		<b>7,165</b>	<b>5,698</b>	<b>9,128</b>	<b>5,991</b>	<b>12,064</b>	<b>8,336</b>
<b>Expenses</b>							
Responsible Entity's management fees	9(c)	80	78	92	75	111	92
Other expenses		-	-	-	-	1	-
<b>Total operating expenses</b>		<b>80</b>	<b>78</b>	<b>92</b>	<b>75</b>	<b>112</b>	<b>92</b>
<b>Profit/(Loss) for the period</b>		<b>7,085</b>	<b>5,620</b>	<b>9,036</b>	<b>5,916</b>	<b>11,952</b>	<b>8,244</b>
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>7,085</b>	<b>5,620</b>	<b>9,036</b>	<b>5,916</b>	<b>11,952</b>	<b>8,244</b>

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 Index High Growth		CFS Wholesale Index Australian Bond		CFS Wholesale Index 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
<b>Investment Income</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Interest income	4	8	4	15	8	26	20
Distribution income		1,227	1,067	-	-	10,574	7,718
Net gains/(losses) on financial instruments at fair value through profit or loss		4,467	2,511	3,590	1,200	67,615	66,870
Other income		-	-	1	-	1	1
Responsible Entity fees rebate	9(c)	-	-	2	2	30	15
<b>Total investment income/(loss)</b>		<b>5,702</b>	<b>3,582</b>	<b>3,608</b>	<b>1,210</b>	<b>78,246</b>	<b>74,624</b>
<b>Expenses</b>							
Responsible Entity's management fees	9(c)	46	34	-	-	-	1
Other expenses		-	1	-	1	-	-
<b>Total operating expenses</b>		<b>46</b>	<b>35</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>
<b>Profit/(Loss) for the period</b>		<b>5,656</b>	<b>3,547</b>	<b>3,608</b>	<b>1,209</b>	<b>78,246</b>	<b>74,623</b>
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>5,656</b>	<b>3,547</b>	<b>3,608</b>	<b>1,209</b>	<b>78,246</b>	<b>74,623</b>

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 Index Property Securities		AZ Sestante Wholesale Conservative		Context Capital Wholesale Short Term	
	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
<b>Investment Income</b>							
Interest income	4	10	7	7	5	7	-
Distribution income		6,367	8,828	1,123	811	684	20
Net gains/(losses) on financial instruments at fair value through profit or loss		18,775	(297)	913	1,110	874	(30)
Other income		-	-	1	2	-	-
<b>Total investment income/(loss)</b>		<b>25,152</b>	<b>8,538</b>	<b>2,044</b>	<b>1,928</b>	<b>1,565</b>	<b>(10)</b>
<b>Expenses</b>							
Responsible Entity's management fees	9(c)	1	1	55	53	71	1
Interest expenses		-	-	2	-	-	1
Other expenses		-	-	-	-	1	-
<b>Total operating expenses</b>		<b>1</b>	<b>1</b>	<b>57</b>	<b>53</b>	<b>72</b>	<b>2</b>
<b>Profit/(Loss) for the period</b>		<b>25,151</b>	<b>8,537</b>	<b>1,987</b>	<b>1,875</b>	<b>1,493</b>	<b>(12)</b>
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>25,151</b>	<b>8,537</b>	<b>1,987</b>	<b>1,875</b>	<b>1,493</b>	<b>(12)</b>

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 Conservative		Perpetual Wholesale Conservative Growth		AZ Sestante Wholesale Diversified	
	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
<b>Investment Income</b>							
Interest income	4	73	55	467	289	17	14
Dividend income		-	-	486	447	-	-
Distribution income		23,480	16,007	5,190	3,455	2,956	1,822
Net gains/(losses) on financial instruments at fair value through profit or loss		14,436	19,498	3,958	2,751	3,340	4,577
Other income		-	-	-	-	-	1
Net foreign exchange gain/(loss)		-	-	(59)	(115)	-	-
<b>Total investment income/(loss)</b>		<b>37,989</b>	<b>35,560</b>	<b>10,042</b>	<b>6,827</b>	<b>6,313</b>	<b>6,414</b>
<b>Expenses</b>							
Responsible Entity's management fees	9(c)	1,026	1,117	670	813	84	76
Custody fees	9(d)	-	-	1	2	-	-
Interest expenses		3	-	161	24	-	-
Brokerage costs		-	-	35	8	-	-
Other expenses		-	-	2	3	-	-
<b>Total operating expenses</b>		<b>1,029</b>	<b>1,117</b>	<b>869</b>	<b>850</b>	<b>84</b>	<b>76</b>
<b>Profit/(Loss) for the period</b>		<b>36,960</b>	<b>34,443</b>	<b>9,173</b>	<b>5,977</b>	<b>6,229</b>	<b>6,338</b>
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>36,960</b>	<b>34,443</b>	<b>9,173</b>	<b>5,977</b>	<b>6,229</b>	<b>6,338</b>

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

		Context Capital Wholesale Medium Term		Evidentia Wholesale Medium Term		First Sentier Wholesale Balanced	
	Note	1/07/2023 - 30/06/2024	13/09/2022 - 30/06/2023	1/07/2023 - 30/06/2024	13/09/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023
		\$'000	\$'000	\$	\$	\$'000	\$'000
<b>Investment Income</b>							
Interest income	4	12	-	159	78	76	69
Distribution income		2,028	68	49,382	623	37,081	27,299
Net gains/(losses) on financial instruments at fair value through profit or loss		2,489	(44)	922	(5)	15,514	22,655
<b>Total investment income/(loss)</b>		<b>4,529</b>	<b>24</b>	<b>50,463</b>	<b>696</b>	<b>52,671</b>	<b>50,023</b>
<b>Expenses</b>							
Responsible Entity's management fees	9(c)	131	2	2,727	41	1,215	1,200
Interest expenses		-	2	-	-	1	-
Other expenses		1	-	-	-	-	-
<b>Total operating expenses</b>		<b>132</b>	<b>4</b>	<b>2,727</b>	<b>41</b>	<b>1,216</b>	<b>1,200</b>
<b>Profit/(Loss) for the period</b>		<b>4,397</b>	<b>20</b>	<b>47,736</b>	<b>655</b>	<b>51,455</b>	<b>48,823</b>
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>4,397</b>	<b>20</b>	<b>47,736</b>	<b>655</b>	<b>51,455</b>	<b>48,823</b>

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

		Perpetual Wholesale Diversified Growth		First Sentier Wholesale Diversified		Pendal Wholesale Sustainable Balanced	
	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
<b>Investment Income</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Interest income	4	183	118	138	137	139	65
Dividend income		394	334	-	-	743	615
Distribution income		3,185	1,778	81,483	64,350	1,530	1,648
Net gains/(losses) on financial instruments at fair value through profit or loss		2,106	2,673	27,952	47,302	10,019	4,794
Other income		-	-	1	-	-	-
Net foreign exchange gain/(loss)		(27)	(5)	-	-	(2)	31
<b>Total investment income/(loss)</b>		<b>5,841</b>	<b>4,898</b>	<b>109,574</b>	<b>111,789</b>	<b>12,429</b>	<b>7,153</b>
<b>Expenses</b>							
Responsible Entity's management fees	9(c)	411	416	2,155	2,003	342	355
Custody fees	9(d)	1	1	-	-	1	1
Interest expenses		69	8	1	-	19	-
Brokerage costs		25	4	-	-	17	3
Other expenses		-	1	-	-	-	-
<b>Total operating expenses</b>		<b>506</b>	<b>430</b>	<b>2,156</b>	<b>2,003</b>	<b>379</b>	<b>359</b>
<b>Profit/(Loss) for the period</b>		<b>5,335</b>	<b>4,468</b>	<b>107,418</b>	<b>109,786</b>	<b>12,050</b>	<b>6,794</b>
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>5,335</b>	<b>4,468</b>	<b>107,418</b>	<b>109,786</b>	<b>12,050</b>	<b>6,794</b>

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

		Perpetual Wholesale Balanced Growth		Schroder Wholesale Real Return		AZ Sestante Wholesale 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
<b>Investment Income</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Interest income	4	743	406	5	4	18	16
Dividend income		1,626	1,340	-	-	-	-
Distribution income		13,740	6,821	2,127	166	3,458	2,254
Net gains/(losses) on financial instruments at fair value through profit or loss		7,201	12,753	3,501	3,790	4,912	5,751
Other income		-	3	-	1	-	-
Responsible Entity fees rebate	9(c)	-	-	-	-	2	45
Net foreign exchange gain/(loss)		(93)	(46)	-	-	-	-
<b>Total investment income/(loss)</b>		<b>23,217</b>	<b>21,277</b>	<b>5,633</b>	<b>3,961</b>	<b>8,390</b>	<b>8,066</b>
<b>Expenses</b>							
Responsible Entity's management fees	9(c)	1,325	1,139	306	405	85	-
Custody fees	9(d)	4	5	-	-	-	-
Interest expenses		252	35	-	-	-	-
Brokerage costs		91	12	-	-	-	-
Other expenses		1	9	-	-	-	-
<b>Total operating expenses</b>		<b>1,673</b>	<b>1,200</b>	<b>306</b>	<b>405</b>	<b>85</b>	<b>-</b>
<b>Profit/(Loss) for the period</b>		<b>21,544</b>	<b>20,077</b>	<b>5,327</b>	<b>3,556</b>	<b>8,305</b>	<b>8,066</b>
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>21,544</b>	<b>20,077</b>	<b>5,327</b>	<b>3,556</b>	<b>8,305</b>	<b>8,066</b>

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

		Context Capital Wholesale Long Term		Evidentia Wholesale Long Term		First Sentier Wholesale High Growth	
	Note	1/07/2023 - 30/06/2024	13/09/2022 - 30/06/2023	1/07/2023 - 30/06/2024	13/09/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023
		\$'000	\$'000	\$	\$	\$'000	\$'000
<b>Investment Income</b>							
Interest income	4	6	-	166	78	55	38
Distribution income		1,799	68	66,324	1,225	51,827	28,707
Net gains/(losses) on financial instruments at fair value through profit or loss		2,928	(8)	22,863	1,024	15,171	40,123
Other income		1	-	-	-	1	-
<b>Total investment income/(loss)</b>		<b>4,734</b>	<b>60</b>	<b>89,353</b>	<b>2,327</b>	<b>67,054</b>	<b>68,868</b>
<b>Expenses</b>							
Responsible Entity's management fees	9(c)	82	1	2,316	43	1,438	1,171
Interest expenses		-	1	1	-	-	-
Other expenses		-	-	2	-	-	-
<b>Total operating expenses</b>		<b>82</b>	<b>2</b>	<b>2,319</b>	<b>43</b>	<b>1,438</b>	<b>1,171</b>
<b>Profit/(Loss) for the period</b>		<b>4,652</b>	<b>58</b>	<b>87,034</b>	<b>2,284</b>	<b>65,616</b>	<b>67,697</b>
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>4,652</b>	<b>58</b>	<b>87,034</b>	<b>2,284</b>	<b>65,616</b>	<b>67,697</b>

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

		Aspect Wholesale Absolute Return		Aspect Wholesale Diversified Futures		AB Wholesale Managed Volatility Equities	
	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
<b>Investment Income</b>		\$	\$	\$'000	\$'000	\$'000	\$'000
Interest income	4	527	214	6	6	40	15
Distribution income		220,995	107,586	5,677	4,277	11,781	7,059
Net gains/(losses) on financial instruments at fair value through profit or loss		(69,586)	20,316	(2,938)	(228)	(6,605)	10,903
Responsible Entity fees rebate	9(c)	-	3,068	-	(1)	42	61
<b>Total investment income/(loss)</b>		<b>151,936</b>	<b>131,184</b>	<b>2,745</b>	<b>4,054</b>	<b>5,258</b>	<b>18,038</b>
<b>Expenses</b>							
Responsible Entity's management fees	9(c)	8,430	3,161	69	78	13	69
Responsible Entity's performance fees	9(c)	(1,993)	1,882	(127)	(8)	-	-
Other expenses		-	3	-	-	-	-
<b>Total operating expenses</b>		<b>6,437</b>	<b>5,046</b>	<b>(58)</b>	<b>70</b>	<b>13</b>	<b>69</b>
<b>Profit/(Loss) for the period</b>		<b>145,499</b>	<b>126,138</b>	<b>2,803</b>	<b>3,984</b>	<b>5,245</b>	<b>17,969</b>
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>145,499</b>	<b>126,138</b>	<b>2,803</b>	<b>3,984</b>	<b>5,245</b>	<b>17,969</b>

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 Developing Companies		First Sentier Wholesale Future Leaders		Baillie Gifford Wholesale Sustainable 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
<b>Investment Income</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$</b>	<b>\$</b>
Interest income	4	30	6	1	1	285	293
Dividend income		68	-	-	-	-	-
Distribution income		1,227	2,285	156	306	-	-
Net gains/(losses) on financial instruments at fair value through profit or loss		5,300	(3,391)	1,557	1,267	149,735	316,799
Other income		-	1	1	-	-	-
Responsible Entity fees rebate	9(c)	-	2	4	1	-	-
Net foreign exchange gain/(loss)		(3)	-	-	-	-	-
<b>Total investment income/(loss)</b>		<b>6,622</b>	<b>(1,097)</b>	<b>1,719</b>	<b>1,575</b>	<b>150,020</b>	<b>317,092</b>
<b>Expenses</b>							
Responsible Entity's management fees	9(c)	110	3	-	-	1,623	1,780
Interest expenses		12	-	-	-	-	-
Brokerage costs		63	-	-	-	-	-
Other expenses		-	-	-	-	1	(1)
<b>Total operating expenses</b>		<b>185</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>1,624</b>	<b>1,779</b>
<b>Profit/(Loss) for the period</b>		<b>6,437</b>	<b>(1,100)</b>	<b>1,719</b>	<b>1,575</b>	<b>148,396</b>	<b>315,313</b>
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>6,437</b>	<b>(1,100)</b>	<b>1,719</b>	<b>1,575</b>	<b>148,396</b>	<b>315,313</b>

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**

		<b>CFS Wholesale Defensive</b>		<b>CFS Wholesale Conservative</b>		<b>CFS Wholesale Diversified</b>	
	<b>Note</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>
<b>Assets</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Cash and cash equivalents		4,457	1,926	14,284	7,814	3,459	3,035
Trade and other receivables:							
- due from brokers - receivable for securities sold		-	-	1,187	-	286	-
- application monies		526	66	1,558	137	711	65
- interest		7	6	25	21	10	7
- others		66	37	71	33	36	19
Financial assets at fair value through profit or loss	6	555,866	641,563	2,143,671	2,359,714	522,610	560,204
<b>Total assets</b>		<b>560,922</b>	<b>643,598</b>	<b>2,160,796</b>	<b>2,367,719</b>	<b>527,112</b>	<b>563,330</b>
<b>Liabilities</b>							
Trade and other payables:							
- redemptions		10	462	512	2,316	324	2
- others		2	-	4	-	2	1
Distribution payable		173	75	896	297	291	123
Responsible Entity - fee payable	9(c)	292	113	1,066	365	192	63
<b>Total liabilities</b>		<b>477</b>	<b>650</b>	<b>2,478</b>	<b>2,978</b>	<b>809</b>	<b>189</b>
<b>Net assets attributable to unitholders - equity</b>	<b>7</b>	<b>560,445</b>	<b>642,948</b>	<b>2,158,318</b>	<b>2,364,741</b>	<b>526,303</b>	<b>563,141</b>

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**

		<b>CFS Wholesale Moderate</b>		<b>CFS Wholesale Balanced</b>		<b>CFS Wholesale Growth</b>	
	<b>Note</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>
<b>Assets</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Cash and cash equivalents		27,000	20,471	8,365	5,995	37,179	19,143
Trade and other receivables:							
- due from brokers - receivable for securities sold		2,573	-	739	-	2,815	-
- application monies		744	482	2,032	876	1,342	917
- interest		77	50	17	16	82	42
- others		93	39	60	28	139	72
Financial assets at fair value through profit or loss	6	4,624,191	4,692,455	1,121,646	1,127,058	3,681,015	3,575,980
<b>Total assets</b>		<b>4,654,678</b>	<b>4,713,497</b>	<b>1,132,859</b>	<b>1,133,973</b>	<b>3,722,572</b>	<b>3,596,154</b>
<b>Liabilities</b>							
Trade and other payables:							
- redemptions		2,162	966	274	287	483	429
- interest on loans		-	-	6	-	-	-
- others		3	-	1	1	4	-
Distribution payable		1,022	395	519	184	910	362
Responsible Entity - fee payable	9(c)	1,480	502	321	114	867	301
<b>Total liabilities</b>		<b>4,667</b>	<b>1,863</b>	<b>1,121</b>	<b>586</b>	<b>2,264</b>	<b>1,092</b>
<b>Net assets attributable to unitholders - equity</b>	<b>7</b>	<b>4,650,011</b>	<b>4,711,634</b>	<b>1,131,738</b>	<b>1,133,387</b>	<b>3,720,308</b>	<b>3,595,062</b>

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**

		<b>CFS Wholesale High Growth</b>		<b>CFS Wholesale Geared Growth Plus</b>		<b>CFS Wholesale Fixed Interest</b>	
	<b>Note</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>
<b>Assets</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Cash and cash equivalents		6,114	4,023	155	228	5,390	19,438
Trade and other receivables:							
- application monies		533	551	40	3	2,248	141
- interest		14	10	-	-	8	5
- others		1	-	8	9	2	8
Responsible Entity fee rebate	9(c)	-	12	-	-	-	-
Financial assets at fair value through profit or loss	6	1,096,825	1,028,900	18,381	19,724	527,341	4,189,486
<b>Total assets</b>		<b>1,103,487</b>	<b>1,033,496</b>	<b>18,584</b>	<b>19,964</b>	<b>534,989</b>	<b>4,209,078</b>
<b>Liabilities</b>							
Trade and other payables:							
- due to brokers - payable for securities purchased		-	-	39	-	-	-
- redemptions		303	72	1	-	283	149
- others		3	2	-	-	1	-
Distribution payable		114	58	102	171	146	10
Responsible Entity - fee payable	9(c)	43	-	32	36	14	36
<b>Total liabilities</b>		<b>463</b>	<b>132</b>	<b>174</b>	<b>207</b>	<b>444</b>	<b>195</b>
<b>Net assets attributable to unitholders - equity</b>	7	<b>1,103,024</b>	<b>1,033,364</b>	<b>18,410</b>	<b>19,757</b>	<b>534,545</b>	<b>4,208,883</b>

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**

		<b>CFS Wholesale Alternatives</b>		<b>CFS Wholesale Australian Share</b>		<b>CFS Wholesale Australian Small Companies</b>	
	<b>Note</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>
<b>Assets</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Cash and cash equivalents		487	212	14,799	13,411	3,929	1,631
Trade and other receivables:							
- due from brokers - receivable for securities sold		813	-	-	-	-	-
- application monies		11	13	8,150	221	123	22
- interest		1	1	62	48	9	6
- others		-	1	-	-	-	-
Responsible Entity fee rebate	9(c)	-	-	149	142	5	11
Financial assets at fair value through profit or loss	6	32,164	39,483	3,438,686	3,347,527	361,996	365,388
<b>Total assets</b>		<b>33,476</b>	<b>39,710</b>	<b>3,461,846</b>	<b>3,361,349</b>	<b>366,062</b>	<b>367,058</b>
<b>Liabilities</b>							
Trade and other payables:							
- due to brokers - payable for securities purchased		800	-	-	-	-	-
- redemptions		29	37	244	90	65	41
- others		-	-	36	37	3	2
Distribution payable		189	17	250	479	539	487
Responsible Entity - fee payable	9(c)	11	1	-	-	-	-
<b>Total liabilities</b>		<b>1,029</b>	<b>55</b>	<b>530</b>	<b>606</b>	<b>607</b>	<b>530</b>
<b>Net assets attributable to unitholders - equity</b>	<b>7</b>	<b>32,447</b>	<b>39,655</b>	<b>3,461,316</b>	<b>3,360,743</b>	<b>365,455</b>	<b>366,528</b>

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 Share		CFS Wholesale Global Share - Hedged		CFS Wholesale Asian Share	
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
<b>Assets</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Cash and cash equivalents		13,347	19,311	5,381	3,729	355	458
Trade and other receivables:							
- due from brokers - receivable for securities sold		300	-	-	-	-	-
- application monies		160	30	156	101	500	-
- interest		68	28	18	48	1	1
- others		13	11	3	-	1	-
Financial assets at fair value through profit or loss	6	3,529,918	4,117,974	1,106,270	1,109,267	82,234	90,945
<b>Total assets</b>		<b>3,543,806</b>	<b>4,137,354</b>	<b>1,111,828</b>	<b>1,113,145</b>	<b>83,091</b>	<b>91,404</b>
<b>Liabilities</b>							
Trade and other payables:							
- redemptions		52	93	1	-	55	50
- others		1	-	-	3	1	1
Distribution payable		278	176	60	-	22	22
Responsible Entity - fee payable	9(c)	133	140	12	5	-	-
Financial liabilities at fair value through profit or loss	6	-	-	3,164	25,532	-	-
<b>Total liabilities</b>		<b>464</b>	<b>409</b>	<b>3,237</b>	<b>25,540</b>	<b>78</b>	<b>73</b>
<b>Net assets attributable to unitholders - equity</b>	7	<b>3,543,342</b>	<b>4,136,945</b>	<b>1,108,591</b>	<b>1,087,605</b>	<b>83,013</b>	<b>91,331</b>

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**

		<b>CFS Wholesale Emerging Markets</b>		<b>CFS Wholesale Property Securities</b>		<b>CFS Wholesale Global Property Securities</b>	
	<b>Note</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>
<b>Assets</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Cash and cash equivalents		4,799	2,773	2,317	758	2,261	3,475
Trade and other receivables:							
- application monies		711	3	9	397	630	-
- interest		16	7	6	4	9	11
- others		79	33	5	4	4	5
Financial assets at fair value through profit or loss	6	567,979	474,077	255,303	230,864	529,502	819,826
<b>Total assets</b>		<b>573,584</b>	<b>476,893</b>	<b>257,640</b>	<b>232,027</b>	<b>532,406</b>	<b>823,317</b>
<b>Liabilities</b>							
Trade and other payables:							
- redemptions		158	37	16	25	1	30
- others		1	1	-	-	-	-
Distribution payable		7	112	-	-	41	41
Responsible Entity - fee payable	9(c)	424	159	23	19	40	83
<b>Total liabilities</b>		<b>590</b>	<b>309</b>	<b>39</b>	<b>44</b>	<b>82</b>	<b>154</b>
<b>Net assets attributable to unitholders - equity</b>	<b>7</b>	<b>572,994</b>	<b>476,584</b>	<b>257,601</b>	<b>231,983</b>	<b>532,324</b>	<b>823,163</b>

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 Infrastructure Securities		CFS Wholesale Geared Australian Share		CFS Wholesale Enhanced Index Conservative	
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
<b>Assets</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Cash and cash equivalents		3,478	5,785	312	729	14,388	6,608
Trade and other receivables:							
- application monies		33	45	8,215	122	272	846
- interest		14	12	-	-	38	22
- others		30	40	10	11	20	20
Financial assets at fair value through profit or loss	6	801,850	1,124,600	33,122	24,486	2,303,250	2,476,796
<b>Total assets</b>		<b>805,405</b>	<b>1,130,482</b>	<b>41,659</b>	<b>25,348</b>	<b>2,317,968</b>	<b>2,484,292</b>
<b>Liabilities</b>							
Trade and other payables:							
- due to brokers - payable for securities purchased		-	-	8,180	-	-	-
- redemptions		339	226	5	-	313	1,087
- others		2	-	37	-	5	1
Distribution payable		275	226	137	819	604	445
Responsible Entity - fee payable	9(c)	132	187	47	45	309	233
<b>Total liabilities</b>		<b>748</b>	<b>639</b>	<b>8,406</b>	<b>864</b>	<b>1,231</b>	<b>1,766</b>
<b>Net assets attributable to unitholders - equity</b>	7	<b>804,657</b>	<b>1,129,843</b>	<b>33,253</b>	<b>24,484</b>	<b>2,316,737</b>	<b>2,482,526</b>

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**

		<b>CFS Wholesale Enhanced Index Diversified</b>		<b>CFS Wholesale Enhanced Index Moderate</b>		<b>CFS Wholesale Enhanced Index Balanced</b>	
	<b>Note</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>
<b>Assets</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Cash and cash equivalents		12,735	8,800	1,404	472	23,464	13,574
Trade and other receivables:							
- application monies		568	667	162	1	281	659
- interest		35	21	1	1	58	41
- others		38	47	7	6	56	52
Financial assets at fair value through profit or loss	6	1,877,038	1,857,947	182,071	160,880	2,921,049	2,710,920
<b>Total assets</b>		<b>1,890,414</b>	<b>1,867,482</b>	<b>183,645</b>	<b>161,360</b>	<b>2,944,908</b>	<b>2,725,246</b>
<b>Liabilities</b>							
Trade and other payables:							
- due to brokers - payable for securities purchased		-	-	150	-	-	-
- redemptions		114	1,274	3	7	831	114
- others		4	-	1	-	1	-
Distribution payable		1,714	344	922	183	4,743	607
Responsible Entity - fee payable	9(c)	235	168	28	24	336	242
<b>Total liabilities</b>		<b>2,067</b>	<b>1,786</b>	<b>1,104</b>	<b>214</b>	<b>5,911</b>	<b>963</b>
<b>Net assets attributable to unitholders - equity</b>	<b>7</b>	<b>1,888,347</b>	<b>1,865,696</b>	<b>182,541</b>	<b>161,146</b>	<b>2,938,997</b>	<b>2,724,283</b>

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**

		<b>CFS Wholesale Enhanced Index High Growth</b>		<b>CFS Wholesale Index Conservative</b>		<b>CFS Wholesale Index Diversified</b>	
	<b>Note</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>
<b>Assets</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Cash and cash equivalents		3,933	2,034	681	605	644	488
Trade and other receivables:							
- due from brokers - receivable for securities sold		-	-	280	-	-	-
- application monies		390	278	130	104	364	219
- interest		13	8	1	3	1	2
- others		15	15	4	4	4	3
Financial assets at fair value through profit or loss	6	584,194	523,631	197,679	206,515	196,436	176,512
<b>Total assets</b>		<b>588,545</b>	<b>525,966</b>	<b>198,775</b>	<b>207,231</b>	<b>197,449</b>	<b>177,224</b>
<b>Liabilities</b>							
Trade and other payables:							
- due to brokers - payable for securities purchased		-	-	-	-	350	-
- redemptions		78	411	411	14	8	219
- others		2	-	4	-	2	-
Distribution payable		574	220	97	70	105	53
Responsible Entity - fee payable	9(c)	79	71	16	17	16	15
<b>Total liabilities</b>		<b>733</b>	<b>702</b>	<b>528</b>	<b>101</b>	<b>481</b>	<b>287</b>
<b>Net assets attributable to unitholders - equity</b>	<b>7</b>	<b>587,812</b>	<b>525,264</b>	<b>198,247</b>	<b>207,130</b>	<b>196,968</b>	<b>176,937</b>

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 Moderate		CFS Wholesale Index Balanced		CFS Wholesale Index Growth	
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
<b>Assets</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Cash and cash equivalents		205	32	384	362	476	151
Trade and other receivables:							
- application monies		-	171	5	40	242	282
- interest		1	1	1	1	1	1
- others		2	2	2	1	2	2
Financial assets at fair value through profit or loss	6	84,522	79,123	97,367	81,103	119,417	100,592
<b>Total assets</b>		<b>84,730</b>	<b>79,329</b>	<b>97,759</b>	<b>81,507</b>	<b>120,138</b>	<b>101,028</b>
<b>Liabilities</b>							
Trade and other payables:							
- due to brokers - payable for securities purchased		-	-	-	-	230	-
- redemptions		1	-	-	28	7	163
- others		2	-	2	-	5	1
Distribution payable		33	30	66	42	88	158
Responsible Entity - fee payable	9(c)	7	7	8	7	10	8
<b>Total liabilities</b>		<b>43</b>	<b>37</b>	<b>76</b>	<b>77</b>	<b>340</b>	<b>330</b>
<b>Net assets attributable to unitholders - equity</b>	<b>7</b>	<b>84,687</b>	<b>79,292</b>	<b>97,683</b>	<b>81,430</b>	<b>119,798</b>	<b>100,698</b>

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 High Growth		CFS Wholesale Index Australian Bond		CFS Wholesale Index Global Share	
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
<b>Assets</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Cash and cash equivalents		211	114	536	90	4,732	3,502
Trade and other receivables:							
- due from brokers - receivable for securities sold		-	-	-	-	120	-
- application monies		103	9	152	269	219	204
- interest		1	-	2	1	4	3
- others		1	2	-	-	1	-
Financial assets at fair value through profit or loss	6	52,381	38,891	118,657	109,007	471,011	429,592
<b>Total assets</b>		<b>52,697</b>	<b>39,016</b>	<b>119,347</b>	<b>109,367</b>	<b>476,087</b>	<b>433,301</b>
<b>Liabilities</b>							
Trade and other payables:							
- due to brokers - payable for securities purchased		100	-	50	-	-	-
- redemptions		-	2	96	63	342	414
- others		2	-	-	-	15	1
Distribution payable		23	14	1	2	3,918	2,846
Responsible Entity - fee payable	9(c)	4	3	-	-	1	1
<b>Total liabilities</b>		<b>129</b>	<b>19</b>	<b>147</b>	<b>65</b>	<b>4,276</b>	<b>3,262</b>
<b>Net assets attributable to unitholders - equity</b>	7	<b>52,568</b>	<b>38,997</b>	<b>119,200</b>	<b>109,302</b>	<b>471,811</b>	<b>430,039</b>

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**

		<b>CFS Wholesale Index Property Securities</b>		<b>AZ Sestante Wholesale Conservative</b>		<b>Context Capital Wholesale Short Term</b>	
	<b>Note</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>
<b>Assets</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Cash and cash equivalents		1,277	2,247	254	302	209	-
Trade and other receivables:							
- application monies		117	72	40	20	231	185
- interest		1	1	1	1	1	-
- others		-	-	1	1	2	-
Financial assets at fair value through profit or loss	6	121,450	109,908	28,599	34,756	49,251	4,722
<b>Total assets</b>		<b>122,845</b>	<b>112,228</b>	<b>28,895</b>	<b>35,080</b>	<b>49,694</b>	<b>4,907</b>
<b>Liabilities</b>							
Bank overdraft & margin account		-	-	-	-	-	161
Trade and other payables:							
- due to brokers - payable for securities purchased		30	-	-	-	230	-
- redemptions		86	222	-	17	-	-
- others		7	-	1	-	-	1
Distribution payable		1,003	1,923	19	18	-	-
Responsible Entity - fee payable	9(c)	-	1	4	4	10	1
<b>Total liabilities</b>		<b>1,126</b>	<b>2,146</b>	<b>24</b>	<b>39</b>	<b>240</b>	<b>163</b>
<b>Net assets attributable to unitholders - equity</b>	<b>7</b>	<b>121,719</b>	<b>110,082</b>	<b>28,871</b>	<b>35,041</b>	<b>49,454</b>	<b>4,744</b>

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**

		<b>First Sentier Wholesale Conservative</b>		<b>Perpetual Wholesale Conservative Growth</b>		<b>AZ Sestante Wholesale Diversified</b>	
	<b>Note</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>
<b>Assets</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Cash and cash equivalents		7,049	2,277	3,349	8,022	630	1,080
Trade and other receivables:							
- due from brokers - receivable for securities sold		-	-	3,475	-	-	-
- application monies		312	166	-	140	162	-
- dividends		-	-	18	15	-	-
- interest		10	5	11	7	2	2
- others		21	20	14	17	1	2
Financial assets at fair value through profit or loss	6	545,179	591,232	161,256	202,543	78,963	89,931
<b>Total assets</b>		<b>552,571</b>	<b>593,700</b>	<b>168,123</b>	<b>210,744</b>	<b>79,758</b>	<b>91,015</b>
<b>Liabilities</b>							
Bank overdraft & margin account		-	-	321	2,697	-	-
Trade and other payables:							
- redemptions		180	255	46	5	-	410
- interest on loans		-	-	3	-	-	-
- others		-	-	-	1	1	-
Distribution payable		2,132	1,570	63	6	22	25
Responsible Entity - fee payable	9(c)	137	79	54	64	6	7
Financial liabilities at fair value through profit or loss	6	-	-	73	860	-	-
<b>Total liabilities</b>		<b>2,449</b>	<b>1,904</b>	<b>560</b>	<b>3,633</b>	<b>29</b>	<b>442</b>
<b>Net assets attributable to unitholders - equity</b>	7	<b>550,122</b>	<b>591,796</b>	<b>167,563</b>	<b>207,111</b>	<b>79,729</b>	<b>90,573</b>

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

		Context Capital Wholesale Medium Term		Evidentia Wholesale Medium Term		First Sentier Wholesale Balanced	
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
<b>Assets</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$</b>	<b>\$</b>	<b>\$'000</b>	<b>\$'000</b>
Cash and cash equivalents		335	-	14,175	560	7,657	2,595
Trade and other receivables:							
- application monies		259	929	-	3	61	180
- interest		1	-	49	2	11	7
- others		4	-	98	1	25	22
Financial assets at fair value through profit or loss	6	83,420	8,634	3,165,828	100,118	609,884	617,553
<b>Total assets</b>		<b>84,019</b>	<b>9,563</b>	<b>3,180,150</b>	<b>100,684</b>	<b>617,638</b>	<b>620,357</b>
<b>Liabilities</b>							
Bank overdraft & margin account		-	886	-	-	-	-
Trade and other payables:							
- due to brokers - payable for securities purchased		258	-	-	-	-	-
- redemptions		-	-	-	-	29	29
- others		-	2	-	-	1	-
Distribution payable		1	-	1,189	-	2,258	326
Responsible Entity - fee payable	9(c)	18	2	846	26	168	89
<b>Total liabilities</b>		<b>277</b>	<b>890</b>	<b>2,035</b>	<b>26</b>	<b>2,456</b>	<b>444</b>
<b>Net assets attributable to unitholders - equity</b>	7	<b>83,742</b>	<b>8,673</b>	<b>3,178,115</b>	<b>100,658</b>	<b>615,182</b>	<b>619,913</b>

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**

		<b>Perpetual Wholesale Diversified Growth</b>		<b>First Sentier Wholesale Diversified</b>		<b>Pendal Wholesale Sustainable Balanced</b>	
	<b>Note</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>
<b>Assets</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Cash and cash equivalents		3,144	4,610	22,269	5,430	2,059	5,712
Trade and other receivables:							
- application monies		-	270	405	344	401	6
- dividends		16	15	-	-	63	52
- interest		11	7	21	14	7	10
- others		8	9	45	36	8	7
Financial assets at fair value through profit or loss	6	85,969	91,938	1,098,206	1,105,479	121,325	122,885
<b>Total assets</b>		<b>89,148</b>	<b>96,849</b>	<b>1,120,946</b>	<b>1,111,303</b>	<b>123,863</b>	<b>128,672</b>
<b>Liabilities</b>							
Bank overdraft & margin account		223	1,259	-	-	1	200
Trade and other payables:							
- redemptions		70	-	258	210	307	615
- interest on loans		2	-	-	-	1	-
- others		-	-	2	-	-	1
Distribution payable		65	6	11,378	1,287	3	-
Responsible Entity - fee payable	9(c)	34	37	307	158	28	29
Financial liabilities at fair value through profit or loss	6	33	389	-	-	9	472
<b>Total liabilities</b>		<b>427</b>	<b>1,691</b>	<b>11,945</b>	<b>1,655</b>	<b>349</b>	<b>1,317</b>
<b>Net assets attributable to unitholders - equity</b>	7	<b>88,721</b>	<b>95,158</b>	<b>1,109,001</b>	<b>1,109,648</b>	<b>123,514</b>	<b>127,355</b>

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**

		<b>Perpetual Wholesale Balanced Growth</b>		<b>Schroder Wholesale Real Return</b>		<b>AZ Sestante Wholesale Growth</b>	
	<b>Note</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>
<b>Assets</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Cash and cash equivalents		10,693	18,217	189	226	835	733
Trade and other receivables:							
- due from brokers - receivable for securities sold		-	-	10	-	-	-
- application monies		1	625	4	26	10	-
- dividends		88	63	-	-	-	-
- interest		38	30	-	1	2	2
- others		27	23	6	7	3	-
Responsible Entity fee rebate	9(c)	-	-	-	-	-	1
Financial assets at fair value through profit or loss	6	323,095	299,323	55,434	62,581	85,085	87,492
<b>Total assets</b>		<b>333,942</b>	<b>318,281</b>	<b>55,643</b>	<b>62,841</b>	<b>85,935</b>	<b>88,228</b>
<b>Liabilities</b>							
Bank overdraft & margin account		1,380	4,872	-	-	-	-
Trade and other payables:							
- redemptions		210	31	19	81	-	150
- interest on loans		11	-	-	-	-	-
- others		1	2	-	-	-	1
Distribution payable		126	30	43	3	67	30
Responsible Entity - fee payable	9(c)	113	110	23	31	11	-
Financial liabilities at fair value through profit or loss	6	216	1,108	-	-	-	-
<b>Total liabilities</b>		<b>2,057</b>	<b>6,153</b>	<b>85</b>	<b>115</b>	<b>78</b>	<b>181</b>
<b>Net assets attributable to unitholders - equity</b>	7	<b>331,885</b>	<b>312,128</b>	<b>55,558</b>	<b>62,726</b>	<b>85,857</b>	<b>88,047</b>

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**

		<b>Context Capital Wholesale Long Term</b>		<b>Evidentia Wholesale Long Term</b>		<b>First Sentier Wholesale High Growth</b>	
	<b>Note</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>
<b>Assets</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$</b>	<b>\$</b>	<b>\$'000</b>	<b>\$'000</b>
Cash and cash equivalents		162	-	11,663	702	6,042	1,762
Trade and other receivables:							
- application monies		267	395	2,095	3	120	168
- interest		1	-	41	2	10	4
- others		2	-	93	1	31	23
Financial assets at fair value through profit or loss	6	53,754	4,832	2,598,885	129,926	482,875	426,113
<b>Total assets</b>		<b>54,186</b>	<b>5,227</b>	<b>2,612,777</b>	<b>130,634</b>	<b>489,078</b>	<b>428,070</b>
<b>Liabilities</b>							
Bank overdraft & margin account		-	378	-	-	-	-
Trade and other payables:							
- due to brokers - payable for securities purchased		266	-	2,085	-	-	-
- redemptions		-	-	-	-	6	63
- others		1	1	7	-	-	-
Distribution payable		3	-	79	7	4,453	248
Responsible Entity - fee payable	9(c)	12	1	562	28	201	104
<b>Total liabilities</b>		<b>282</b>	<b>380</b>	<b>2,733</b>	<b>35</b>	<b>4,660</b>	<b>415</b>
<b>Net assets attributable to unitholders - equity</b>	<b>7</b>	<b>53,904</b>	<b>4,847</b>	<b>2,610,044</b>	<b>130,599</b>	<b>484,418</b>	<b>427,655</b>

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**

		<b>Aspect Wholesale Absolute Return</b>		<b>Aspect Wholesale Diversified Futures</b>		<b>AB Wholesale Managed Volatility Equities</b>	
	<b>Note</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>
<b>Assets</b>		<b>\$</b>	<b>\$</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Cash and cash equivalents		27,122	7,634	1,025	811	1,008	242
Trade and other receivables:							
- due from brokers - receivable for securities sold		53,000	-	-	-	-	-
- application monies		16	2,248	42	125	187	458
- interest		63	20	1	1	4	1
- others		105	61	1	1	-	1
Responsible Entity fee rebate	9(c)	-	3,068	-	-	-	8
Financial assets at fair value through profit or loss	6	3,027,024	1,944,615	35,548	43,079	299,378	252,783
<b>Total assets</b>		<b>3,107,330</b>	<b>1,957,646</b>	<b>36,617</b>	<b>44,017</b>	<b>300,577</b>	<b>253,493</b>
<b>Liabilities</b>							
Trade and other payables:							
- due to brokers - payable for securities purchased		-	-	40	-	146	-
- redemptions		53,678	86	1	303	40	3
- others		42	-	5	-	1	2
Distribution payable		17,572	4,728	888	487	39	8
Responsible Entity - fee payable	9(c)	522	2,073	7	8	2	-
<b>Total liabilities</b>		<b>71,814</b>	<b>6,887</b>	<b>941</b>	<b>798</b>	<b>228</b>	<b>13</b>
<b>Net assets attributable to unitholders - equity</b>	<b>7</b>	<b>3,035,516</b>	<b>1,950,759</b>	<b>35,676</b>	<b>43,219</b>	<b>300,349</b>	<b>253,480</b>

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 Developing Companies		First Sentier Wholesale Future Leaders		Baillie Gifford Wholesale Sustainable Growth	
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
<b>Assets</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$</b>	<b>\$</b>
Cash and cash equivalents		5,569	628	38	29	4,592	7,980
Trade and other receivables:							
- due from brokers - receivable for securities sold		188	-	-	-	-	-
- application monies		210	1	2	10	18	55
- dividends		68	-	-	-	-	-
- interest		24	1	-	-	21	35
- others		5	-	-	-	29	33
Financial assets at fair value through profit or loss	6	96,090	68,577	12,698	14,681	1,882,787	2,184,052
<b>Total assets</b>		<b>102,154</b>	<b>69,207</b>	<b>12,738</b>	<b>14,720</b>	<b>1,887,447</b>	<b>2,192,155</b>
<b>Liabilities</b>							
Trade and other payables:							
- due to brokers - payable for securities purchased		-	-	1	-	-	-
- redemptions		2,069	-	1	2	-	-
- interest on loans		12	-	-	-	-	-
Distribution payable		-	512	3	9	-	-
Responsible Entity - fee payable	9(c)	110	-	-	-	157	185
<b>Total liabilities</b>		<b>2,191</b>	<b>512</b>	<b>5</b>	<b>11</b>	<b>157</b>	<b>185</b>
<b>Net assets attributable to unitholders - equity</b>	7	<b>99,963</b>	<b>68,695</b>	<b>12,733</b>	<b>14,709</b>	<b>1,887,290</b>	<b>2,191,970</b>

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 Wholesale Defensive		CFS Wholesale Conservative		CFS Wholesale Diversified	
	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
<b>Opening equity at the beginning of the period</b>	7	642,948	751,271	2,364,741	2,664,892	563,141	592,299
Profit/(Loss) for the period		29,272	19,703	137,337	102,035	44,249	34,833
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>29,272</b>	<b>19,703</b>	<b>137,337</b>	<b>102,035</b>	<b>44,249</b>	<b>34,833</b>
<b>Transactions with unitholders in their capacity as owners</b>							
Distribution to unitholders	5,7	(13,736)	(9,168)	(69,583)	(37,827)	(17,835)	(9,340)
Application of units	7	31,858	44,882	38,316	46,545	36,381	42,499
Redemption of units	7	(143,318)	(172,640)	(380,782)	(447,886)	(117,030)	(106,164)
Reinvestment during the period	7	13,421	8,900	68,289	36,982	17,397	9,014
<b>Closing equity at the end of the period</b>	7	<b>560,445</b>	<b>642,948</b>	<b>2,158,318</b>	<b>2,364,741</b>	<b>526,303</b>	<b>563,141</b>

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**

		<b>CFS Wholesale Moderate</b>		<b>CFS Wholesale Balanced</b>		<b>CFS Wholesale Growth</b>	
	<b>Note</b>	<b>30/06/2024 \$'000</b>	<b>30/06/2023 \$'000</b>	<b>30/06/2024 \$'000</b>	<b>30/06/2023 \$'000</b>	<b>30/06/2024 \$'000</b>	<b>30/06/2023 \$'000</b>
<b>Opening equity at the beginning of the period</b>	<b>7</b>	4,711,634	4,943,194	1,133,387	1,140,560	3,595,062	3,557,238
Profit/(Loss) for the period		425,148	330,216	114,450	85,467	388,716	297,873
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>425,148</b>	<b>330,216</b>	<b>114,450</b>	<b>85,467</b>	<b>388,716</b>	<b>297,873</b>
<b>Transactions with unitholders in their capacity as owners</b>							
Distribution to unitholders	5,7	(160,455)	(80,359)	(43,704)	(19,622)	(146,013)	(67,222)
Application of units	7	68,083	59,097	106,297	60,714	64,759	57,941
Redemption of units	7	(553,403)	(619,827)	(221,595)	(152,890)	(326,950)	(317,060)
Reinvestment during the period	7	159,004	79,313	42,903	19,158	144,734	66,292
<b>Closing equity at the end of the period</b>	<b>7</b>	<b>4,650,011</b>	<b>4,711,634</b>	<b>1,131,738</b>	<b>1,133,387</b>	<b>3,720,308</b>	<b>3,595,062</b>

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**

		<b>CFS Wholesale High Growth</b>		<b>CFS Wholesale Geared Growth Plus</b>		<b>CFS Wholesale Fixed Interest</b>	
	<b>Note</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>
		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Opening equity at the beginning of the period</b>	<b>7</b>	<b>1,033,364</b>	<b>983,912</b>	<b>19,757</b>	<b>16,221</b>	<b>4,208,883</b>	<b>3,978,653</b>
Profit/(Loss) for the period		132,135	96,573	3,352	2,206	17,369	10,840
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>132,135</b>	<b>96,573</b>	<b>3,352</b>	<b>2,206</b>	<b>17,369</b>	<b>10,840</b>
<b>Transactions with unitholders in their capacity as owners</b>							
Distribution to unitholders	5,7	(28,334)	(20,843)	(790)	(1,118)	(3,671)	(3,725)
Application of units	7	38,770	43,489	2,629	5,305	50,777	730,313
Redemption of units	7	(101,037)	(90,386)	(7,208)	(3,804)	(3,742,279)	(510,882)
Reinvestment during the period	7	28,126	20,619	670	947	3,466	3,684
<b>Closing equity at the end of the period</b>	<b>7</b>	<b>1,103,024</b>	<b>1,033,364</b>	<b>18,410</b>	<b>19,757</b>	<b>534,545</b>	<b>4,208,883</b>

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**

		<b>CFS Wholesale Alternatives</b>		<b>CFS Wholesale Australian Share</b>		<b>CFS Wholesale Australian Small Companies</b>	
	<b>Note</b>	<b>30/06/2024 \$'000</b>	<b>30/06/2023 \$'000</b>	<b>30/06/2024 \$'000</b>	<b>30/06/2023 \$'000</b>	<b>30/06/2024 \$'000</b>	<b>30/06/2023 \$'000</b>
<b>Opening equity at the beginning of the period</b>	<b>7</b>	39,655	54,095	3,360,743	3,331,910	366,528	357,714
Profit/(Loss) for the period		2,710	3,354	327,343	355,681	21,636	36,644
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>2,710</b>	<b>3,354</b>	<b>327,343</b>	<b>355,681</b>	<b>21,636</b>	<b>36,644</b>
<b>Transactions with unitholders in their capacity as owners</b>							
Distribution to unitholders	5,7	(5,344)	(1,053)	(144,247)	(234,129)	(19,159)	(17,781)
Application of units	7	1,193	1,455	119,357	365,711	21,499	16,635
Redemption of units	7	(10,912)	(19,217)	(345,397)	(691,309)	(43,104)	(43,493)
Reinvestment during the period	7	5,145	1,021	143,517	232,879	18,055	16,809
<b>Closing equity at the end of the period</b>	<b>7</b>	<b>32,447</b>	<b>39,655</b>	<b>3,461,316</b>	<b>3,360,743</b>	<b>365,455</b>	<b>366,528</b>

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 Share		CFS Wholesale Global Share - Hedged		CFS Wholesale Asian 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
<b>Opening equity at the beginning of the period</b>	7	4,136,945	3,655,495	1,087,605	1,326,294	91,331	113,600
Profit/(Loss) for the period		815,137	651,869	222,581	163,879	4,418	838
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>815,137</b>	<b>651,869</b>	<b>222,581</b>	<b>163,879</b>	<b>4,418</b>	<b>838</b>
<b>Transactions with unitholders in their capacity as owners</b>							
Distribution to unitholders	5,7	(546,431)	(86,250)	(21,708)	(419)	(1,299)	(1,200)
Application of units	7	386,291	677,981	281,289	32,170	2,395	2,849
Redemption of units	7	(1,793,860)	(848,208)	(482,824)	(434,737)	(15,096)	(25,916)
Reinvestment during the period	7	545,260	86,058	21,648	418	1,264	1,160
<b>Closing equity at the end of the period</b>	7	<b>3,543,342</b>	<b>4,136,945</b>	<b>1,108,591</b>	<b>1,087,605</b>	<b>83,013</b>	<b>91,331</b>

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**

		<b>CFS Wholesale Emerging Markets</b>		<b>CFS Wholesale Property Securities</b>		<b>CFS Wholesale Global Property Securities</b>	
	<b>Note</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>
		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Opening equity at the beginning of the period</b>	<b>7</b>	476,584	464,145	231,983	237,393	823,163	859,441
Profit/(Loss) for the period		42,852	37,620	52,751	14,718	33,578	(54,569)
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>42,852</b>	<b>37,620</b>	<b>52,751</b>	<b>14,718</b>	<b>33,578</b>	<b>(54,569)</b>
<b>Transactions with unitholders in their capacity as owners</b>							
Distribution to unitholders	5,7	(7,037)	(23,443)	(5,479)	(6,098)	(14,070)	(18,892)
Application of units	7	90,742	401,090	11,248	11,292	13,962	722,144
Redemption of units	7	(37,154)	(426,107)	(38,185)	(31,208)	(338,319)	(703,792)
Reinvestment during the period	7	7,007	23,279	5,283	5,886	14,010	18,831
<b>Closing equity at the end of the period</b>	<b>7</b>	<b>572,994</b>	<b>476,584</b>	<b>257,601</b>	<b>231,983</b>	<b>532,324</b>	<b>823,163</b>

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**

		<b>CFS Wholesale Global Infrastructure Securities</b>		<b>CFS Wholesale Geared Australian Share</b>		<b>CFS Wholesale Enhanced Index Conservative</b>	
	<b>Note</b>	<b>30/06/2024 \$'000</b>	<b>30/06/2023 \$'000</b>	<b>30/06/2024 \$'000</b>	<b>30/06/2023 \$'000</b>	<b>30/06/2024 \$'000</b>	<b>30/06/2023 \$'000</b>
<b>Opening equity at the beginning of the period</b>	<b>7</b>	1,129,843	1,253,808	24,484	21,674	2,482,526	2,720,828
Profit/(Loss) for the period		5,006	11,113	3,370	4,160	160,368	109,379
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>5,006</b>	<b>11,113</b>	<b>3,370</b>	<b>4,160</b>	<b>160,368</b>	<b>109,379</b>
<b>Transactions with unitholders in their capacity as owners</b>							
Distribution to unitholders	5,7	(23,137)	(22,104)	(2,876)	(5,081)	(46,568)	(49,021)
Application of units	7	48,624	693,382	16,303	6,065	81,070	106,253
Redemption of units	7	(378,411)	(828,121)	(10,615)	(6,596)	(406,036)	(452,591)
Reinvestment during the period	7	22,732	21,765	2,587	4,262	45,377	47,678
<b>Closing equity at the end of the period</b>	<b>7</b>	<b>804,657</b>	<b>1,129,843</b>	<b>33,253</b>	<b>24,484</b>	<b>2,316,737</b>	<b>2,482,526</b>

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**

		<b>CFS Wholesale Enhanced Index Diversified</b>		<b>CFS Wholesale Enhanced Index Moderate</b>		<b>CFS Wholesale Enhanced Index Balanced</b>	
	<b>Note</b>	<b>30/06/2024 \$'000</b>	<b>30/06/2023 \$'000</b>	<b>30/06/2024 \$'000</b>	<b>30/06/2023 \$'000</b>	<b>30/06/2024 \$'000</b>	<b>30/06/2023 \$'000</b>
<b>Opening equity at the beginning of the period</b>	<b>7</b>	1,865,696	1,909,278	161,146	163,363	2,724,283	2,630,516
Profit/(Loss) for the period		173,695	116,680	18,277	12,127	325,776	217,648
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>173,695</b>	<b>116,680</b>	<b>18,277</b>	<b>12,127</b>	<b>325,776</b>	<b>217,648</b>
<b>Transactions with unitholders in their capacity as owners</b>							
Distribution to unitholders	5,7	(74,913)	(37,260)	(6,899)	(3,393)	(185,489)	(57,347)
Application of units	7	109,903	127,876	32,704	26,625	197,306	165,269
Redemption of units	7	(258,682)	(287,196)	(28,328)	(40,469)	(302,776)	(287,575)
Reinvestment during the period	7	72,648	36,318	5,641	2,893	179,897	55,772
<b>Closing equity at the end of the period</b>	<b>7</b>	<b>1,888,347</b>	<b>1,865,696</b>	<b>182,541</b>	<b>161,146</b>	<b>2,938,997</b>	<b>2,724,283</b>

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**

		<b>CFS Wholesale Enhanced Index High Growth</b>		<b>CFS Wholesale Index Conservative</b>		<b>CFS Wholesale Index Diversified</b>	
	<b>Note</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>
		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Opening equity at the beginning of the period</b>	<b>7</b>	525,264	430,485	207,130	236,888	176,937	172,164
Profit/(Loss) for the period		78,492	51,440	11,957	9,686	15,090	10,639
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>78,492</b>	<b>51,440</b>	<b>11,957</b>	<b>9,686</b>	<b>15,090</b>	<b>10,639</b>
<b>Transactions with unitholders in their capacity as owners</b>							
Distribution to unitholders	5,7	(39,715)	(18,066)	(3,610)	(4,229)	(4,129)	(3,492)
Application of units	7	53,946	94,992	38,414	34,255	43,473	41,610
Redemption of units	7	(69,132)	(51,149)	(59,046)	(73,484)	(38,317)	(47,308)
Reinvestment during the period	7	38,957	17,562	3,402	4,014	3,914	3,324
<b>Closing equity at the end of the period</b>	<b>7</b>	<b>587,812</b>	<b>525,264</b>	<b>198,247</b>	<b>207,130</b>	<b>196,968</b>	<b>176,937</b>

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 Moderate		CFS Wholesale Index Balanced		CFS Wholesale Index 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
<b>Opening equity at the beginning of the period</b>	7	79,292	69,759	81,430	61,640	100,698	78,425
Profit/(Loss) for the period		7,085	5,620	9,036	5,916	11,952	8,244
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>7,085</b>	<b>5,620</b>	<b>9,036</b>	<b>5,916</b>	<b>11,952</b>	<b>8,244</b>
<b>Transactions with unitholders in their capacity as owners</b>							
Distribution to unitholders	5,7	(1,703)	(1,646)	(1,977)	(1,647)	(3,463)	(3,200)
Application of units	7	23,259	23,619	28,483	32,362	26,835	33,789
Redemption of units	7	(24,859)	(19,598)	(21,106)	(18,354)	(19,410)	(19,486)
Reinvestment during the period	7	1,613	1,538	1,817	1,513	3,186	2,926
<b>Closing equity at the end of the period</b>	7	<b>84,687</b>	<b>79,292</b>	<b>97,683</b>	<b>81,430</b>	<b>119,798</b>	<b>100,698</b>

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 High Growth		CFS Wholesale Index Australian Bond		CFS Wholesale Index 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
<b>Opening equity at the beginning of the period</b>	7	38,997	25,759	109,302	117,317	430,039	376,213
Profit/(Loss) for the period		5,656	3,547	3,608	1,209	78,246	74,623
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>5,656</b>	<b>3,547</b>	<b>3,608</b>	<b>1,209</b>	<b>78,246</b>	<b>74,623</b>
<b>Transactions with unitholders in their capacity as owners</b>							
Distribution to unitholders	5,7	(1,191)	(986)	(25)	(12)	(30,023)	(22,071)
Application of units	7	20,024	18,532	36,542	24,546	80,391	81,706
Redemption of units	7	(12,047)	(8,803)	(30,249)	(33,768)	(112,210)	(98,963)
Reinvestment during the period	7	1,129	948	22	10	25,368	18,531
<b>Closing equity at the end of the period</b>	7	<b>52,568</b>	<b>38,997</b>	<b>119,200</b>	<b>109,302</b>	<b>471,811</b>	<b>430,039</b>

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 Property Securities		AZ Sestante Wholesale Conservative		Context Capital Wholesale Short Term	
	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
<b>Opening equity at the beginning of the period</b>	7	110,082	113,594	35,041	39,951	4,744	-
Profit/(Loss) for the period		25,151	8,537	1,987	1,875	1,493	(12)
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>25,151</b>	<b>8,537</b>	<b>1,987</b>	<b>1,875</b>	<b>1,493</b>	<b>(12)</b>
<b>Transactions with unitholders in their capacity as owners</b>							
Distribution to unitholders	5,7	(8,833)	(13,915)	(781)	(619)	(634)	(18)
Application of units	7	18,135	19,229	4,033	4,394	44,391	4,859
Redemption of units	7	(29,977)	(28,408)	(12,129)	(11,136)	(1,174)	(103)
Reinvestment during the period	7	7,161	11,045	720	576	634	18
<b>Closing equity at the end of the period</b>	7	<b>121,719</b>	<b>110,082</b>	<b>28,871</b>	<b>35,041</b>	<b>49,454</b>	<b>4,744</b>

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**

		<b>First Sentier Wholesale Conservative</b>		<b>Perpetual Wholesale Conservative Growth</b>		<b>AZ Sestante Wholesale Diversified</b>	
	<b>Note</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>
		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Opening equity at the beginning of the period</b>	<b>7</b>	591,796	612,688	207,111	214,157	90,573	114,604
Profit/(Loss) for the period		36,960	34,443	9,173	5,977	6,229	6,338
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>36,960</b>	<b>34,443</b>	<b>9,173</b>	<b>5,977</b>	<b>6,229</b>	<b>6,338</b>
<b>Transactions with unitholders in their capacity as owners</b>							
Distribution to unitholders	5,7	(25,068)	(16,072)	(7,235)	(975)	(1,607)	(1,278)
Application of units	7	24,544	47,458	7,971	21,944	5,128	10,768
Redemption of units	7	(99,430)	(100,034)	(56,590)	(34,955)	(22,124)	(41,064)
Reinvestment during the period	7	21,320	13,313	7,133	963	1,530	1,205
<b>Closing equity at the end of the period</b>	<b>7</b>	<b>550,122</b>	<b>591,796</b>	<b>167,563</b>	<b>207,111</b>	<b>79,729</b>	<b>90,573</b>

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**

		<b>Context Capital Wholesale Medium Term</b>		<b>Evidentia Wholesale Medium Term</b>		<b>First Sentier Wholesale Balanced</b>	
	<b>Note</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>	<b>30/06/2024</b>	<b>30/06/2023</b>
		<b>\$'000</b>	<b>\$'000</b>	<b>\$</b>	<b>\$</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Opening equity at the beginning of the period</b>	<b>7</b>	8,673	-	100,658	-	619,913	617,584
Profit/(Loss) for the period		4,397	20	47,736	655	51,455	48,823
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>4,397</b>	<b>20</b>	<b>47,736</b>	<b>655</b>	<b>51,455</b>	<b>48,823</b>
<b>Transactions with unitholders in their capacity as owners</b>							
Distribution to unitholders	5,7	(1,972)	(65)	(50,860)	(660)	(59,361)	(16,019)
Application of units	7	72,639	8,758	3,198,252	100,003	21,818	21,543
Redemption of units	7	(1,965)	(105)	(167,343)	-	(75,022)	(67,104)
Reinvestment during the period	7	1,970	65	49,672	660	56,379	15,086
<b>Closing equity at the end of the period</b>	<b>7</b>	<b>83,742</b>	<b>8,673</b>	<b>3,178,115</b>	<b>100,658</b>	<b>615,182</b>	<b>619,913</b>

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**

		<b>Perpetual Wholesale Diversified Growth</b>		<b>First Sentier Wholesale Diversified</b>		<b>Pendal Wholesale Sustainable Balanced</b>	
	<b>Note</b>	<b>30/06/2024 \$'000</b>	<b>30/06/2023 \$'000</b>	<b>30/06/2024 \$'000</b>	<b>30/06/2023 \$'000</b>	<b>30/06/2024 \$'000</b>	<b>30/06/2023 \$'000</b>
<b>Opening equity at the beginning of the period</b>	<b>7</b>	95,158	91,207	1,109,648	1,072,416	127,355	132,264
Profit/(Loss) for the period		5,335	4,468	107,418	109,786	12,050	6,794
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>5,335</b>	<b>4,468</b>	<b>107,418</b>	<b>109,786</b>	<b>12,050</b>	<b>6,794</b>
<b>Transactions with unitholders in their capacity as owners</b>							
Distribution to unitholders	5,7	(4,183)	(615)	(141,668)	(36,583)	(670)	(427)
Application of units	7	5,975	13,687	24,297	29,287	7,016	13,574
Redemption of units	7	(17,652)	(14,188)	(118,506)	(97,916)	(22,882)	(25,262)
Reinvestment during the period	7	4,088	599	127,812	32,658	645	412
<b>Closing equity at the end of the period</b>	<b>7</b>	<b>88,721</b>	<b>95,158</b>	<b>1,109,001</b>	<b>1,109,648</b>	<b>123,514</b>	<b>127,355</b>

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**

		<b>Perpetual Wholesale Balanced Growth</b>		<b>Schroder Wholesale Real Return</b>		<b>AZ Sestante Wholesale Growth</b>	
	<b>Note</b>	<b>30/06/2024 \$'000</b>	<b>30/06/2023 \$'000</b>	<b>30/06/2024 \$'000</b>	<b>30/06/2023 \$'000</b>	<b>30/06/2024 \$'000</b>	<b>30/06/2023 \$'000</b>
<b>Opening equity at the beginning of the period</b>	<b>7</b>	<b>312,128</b>	<b>272,157</b>	<b>62,726</b>	<b>70,605</b>	<b>88,047</b>	<b>71,869</b>
Profit/(Loss) for the period		21,544	20,077	5,327	3,556	8,305	8,066
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>21,544</b>	<b>20,077</b>	<b>5,327</b>	<b>3,556</b>	<b>8,305</b>	<b>8,066</b>
<b>Transactions with unitholders in their capacity as owners</b>							
Distribution to unitholders	5,7	(13,950)	(3,807)	(834)	(40)	(2,616)	(1,604)
Application of units	7	34,614	45,873	7,024	7,456	7,945	28,990
Redemption of units	7	(36,199)	(25,927)	(19,439)	(18,888)	(18,323)	(20,808)
Reinvestment during the period	7	13,748	3,755	754	37	2,499	1,534
<b>Closing equity at the end of the period</b>	<b>7</b>	<b>331,885</b>	<b>312,128</b>	<b>55,558</b>	<b>62,726</b>	<b>85,857</b>	<b>88,047</b>

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**

		Context Capital Wholesale Long Term		Evidentia Wholesale Long Term		First Sentier Wholesale High Growth	
	Note	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$	30/06/2023 \$	30/06/2024 \$'000	30/06/2023 \$'000
<b>Opening equity at the beginning of the period</b>	7	4,847	-	130,599	-	427,655	370,215
Profit/(Loss) for the period		4,652	58	87,034	2,284	65,616	67,697
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>4,652</b>	<b>58</b>	<b>87,034</b>	<b>2,284</b>	<b>65,616</b>	<b>67,697</b>
<b>Transactions with unitholders in their capacity as owners</b>							
Distribution to unitholders	5,7	(2,603)	(66)	(81,270)	(1,271)	(110,484)	(17,582)
Application of units	7	46,230	4,894	2,657,318	129,822	40,599	27,900
Redemption of units	7	(1,821)	(105)	(264,799)	(1,500)	(44,475)	(37,335)
Reinvestment during the period	7	2,599	66	81,162	1,264	105,507	16,760
<b>Closing equity at the end of the period</b>	7	<b>53,904</b>	<b>4,847</b>	<b>2,610,044</b>	<b>130,599</b>	<b>484,418</b>	<b>427,655</b>

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**

		<b>Aspect Wholesale Absolute Return</b>		<b>Aspect Wholesale Diversified Futures</b>		<b>AB Wholesale Managed Volatility Equities</b>	
	<b>Note</b>	<b>30/06/2024 \$</b>	<b>30/06/2023 \$</b>	<b>30/06/2024 \$'000</b>	<b>30/06/2023 \$'000</b>	<b>30/06/2024 \$'000</b>	<b>30/06/2023 \$'000</b>
<b>Opening equity at the beginning of the period</b>	<b>7</b>	<b>1,950,759</b>	<b>1,168,339</b>	<b>43,219</b>	<b>39,325</b>	<b>253,480</b>	<b>103,814</b>
Profit/(Loss) for the period		145,499	126,138	2,803	3,984	5,245	17,969
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>145,499</b>	<b>126,138</b>	<b>2,803</b>	<b>3,984</b>	<b>5,245</b>	<b>17,969</b>
<b>Transactions with unitholders in their capacity as owners</b>							
Distribution to unitholders	5,7	(272,274)	(122,885)	(5,739)	(4,215)	(8,066)	(5,358)
Application of units	7	2,770,219	1,327,914	9,057	17,968	79,174	144,052
Redemption of units	7	(1,809,982)	(664,804)	(18,499)	(17,231)	(37,445)	(12,264)
Reinvestment during the period	7	251,295	116,057	4,835	3,388	7,961	5,267
<b>Closing equity at the end of the period</b>	<b>7</b>	<b>3,035,516</b>	<b>1,950,759</b>	<b>35,676</b>	<b>43,219</b>	<b>300,349</b>	<b>253,480</b>

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 Developing Companies		First Sentier Wholesale Future Leaders		Baillie Gifford Wholesale Sustainable Growth	
	Note	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$	30/06/2023 \$
<b>Opening equity at the beginning of the period</b>	7	68,695	70,656	14,709	16,396	2,191,970	1,916,011
Profit/(Loss) for the period		6,437	(1,100)	1,719	1,575	148,396	315,313
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>6,437</b>	<b>(1,100)</b>	<b>1,719</b>	<b>1,575</b>	<b>148,396</b>	<b>315,313</b>
<b>Transactions with unitholders in their capacity as owners</b>							
Distribution to unitholders	5,7	(1,231)	(2,293)	(160)	(310)	-	-
Application of units	7	77,398	12,340	871	885	237,863	349,181
Redemption of units	7	(51,674)	(11,599)	(4,535)	(4,089)	(690,939)	(388,535)
Reinvestment during the period	7	338	691	129	252	-	-
<b>Closing equity at the end of the period</b>	7	<b>99,963</b>	<b>68,695</b>	<b>12,733</b>	<b>14,709</b>	<b>1,887,290</b>	<b>2,191,970</b>

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 Wholesale Defensive		CFS Wholesale Conservative		CFS Wholesale Diversified	
	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
<b>Cash flows from operating activities</b>							
Proceeds from sale of financial instruments at FVTPL*		502,522	231,180	1,645,223	1,013,575	316,056	197,394
Payments for purchase of financial instruments at FVTPL*		(384,322)	(103,000)	(1,282,675)	(607,298)	(232,779)	(131,324)
Interest received		57	44	180	142	65	52
Responsible Entity fee received/ (paid)		(3,138)	(2,411)	(9,875)	(6,698)	(1,671)	(882)
Interest paid		(2)	-	(2)	-	(6)	-
Other receipts/(payments)		1	(1)	4	(1)	1	-
<b>Net cash (used in)/from operating activities</b>	8(a)	<b>115,118</b>	<b>125,812</b>	<b>352,855</b>	<b>399,720</b>	<b>81,666</b>	<b>65,240</b>
<b>Cash flows from financing activities</b>							
Receipts from issue of units		31,398	45,054	36,895	46,419	35,735	42,542
Payment for redemption of units		(143,768)	(172,615)	(382,586)	(448,479)	(116,707)	(106,658)
Distributions paid		(217)	(315)	(694)	(2,433)	(270)	(1,184)
<b>Net cash (used in)/from financing activities</b>		<b>(112,587)</b>	<b>(127,876)</b>	<b>(346,385)</b>	<b>(404,493)</b>	<b>(81,242)</b>	<b>(65,300)</b>
<b>Net movement in cash and cash equivalents</b>		<b>2,531</b>	<b>(2,064)</b>	<b>6,470</b>	<b>(4,773)</b>	<b>424</b>	<b>(60)</b>
Add opening cash and cash equivalents brought forward		1,926	3,990	7,814	12,587	3,035	3,095
<b>Closing cash and cash equivalents carried forward</b>		<b>4,457</b>	<b>1,926</b>	<b>14,284</b>	<b>7,814</b>	<b>3,459</b>	<b>3,035</b>

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 Moderate		CFS Wholesale Balanced		CFS Wholesale 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
<b>Cash flows from operating activities</b>						
Proceeds from sale of financial instruments at FVTPL*	2,342,267	1,640,361	538,806	357,982	1,398,384	1,110,793
Payments for purchase of financial instruments at FVTPL*	(1,838,236)	(1,071,795)	(416,929)	(263,582)	(1,110,912)	(844,371)
Interest received	426	294	166	90	424	240
Responsible Entity fee received/ (paid)	(12,723)	(5,421)	(2,737)	(891)	(6,571)	(1,547)
Interest paid	-	-	(1)	-	-	-
Other receipts/(payments)	4	(1)	(1)	1	5	-
<b>Net cash (used in)/from operating activities</b> 8(a)	<b>491,738</b>	<b>563,438</b>	<b>119,304</b>	<b>93,600</b>	<b>281,330</b>	<b>265,115</b>
<b>Cash flows from financing activities</b>						
Receipts from issue of units	67,821	58,678	105,140	59,863	64,334	57,068
Payment for redemption of units	(552,206)	(622,557)	(221,608)	(153,650)	(326,896)	(317,894)
Distributions paid	(824)	(4,617)	(466)	(2,286)	(732)	(5,162)
<b>Net cash (used in)/from financing activities</b>	<b>(485,209)</b>	<b>(568,496)</b>	<b>(116,934)</b>	<b>(96,073)</b>	<b>(263,294)</b>	<b>(265,988)</b>
<b>Net movement in cash and cash equivalents</b>	<b>6,529</b>	<b>(5,058)</b>	<b>2,370</b>	<b>(2,473)</b>	<b>18,036</b>	<b>(873)</b>
Add opening cash and cash equivalents brought forward	20,471	25,529	5,995	8,468	19,143	20,016
<b>Closing cash and cash equivalents carried forward</b>	<b>27,000</b>	<b>20,471</b>	<b>8,365</b>	<b>5,995</b>	<b>37,179</b>	<b>19,143</b>

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 High Growth		CFS Wholesale Geared Growth Plus		CFS Wholesale Fixed Interest	
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
<b>Cash flows from operating activities</b>						
Proceeds from sale of financial instruments at FVTPL*	267,506	182,533	6,869	3,488	3,742,606	1,563,200
Payments for purchase of financial instruments at FVTPL*	(203,515)	(134,099)	(1,723)	(4,539)	(63,200)	(1,769,824)
Interest received	97	62	2	1	203	263
Responsible Entity fee received/ (paid)	174	(92)	(417)	(395)	(111)	(1,261)
Interest paid	(1)	-	-	-	(3)	-
Other receipts/(payments)	-	1	2	-	1	-
<b>Net cash (used in)/from operating activities</b> 8(a)	<b>64,261</b>	<b>48,405</b>	<b>4,733</b>	<b>(1,445)</b>	<b>3,679,496</b>	<b>(207,622)</b>
<b>Cash flows from financing activities</b>						
Receipts from issue of units	38,788	43,586	2,592	5,320	48,670	730,202
Payment for redemption of units	(100,806)	(91,116)	(7,208)	(3,804)	(3,742,145)	(511,668)
Distributions paid	(152)	(1,253)	(190)	(278)	(69)	(54)
<b>Net cash (used in)/from financing activities</b>	<b>(62,170)</b>	<b>(48,783)</b>	<b>(4,806)</b>	<b>1,238</b>	<b>(3,693,544)</b>	<b>218,480</b>
<b>Net movement in cash and cash equivalents</b>	2,091	(378)	(73)	(207)	(14,048)	10,858
Add opening cash and cash equivalents brought forward	4,023	4,401	228	435	19,438	8,580
<b>Closing cash and cash equivalents carried forward</b>	<b>6,114</b>	<b>4,023</b>	<b>155</b>	<b>228</b>	<b>5,390</b>	<b>19,438</b>

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 Alternatives		CFS Wholesale Australian Share		CFS Wholesale Australian 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
<b>Cash flows from operating activities</b>							
Proceeds from sale of financial instruments at FVTPL*		28,679	26,265	269,000	863,239	28,350	29,200
Payments for purchase of financial instruments at FVTPL*		(18,660)	(8,700)	(35,000)	(536,706)	(3,500)	(2,200)
Interest received		9	6	307	278	73	46
Responsible Entity fee received/ (paid)		(3)	7	1,853	1,954	108	115
Other receipts/(payments)		1	-	2	-	(1)	(1)
<b>Net cash (used in)/from operating activities</b>	8(a)	<b>10,026</b>	<b>17,578</b>	<b>236,162</b>	<b>328,765</b>	<b>25,030</b>	<b>27,160</b>
<b>Cash flows from financing activities</b>							
Receipts from issue of units		1,194	1,442	111,427	365,561	21,398	16,644
Payment for redemption of units		(10,919)	(19,205)	(345,243)	(691,369)	(43,079)	(43,552)
Distributions paid		(26)	(76)	(958)	(2,489)	(1,051)	(2,266)
<b>Net cash (used in)/from financing activities</b>		<b>(9,751)</b>	<b>(17,839)</b>	<b>(234,774)</b>	<b>(328,297)</b>	<b>(22,732)</b>	<b>(29,174)</b>
<b>Net movement in cash and cash equivalents</b>		<b>275</b>	<b>(261)</b>	<b>1,388</b>	<b>468</b>	<b>2,298</b>	<b>(2,014)</b>
Add opening cash and cash equivalents brought forward		212	473	13,411	12,943	1,631	3,645
<b>Closing cash and cash equivalents carried forward</b>		<b>487</b>	<b>212</b>	<b>14,799</b>	<b>13,411</b>	<b>3,929</b>	<b>1,631</b>

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 Global Share		CFS Wholesale Global Share - Hedged		CFS Wholesale Asian 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
<b>Cash flows from operating activities</b>						
Proceeds from sale of financial instruments at FVTPL*	1,751,073	483,000	510,218	417,341	13,090	24,016
Payments for purchase of financial instruments at FVTPL*	(348,000)	(298,119)	(306,969)	(23,300)	-	(1,350)
Interest received	421	378	122	120	11	8
Dividends/distributions received	1	-	-	-	-	-
Responsible Entity fee received/ (paid)	(652)	(652)	(129)	(13)	29	15
Interest paid	-	-	-	-	(1)	-
Other receipts/(payments)	3	19	(1)	(2)	(2)	-
<b>Net cash (used in)/from operating activities</b> 8(a)	<b>1,402,846</b>	<b>184,626</b>	<b>203,241</b>	<b>394,146</b>	<b>13,127</b>	<b>22,689</b>
<b>Cash flows from financing activities</b>						
Receipts from issue of units	386,161	677,951	281,234	36,069	1,895	2,849
Payment for redemption of units	(1,793,901)	(848,203)	(482,823)	(434,738)	(15,091)	(25,908)
Distributions paid	(1,070)	(1,003)	-	(283)	(34)	(61)
<b>Net cash (used in)/from financing activities</b>	<b>(1,408,810)</b>	<b>(171,255)</b>	<b>(201,589)</b>	<b>(398,952)</b>	<b>(13,230)</b>	<b>(23,120)</b>
<b>Net movement in cash and cash equivalents</b>	(5,964)	13,371	1,652	(4,806)	(103)	(431)
Add opening cash and cash equivalents brought forward	19,311	5,940	3,729	8,535	458	889
<b>Closing cash and cash equivalents carried forward</b>	<b>13,347</b>	<b>19,311</b>	<b>5,381</b>	<b>3,729</b>	<b>355</b>	<b>458</b>

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 Emerging Markets		CFS Wholesale Property Securities		CFS Wholesale Global Property 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
<b>Cash flows from operating activities</b>							
Proceeds from sale of financial instruments at FVTPL*		124,403	43,500	29,020	19,920	328,953	53,500
Payments for purchase of financial instruments at FVTPL*		(172,103)	(17,500)	(500)	-	(4,500)	(71,000)
Interest received		77	63	47	25	114	95
Responsible Entity fee received/ (paid)		(3,218)	(1,784)	(248)	(244)	(703)	(927)
Interest paid		-	-	(7)	-	-	-
Other receipts/(payments)		1	(1)	1	1	(1)	1
<b>Net cash (used in)/from operating activities</b>	8(a)	<b>(50,840)</b>	<b>24,278</b>	<b>28,313</b>	<b>19,702</b>	<b>323,863</b>	<b>(18,331)</b>
<b>Cash flows from financing activities</b>							
Receipts from issue of units		90,034	401,100	11,635	10,927	13,332	722,217
Payment for redemption of units		(37,033)	(426,130)	(38,193)	(31,205)	(338,349)	(703,794)
Distributions paid		(135)	(267)	(196)	(268)	(60)	(576)
<b>Net cash (used in)/from financing activities</b>		<b>52,866</b>	<b>(25,297)</b>	<b>(26,754)</b>	<b>(20,546)</b>	<b>(325,077)</b>	<b>17,847</b>
<b>Net movement in cash and cash equivalents</b>		<b>2,026</b>	<b>(1,019)</b>	<b>1,559</b>	<b>(844)</b>	<b>(1,214)</b>	<b>(484)</b>
Add opening cash and cash equivalents brought forward		2,773	3,792	758	1,602	3,475	3,959
<b>Closing cash and cash equivalents carried forward</b>		<b>4,799</b>	<b>2,773</b>	<b>2,317</b>	<b>758</b>	<b>2,261</b>	<b>3,475</b>

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 Global Infrastructure Securities		CFS Wholesale Geared Australian Share		CFS Wholesale Enhanced Index Conservative	
	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
<b>Cash flows from operating activities</b>							
Proceeds from sale of financial instruments at FVTPL*		340,462	250,000	8,805	5,890	542,601	1,504,144
Payments for purchase of financial instruments at FVTPL*		(11,000)	(112,000)	(5,370)	(4,001)	(206,117)	(1,156,259)
Interest received		141	90	4	2	227	171
Responsible Entity fee received/ (paid)		(1,895)	(2,231)	(522)	(543)	(2,736)	(6,481)
Interest paid		-	-	-	-	(1)	-
Other receipts/(payments)		1	1	35	-	5	1
<b>Net cash (used in)/from operating activities</b>	8(a)	<b>327,709</b>	<b>135,860</b>	<b>2,952</b>	<b>1,348</b>	<b>333,979</b>	<b>341,576</b>
<b>Cash flows from financing activities</b>							
Receipts from issue of units		48,637	693,366	8,210	5,975	81,643	105,949
Payment for redemption of units		(378,298)	(828,029)	(10,608)	(6,596)	(406,809)	(452,516)
Distributions paid		(355)	(2,503)	(971)	(452)	(1,033)	(2,910)
<b>Net cash (used in)/from financing activities</b>		<b>(330,016)</b>	<b>(137,166)</b>	<b>(3,369)</b>	<b>(1,073)</b>	<b>(326,199)</b>	<b>(349,477)</b>
<b>Net movement in cash and cash equivalents</b>		<b>(2,307)</b>	<b>(1,306)</b>	<b>(417)</b>	<b>275</b>	<b>7,780</b>	<b>(7,901)</b>
Add opening cash and cash equivalents brought forward		5,785	7,091	729	454	6,608	14,509
<b>Closing cash and cash equivalents carried forward</b>		<b>3,478</b>	<b>5,785</b>	<b>312</b>	<b>729</b>	<b>14,388</b>	<b>6,608</b>

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 Enhanced Index Diversified		CFS Wholesale Enhanced Index Moderate		CFS Wholesale Enhanced Index Balanced	
	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
<b>Cash flows from operating activities</b>							
Proceeds from sale of financial instruments at FVTPL*		356,925	745,631	19,500	29,730	523,392	655,748
Payments for purchase of financial instruments at FVTPL*		(200,544)	(581,661)	(21,960)	(15,120)	(405,245)	(528,623)
Interest received		219	149	11	6	405	221
Responsible Entity fee received/ (paid)		(1,933)	(3,382)	(312)	(301)	(2,831)	(3,508)
Interest paid		(1)	-	-	-	-	-
Other receipts/(payments)		4	-	1	(1)	1	-
<b>Net cash (used in)/from operating activities</b>	8(a)	<b>154,670</b>	<b>160,737</b>	<b>(2,760)</b>	<b>14,314</b>	<b>115,722</b>	<b>123,838</b>
<b>Cash flows from financing activities</b>							
Receipts from issue of units		110,002	127,461	32,542	26,627	197,684	165,168
Payment for redemption of units		(259,842)	(287,418)	(28,332)	(40,471)	(302,059)	(288,807)
Distributions paid		(895)	(2,258)	(518)	(958)	(1,457)	(5,295)
<b>Net cash (used in)/from financing activities</b>		<b>(150,735)</b>	<b>(162,215)</b>	<b>3,692</b>	<b>(14,802)</b>	<b>(105,832)</b>	<b>(128,934)</b>
<b>Net movement in cash and cash equivalents</b>		<b>3,935</b>	<b>(1,478)</b>	<b>932</b>	<b>(488)</b>	<b>9,890</b>	<b>(5,096)</b>
Add opening cash and cash equivalents brought forward		8,800	10,278	472	960	13,574	18,670
<b>Closing cash and cash equivalents carried forward</b>		<b>12,735</b>	<b>8,800</b>	<b>1,404</b>	<b>472</b>	<b>23,464</b>	<b>13,574</b>

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 Enhanced Index High Growth		CFS Wholesale Index Conservative		CFS Wholesale Index Diversified	
	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
<b>Cash flows from operating activities</b>							
Proceeds from sale of financial instruments at FVTPL*		126,936	42,300	38,630	53,649	21,640	27,613
Payments for purchase of financial instruments at FVTPL*		(108,262)	(86,800)	(17,930)	(14,078)	(25,950)	(21,860)
Interest received		83	60	18	16	16	17
Responsible Entity fee received/ (paid)		(824)	(812)	(202)	(228)	(187)	(177)
Other receipts/(payments)		2	-	1	(1)	1	(1)
<b>Net cash (used in)/from operating activities</b>	8(a)	<b>17,935</b>	<b>(45,252)</b>	<b>20,517</b>	<b>39,358</b>	<b>(4,480)</b>	<b>5,592</b>
<b>Cash flows from financing activities</b>							
Receipts from issue of units		53,832	95,228	38,388	34,196	43,328	41,499
Payment for redemption of units		(69,464)	(50,751)	(58,649)	(73,471)	(38,528)	(47,218)
Distributions paid		(404)	(711)	(180)	(347)	(164)	(369)
<b>Net cash (used in)/from financing activities</b>		<b>(16,036)</b>	<b>43,766</b>	<b>(20,441)</b>	<b>(39,622)</b>	<b>4,636</b>	<b>(6,088)</b>
<b>Net movement in cash and cash equivalents</b>		<b>1,899</b>	<b>(1,486)</b>	<b>76</b>	<b>(264)</b>	<b>156</b>	<b>(496)</b>
Add opening cash and cash equivalents brought forward		2,034	3,520	605	869	488	984
<b>Closing cash and cash equivalents carried forward</b>		<b>3,933</b>	<b>2,034</b>	<b>681</b>	<b>605</b>	<b>644</b>	<b>488</b>

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 Index Moderate		CFS Wholesale Index Balanced		CFS Wholesale Index 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
<b>Cash flows from operating activities</b>							
Proceeds from sale of financial instruments at FVTPL*		19,540	12,660	12,380	8,461	10,650	8,399
Payments for purchase of financial instruments at FVTPL*		(17,780)	(16,438)	(19,530)	(22,077)	(17,190)	(22,377)
Interest received		6	6	14	8	8	6
Responsible Entity fee received/ (paid)		(79)	(78)	(91)	(73)	(110)	(90)
Other receipts/(payments)		-	1	1	(1)	4	1
<b>Net cash (used in)/from operating activities</b>	8(a)	<b>1,687</b>	<b>(3,849)</b>	<b>(7,226)</b>	<b>(13,682)</b>	<b>(6,638)</b>	<b>(14,061)</b>
<b>Cash flows from financing activities</b>							
Receipts from issue of units		23,430	23,447	28,518	32,368	26,874	33,612
Payment for redemption of units		(24,857)	(19,598)	(21,134)	(18,347)	(19,565)	(19,508)
Distributions paid		(87)	(229)	(136)	(350)	(346)	(298)
<b>Net cash (used in)/from financing activities</b>		<b>(1,514)</b>	<b>3,620</b>	<b>7,248</b>	<b>13,671</b>	<b>6,963</b>	<b>13,806</b>
<b>Net movement in cash and cash equivalents</b>		<b>173</b>	<b>(229)</b>	<b>22</b>	<b>(11)</b>	<b>325</b>	<b>(255)</b>
Add opening cash and cash equivalents brought forward		32	261	362	373	151	406
<b>Closing cash and cash equivalents carried forward</b>		<b>205</b>	<b>32</b>	<b>384</b>	<b>362</b>	<b>476</b>	<b>151</b>

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**

	<b>CFS Wholesale Index High Growth</b>		<b>CFS Wholesale Index Australian Bond</b>		<b>CFS Wholesale Index Global Share</b>	
<b>Note</b>	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
<b>Cash flows from operating activities</b>						
Proceeds from sale of financial instruments at FVTPL*	7,250	5,248	10,640	17,710	54,740	45,040
Payments for purchase of financial instruments at FVTPL*	(14,945)	(14,817)	(16,650)	(8,460)	(18,090)	(24,400)
Interest received	7	4	14	7	25	18
Responsible Entity fee received/ (paid)	(45)	(33)	2	2	30	14
Other receipts/(payments)	-	-	(1)	1	15	1
<b>Net cash (used in)/from operating activities</b> 8(a)	<b>(7,733)</b>	<b>(9,598)</b>	<b>(5,995)</b>	<b>9,260</b>	<b>36,720</b>	<b>20,673</b>
<b>Cash flows from financing activities</b>						
Receipts from issue of units	19,930	18,564	36,659	24,625	80,375	81,934
Payment for redemption of units	(12,047)	(8,800)	(30,215)	(33,830)	(112,282)	(98,718)
Distributions paid	(53)	(90)	(3)	(34)	(3,583)	(6,692)
<b>Net cash (used in)/from financing activities</b>	<b>7,830</b>	<b>9,674</b>	<b>6,441</b>	<b>(9,239)</b>	<b>(35,490)</b>	<b>(23,476)</b>
<b>Net movement in cash and cash equivalents</b>	<b>97</b>	<b>76</b>	<b>446</b>	<b>21</b>	<b>1,230</b>	<b>(2,803)</b>
Add opening cash and cash equivalents brought forward	114	38	90	69	3,502	6,305
<b>Closing cash and cash equivalents carried forward</b>	<b>211</b>	<b>114</b>	<b>536</b>	<b>90</b>	<b>4,732</b>	<b>3,502</b>

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

	CFS Wholesale Index Property Securities		AZ Sestante Wholesale Conservative		Context Capital Wholesale Short Term	
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	13/09/2022 - 30/06/2023 \$'000
<b>Cash flows from operating activities</b>						
Proceeds from sale of financial instruments at FVTPL*	17,890	16,790	18,689	11,623	561	4
Payments for purchase of financial instruments at FVTPL*	(4,260)	(4,790)	(10,496)	(4,881)	(43,303)	(4,735)
Interest received	10	6	7	5	6	-
Responsible Entity fee received/ (paid)	(1)	(1)	(55)	(53)	(64)	-
Interest paid	-	-	(2)	-	-	(1)
Other receipts/(payments)	7	1	2	(1)	(1)	-
<b>Net cash (used in)/from operating activities</b> 8(a)	<b>13,646</b>	<b>12,006</b>	<b>8,145</b>	<b>6,693</b>	<b>(42,801)</b>	<b>(4,732)</b>
<b>Cash flows from financing activities</b>						
Receipts from issue of units	18,089	19,216	4,013	4,374	44,346	4,674
Payment for redemption of units	(30,113)	(28,209)	(12,146)	(11,121)	(1,175)	(103)
Distributions paid	(2,592)	(2,692)	(60)	(87)	-	-
<b>Net cash (used in)/from financing activities</b>	<b>(14,616)</b>	<b>(11,685)</b>	<b>(8,193)</b>	<b>(6,834)</b>	<b>43,171</b>	<b>4,571</b>
<b>Net movement in cash and cash equivalents</b>	(970)	321	(48)	(141)	370	(161)
Add opening cash and cash equivalents brought forward	2,247	1,926	302	443	(161)	-
<b>Closing cash and cash equivalents carried forward</b>	<b>1,277</b>	<b>2,247</b>	<b>254</b>	<b>302</b>	<b>209</b>	<b>(161)</b>

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**

	<b>First Sentier Wholesale Conservative</b>		<b>Perpetual Wholesale Conservative Growth</b>		<b>AZ Sestante Wholesale Diversified</b>	
<b>Note</b>	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
<b>Cash flows from operating activities</b>						
Proceeds from sale of financial instruments at FVTPL*	327,203	76,513	65,222	25,807	52,784	43,911
Payments for purchase of financial instruments at FVTPL*	(243,234)	(20,700)	(18,989)	(20,871)	(35,520)	(13,710)
Interest received	68	50	465	281	17	12
Dividends/distributions received	-	-	422	314	-	-
Responsible Entity fee received/ (paid)	(970)	(1,134)	(678)	(828)	(85)	(77)
Interest paid	(3)	-	(158)	(24)	-	-
Payment for brokerage costs	-	-	(35)	(8)	-	-
Other receipts/(payments)	2	(2)	(3)	(5)	1	-
<b>Net cash (used in)/from operating activities</b> 8(a)	<b>83,066</b>	<b>54,727</b>	<b>46,246</b>	<b>4,666</b>	<b>17,197</b>	<b>30,136</b>
<b>Cash flows from financing activities</b>						
Receipts from issue of units	24,398	47,482	8,111	21,803	4,967	10,768
Payment for redemption of units	(99,505)	(99,928)	(56,549)	(35,050)	(22,534)	(40,655)
Distributions paid	(3,187)	(3,244)	(45)	(83)	(80)	(328)
<b>Net cash (used in)/from financing activities</b>	<b>(78,294)</b>	<b>(55,690)</b>	<b>(48,483)</b>	<b>(13,330)</b>	<b>(17,647)</b>	<b>(30,215)</b>
<b>Net movement in cash and cash equivalents</b>	<b>4,772</b>	<b>(963)</b>	<b>(2,237)</b>	<b>(8,664)</b>	<b>(450)</b>	<b>(79)</b>
Effects of exchange rate changes	-	-	(60)	(34)	-	-
Add opening cash and cash equivalents brought forward	2,277	3,240	5,325	14,023	1,080	1,159
<b>Closing cash and cash equivalents carried forward</b>	<b>7,049</b>	<b>2,277</b>	<b>3,028</b>	<b>5,325</b>	<b>630</b>	<b>1,080</b>

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

		Context Capital Wholesale Medium Term		Evidentia Wholesale Medium Term		First Sentier Wholesale Balanced	
	Note	1/07/2023 - 30/06/2024 \$'000	13/09/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$	13/09/2022 - 30/06/2023 \$	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
<b>Cash flows from operating activities</b>							
Proceeds from sale of financial instruments at FVTPL*		936	3	61,838	-	344,396	176,721
Payments for purchase of financial instruments at FVTPL*		(70,949)	(8,612)	(3,077,244)	(99,500)	(284,133)	(128,315)
Interest received		10	-	112	76	73	62
Responsible Entity fee received/ (paid)		(118)	-	(2,004)	(16)	(1,139)	(1,215)
Interest paid		-	(2)	-	-	(1)	-
Other receipts/(payments)		(1)	-	-	-	1	-
<b>Net cash (used in)/from operating activities</b>	8(a)	<b>(70,122)</b>	<b>(8,611)</b>	<b>(3,017,298)</b>	<b>(99,440)</b>	<b>59,197</b>	<b>47,253</b>
<b>Cash flows from financing activities</b>							
Receipts from issue of units		73,309	7,829	3,198,255	100,000	21,938	21,452
Payment for redemption of units		(1,965)	(104)	(167,343)	-	(75,023)	(67,420)
Distributions paid		(1)	-	1	-	(1,050)	(1,709)
<b>Net cash (used in)/from financing activities</b>		<b>71,343</b>	<b>7,725</b>	<b>3,030,913</b>	<b>100,000</b>	<b>(54,135)</b>	<b>(47,677)</b>
<b>Net movement in cash and cash equivalents</b>		<b>1,221</b>	<b>(886)</b>	<b>13,615</b>	<b>560</b>	<b>5,062</b>	<b>(424)</b>
Add opening cash and cash equivalents brought forward		(886)	-	560	-	2,595	3,019
<b>Closing cash and cash equivalents carried forward</b>		<b>335</b>	<b>(886)</b>	<b>14,175</b>	<b>560</b>	<b>7,657</b>	<b>2,595</b>

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

		Perpetual Wholesale Diversified Growth		First Sentier Wholesale Diversified		Pendal Wholesale Sustainable Balanced	
	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
<b>Cash flows from operating activities</b>							
Proceeds from sale of financial instruments at FVTPL*		19,006	13,260	585,496	359,874	18,266	20,970
Payments for purchase of financial instruments at FVTPL*		(8,062)	(12,832)	(468,787)	(280,124)	(5,552)	(9,942)
Interest received		179	110	130	125	142	55
Dividends/distributions received		359	246	-	-	650	514
Responsible Entity fee received/ (paid)		(414)	(414)	(2,015)	(2,012)	(343)	(354)
Interest paid		(67)	(8)	(1)	-	(18)	-
Payment for brokerage costs		(25)	(4)	-	-	(17)	(3)
Other receipts/(payments)		-	(3)	2	-	1	-
<b>Net cash (used in)/from operating activities</b>	8(a)	<b>10,976</b>	<b>355</b>	<b>114,825</b>	<b>77,863</b>	<b>13,129</b>	<b>11,240</b>
<b>Cash flows from financing activities</b>							
Receipts from issue of units		6,244	13,420	24,236	29,261	6,619	13,588
Payment for redemption of units		(17,582)	(14,198)	(118,458)	(98,053)	(23,189)	(24,657)
Distributions paid		(35)	(129)	(3,764)	(7,733)	(22)	(146)
<b>Net cash (used in)/from financing activities</b>		<b>(11,373)</b>	<b>(907)</b>	<b>(97,986)</b>	<b>(76,525)</b>	<b>(16,592)</b>	<b>(11,215)</b>
<b>Net movement in cash and cash equivalents</b>		<b>(397)</b>	<b>(552)</b>	<b>16,839</b>	<b>1,338</b>	<b>(3,463)</b>	<b>25</b>
Effects of exchange rate changes		(33)	(5)	-	-	9	-
Add opening cash and cash equivalents brought forward		3,351	3,908	5,430	4,092	5,512	5,487
<b>Closing cash and cash equivalents carried forward</b>		<b>2,921</b>	<b>3,351</b>	<b>22,269</b>	<b>5,430</b>	<b>2,058</b>	<b>5,512</b>

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

		Perpetual Wholesale Balanced Growth		Schroder Wholesale Real Return		AZ Sestante Wholesale 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
<b>Cash flows from operating activities</b>							
Proceeds from sale of financial instruments at FVTPL*		30,712	37,504	14,125	13,215	47,226	26,515
Payments for purchase of financial instruments at FVTPL*		(34,296)	(51,745)	(1,360)	(1,350)	(36,450)	(34,705)
Interest received		735	376	5	4	18	14
Dividends/distributions received		1,471	1,084	-	-	-	-
Responsible Entity fee received/ (paid)		(1,325)	(1,123)	(312)	(407)	(74)	46
Interest paid		(241)	(35)	-	-	-	-
Payment for brokerage costs		(91)	(12)	-	-	-	-
Other receipts/(payments)		(6)	(16)	1	(1)	-	(1)
<b>Net cash (used in)/from operating activities</b>	8(a)	<b>(3,041)</b>	<b>(13,967)</b>	<b>12,459</b>	<b>11,461</b>	<b>10,720</b>	<b>(8,131)</b>
<b>Cash flows from financing activities</b>							
Receipts from issue of units		35,239	45,268	7,044	7,450	7,934	29,009
Payment for redemption of units		(36,020)	(25,906)	(19,501)	(18,821)	(18,472)	(20,656)
Distributions paid		(106)	(240)	(39)	(300)	(80)	(255)
<b>Net cash (used in)/from financing activities</b>		<b>(887)</b>	<b>19,122</b>	<b>(12,496)</b>	<b>(11,671)</b>	<b>(10,618)</b>	<b>8,098</b>
<b>Net movement in cash and cash equivalents</b>		<b>(3,928)</b>	<b>5,155</b>	<b>(37)</b>	<b>(210)</b>	<b>102</b>	<b>(33)</b>
Effects of exchange rate changes		(104)	(115)	-	-	-	-
Add opening cash and cash equivalents brought forward		13,345	8,305	226	436	733	766
<b>Closing cash and cash equivalents carried forward</b>		<b>9,313</b>	<b>13,345</b>	<b>189</b>	<b>226</b>	<b>835</b>	<b>733</b>

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

	Context Capital Wholesale Long Term		Evidentia Wholesale Long Term		First Sentier Wholesale High Growth	
Note	1/07/2023 - 30/06/2024 \$'000	13/09/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$	13/09/2022 - 30/06/2023 \$	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
<b>Cash flows from operating activities</b>						
Proceeds from sale of financial instruments at FVTPL*	7,424	-	142,526	-	215,929	108,022
Payments for purchase of financial instruments at FVTPL*	(51,352)	(4,772)	(2,520,213)	(127,677)	(205,692)	(96,423)
Interest received	5	-	127	76	49	34
Responsible Entity fee received/ (paid)	(73)	-	(1,874)	(16)	(1,349)	(1,158)
Interest paid	-	(1)	(1)	-	-	-
Other receipts/(payments)	-	1	5	-	-	(1)
<b>Net cash (used in)/from operating activities</b> 8(a)	<b>(43,996)</b>	<b>(4,772)</b>	<b>(2,379,430)</b>	<b>(127,617)</b>	<b>8,937</b>	<b>10,474</b>
<b>Cash flows from financing activities</b>						
Receipts from issue of units	46,357	4,499	2,655,226	129,819	40,646	27,804
Payment for redemption of units	(1,820)	(105)	(264,799)	(1,500)	(44,532)	(37,275)
Distributions paid	(1)	-	(36)	-	(771)	(1,409)
<b>Net cash (used in)/from financing activities</b>	<b>44,536</b>	<b>4,394</b>	<b>2,390,391</b>	<b>128,319</b>	<b>(4,657)</b>	<b>(10,880)</b>
<b>Net movement in cash and cash equivalents</b>	540	(378)	10,961	702	4,280	(406)
Add opening cash and cash equivalents brought forward	(378)	-	702	-	1,762	2,168
<b>Closing cash and cash equivalents carried forward</b>	<b>162</b>	<b>(378)</b>	<b>11,663</b>	<b>702</b>	<b>6,042</b>	<b>1,762</b>

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

		Aspect Wholesale Absolute Return		Aspect Wholesale Diversified Futures		AB Wholesale Managed Volatility Equities	
	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
<b>Cash flows from operating activities</b>		\$	\$	\$'000	\$'000	\$'000	\$'000
Proceeds from sale of financial instruments at FVTPL*		1,357,001	521,420	13,940	10,770	28,306	105,571
Payments for purchase of financial instruments at FVTPL*		(2,341,001)	(1,169,791)	(3,630)	(10,740)	(69,579)	(237,646)
Interest received		484	194	6	6	38	15
Responsible Entity fee received/ (paid)		(4,964)	(3,213)	57	(91)	37	(25)
Other receipts/(payments)		42	(24)	5	-	-	(1)
<b>Net cash (used in)/from operating activities</b>	8(a)	<b>(988,438)</b>	<b>(651,414)</b>	<b>10,378</b>	<b>(55)</b>	<b>(41,198)</b>	<b>(132,086)</b>
<b>Cash flows from financing activities</b>							
Receipts from issue of units		2,772,451	1,325,666	9,140	17,968	79,445	143,594
Payment for redemption of units		(1,756,390)	(665,168)	(18,801)	(16,941)	(37,407)	(12,261)
Distributions paid		(8,135)	(10,325)	(503)	(2,463)	(74)	(107)
<b>Net cash (used in)/from financing activities</b>		<b>1,007,926</b>	<b>650,173</b>	<b>(10,164)</b>	<b>(1,436)</b>	<b>41,964</b>	<b>131,226</b>
<b>Net movement in cash and cash equivalents</b>		<b>19,488</b>	<b>(1,241)</b>	<b>214</b>	<b>(1,491)</b>	<b>766</b>	<b>(860)</b>
Add opening cash and cash equivalents brought forward		7,634	8,875	811	2,302	242	1,102
<b>Closing cash and cash equivalents carried forward</b>		<b>27,122</b>	<b>7,634</b>	<b>1,025</b>	<b>811</b>	<b>1,008</b>	<b>242</b>

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 Developing Companies		First Sentier Wholesale Future Leaders		Baillie Gifford Wholesale Sustainable 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 \$	1/07/2022 - 30/06/2023 \$
<b>Cash flows from operating activities</b>							
Proceeds from sale of financial instruments at FVTPL*		225,699	10,930	4,002	3,602	627,000	343,495
Payments for purchase of financial instruments at FVTPL*		(246,876)	(11,100)	(305)	(350)	(176,000)	(300,256)
Interest received		6	6	1	1	299	261
Responsible Entity fee received/ (paid)		(5)	(4)	5	1	(1,647)	(1,749)
Interest paid		-	-	-	-	-	-
Payment for brokerage costs		(63)	-	-	-	-	-
Other receipts/(payments)		1	1	(1)	-	(1)	1
<b>Net cash (used in)/from operating activities</b>	8(a)	<b>(21,238)</b>	<b>(167)</b>	<b>3,702</b>	<b>3,254</b>	<b>449,651</b>	<b>41,752</b>
<b>Cash flows from financing activities</b>							
Receipts from issue of units		77,189	12,342	879	876	237,900	349,176
Payment for redemption of units		(49,605)	(11,600)	(4,536)	(4,086)	(690,939)	(388,535)
Distributions paid		(1,405)	(5,034)	(36)	(49)	-	-
<b>Net cash (used in)/from financing activities</b>		<b>26,179</b>	<b>(4,292)</b>	<b>(3,693)</b>	<b>(3,259)</b>	<b>(453,039)</b>	<b>(39,359)</b>
<b>Net movement in cash and cash equivalents</b>		<b>4,941</b>	<b>(4,459)</b>	<b>9</b>	<b>(5)</b>	<b>(3,388)</b>	<b>2,393</b>
Add opening cash and cash equivalents brought forward		628	5,087	29	34	7,980	5,587
<b>Closing cash and cash equivalents carried forward</b>		<b>5,569</b>	<b>628</b>	<b>38</b>	<b>29</b>	<b>4,592</b>	<b>7,980</b>

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 Multi-Manager Defensive Fund	CFS Wholesale Defensive (formerly FirstChoice Wholesale Defensive)	11/03/2002	27/03/2002
Colonial First State Multi-Manager Conservative Fund	CFS Wholesale Conservative (formerly FirstChoice Wholesale Conservative)	11/03/2002	27/03/2002
Colonial First State Multi-Manager Diversified Fund	CFS Wholesale Diversified (formerly FirstChoice Wholesale Diversified)	26/02/2015	12/03/2015
Colonial First State Multi-Manager Moderate Fund	CFS Wholesale Moderate (formerly FirstChoice Wholesale Moderate)	11/03/2002	27/03/2002
Colonial First State Balanced Fund 2	CFS Wholesale Balanced (formerly FirstChoice Wholesale Balanced)	19/12/2008	16/01/2009
Colonial First State Multi-Manager Growth Fund	CFS Wholesale Growth (formerly FirstChoice Wholesale Growth)	11/03/2002	27/03/2002
Colonial First State Multi-Manager High Growth Fund	CFS Wholesale High Growth (formerly FirstChoice Wholesale High Growth)	11/03/2002	27/03/2002
Colonial First State Multi Manager Geared Growth Fund	CFS Wholesale Geared Growth Plus (formerly FirstChoice Wholesale Geared Growth Plus)	20/12/2007	25/01/2008
Colonial First State Multi-Manager Fixed Interest Fund	CFS Wholesale Fixed Interest (formerly FirstChoice Wholesale Fixed Interest)	11/03/2002	27/03/2002

# 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 – Alternatives 1	CFS Wholesale Alternatives (formerly FirstChoice Wholesale Alternatives)	28/02/2014	28/03/2014
Colonial First State Multi-Manager Australian Share Fund	CFS Wholesale Australian Share (formerly FirstChoice Wholesale Australian Share)	11/03/2002	27/03/2002
Colonial First State Multi-Manager Small Companies Fund	CFS Wholesale Australian Small Companies (formerly FirstChoice Wholesale Australian Small Companies)	2/10/2002	4/11/2002
Colonial First State Multi-Manager Global Shares Fund	CFS Wholesale Global Share (formerly FirstChoice Wholesale Global Share)	11/03/2002	27/03/2002
Colonial First State Global Share Fund 15	CFS Wholesale Global Share - Hedged (formerly FirstChoice Wholesale Global Share - Hedged)	19/04/2005	4/05/2005
Colonial First State Multi Manager Asian Share Fund	CFS Wholesale Asian Share (formerly FirstChoice Wholesale Asian Share)	2/02/2007	16/02/2007
Colonial First State Multi Manager Emerging Markets Fund	CFS Wholesale Emerging Markets (formerly FirstChoice Wholesale Emerging Markets)	20/12/2007	25/01/2008
Colonial First State Multi-Manager Property Securities Fund	CFS Wholesale Property Securities (formerly FirstChoice Wholesale Property Securities)	11/03/2002	27/03/2002
Colonial First State Multi Manager Global Property Securities Fund	CFS Wholesale Global Property Securities (formerly FirstChoice Wholesale Global Property Securities)	19/04/2005	4/05/2005
Colonial First State Multi Manager Global Infrastructure Securities Fund	CFS Wholesale Global Infrastructure Securities (formerly FirstChoice Wholesale Global Infrastructure Securities)	17/01/2006	24/01/2006

# 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 Multi Manager Geared Australian Boutique Shares Fund	CFS Wholesale Geared Australian Share (formerly FirstChoice Wholesale Geared Australian Share)	2/02/2007	16/02/2007
Colonial First State Diversified Fund 2	CFS Wholesale Enhanced Index Conservative (formerly Colonial First State Wholesale Enhanced Index Conservative)	11/03/2002	27/03/2002
Colonial First State Diversified Fund 3	CFS Wholesale Enhanced Index Diversified (formerly Colonial First State Wholesale Enhanced Index Diversified)	11/03/2002	27/03/2002
Colonial First State Diversified Fund 10	CFS Wholesale Enhanced Index Moderate (formerly Colonial First State Wholesale Enhanced Index Moderate)	26/02/2015	12/03/2015
Colonial First State Diversified Fund 7	CFS Wholesale Enhanced Index Balanced (formerly Colonial First State Wholesale Enhanced Index Balanced)	11/03/2002	27/03/2002
Colonial First State Diversified Fund 8	CFS Wholesale Enhanced Index High Growth (formerly Colonial First State Wholesale Enhanced Index High Growth)	11/03/2002	27/03/2002
Colonial First State Investment Fund 85	CFS Wholesale Index Conservative (formerly Colonial First State Wholesale Index Conservative)	6/02/2018	5/03/2018
Colonial First State Investment Fund 83	CFS Wholesale Index Diversified (formerly Colonial First State Wholesale Index Diversified)	31/07/2018	10/08/2018
Colonial First State Investment Fund 90	CFS Wholesale Index Moderate (formerly Colonial First State Wholesale Index Moderate)	1/07/2019	6/08/2019

# 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 Investment Fund 91	CFS Wholesale Index Balanced (formerly Colonial First State Wholesale Index Balanced)	1/07/2019	6/08/2019
Colonial First State Investment Fund 84	CFS Wholesale Index Growth (formerly Colonial First State Wholesale Index Growth)	31/07/2018	10/08/2018
Colonial First State Investment Fund 92	CFS Wholesale Index High Growth (formerly Colonial First State Wholesale Index High Growth)	1/07/2019	6/08/2019
Colonial First State - FirstChoice Wholesale Investments - Fixed Interest Fund 8	CFS Wholesale Index Australian Bond (formerly Colonial First State Wholesale Index Australian Bond)	7/06/2004	15/06/2004
Colonial First State - FirstChoice Wholesale Investments - Global Share Fund 14	CFS Wholesale Index Global Share (formerly Colonial First State Wholesale Index Global Share)	7/06/2004	15/06/2004
Colonial First State - FirstChoice Wholesale Investments - Property Securities Fund 7	CFS Wholesale Index Property Securities (formerly Colonial First State Wholesale Index Property Securities)	7/06/2004	15/06/2004
Colonial First State Investment Fund 44	AZ Sestante Wholesale Conservative	23/08/2016	13/09/2016
Colonial First State Investment Fund 149	Context Capital Wholesale Short Term	18/08/2022	13/09/2022
Colonial First State Wholesale Conservative Fund	First Sentier Wholesale Conservative	11/05/1999	9/06/1999
Colonial First State Diversified Fund 1	Perpetual Wholesale Conservative Growth	11/03/2002	27/03/2002
Colonial First State Investment Fund 45	AZ Sestante Wholesale Diversified	23/08/2016	13/09/2016
Colonial First State Investment Fund 150	Context Capital Wholesale Medium Term	18/08/2022	13/09/2022
Colonial First State Investment Fund 147	Evidentia Wholesale Medium Term	18/08/2022	13/09/2022
Colonial First State Wholesale Balanced Fund	First Sentier Wholesale Balanced	11/05/1999	9/06/1999

# 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 Diversified Fund 4	Perpetual Wholesale Diversified Growth	11/03/2002	27/03/2002
Colonial First State Wholesale Diversified Fund	First Sentier Wholesale Diversified	11/05/1999	9/06/1999
Colonial First State Diversified Fund 5	Pendal Wholesale Sustainable Balanced	11/03/2002	27/03/2002
Colonial First State Diversified Fund 6	Perpetual Wholesale Balanced Growth	11/03/2002	27/03/2002
Colonial First State - FirstChoice Wholesale Investments - Specialist Fund 32	Schroder Wholesale Real Return	28/02/2014	28/03/2014
Colonial First State Investment Fund 46	AZ Sestante Wholesale Growth	23/08/2016	13/09/2016
Colonial First State Investment Fund 151	Context Capital Wholesale Long Term	18/08/2022	13/09/2022
Colonial First State Investment Fund 148	Evidentia Wholesale Long Term	18/08/2022	13/09/2022
Colonial First State Wholesale High Growth Fund	First Sentier Wholesale High Growth	11/05/1999	9/06/1999
Colonial First State Specialist Fund 46	Aspect Wholesale Absolute Return	6/12/2019	12/03/2020
Colonial First State - FirstChoice Wholesale Investments - Specialist Fund 23	Aspect Wholesale Diversified Futures	27/01/2010	10/02/2010
Colonial First State Australian Boutique Shares Blended	AB Wholesale Managed Volatility Equities (formerly FirstChoice Wholesale Lower Volatility Australian Share)	25/02/2004	11/03/2004
Colonial First State Wholesale Developing Companies Fund	First Sentier Wholesale Developing Companies	7/06/2004	15/06/2004
Colonial First State Wholesale Future Leaders Fund	First Sentier Wholesale Future Leaders	7/06/2004	15/06/2004
Colonial First State Investment Fund 95	Baillie Gifford Wholesale Sustainable Growth (formerly Baillie Gifford Wholesale Global Stewardship)	6/12/2019	12/03/2020

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

**1. GENERAL INFORMATION (continued)**

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.

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 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. There will be no comparative figures where a Fund is preparing the first financial report.

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)**

**(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**

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)**

**(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.

**(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.

# COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

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

### 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.

<b>30/06/2024</b>	<b>Audit and review of financial reports</b>	<b>Other regulatory services</b>	<b>Other non-assurance services</b>	<b>Total services provided by KPMG</b>
<b>Name of Fund:</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
CFS Wholesale Defensive	5,000	308	-	5,308
CFS Wholesale Conservative	5,000	308	-	5,308
CFS Wholesale Diversified	5,000	308	-	5,308
CFS Wholesale Moderate	5,000	308	-	5,308
CFS Wholesale Balanced	5,000	308	-	5,308
CFS Wholesale Growth	5,000	308	-	5,308
CFS Wholesale High Growth	5,000	308	-	5,308
CFS Wholesale Geared Growth Plus	5,000	308	-	5,308
CFS Wholesale Fixed Interest	5,000	308	-	5,308
CFS Wholesale Alternatives	5,000	308	-	5,308
CFS Wholesale Australian Share	5,000	308	-	5,308
CFS Wholesale Australian Small Companies	5,000	308	-	5,308
CFS Wholesale Global Share	5,000	308	-	5,308
CFS Wholesale Global Share - Hedged	5,000	308	-	5,308
CFS Wholesale Asian Share	5,000	308	-	5,308
CFS Wholesale Emerging Markets	5,000	308	-	5,308
CFS Wholesale Property Securities	5,000	308	-	5,308
CFS Wholesale Global Property Securities	5,000	308	-	5,308
CFS Wholesale Global Infrastructure Securities	5,000	308	-	5,308
CFS Wholesale Geared Australian Share	5,000	308	-	5,308
CFS Wholesale Enhanced Index Conservative	5,000	308	-	5,308
CFS Wholesale Enhanced Index Diversified	5,000	308	-	5,308
CFS Wholesale Enhanced Index Moderate	5,000	308	-	5,308
CFS Wholesale Enhanced Index Balanced	5,000	308	-	5,308
CFS Wholesale Enhanced Index High Growth	5,000	308	-	5,308
CFS Wholesale Index Conservative	5,000	308	-	5,308
CFS Wholesale Index Diversified	5,000	308	-	5,308
CFS Wholesale Index Moderate	5,000	308	-	5,308
CFS Wholesale Index Balanced	5,000	308	-	5,308
CFS Wholesale Index Growth	5,000	308	-	5,308
CFS Wholesale Index High Growth	5,000	308	-	5,308
CFS Wholesale Index Australian Bond	5,000	308	-	5,308
CFS Wholesale Index Global Share	5,000	308	-	5,308
CFS Wholesale Index Property Securities	5,000	308	-	5,308
AZ Sestante Wholesale Conservative	5,000	308	-	5,308
Context Capital Wholesale Short Term	5,000	308	-	5,308
First Sentier Wholesale Conservative	5,000	308	-	5,308
Perpetual Wholesale Conservative Growth	5,000	308	-	5,308
AZ Sestante Wholesale Diversified	5,000	308	-	5,308
Context Capital Wholesale Medium Term	5,000	308	-	5,308
Evidentia Wholesale Medium Term	5,000	308	-	5,308
First Sentier Wholesale Balanced	5,000	308	-	5,308
Perpetual Wholesale Diversified Growth	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:	\$	\$	\$	\$
First Sentier Wholesale Diversified	5,000	308	-	5,308
Pendal Wholesale Sustainable Balanced	5,000	308	-	5,308
Perpetual Wholesale Balanced Growth	5,000	308	-	5,308
Schroder Wholesale Real Return	5,000	308	-	5,308
AZ Sestante Wholesale Growth	5,000	308	-	5,308
Context Capital Wholesale Long Term	5,000	308	-	5,308
Evidentia Wholesale Long Term	5,000	308	-	5,308
First Sentier Wholesale High Growth	5,000	308	-	5,308
Aspect Wholesale Absolute Return	5,000	308	-	5,308
Aspect Wholesale Diversified Futures	5,000	308	-	5,308
AB Wholesale Managed Volatility Equities	5,000	308	-	5,308
First Sentier Wholesale Developing Companies	5,000	308	-	5,308
First Sentier Wholesale Future Leaders	5,000	308	-	5,308
Baillie Gifford Wholesale Sustainable Growth	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 Wholesale Defensive	2,714	346	1,562	4,622
CFS Wholesale Conservative	2,714	346	1,562	4,622
CFS Wholesale Diversified	2,714	346	1,562	4,622
CFS Wholesale Moderate	2,714	346	1,562	4,622
CFS Wholesale Balanced	2,714	346	1,562	4,622
CFS Wholesale Growth	2,714	346	1,562	4,622
CFS Wholesale High Growth	2,714	346	1,562	4,622
CFS Wholesale Geared Growth Plus	2,714	346	1,562	4,622
CFS Wholesale Fixed Interest	2,714	346	1,562	4,622
CFS Wholesale Alternatives	2,714	346	1,562	4,622
CFS Wholesale Australian Share	2,714	346	1,562	4,622
CFS Wholesale Australian Small Companies	2,714	346	1,562	4,622
CFS Wholesale Global Share	2,714	346	1,562	4,622
CFS Wholesale Global Share - Hedged	2,714	346	1,562	4,622
CFS Wholesale Asian Share	2,714	346	1,562	4,622
CFS Wholesale Emerging Markets	2,714	346	1,562	4,622
CFS Wholesale Property Securities	2,714	346	1,562	4,622
CFS Wholesale Global Property Securities	2,714	346	1,562	4,622
CFS Wholesale Global Infrastructure Securities	2,714	346	1,562	4,622
CFS Wholesale Geared Australian Share	2,714	346	1,562	4,622
CFS Wholesale Enhanced Index Conservative	2,714	346	1,562	4,622
CFS Wholesale Enhanced Index Diversified	2,714	346	1,562	4,622
CFS Wholesale Enhanced Index Moderate	2,714	346	1,562	4,622
CFS Wholesale Enhanced Index Balanced	2,714	346	1,562	4,622
CFS Wholesale Enhanced Index High Growth	2,714	346	1,562	4,622
CFS Wholesale Index Conservative	2,714	346	1,562	4,622
CFS Wholesale Index Diversified	2,714	346	1,562	4,622
CFS Wholesale Index Moderate	2,714	346	1,562	4,622
CFS Wholesale Index Balanced	2,714	346	1,562	4,622
CFS Wholesale Index Growth	2,714	346	1,562	4,622
CFS Wholesale Index High Growth	2,714	346	1,562	4,622
CFS Wholesale Index Australian Bond	2,714	346	1,562	4,622
CFS Wholesale Index Global Share	2,714	346	1,562	4,622
CFS Wholesale Index Property Securities	2,714	346	1,562	4,622
AZ Sestante Wholesale Conservative	2,714	346	1,562	4,622
Context Capital Wholesale Short Term	1,728	346	1,562	3,635
First Sentier Wholesale Conservative	2,714	346	1,562	4,622
Perpetual Wholesale Conservative Growth	2,714	346	1,562	4,622
AZ Sestante Wholesale Diversified	2,714	346	1,562	4,622
Context Capital Wholesale Medium Term	1,728	346	1,562	3,635
Evidentia Wholesale Medium Term	1,728	346	1,562	3,635
First Sentier Wholesale Balanced	2,714	346	1,562	4,622
Perpetual Wholesale Diversified Growth	2,714	346	1,562	4,622
First Sentier Wholesale Diversified	2,714	346	1,562	4,622
Pendal Wholesale Sustainable Balanced	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:	\$	\$	\$	\$
Perpetual Wholesale Balanced Growth	6,377	346	1,562	8,285
Schroder Wholesale Real Return	2,714	346	1,562	4,622
AZ Sestante Wholesale Growth	2,714	346	1,562	4,622
Context Capital Wholesale Long Term	1,728	346	1,562	3,635
Evidentia Wholesale Long Term	1,728	346	1,562	3,635
First Sentier Wholesale High Growth	2,714	346	1,562	4,622
Aspect Wholesale Absolute Return	2,714	346	1,562	4,622
Aspect Wholesale Diversified Futures	2,714	346	1,562	4,622
AB Wholesale Managed Volatility Equities	2,714	346	1,562	4,622
First Sentier Wholesale Developing Companies	2,714	346	1,562	4,622
First Sentier Wholesale Future Leaders	2,714	346	1,562	4,622
Baillie Gifford Wholesale Sustainable Growth	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

### 4. INTEREST INCOME

The interest income of the Funds are summarised in detail below with the exception of those Funds which interest income is derived mainly from interest earned on bank accounts which are measured at amortised cost.

Perpetual Wholesale Conservative Growth		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Cash and cash equivalents	285	118
Debt securities	182	171
<b>Total Interest Income</b>	<b>467</b>	<b>289</b>

Perpetual Wholesale Diversified Growth		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Cash and cash equivalents	139	75
Debt securities	44	43
<b>Total Interest Income</b>	<b>183</b>	<b>118</b>

Perpetual Wholesale Balanced Growth		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Cash and cash equivalents	564	237
Debt securities	179	169
<b>Total Interest Income</b>	<b>743</b>	<b>406</b>

# COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

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

### 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, half-yearly and yearly distributing Funds:

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

CFS Wholesale Defensive				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.29	1,963	0.17	1,365
- 31 December	0.28	1,817	0.24	1,840
- 31 March	0.37	2,304	0.39	2,863
- 30 June	1.29	7,652	0.44	3,100
<b>Distributions to unitholders</b>		<b>13,736</b>		<b>9,168</b>

CFS Wholesale Conservative				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.23	5,715	0.21	6,039
- 31 December	0.37	8,875	0.34	9,393
- 31 March	0.23	5,336	0.32	8,525
- 30 June	2.22	49,657	0.54	13,870
<b>Distributions to unitholders</b>		<b>69,583</b>		<b>37,827</b>

CFS Wholesale Diversified				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.24	1,551	0.25	1,832
- 31 December	0.41	2,561	0.32	2,284
- 31 March	0.16	978	0.25	1,746
- 30 June	2.14	12,745	0.51	3,478
<b>Distributions to unitholders</b>		<b>17,835</b>		<b>9,340</b>

# 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 Moderate				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.25	14,050	0.27	16,792
- 31 December	0.44	24,237	0.34	20,665
- 31 March	0.14	7,550	0.22	13,022
- 30 June	2.18	114,618	0.52	29,880
<b>Distributions to unitholders</b>		<b>160,455</b>		<b>80,359</b>

CFS Wholesale Balanced				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.31	3,316	0.37	4,244
- 31 December	0.60	6,435	0.45	5,064
- 31 March	0.13	1,392	0.24	2,660
- 30 June	3.24	32,561	0.70	7,654
<b>Distributions to unitholders</b>		<b>43,704</b>		<b>19,622</b>

CFS Wholesale Growth				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.27	11,830	0.33	15,368
- 31 December	0.51	22,041	0.38	17,426
- 31 March	0.09	3,856	0.19	8,600
- 30 June	2.57	108,286	0.58	25,828
<b>Distributions to unitholders</b>		<b>146,013</b>		<b>67,222</b>

CFS Wholesale High Growth				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.35	4,345	0.40	5,124
- 31 December	0.57	6,999	0.39	4,989
- 31 March	0.13	1,577	0.41	5,203
- 30 June	1.28	15,413	0.44	5,527
<b>Distributions to unitholders</b>		<b>28,334</b>		<b>20,843</b>

# 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 Geared Growth Plus				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	-	-	-	-
- 31 December	0.42	171	-	-
- 31 March	-	-	-	-
- 30 June	1.84	619	2.79	1,118
<b>Distributions to unitholders</b>		<b>790</b>		<b>1,118</b>

CFS Wholesale Fixed Interest				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.01	75	-	-
- 31 December	-	-	-	-
- 31 March	0.14	941	0.06	2,676
- 30 June	0.41	2,655	0.02	1,049
<b>Distributions to unitholders</b>		<b>3,671</b>		<b>3,725</b>

CFS Wholesale Alternatives				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	0.83	274	1.16	541
- 30 June	16.69	5,070	1.31	512
<b>Distributions to unitholders</b>		<b>5,344</b>		<b>1,053</b>

CFS Wholesale Australian Share				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	1.26	43,463	1.59	55,969
- 31 December	0.59	20,264	0.54	18,340
- 31 March	0.83	27,965	1.96	71,041
- 30 June	1.56	52,555	2.60	88,779
<b>Distributions to unitholders</b>		<b>144,247</b>		<b>234,129</b>

# 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 Australian Small Companies				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.89	1,764	0.96	1,944
- 31 December	1.78	3,475	1.51	3,015
- 31 March	2.43	4,664	2.06	4,102
- 30 June	4.77	9,256	4.44	8,720
<b>Distributions to unitholders</b>		<b>19,159</b>		<b>17,781</b>

CFS Wholesale Global Share				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	0.94	49,677	0.13	7,040
- 30 June	10.12	496,754	1.42	79,210
<b>Distributions to unitholders</b>		<b>546,431</b>		<b>86,250</b>

CFS Wholesale Global Share - Hedged				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	0.01	147	0.02	419
- 30 June	1.67	21,561	-	-
<b>Distributions to unitholders</b>		<b>21,708</b>		<b>419</b>

CFS Wholesale Asian Share				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	0.39	420	0.45	547
- 30 June	0.88	879	0.57	653
<b>Distributions to unitholders</b>		<b>1,299</b>		<b>1,200</b>

# 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 Emerging Markets				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	0.74	4,733	1.01	6,468
- 30 June	0.31	2,304	2.64	16,975
<b>Distributions to unitholders</b>		<b>7,037</b>		<b>23,443</b>

CFS Wholesale Property Securities				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.69	2,023	0.70	2,182
- 31 December	0.91	2,612	0.81	2,506
- 31 March	0.30	845	0.46	1,410
- 30 June	-	(1)	-	-
<b>Distributions to unitholders</b>		<b>5,479</b>		<b>6,098</b>

CFS Wholesale Global Property Securities				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	0.42	5,509	0.45	6,295
- 30 June	1.01	8,561	0.94	12,597
<b>Distributions to unitholders</b>		<b>14,070</b>		<b>18,892</b>

CFS Wholesale Global Infrastructure Securities				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	0.68	8,407	0.61	8,066
- 30 June	1.61	14,730	1.11	14,038
<b>Distributions to unitholders</b>		<b>23,137</b>		<b>22,104</b>

# 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 Geared Australian Share				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	-	-	-	-
- 31 December	0.80	603	-	-
- 31 March	0.42	286	-	-
- 30 June	2.06	1,987	7.84	5,081
<b>Distributions to unitholders</b>		<b>2,876</b>		<b>5,081</b>

CFS Wholesale Enhanced Index Conservative				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.23	6,101	0.25	7,505
- 31 December	0.37	9,443	0.41	12,027
- 31 March	0.29	7,208	0.47	13,299
- 30 June	0.98	23,816	0.59	16,190
<b>Distributions to unitholders</b>		<b>46,568</b>		<b>49,021</b>

CFS Wholesale Enhanced Index Diversified				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.31	5,524	0.32	6,131
- 31 December	0.54	9,388	0.51	9,674
- 31 March	0.25	4,306	0.43	8,019
- 30 June	3.27	55,695	0.74	13,436
<b>Distributions to unitholders</b>		<b>74,913</b>		<b>37,260</b>

CFS Wholesale Enhanced Index Moderate				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.30	534	0.32	589
- 31 December	0.57	1,019	0.50	923
- 31 March	0.19	337	0.36	637
- 30 June	2.82	5,009	0.73	1,244
<b>Distributions to unitholders</b>		<b>6,899</b>		<b>3,393</b>



# 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 Enhanced Index Balanced				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.29	8,517	0.32	9,682
- 31 December	0.61	17,718	0.52	15,594
- 31 March	0.13	3,774	0.32	9,582
- 30 June	5.36	155,480	0.76	22,489
<b>Distributions to unitholders</b>		<b>185,489</b>		<b>57,347</b>

CFS Wholesale Enhanced Index High Growth				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.45	2,114	0.53	2,341
- 31 December	1.08	5,063	1.03	4,698
- 31 March	0.42	1,995	0.60	2,819
- 30 June	6.42	30,543	1.73	8,208
<b>Distributions to unitholders</b>		<b>39,715</b>		<b>18,066</b>

CFS Wholesale Index Conservative				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.32	651	0.30	726
- 31 December	0.38	754	0.55	1,278
- 31 March	0.28	545	0.45	995
- 30 June	0.87	1,660	0.59	1,230
<b>Distributions to unitholders</b>		<b>3,610</b>		<b>4,229</b>

CFS Wholesale Index Diversified				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.40	715	0.34	606
- 31 December	0.47	848	0.61	1,091
- 31 March	0.34	630	0.37	666
- 30 June	1.05	1,936	0.64	1,129
<b>Distributions to unitholders</b>		<b>4,129</b>		<b>3,492</b>

# 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 Moderate				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.45	337	0.37	285
- 31 December	0.53	407	0.65	520
- 31 March	0.38	287	0.37	300
- 30 June	0.86	672	0.69	541
<b>Distributions to unitholders</b>		<b>1,703</b>		<b>1,646</b>

CFS Wholesale Index Balanced				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.47	388	0.40	281
- 31 December	0.58	503	0.71	523
- 31 March	0.37	326	0.34	262
- 30 June	0.86	760	0.73	581
<b>Distributions to unitholders</b>		<b>1,977</b>		<b>1,647</b>

CFS Wholesale Index Growth				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.52	509	0.46	389
- 31 December	0.74	752	0.82	719
- 31 March	0.76	792	0.38	352
- 30 June	1.34	1,410	1.83	1,740
<b>Distributions to unitholders</b>		<b>3,463</b>		<b>3,200</b>

CFS Wholesale Index High Growth				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.62	246	0.53	152
- 31 December	0.82	329	1.00	319
- 31 March	0.48	202	0.43	147
- 30 June	0.93	414	1.01	368
<b>Distributions to unitholders</b>		<b>1,191</b>		<b>986</b>

# 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 Australian Bond				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	-	-	-	-
- 31 December	-	-	-	-
- 31 March	0.01	12	-	-
- 30 June	0.01	13	0.01	12
<b>Distributions to unitholders</b>		<b>25</b>		<b>12</b>

CFS Wholesale Index Global Share				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	1.96	4,705	1.83	4,468
- 30 June	10.88	25,318	7.37	17,603
<b>Distributions to unitholders</b>		<b>30,023</b>		<b>22,071</b>

CFS Wholesale Index Property Securities				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	-	-	-	-
- 31 December	1.66	2,905	1.98	3,456
- 31 March	0.36	628	0.71	1,252
- 30 June	3.11	5,300	5.35	9,207
<b>Distributions to unitholders</b>		<b>8,833</b>		<b>13,915</b>

AZ Sestante Wholesale Conservative				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.57	197	0.19	79
- 31 December	0.59	176	0.35	139
- 31 March	0.57	167	0.39	151
- 30 June	0.86	241	0.70	250
<b>Distributions to unitholders</b>		<b>781</b>		<b>619</b>

# 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)

Context Capital Wholesale Short Term				
Period ended:	1/07/2023 - 30/06/2024		13/09/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.24	45	-	-
- 31 December	0.39	109	-	-
- 31 March	0.48	178	-	-
- 30 June	0.63	302	0.38	18
<b>Distributions to unitholders</b>		<b>634</b>		<b>18</b>

First Sentier Wholesale Conservative				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.54	2,760	0.32	1,773
- 31 December	0.61	3,040	0.44	2,371
- 31 March	1.00	4,827	0.48	2,539
- 30 June	3.05	14,441	1.79	9,389
<b>Distributions to unitholders</b>		<b>25,068</b>		<b>16,072</b>

Perpetual Wholesale Conservative Growth				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.59	1,103	0.02	42
- 31 December	0.29	501	0.23	476
- 31 March	0.66	1,084	-	-
- 30 June	2.93	4,547	0.23	457
<b>Distributions to unitholders</b>		<b>7,235</b>		<b>975</b>

AZ Sestante Wholesale Diversified				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.44	383	0.16	187
- 31 December	0.51	419	0.30	329
- 31 March	0.38	303	0.27	278
- 30 June	0.65	502	0.52	484
<b>Distributions to unitholders</b>		<b>1,607</b>		<b>1,278</b>

# 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)

Context Capital Wholesale Medium Term				
Period ended:	1/07/2023 - 30/06/2024		13/09/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.31	97	-	-
- 31 December	0.46	215	-	-
- 31 March	0.50	307	-	-
- 30 June	1.73	1,353	0.75	65
<b>Distributions to unitholders</b>		<b>1,972</b>		<b>65</b>

Evidentia Wholesale Medium Term				
Period ended:	1/07/2023 - 30/06/2024		13/09/2022 - 30/06/2023	
	cpu	\$	cpu	\$
- 30 September	0.37	372	-	-
- 31 December	0.26	846	-	-
- 31 March	0.30	2,883	-	-
- 30 June	1.60	46,759	0.66	660
<b>Distributions to unitholders</b>		<b>50,860</b>		<b>660</b>

First Sentier Wholesale Balanced				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.54	2,846	0.35	1,946
- 31 December	0.85	4,416	0.63	3,452
- 31 March	1.16	5,981	0.92	4,969
- 30 June	9.16	46,118	1.06	5,652
<b>Distributions to unitholders</b>		<b>59,361</b>		<b>16,019</b>

Perpetual Wholesale Diversified Growth				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.72	638	0.01	9
- 31 December	0.30	260	0.30	260
- 31 March	0.48	398	0.11	96
- 30 June	3.61	2,887	0.28	250
<b>Distributions to unitholders</b>		<b>4,183</b>		<b>615</b>

# 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)

First Sentier Wholesale Diversified				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.79	5,357	0.65	4,611
- 31 December	1.18	7,901	1.13	7,927
- 31 March	1.64	10,822	1.72	11,906
- 30 June	18.13	117,588	1.77	12,139
<b>Distributions to unitholders</b>		<b>141,668</b>		<b>36,583</b>

Pendal Wholesale Sustainable Balanced				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.01	13	0.29	427
- 31 December	0.46	584	-	-
- 31 March	-	-	-	-
- 30 June	0.06	73	-	-
<b>Distributions to unitholders</b>		<b>670</b>		<b>427</b>

Perpetual Wholesale Balanced Growth				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.86	2,558	0.08	216
- 31 December	0.52	1,559	0.18	492
- 31 March	0.39	1,162	0.33	912
- 30 June	2.92	8,671	0.75	2,187
<b>Distributions to unitholders</b>		<b>13,950</b>		<b>3,807</b>

Schroder Wholesale Real Return				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	0.69	398	0.01	7
- 30 June	0.82	436	0.05	33
<b>Distributions to unitholders</b>		<b>834</b>		<b>40</b>

# 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)

AZ Sestante Wholesale Growth				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.46	398	0.30	249
- 31 December	0.53	431	0.48	436
- 31 March	0.29	231	0.32	309
- 30 June	1.98	1,556	0.70	610
<b>Distributions to unitholders</b>		<b>2,616</b>		<b>1,604</b>

Context Capital Wholesale Long Term				
Period ended:	1/07/2023 - 30/06/2024		13/09/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.40	77	-	-
- 31 December	0.61	171	-	-
- 31 March	0.55	206	-	-
- 30 June	4.54	2,149	1.39	66
<b>Distributions to unitholders</b>		<b>2,603</b>		<b>66</b>

Evidentia Wholesale Long Term				
Period ended:	1/07/2023 - 30/06/2024		13/09/2022 - 30/06/2023	
	cpu	\$	cpu	\$
- 30 September	0.55	723	-	-
- 31 December	0.51	2,314	-	-
- 31 March	0.59	5,551	-	-
- 30 June	3.18	72,682	0.99	1,271
<b>Distributions to unitholders</b>		<b>81,270</b>		<b>1,271</b>

First Sentier Wholesale High Growth				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.73	2,061	0.79	2,191
- 31 December	1.36	3,843	1.41	3,927
- 31 March	1.77	5,016	2.24	6,227
- 30 June	34.66	99,564	1.87	5,237
<b>Distributions to unitholders</b>		<b>110,484</b>		<b>17,582</b>

# 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)

Aspect Wholesale Absolute Return				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$	cpu	\$
- 31 December	2.62	64,162	3.61	52,799
- 30 June	7.42	208,112	3.91	70,086
<b>Distributions to unitholders</b>		<b>272,274</b>		<b>122,885</b>

Aspect Wholesale Diversified Futures				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	0.25	81	4.69	1,779
- 30 June	18.45	5,658	6.52	2,436
<b>Distributions to unitholders</b>		<b>5,739</b>		<b>4,215</b>

AB Wholesale Managed Volatility Equities				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.24	432	1.49	1,085
- 31 December	1.12	2,169	1.38	1,575
- 31 March	1.26	2,559	1.41	2,088
- 30 June	1.48	2,906	0.37	610
<b>Distributions to unitholders</b>		<b>8,066</b>		<b>5,358</b>

First Sentier Wholesale Developing Companies				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.46	343	0.45	344
- 31 December	0.75	563	0.95	749
- 31 March	0.44	325	0.60	477
- 30 June	-	-	0.96	723
<b>Distributions to unitholders</b>		<b>1,231</b>		<b>2,293</b>



# 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)

First Sentier Wholesale Future Leaders				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.09	15	0.57	115
- 31 December	0.60	92	0.25	49
- 31 March	0.24	34	0.56	103
- 30 June	0.14	19	0.24	43
<b>Distributions to unitholders</b>		<b>160</b>		<b>310</b>

Baillie Gifford Wholesale Sustainable Growth				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$	cpu	\$
- 31 December	-	-	-	-
- 30 June	-	-	-	-
<b>Distributions to unitholders</b>		<b>-</b>		<b>-</b>

**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.

# 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

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

CFS Wholesale Defensive				
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	555,866	-	555,866	-
<b>Total Assets at fair value through profit or loss</b>	<b>555,866</b>	<b>-</b>	<b>555,866</b>	<b>-</b>
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	641,563	-	641,563	-
<b>Total Assets at fair value through profit or loss</b>	<b>641,563</b>	<b>-</b>	<b>641,563</b>	<b>-</b>

CFS Wholesale Conservative				
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	2,143,671	-	2,143,154	517
<b>Total Assets at fair value through profit or loss</b>	<b>2,143,671</b>	<b>-</b>	<b>2,143,154</b>	<b>517</b>
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	2,359,714	-	2,359,449	265
<b>Total Assets at fair value through profit or loss</b>	<b>2,359,714</b>	<b>-</b>	<b>2,359,449</b>	<b>265</b>

# 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 Diversified				
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	522,610	-	522,368	242
<b>Total Assets at fair value through profit or loss</b>	<b>522,610</b>	<b>-</b>	<b>522,368</b>	<b>242</b>
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	560,204	-	560,080	124
<b>Total Assets at fair value through profit or loss</b>	<b>560,204</b>	<b>-</b>	<b>560,080</b>	<b>124</b>

CFS Wholesale Moderate				
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	4,624,191	-	4,621,664	2,527
<b>Total Assets at fair value through profit or loss</b>	<b>4,624,191</b>	<b>-</b>	<b>4,621,664</b>	<b>2,527</b>
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	4,692,455	-	4,691,159	1,296
<b>Total Assets at fair value through profit or loss</b>	<b>4,692,455</b>	<b>-</b>	<b>4,691,159</b>	<b>1,296</b>

# 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 Balanced				
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	1,121,646	-	1,120,929	717
<b>Total Assets at fair value through profit or loss</b>	<b>1,121,646</b>	<b>-</b>	<b>1,120,929</b>	<b>717</b>
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	1,127,058	-	1,126,690	368
<b>Total Assets at fair value through profit or loss</b>	<b>1,127,058</b>	<b>-</b>	<b>1,126,690</b>	<b>368</b>

CFS Wholesale Growth				
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	3,681,015	-	3,678,747	2,268
<b>Total Assets at fair value through profit or loss</b>	<b>3,681,015</b>	<b>-</b>	<b>3,678,747</b>	<b>2,268</b>
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	3,575,980	-	3,574,816	1,164
<b>Total Assets at fair value through profit or loss</b>	<b>3,575,980</b>	<b>-</b>	<b>3,574,816</b>	<b>1,164</b>

# 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 High Growth				
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	1,096,825	-	1,095,962	863
<b>Total Assets at fair value through profit or loss</b>	<b>1,096,825</b>	<b>-</b>	<b>1,095,962</b>	<b>863</b>
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	1,028,900	-	1,028,900	-
<b>Total Assets at fair value through profit or loss</b>	<b>1,028,900</b>	<b>-</b>	<b>1,028,900</b>	<b>-</b>

CFS Wholesale Geared Growth Plus				
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	18,381	-	18,381	-
<b>Total Assets at fair value through profit or loss</b>	<b>18,381</b>	<b>-</b>	<b>18,381</b>	<b>-</b>
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	19,724	-	19,724	-
<b>Total Assets at fair value through profit or loss</b>	<b>19,724</b>	<b>-</b>	<b>19,724</b>	<b>-</b>

# 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 Fixed Interest				
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	527,341	-	527,341	-
<b>Total Assets at fair value through profit or loss</b>	<b>527,341</b>	<b>-</b>	<b>527,341</b>	<b>-</b>
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	4,189,486	-	4,189,486	-
<b>Total Assets at fair value through profit or loss</b>	<b>4,189,486</b>	<b>-</b>	<b>4,189,486</b>	<b>-</b>

CFS Wholesale Alternatives				
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	32,164	-	32,164	-
<b>Total Assets at fair value through profit or loss</b>	<b>32,164</b>	<b>-</b>	<b>32,164</b>	<b>-</b>
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	39,483	-	39,483	-
<b>Total Assets at fair value through profit or loss</b>	<b>39,483</b>	<b>-</b>	<b>39,483</b>	<b>-</b>



# 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 Australian 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	3,438,686	-	3,438,686	-
<b>Total Assets at fair value through profit or loss</b>	<b>3,438,686</b>	<b>-</b>	<b>3,438,686</b>	<b>-</b>
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	3,347,527	-	3,347,527	-
<b>Total Assets at fair value through profit or loss</b>	<b>3,347,527</b>	<b>-</b>	<b>3,347,527</b>	<b>-</b>

CFS Wholesale Australian 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: Managed Investment Schemes	361,996	-	361,996	-
<b>Total Assets at fair value through profit or loss</b>	<b>361,996</b>	<b>-</b>	<b>361,996</b>	<b>-</b>
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	365,388	-	365,388	-
<b>Total Assets at fair value through profit or loss</b>	<b>365,388</b>	<b>-</b>	<b>365,388</b>	<b>-</b>

# 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 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	3,529,918	-	3,529,918	-
<b>Total Assets at fair value through profit or loss</b>	<b>3,529,918</b>	<b>-</b>	<b>3,529,918</b>	<b>-</b>
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	4,117,974	-	4,117,974	-
<b>Total Assets at fair value through profit or loss</b>	<b>4,117,974</b>	<b>-</b>	<b>4,117,974</b>	<b>-</b>

CFS 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: Managed Investment Schemes	1,096,155	-	1,096,155	-
Derivatives	10,115	-	10,115	-
<b>Total Assets at fair value through profit or loss</b>	<b>1,106,270</b>	<b>-</b>	<b>1,106,270</b>	<b>-</b>
Financial Liabilities at fair value through profit or loss: Derivatives	(3,164)	-	(3,164)	-
<b>Total Liabilities at fair value through profit or loss</b>	<b>(3,164)</b>	<b>-</b>	<b>(3,164)</b>	<b>-</b>
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	1,082,044	-	1,082,044	-
Derivatives	27,223	-	27,223	-
<b>Total Assets at fair value through profit or loss</b>	<b>1,109,267</b>	<b>-</b>	<b>1,109,267</b>	<b>-</b>
Financial Liabilities at fair value through profit or loss: Derivatives	(25,532)	-	(25,532)	-
<b>Total Liabilities at fair value through profit or loss</b>	<b>(25,532)</b>	<b>-</b>	<b>(25,532)</b>	<b>-</b>

# 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 Asian 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	82,234	-	82,234	-
<b>Total Assets at fair value through profit or loss</b>	<b>82,234</b>	<b>-</b>	<b>82,234</b>	<b>-</b>
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	90,945	-	90,945	-
<b>Total Assets at fair value through profit or loss</b>	<b>90,945</b>	<b>-</b>	<b>90,945</b>	<b>-</b>

CFS Wholesale Emerging Markets				
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	567,979	-	567,979	-
<b>Total Assets at fair value through profit or loss</b>	<b>567,979</b>	<b>-</b>	<b>567,979</b>	<b>-</b>
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	474,077	-	474,077	-
<b>Total Assets at fair value through profit or loss</b>	<b>474,077</b>	<b>-</b>	<b>474,077</b>	<b>-</b>

# 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 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: Managed Investment Schemes	255,303	-	255,303	-
<b>Total Assets at fair value through profit or loss</b>	<b>255,303</b>	<b>-</b>	<b>255,303</b>	<b>-</b>
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	230,864	-	230,864	-
<b>Total Assets at fair value through profit or loss</b>	<b>230,864</b>	<b>-</b>	<b>230,864</b>	<b>-</b>

CFS 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: Managed Investment Schemes	529,502	-	529,502	-
<b>Total Assets at fair value through profit or loss</b>	<b>529,502</b>	<b>-</b>	<b>529,502</b>	<b>-</b>
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	819,826	-	819,826	-
<b>Total Assets at fair value through profit or loss</b>	<b>819,826</b>	<b>-</b>	<b>819,826</b>	<b>-</b>

# 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 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: Managed Investment Schemes	801,850	-	801,850	-
<b>Total Assets at fair value through profit or loss</b>	<b>801,850</b>	<b>-</b>	<b>801,850</b>	<b>-</b>
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	1,124,600	-	1,124,600	-
<b>Total Assets at fair value through profit or loss</b>	<b>1,124,600</b>	<b>-</b>	<b>1,124,600</b>	<b>-</b>

CFS Wholesale Geared Australian 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	33,122	-	33,122	-
<b>Total Assets at fair value through profit or loss</b>	<b>33,122</b>	<b>-</b>	<b>33,122</b>	<b>-</b>
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	24,486	-	24,486	-
<b>Total Assets at fair value through profit or loss</b>	<b>24,486</b>	<b>-</b>	<b>24,486</b>	<b>-</b>

# 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 Enhanced Index Conservative				
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	2,303,250	-	2,303,250	-
<b>Total Assets at fair value through profit or loss</b>	<b>2,303,250</b>	<b>-</b>	<b>2,303,250</b>	<b>-</b>
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	2,476,796	-	2,476,796	-
<b>Total Assets at fair value through profit or loss</b>	<b>2,476,796</b>	<b>-</b>	<b>2,476,796</b>	<b>-</b>

CFS Wholesale Enhanced Index Diversified				
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	1,877,038	-	1,877,038	-
<b>Total Assets at fair value through profit or loss</b>	<b>1,877,038</b>	<b>-</b>	<b>1,877,038</b>	<b>-</b>
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	1,857,947	-	1,857,947	-
<b>Total Assets at fair value through profit or loss</b>	<b>1,857,947</b>	<b>-</b>	<b>1,857,947</b>	<b>-</b>

# 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 Enhanced Index Moderate				
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	182,071	-	182,071	-
<b>Total Assets at fair value through profit or loss</b>	<b>182,071</b>	<b>-</b>	<b>182,071</b>	<b>-</b>
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	160,880	-	160,880	-
<b>Total Assets at fair value through profit or loss</b>	<b>160,880</b>	<b>-</b>	<b>160,880</b>	<b>-</b>

CFS Wholesale Enhanced Index Balanced				
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	2,921,049	-	2,921,049	-
<b>Total Assets at fair value through profit or loss</b>	<b>2,921,049</b>	<b>-</b>	<b>2,921,049</b>	<b>-</b>
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	2,710,920	-	2,710,920	-
<b>Total Assets at fair value through profit or loss</b>	<b>2,710,920</b>	<b>-</b>	<b>2,710,920</b>	<b>-</b>

# 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 Enhanced Index High Growth				
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	584,194	-	584,194	-
<b>Total Assets at fair value through profit or loss</b>	<b>584,194</b>	<b>-</b>	<b>584,194</b>	<b>-</b>
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	523,631	-	523,631	-
<b>Total Assets at fair value through profit or loss</b>	<b>523,631</b>	<b>-</b>	<b>523,631</b>	<b>-</b>

CFS Wholesale Index Conservative				
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	197,679	-	197,679	-
<b>Total Assets at fair value through profit or loss</b>	<b>197,679</b>	<b>-</b>	<b>197,679</b>	<b>-</b>
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	206,515	-	206,515	-
<b>Total Assets at fair value through profit or loss</b>	<b>206,515</b>	<b>-</b>	<b>206,515</b>	<b>-</b>



# 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 Diversified				
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	196,436	-	196,436	-
<b>Total Assets at fair value through profit or loss</b>	<b>196,436</b>	<b>-</b>	<b>196,436</b>	<b>-</b>
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	176,512	-	176,512	-
<b>Total Assets at fair value through profit or loss</b>	<b>176,512</b>	<b>-</b>	<b>176,512</b>	<b>-</b>

CFS Wholesale Index Moderate				
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	84,522	-	84,522	-
<b>Total Assets at fair value through profit or loss</b>	<b>84,522</b>	<b>-</b>	<b>84,522</b>	<b>-</b>
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	79,123	-	79,123	-
<b>Total Assets at fair value through profit or loss</b>	<b>79,123</b>	<b>-</b>	<b>79,123</b>	<b>-</b>

# 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 Balanced				
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	97,367	-	97,367	-
<b>Total Assets at fair value through profit or loss</b>	<b>97,367</b>	<b>-</b>	<b>97,367</b>	<b>-</b>
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	81,103	-	81,103	-
<b>Total Assets at fair value through profit or loss</b>	<b>81,103</b>	<b>-</b>	<b>81,103</b>	<b>-</b>

CFS Wholesale Index Growth				
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	119,417	-	119,417	-
<b>Total Assets at fair value through profit or loss</b>	<b>119,417</b>	<b>-</b>	<b>119,417</b>	<b>-</b>
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	100,592	-	100,592	-
<b>Total Assets at fair value through profit or loss</b>	<b>100,592</b>	<b>-</b>	<b>100,592</b>	<b>-</b>

# 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 High Growth				
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	52,381	-	52,381	-
<b>Total Assets at fair value through profit or loss</b>	<b>52,381</b>	<b>-</b>	<b>52,381</b>	<b>-</b>
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	38,891	-	38,891	-
<b>Total Assets at fair value through profit or loss</b>	<b>38,891</b>	<b>-</b>	<b>38,891</b>	<b>-</b>

CFS Wholesale Index Australian Bond				
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	118,657	-	118,657	-
<b>Total Assets at fair value through profit or loss</b>	<b>118,657</b>	<b>-</b>	<b>118,657</b>	<b>-</b>
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	109,007	-	109,007	-
<b>Total Assets at fair value through profit or loss</b>	<b>109,007</b>	<b>-</b>	<b>109,007</b>	<b>-</b>

# 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				
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	471,011	-	471,011	-
<b>Total Assets at fair value through profit or loss</b>	<b>471,011</b>	<b>-</b>	<b>471,011</b>	<b>-</b>
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	429,592	-	429,592	-
<b>Total Assets at fair value through profit or loss</b>	<b>429,592</b>	<b>-</b>	<b>429,592</b>	<b>-</b>

CFS Wholesale Index 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: Managed Investment Schemes	121,450	-	121,450	-
<b>Total Assets at fair value through profit or loss</b>	<b>121,450</b>	<b>-</b>	<b>121,450</b>	<b>-</b>
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	109,908	-	109,908	-
<b>Total Assets at fair value through profit or loss</b>	<b>109,908</b>	<b>-</b>	<b>109,908</b>	<b>-</b>

# 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)

AZ Sestante Wholesale Conservative				
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	28,599	-	28,599	-
<b>Total Assets at fair value through profit or loss</b>	<b>28,599</b>	<b>-</b>	<b>28,599</b>	<b>-</b>
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	34,756	-	34,756	-
<b>Total Assets at fair value through profit or loss</b>	<b>34,756</b>	<b>-</b>	<b>34,756</b>	<b>-</b>

Context Capital Wholesale Short Term				
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	49,251	-	49,251	-
<b>Total Assets at fair value through profit or loss</b>	<b>49,251</b>	<b>-</b>	<b>49,251</b>	<b>-</b>
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	4,722	-	4,722	-
<b>Total Assets at fair value through profit or loss</b>	<b>4,722</b>	<b>-</b>	<b>4,722</b>	<b>-</b>

# 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 Conservative				
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	545,179	-	545,179	-
<b>Total Assets at fair value through profit or loss</b>	<b>545,179</b>	<b>-</b>	<b>545,179</b>	<b>-</b>
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	591,232	-	591,232	-
<b>Total Assets at fair value through profit or loss</b>	<b>591,232</b>	<b>-</b>	<b>591,232</b>	<b>-</b>

Perpetual Wholesale Conservative 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	16,023	16,023	-	-
Debt Securities	3,609	-	3,609	-
Managed Investment Schemes	140,650	-	140,650	-
Derivatives	974	49	925	-
<b>Total Assets at fair value through profit or loss</b>	<b>161,256</b>	<b>16,072</b>	<b>145,184</b>	<b>-</b>
Financial Liabilities at fair value through profit or loss				
Derivatives	(73)	(33)	(40)	-
<b>Total Liabilities at fair value through profit or loss</b>	<b>(73)</b>	<b>(33)</b>	<b>(40)</b>	<b>-</b>
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	16,502	16,502	-	-
Debt Securities	6,975	-	6,975	-
Managed Investment Schemes	178,478	-	178,478	-
Derivatives	588	84	504	-
<b>Total Assets at fair value through profit or loss</b>	<b>202,543</b>	<b>16,586</b>	<b>185,957</b>	<b>-</b>
Financial Liabilities at fair value through profit or loss				
Derivatives	(860)	(498)	(362)	-
<b>Total Liabilities at fair value through profit or loss</b>	<b>(860)</b>	<b>(498)</b>	<b>(362)</b>	<b>-</b>

# 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)

AZ Sestante Wholesale Diversified				
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	78,963	-	78,963	-
<b>Total Assets at fair value through profit or loss</b>	<b>78,963</b>	<b>-</b>	<b>78,963</b>	<b>-</b>
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	89,931	-	89,931	-
<b>Total Assets at fair value through profit or loss</b>	<b>89,931</b>	<b>-</b>	<b>89,931</b>	<b>-</b>

Context Capital Wholesale Medium Term				
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	83,420	-	83,420	-
<b>Total Assets at fair value through profit or loss</b>	<b>83,420</b>	<b>-</b>	<b>83,420</b>	<b>-</b>
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	8,634	-	8,634	-
<b>Total Assets at fair value through profit or loss</b>	<b>8,634</b>	<b>-</b>	<b>8,634</b>	<b>-</b>

# 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)

Evidentia Wholesale Medium Term				
30/06/2024	Total \$	Level 1 \$	Level 2 \$	Level 3 \$
Financial Assets at fair value through profit or loss: Managed Investment Schemes	3,165,828	-	3,165,828	-
<b>Total Assets at fair value through profit or loss</b>	<b>3,165,828</b>	<b>-</b>	<b>3,165,828</b>	<b>-</b>
30/06/2023	Total \$	Level 1 \$	Level 2 \$	Level 3 \$
Financial Assets at fair value through profit or loss: Managed Investment Schemes	100,118	-	100,118	-
<b>Total Assets at fair value through profit or loss</b>	<b>100,118</b>	<b>-</b>	<b>100,118</b>	<b>-</b>

First Sentier Wholesale Balanced				
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	609,884	-	609,884	-
<b>Total Assets at fair value through profit or loss</b>	<b>609,884</b>	<b>-</b>	<b>609,884</b>	<b>-</b>
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	617,553	-	617,553	-
<b>Total Assets at fair value through profit or loss</b>	<b>617,553</b>	<b>-</b>	<b>617,553</b>	<b>-</b>



# 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 Diversified Growth				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
<b>Financial Assets at fair value through profit or loss:</b>				
Listed Equities	14,192	14,192	-	-
Debt Securities	1,850	-	1,850	-
Managed Investment Schemes	69,123	-	69,123	-
Derivatives	804	37	767	-
<b>Total Assets at fair value through profit or loss</b>	<b>85,969</b>	<b>14,229</b>	<b>71,740</b>	<b>-</b>
<b>Financial Liabilities at fair value through profit or loss</b>				
Derivatives	(33)	(14)	(19)	-
<b>Total Liabilities at fair value through profit or loss</b>	<b>(33)</b>	<b>(14)</b>	<b>(19)</b>	<b>-</b>
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
<b>Financial Assets at fair value through profit or loss:</b>				
Listed Equities	14,201	14,201	-	-
Debt Securities	1,821	-	1,821	-
Managed Investment Schemes	75,533	-	75,533	-
Derivatives	383	34	349	-
<b>Total Assets at fair value through profit or loss</b>	<b>91,938</b>	<b>14,235</b>	<b>77,703</b>	<b>-</b>
<b>Financial Liabilities at fair value through profit or loss</b>				
Derivatives	(389)	(232)	(157)	-
<b>Total Liabilities at fair value through profit or loss</b>	<b>(389)</b>	<b>(232)</b>	<b>(157)</b>	<b>-</b>

First Sentier Wholesale Diversified				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
<b>Financial Assets at fair value through profit or loss:</b>				
Managed Investment Schemes	1,098,206	-	1,098,206	-
<b>Total Assets at fair value through profit or loss</b>	<b>1,098,206</b>	<b>-</b>	<b>1,098,206</b>	<b>-</b>
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
<b>Financial Assets at fair value through profit or loss:</b>				
Managed Investment Schemes	1,105,479	-	1,105,479	-
<b>Total Assets at fair value through profit or loss</b>	<b>1,105,479</b>	<b>-</b>	<b>1,105,479</b>	<b>-</b>

# 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)

Pendal Wholesale Sustainable Balanced				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
<b>Financial Assets at fair value through profit or loss:</b>				
Listed Equities	12,199	12,199	-	-
Managed Investment Schemes	108,838	-	108,838	-
Derivatives	288	-	288	-
<b>Total Assets at fair value through profit or loss</b>	<b>121,325</b>	<b>12,199</b>	<b>109,126</b>	<b>-</b>
<b>Financial Liabilities at fair value through profit or loss</b>				
Derivatives	(9)	(9)	-	-
<b>Total Liabilities at fair value through profit or loss</b>	<b>(9)</b>	<b>(9)</b>	<b>-</b>	<b>-</b>
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
<b>Financial Assets at fair value through profit or loss:</b>				
Listed Equities	12,384	12,384	-	-
Managed Investment Schemes	110,450	-	110,450	-
Derivatives	51	39	12	-
<b>Total Assets at fair value through profit or loss</b>	<b>122,885</b>	<b>12,423</b>	<b>110,462</b>	<b>-</b>
<b>Financial Liabilities at fair value through profit or loss</b>				
Derivatives	(472)	(151)	(321)	-
<b>Total Liabilities at fair value through profit or loss</b>	<b>(472)</b>	<b>(151)</b>	<b>(321)</b>	<b>-</b>

# 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 Balanced Growth				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
<b>Financial Assets at fair value through profit or loss:</b>				
Listed Equities	68,202	68,202	-	-
Debt Securities	7,093	-	7,093	-
Managed Investment Schemes	244,230	-	244,230	-
Derivatives	3,570	135	3,435	-
<b>Total Assets at fair value through profit or loss</b>	<b>323,095</b>	<b>68,337</b>	<b>254,758</b>	<b>-</b>
<b>Financial Liabilities at fair value through profit or loss</b>				
Derivatives	(216)	(131)	(85)	-
<b>Total Liabilities at fair value through profit or loss</b>	<b>(216)</b>	<b>(131)</b>	<b>(85)</b>	<b>-</b>
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
<b>Financial Assets at fair value through profit or loss:</b>				
Listed Equities	57,693	57,693	-	-
Debt Securities	6,981	-	6,981	-
Managed Investment Schemes	232,774	-	232,774	-
Derivatives	1,875	316	1,559	-
<b>Total Assets at fair value through profit or loss</b>	<b>299,323</b>	<b>58,009</b>	<b>241,314</b>	<b>-</b>
<b>Financial Liabilities at fair value through profit or loss</b>				
Derivatives	(1,108)	(453)	(655)	-
<b>Total Liabilities at fair value through profit or loss</b>	<b>(1,108)</b>	<b>(453)</b>	<b>(655)</b>	<b>-</b>

# 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)

Schroder Wholesale 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: Managed Investment Schemes	55,434	-	55,434	-
<b>Total Assets at fair value through profit or loss</b>	<b>55,434</b>	<b>-</b>	<b>55,434</b>	<b>-</b>
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	62,581	-	62,581	-
<b>Total Assets at fair value through profit or loss</b>	<b>62,581</b>	<b>-</b>	<b>62,581</b>	<b>-</b>

AZ Sestante Wholesale Growth				
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	85,085	-	85,085	-
<b>Total Assets at fair value through profit or loss</b>	<b>85,085</b>	<b>-</b>	<b>85,085</b>	<b>-</b>
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	87,492	-	87,492	-
<b>Total Assets at fair value through profit or loss</b>	<b>87,492</b>	<b>-</b>	<b>87,492</b>	<b>-</b>

# 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)

Context Capital Wholesale Long Term				
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	53,754	-	53,754	-
<b>Total Assets at fair value through profit or loss</b>	<b>53,754</b>	<b>-</b>	<b>53,754</b>	<b>-</b>
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	4,832	-	4,832	-
<b>Total Assets at fair value through profit or loss</b>	<b>4,832</b>	<b>-</b>	<b>4,832</b>	<b>-</b>

Evidentia Wholesale Long Term				
30/06/2024	Total \$	Level 1 \$	Level 2 \$	Level 3 \$
Financial Assets at fair value through profit or loss: Managed Investment Schemes	2,598,885	-	2,598,885	-
<b>Total Assets at fair value through profit or loss</b>	<b>2,598,885</b>	<b>-</b>	<b>2,598,885</b>	<b>-</b>
30/06/2023	Total \$	Level 1 \$	Level 2 \$	Level 3 \$
Financial Assets at fair value through profit or loss: Managed Investment Schemes	129,926	-	129,926	-
<b>Total Assets at fair value through profit or loss</b>	<b>129,926</b>	<b>-</b>	<b>129,926</b>	<b>-</b>

# 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 High Growth				
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	482,875	-	482,875	-
<b>Total Assets at fair value through profit or loss</b>	<b>482,875</b>	<b>-</b>	<b>482,875</b>	<b>-</b>
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	426,113	-	426,113	-
<b>Total Assets at fair value through profit or loss</b>	<b>426,113</b>	<b>-</b>	<b>426,113</b>	<b>-</b>

Aspect Wholesale Absolute Return				
30/06/2024	Total \$	Level 1 \$	Level 2 \$	Level 3 \$
Financial Assets at fair value through profit or loss: Managed Investment Schemes	3,027,024	-	3,027,024	-
<b>Total Assets at fair value through profit or loss</b>	<b>3,027,024</b>	<b>-</b>	<b>3,027,024</b>	<b>-</b>
30/06/2023	Total \$	Level 1 \$	Level 2 \$	Level 3 \$
Financial Assets at fair value through profit or loss: Managed Investment Schemes	1,944,615	-	1,944,615	-
<b>Total Assets at fair value through profit or loss</b>	<b>1,944,615</b>	<b>-</b>	<b>1,944,615</b>	<b>-</b>

# 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)

Aspect Wholesale Diversified Futures				
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	35,548	-	35,548	-
<b>Total Assets at fair value through profit or loss</b>	<b>35,548</b>	<b>-</b>	<b>35,548</b>	<b>-</b>
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	43,079	-	43,079	-
<b>Total Assets at fair value through profit or loss</b>	<b>43,079</b>	<b>-</b>	<b>43,079</b>	<b>-</b>

AB Wholesale Managed Volatility Equities				
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	299,378	-	299,378	-
<b>Total Assets at fair value through profit or loss</b>	<b>299,378</b>	<b>-</b>	<b>299,378</b>	<b>-</b>
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	252,783	-	252,783	-
<b>Total Assets at fair value through profit or loss</b>	<b>252,783</b>	<b>-</b>	<b>252,783</b>	<b>-</b>

# 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 Developing Companies				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
<b>Financial Assets at fair value through profit or loss:</b>				
Listed Equities	92,588	92,588	-	-
Listed Property Trusts	2,717	2,717	-	-
Unlisted Equities	782	-	-	782
Derivatives	3	-	3	-
<b>Total Assets at fair value through profit or loss</b>	<b>96,090</b>	<b>95,305</b>	<b>3</b>	<b>782</b>
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
<b>Financial Assets at fair value through profit or loss:</b>				
Managed Investment Schemes	68,577	-	68,577	-
<b>Total Assets at fair value through profit or loss</b>	<b>68,577</b>	<b>-</b>	<b>68,577</b>	<b>-</b>

First Sentier Wholesale Future Leaders				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
<b>Financial Assets at fair value through profit or loss:</b>				
Managed Investment Schemes	12,698	-	12,698	-
<b>Total Assets at fair value through profit or loss</b>	<b>12,698</b>	<b>-</b>	<b>12,698</b>	<b>-</b>
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
<b>Financial Assets at fair value through profit or loss:</b>				
Managed Investment Schemes	14,681	-	14,681	-
<b>Total Assets at fair value through profit or loss</b>	<b>14,681</b>	<b>-</b>	<b>14,681</b>	<b>-</b>



# 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)

Baillie Gifford Wholesale Sustainable Growth				
30/06/2024	Total \$	Level 1 \$	Level 2 \$	Level 3 \$
Financial Assets at fair value through profit or loss: Managed Investment Schemes	1,882,787	-	1,882,787	-
<b>Total Assets at fair value through profit or loss</b>	<b>1,882,787</b>	<b>-</b>	<b>1,882,787</b>	<b>-</b>
30/06/2023	Total \$	Level 1 \$	Level 2 \$	Level 3 \$
Financial Assets at fair value through profit or loss: Managed Investment Schemes	2,184,052	-	2,184,052	-
<b>Total Assets at fair value through profit or loss</b>	<b>2,184,052</b>	<b>-</b>	<b>2,184,052</b>	<b>-</b>

#### (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 Wholesale Defensive				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	707,840	642,948	839,584	751,271
Applications	34,422	31,858	49,473	44,882
Redemptions	(155,518)	(143,318)	(191,022)	(172,640)
Units issued upon reinvestment of distributions	14,435	13,421	9,805	8,900
Distribution to unitholders		(13,736)		(9,168)
Profit/(Loss)		29,272		19,703
<b>Closing Balance</b>	<b>601,179</b>	<b>560,445</b>	<b>707,840</b>	<b>642,948</b>

CFS Wholesale Conservative				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	2,583,220	2,364,741	2,985,554	2,664,892
Applications	40,811	38,316	51,170	46,545
Redemptions	(408,117)	(380,782)	(494,209)	(447,886)
Units issued upon reinvestment of distributions	72,515	68,289	40,705	36,982
Distribution to unitholders		(69,583)		(37,827)
Profit/(Loss)		137,337		102,035
<b>Closing Balance</b>	<b>2,288,429</b>	<b>2,158,318</b>	<b>2,583,220</b>	<b>2,364,741</b>

CFS Wholesale Diversified				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	686,035	563,141	754,381	592,299
Applications	42,929	36,381	52,700	42,499
Redemptions	(139,324)	(117,030)	(132,223)	(106,164)
Units issued upon reinvestment of distributions	20,307	17,397	11,177	9,014
Distribution to unitholders		(17,835)		(9,340)
Profit/(Loss)		44,249		34,833
<b>Closing Balance</b>	<b>609,947</b>	<b>526,303</b>	<b>686,035</b>	<b>563,141</b>

# 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 Moderate				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	5,782,357	4,711,634	6,387,349	4,943,194
Applications	80,785	68,083	74,209	59,097
Redemptions	(659,999)	(553,403)	(778,657)	(619,827)
Units issued upon reinvestment of distributions	186,042	159,004	99,456	79,313
Distribution to unitholders		(160,455)		(80,359)
Profit/(Loss)		425,148		330,216
<b>Closing Balance</b>	<b>5,389,185</b>	<b>4,650,011</b>	<b>5,782,357</b>	<b>4,711,634</b>

CFS Wholesale Balanced				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	1,100,652	1,133,387	1,173,889	1,140,560
Applications	100,126	106,297	60,350	60,714
Redemptions	(206,138)	(221,595)	(152,656)	(152,890)
Units issued upon reinvestment of distributions	39,585	42,903	19,069	19,158
Distribution to unitholders		(43,704)		(19,622)
Profit/(Loss)		114,450		85,467
<b>Closing Balance</b>	<b>1,034,225</b>	<b>1,131,738</b>	<b>1,100,652</b>	<b>1,133,387</b>

CFS Wholesale Growth				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	4,484,806	3,595,062	4,733,357	3,557,238
Applications	77,287	64,759	74,175	57,941
Redemptions	(394,427)	(326,950)	(407,765)	(317,060)
Units issued upon reinvestment of distributions	170,825	144,734	85,039	66,292
Distribution to unitholders		(146,013)		(67,222)
Profit/(Loss)		388,716		297,873
<b>Closing Balance</b>	<b>4,338,491</b>	<b>3,720,308</b>	<b>4,484,806</b>	<b>3,595,062</b>

# 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 High Growth				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	1,262,585	1,033,364	1,295,335	983,912
Applications	45,204	38,770	54,974	43,489
Redemptions	(119,030)	(101,037)	(114,019)	(90,386)
Units issued upon reinvestment of distributions	32,288	28,126	26,295	20,619
Distribution to unitholders		(28,334)		(20,843)
Profit/(Loss)		132,135		96,573
<b>Closing Balance</b>	<b>1,221,047</b>	<b>1,103,024</b>	<b>1,262,585</b>	<b>1,033,364</b>

CFS Wholesale Geared Growth Plus				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	42,090	19,757	36,849	16,221
Applications	5,327	2,629	11,174	5,305
Redemptions	(14,082)	(7,208)	(7,947)	(3,804)
Units issued upon reinvestment of distributions	1,285	670	2,014	947
Distribution to unitholders		(790)		(1,118)
Profit/(Loss)		3,352		2,206
<b>Closing Balance</b>	<b>34,620</b>	<b>18,410</b>	<b>42,090</b>	<b>19,757</b>

CFS Wholesale Fixed Interest				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	5,242,905	4,208,883	4,980,575	3,978,653
Applications	62,385	50,777	894,585	730,313
Redemptions	(4,658,681)	(3,742,279)	(636,776)	(510,882)
Units issued upon reinvestment of distributions	4,209	3,466	4,521	3,684
Distribution to unitholders		(3,671)		(3,725)
Profit/(Loss)		17,369		10,840
<b>Closing Balance</b>	<b>650,818</b>	<b>534,545</b>	<b>5,242,905</b>	<b>4,208,883</b>

# 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 Alternatives				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	39,565	39,655	56,709	54,095
Applications	1,146	1,193	1,480	1,455
Redemptions	(10,599)	(10,912)	(19,661)	(19,217)
Units issued upon reinvestment of distributions	5,632	5,145	1,037	1,021
Distribution to unitholders		(5,344)		(1,053)
Profit/(Loss)		2,710		3,354
<b>Closing Balance</b>	<b>35,744</b>	<b>32,447</b>	<b>39,565</b>	<b>39,655</b>

CFS Wholesale Australian Share				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	3,506,575	3,360,743	3,605,923	3,331,910
Applications	118,849	119,357	359,856	365,711
Redemptions	(350,736)	(345,397)	(703,298)	(691,309)
Units issued upon reinvestment of distributions	145,777	143,517	244,094	232,879
Distribution to unitholders		(144,247)		(234,129)
Profit/(Loss)		327,343		355,681
<b>Closing Balance</b>	<b>3,420,465</b>	<b>3,461,316</b>	<b>3,506,575</b>	<b>3,360,743</b>

CFS Wholesale Australian Small Companies				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	200,919	366,528	206,120	357,714
Applications	11,421	21,499	8,928	16,635
Redemptions	(23,184)	(43,104)	(23,364)	(43,493)
Units issued upon reinvestment of distributions	9,652	18,055	9,235	16,809
Distribution to unitholders		(19,159)		(17,781)
Profit/(Loss)		21,636		36,644
<b>Closing Balance</b>	<b>198,808</b>	<b>365,455</b>	<b>200,919</b>	<b>366,528</b>

# 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 Share				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	5,686,797	4,136,945	5,837,112	3,655,495
Applications	460,575	386,291	964,839	677,981
Redemptions	(2,249,884)	(1,793,860)	(1,234,391)	(848,208)
Units issued upon reinvestment of distributions	701,950	545,260	119,237	86,058
Distribution to unitholders		(546,431)		(86,250)
Profit/(Loss)		815,137		651,869
<b>Closing Balance</b>	<b>4,599,438</b>	<b>3,543,342</b>	<b>5,686,797</b>	<b>4,136,945</b>

CFS Wholesale Global Share - Hedged				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	1,546,454	1,087,605	2,131,449	1,326,294
Applications	336,743	281,289	50,513	32,170
Redemptions	(592,282)	(482,824)	(636,164)	(434,737)
Units issued upon reinvestment of distributions	25,717	21,648	656	418
Distribution to unitholders		(21,708)		(419)
Profit/(Loss)		222,581		163,879
<b>Closing Balance</b>	<b>1,316,632</b>	<b>1,108,591</b>	<b>1,546,454</b>	<b>1,087,605</b>

CFS Wholesale Asian Share				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	115,277	91,331	144,027	113,600
Applications	2,971	2,395	3,675	2,849
Redemptions	(18,967)	(15,096)	(33,907)	(25,916)
Units issued upon reinvestment of distributions	1,584	1,264	1,482	1,160
Distribution to unitholders		(1,299)		(1,200)
Profit/(Loss)		4,418		838
<b>Closing Balance</b>	<b>100,865</b>	<b>83,013</b>	<b>115,277</b>	<b>91,331</b>

# 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 Emerging Markets				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	666,548	476,584	669,488	464,145
Applications	120,261	90,742	548,447	401,090
Redemptions	(50,278)	(37,154)	(584,250)	(426,107)
Units issued upon reinvestment of distributions	9,636	7,007	32,863	23,279
Distribution to unitholders		(7,037)		(23,443)
Profit/(Loss)		42,852		37,620
<b>Closing Balance</b>	<b>746,167</b>	<b>572,994</b>	<b>666,548</b>	<b>476,584</b>

CFS Wholesale Property Securities				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	300,630	231,983	318,322	237,393
Applications	13,377	11,248	14,457	11,292
Redemptions	(45,055)	(38,185)	(39,961)	(31,208)
Units issued upon reinvestment of distributions	6,348	5,283	7,812	5,886
Distribution to unitholders		(5,479)		(6,098)
Profit/(Loss)		52,751		14,718
<b>Closing Balance</b>	<b>275,300</b>	<b>257,601</b>	<b>300,630</b>	<b>231,983</b>

CFS Wholesale Global Property Securities				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	1,360,847	823,163	1,291,723	859,441
Applications	23,201	13,962	1,206,718	722,144
Redemptions	(544,981)	(338,319)	(1,168,406)	(703,792)
Units issued upon reinvestment of distributions	22,309	14,010	30,812	18,831
Distribution to unitholders		(14,070)		(18,892)
Profit/(Loss)		33,578		(54,569)
<b>Closing Balance</b>	<b>861,376</b>	<b>532,324</b>	<b>1,360,847</b>	<b>823,163</b>

# 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 Infrastructure Securities				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	1,280,360	1,129,843	1,402,101	1,253,808
Applications	55,313	48,624	802,624	693,382
Redemptions	(430,104)	(378,411)	(948,881)	(828,121)
Units issued upon reinvestment of distributions	26,053	22,732	24,516	21,765
Distribution to unitholders		(23,137)		(22,104)
Profit/(Loss)		5,006		11,113
<b>Closing Balance</b>	<b>931,622</b>	<b>804,657</b>	<b>1,280,360</b>	<b>1,129,843</b>

CFS Wholesale Geared Australian Share				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	78,445	24,484	65,967	21,674
Applications	48,792	16,303	15,930	6,065
Redemptions	(33,148)	(10,615)	(17,090)	(6,596)
Units issued upon reinvestment of distributions	7,947	2,587	13,638	4,262
Distribution to unitholders		(2,876)		(5,081)
Profit/(Loss)		3,370		4,160
<b>Closing Balance</b>	<b>102,036</b>	<b>33,253</b>	<b>78,445</b>	<b>24,484</b>

CFS Wholesale Enhanced Index Conservative				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	2,761,590	2,482,526	3,096,092	2,720,828
Applications	87,446	81,070	119,043	106,253
Redemptions	(442,791)	(406,036)	(506,956)	(452,591)
Units issued upon reinvestment of distributions	48,536	45,377	53,411	47,678
Distribution to unitholders		(46,568)		(49,021)
Profit/(Loss)		160,368		109,379
<b>Closing Balance</b>	<b>2,454,781</b>	<b>2,316,737</b>	<b>2,761,590</b>	<b>2,482,526</b>



# 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 Enhanced Index Diversified				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	1,828,448	1,865,696	1,950,835	1,909,278
Applications	103,151	109,903	127,534	127,876
Redemptions	(246,106)	(258,682)	(286,089)	(287,196)
Units issued upon reinvestment of distributions	67,770	72,648	36,168	36,318
Distribution to unitholders		(74,913)		(37,260)
Profit/(Loss)		173,695		116,680
<b>Closing Balance</b>	<b>1,753,263</b>	<b>1,888,347</b>	<b>1,828,448</b>	<b>1,865,696</b>

CFS Wholesale Enhanced Index Moderate				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	171,439	161,146	183,129	163,363
Applications	33,718	32,704	29,093	26,625
Redemptions	(29,151)	(28,328)	(43,927)	(40,469)
Units issued upon reinvestment of distributions	5,661	5,641	3,144	2,893
Distribution to unitholders		(6,899)		(3,393)
Profit/(Loss)		18,277		12,127
<b>Closing Balance</b>	<b>181,667</b>	<b>182,541</b>	<b>171,439</b>	<b>161,146</b>

CFS Wholesale Enhanced Index Balanced				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	2,983,152	2,724,283	3,059,172	2,630,516
Applications	204,843	197,306	185,435	165,269
Redemptions	(318,090)	(302,776)	(324,039)	(287,575)
Units issued upon reinvestment of distributions	187,529	179,897	62,584	55,772
Distribution to unitholders		(185,489)		(57,347)
Profit/(Loss)		325,776		217,648
<b>Closing Balance</b>	<b>3,057,434</b>	<b>2,938,997</b>	<b>2,983,152</b>	<b>2,724,283</b>

# 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 Enhanced Index High Growth				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	481,786	525,264	423,722	430,485
Applications	46,443	53,946	89,556	94,992
Redemptions	(60,336)	(69,132)	(48,020)	(51,149)
Units issued upon reinvestment of distributions	33,400	38,957	16,528	17,562
Distribution to unitholders		(39,715)		(18,066)
Profit/(Loss)		78,492		51,440
<b>Closing Balance</b>	<b>501,293</b>	<b>587,812</b>	<b>481,786</b>	<b>525,264</b>

CFS Wholesale Index Conservative				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	209,591	207,130	245,535	236,888
Applications	38,148	38,414	34,825	34,255
Redemptions	(58,699)	(59,046)	(74,865)	(73,484)
Units issued upon reinvestment of distributions	3,342	3,402	4,096	4,014
Distribution to unitholders		(3,610)		(4,229)
Profit/(Loss)		11,957		9,686
<b>Closing Balance</b>	<b>192,382</b>	<b>198,247</b>	<b>209,591</b>	<b>207,130</b>

CFS Wholesale Index Diversified				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	177,371	176,937	179,878	172,164
Applications	42,460	43,473	42,254	41,610
Redemptions	(37,459)	(38,317)	(48,149)	(47,308)
Units issued upon reinvestment of distributions	3,767	3,914	3,388	3,324
Distribution to unitholders		(4,129)		(3,492)
Profit/(Loss)		15,090		10,639
<b>Closing Balance</b>	<b>186,139</b>	<b>196,968</b>	<b>177,371</b>	<b>176,937</b>

# 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 Moderate				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	78,934	79,292	73,245	69,759
Applications	22,506	23,259	24,006	23,619
Redemptions	(24,222)	(24,859)	(19,880)	(19,598)
Units issued upon reinvestment of distributions	1,538	1,613	1,563	1,538
Distribution to unitholders		(1,703)		(1,646)
Profit/(Loss)		7,085		5,620
<b>Closing Balance</b>	<b>78,756</b>	<b>84,687</b>	<b>78,934</b>	<b>79,292</b>

CFS Wholesale Index Balanced				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	80,137	81,430	64,493	61,640
Applications	27,241	28,483	32,647	32,362
Redemptions	(20,067)	(21,106)	(18,528)	(18,354)
Units issued upon reinvestment of distributions	1,706	1,817	1,525	1,513
Distribution to unitholders		(1,977)		(1,647)
Profit/(Loss)		9,036		5,916
<b>Closing Balance</b>	<b>89,017</b>	<b>97,683</b>	<b>80,137</b>	<b>81,430</b>

CFS Wholesale Index Growth				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	96,546	100,698	79,766	78,425
Applications	24,925	26,835	32,905	33,789
Redemptions	(17,964)	(19,410)	(18,973)	(19,486)
Units issued upon reinvestment of distributions	2,893	3,186	2,848	2,926
Distribution to unitholders		(3,463)		(3,200)
Profit/(Loss)		11,952		8,244
<b>Closing Balance</b>	<b>106,400</b>	<b>119,798</b>	<b>96,546</b>	<b>100,698</b>

# 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 High Growth				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	36,743	38,997	26,302	25,759
Applications	18,146	20,024	18,090	18,532
Redemptions	(10,939)	(12,047)	(8,572)	(8,803)
Units issued upon reinvestment of distributions	1,007	1,129	923	948
Distribution to unitholders		(1,191)		(986)
Profit/(Loss)		5,656		3,547
<b>Closing Balance</b>	<b>44,957</b>	<b>52,568</b>	<b>36,743</b>	<b>38,997</b>

CFS Wholesale Index Australian Bond				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	119,677	109,302	129,772	117,317
Applications	39,207	36,542	26,632	24,546
Redemptions	(32,638)	(30,249)	(36,738)	(33,768)
Units issued upon reinvestment of distributions	23	22	11	10
Distribution to unitholders		(25)		(12)
Profit/(Loss)		3,608		1,209
<b>Closing Balance</b>	<b>126,269</b>	<b>119,200</b>	<b>119,677</b>	<b>109,302</b>

CFS Wholesale Index Global Share				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	247,322	430,039	246,813	376,213
Applications	43,127	80,391	49,958	81,706
Redemptions	(59,947)	(112,210)	(60,305)	(98,963)
Units issued upon reinvestment of distributions	13,249	25,368	10,856	18,531
Distribution to unitholders		(30,023)		(22,071)
Profit/(Loss)		78,246		74,623
<b>Closing Balance</b>	<b>243,751</b>	<b>471,811</b>	<b>247,322</b>	<b>430,039</b>

# 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 Property Securities				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	184,261	110,082	180,316	113,594
Applications	27,897	18,135	29,252	19,229
Redemptions	(46,111)	(29,977)	(43,350)	(28,408)
Units issued upon reinvestment of distributions	10,573	7,161	18,043	11,045
Distribution to unitholders		(8,833)		(13,915)
Profit/(Loss)		25,151		8,537
<b>Closing Balance</b>	<b>176,620</b>	<b>121,719</b>	<b>184,261</b>	<b>110,082</b>

AZ Sestante Wholesale Conservative				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	35,821	35,041	42,202	39,951
Applications	4,011	4,033	4,544	4,394
Redemptions	(12,224)	(12,129)	(11,519)	(11,136)
Units issued upon reinvestment of distributions	717	720	594	576
Distribution to unitholders		(781)		(619)
Profit/(Loss)		1,987		1,875
<b>Closing Balance</b>	<b>28,325</b>	<b>28,871</b>	<b>35,821</b>	<b>35,041</b>

Context Capital Wholesale Short Term				
	1/07/2023 - 30/06/2024		13/09/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	4,774	4,744	-	-
Applications	43,921	44,391	4,860	4,859
Redemptions	(1,146)	(1,174)	(104)	(103)
Units issued upon reinvestment of distributions	620	634	18	18
Distribution to unitholders		(634)		(18)
Profit/(Loss)		1,493		(12)
<b>Closing Balance</b>	<b>48,169</b>	<b>49,454</b>	<b>4,774</b>	<b>4,744</b>

# 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 Conservative				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	531,566	591,796	566,833	612,688
Applications	21,443	24,544	42,431	47,458
Redemptions	(87,442)	(99,430)	(89,655)	(100,034)
Units issued upon reinvestment of distributions	18,698	21,320	11,957	13,313
Distribution to unitholders		(25,068)		(16,072)
Profit/(Loss)		36,960		34,443
<b>Closing Balance</b>	<b>484,265</b>	<b>550,122</b>	<b>531,566</b>	<b>591,796</b>

Perpetual Wholesale Conservative Growth				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	198,862	207,111	210,528	214,157
Applications	7,535	7,971	21,101	21,944
Redemptions	(53,717)	(56,590)	(33,692)	(34,955)
Units issued upon reinvestment of distributions	6,762	7,133	925	963
Distribution to unitholders		(7,235)		(975)
Profit/(Loss)		9,173		5,977
<b>Closing Balance</b>	<b>159,442</b>	<b>167,563</b>	<b>198,862</b>	<b>207,111</b>

AZ Sestante Wholesale Diversified				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	93,394	90,573	123,977	114,604
Applications	5,161	5,128	11,312	10,768
Redemptions	(22,414)	(22,124)	(43,157)	(41,064)
Units issued upon reinvestment of distributions	1,524	1,530	1,262	1,205
Distribution to unitholders		(1,607)		(1,278)
Profit/(Loss)		6,229		6,338
<b>Closing Balance</b>	<b>77,665</b>	<b>79,729</b>	<b>93,394</b>	<b>90,573</b>

# 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)

Context Capital Wholesale Medium Term				
	1/07/2023 - 30/06/2024		13/09/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	8,709	8,673	-	-
Applications	70,782	72,639	8,749	8,758
Redemptions	(1,864)	(1,965)	(105)	(105)
Units issued upon reinvestment of distributions	1,877	1,970	65	65
Distribution to unitholders		(1,972)		(65)
Profit/(Loss)		4,397		20
<b>Closing Balance</b>	<b>79,504</b>	<b>83,742</b>	<b>8,709</b>	<b>8,673</b>

Evidentia Wholesale Medium Term				
	1/07/2023 - 30/06/2024		13/09/2022 - 30/06/2023	
	No.	\$	No.	\$
Opening balance	100,663	100,658	-	-
Applications	2,977,352	3,198,252	100,003	100,003
Redemptions	(159,447)	(167,343)	-	-
Units issued upon reinvestment of distributions	46,326	49,672	660	660
Distribution to unitholders		(50,860)		(660)
Profit/(Loss)		47,736		655
<b>Closing Balance</b>	<b>2,964,894</b>	<b>3,178,115</b>	<b>100,663</b>	<b>100,658</b>

First Sentier Wholesale Balanced				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	537,846	619,913	564,623	617,584
Applications	18,370	21,818	18,844	21,543
Redemptions	(63,229)	(75,022)	(58,834)	(67,104)
Units issued upon reinvestment of distributions	49,075	56,379	13,213	15,086
Distribution to unitholders		(59,361)		(16,019)
Profit/(Loss)		51,455		48,823
<b>Closing Balance</b>	<b>542,062</b>	<b>615,182</b>	<b>537,846</b>	<b>619,913</b>

# 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)

Perpetual Wholesale Diversified Growth				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	89,639	95,158	89,702	91,207
Applications	5,527	5,975	12,940	13,687
Redemptions	(16,353)	(17,652)	(13,570)	(14,188)
Units issued upon reinvestment of distributions	3,801	4,088	567	599
Distribution to unitholders		(4,183)		(615)
Profit/(Loss)		5,335		4,468
<b>Closing Balance</b>	<b>82,614</b>	<b>88,721</b>	<b>89,639</b>	<b>95,158</b>

First Sentier Wholesale Diversified				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	692,585	1,109,648	715,327	1,072,416
Applications	14,587	24,297	18,482	29,287
Redemptions	(71,545)	(118,506)	(61,907)	(97,916)
Units issued upon reinvestment of distributions	81,539	127,812	20,683	32,658
Distribution to unitholders		(141,668)		(36,583)
Profit/(Loss)		107,418		109,786
<b>Closing Balance</b>	<b>717,166</b>	<b>1,109,001</b>	<b>692,585</b>	<b>1,109,648</b>

Pendal Wholesale Sustainable Balanced				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	136,853	127,355	149,108	132,264
Applications	7,218	7,016	14,681	13,574
Redemptions	(23,801)	(22,882)	(27,395)	(25,262)
Units issued upon reinvestment of distributions	673	645	459	412
Distribution to unitholders		(670)		(427)
Profit/(Loss)		12,050		6,794
<b>Closing Balance</b>	<b>120,943</b>	<b>123,514</b>	<b>136,853</b>	<b>127,355</b>



# 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)

Perpetual Wholesale Balanced Growth				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	293,580	312,128	271,465	272,157
Applications	31,913	34,614	43,504	45,873
Redemptions	(33,385)	(36,199)	(24,952)	(25,927)
Units issued upon reinvestment of distributions	12,687	13,748	3,563	3,755
Distribution to unitholders		(13,950)		(3,807)
Profit/(Loss)		21,544		20,077
<b>Closing Balance</b>	<b>304,795</b>	<b>331,885</b>	<b>293,580</b>	<b>312,128</b>

Schroder Wholesale Real Return				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	65,384	62,726	77,486	70,605
Applications	7,001	7,024	7,929	7,456
Redemptions	(19,605)	(19,439)	(20,069)	(18,888)
Units issued upon reinvestment of distributions	742	754	38	37
Distribution to unitholders		(834)		(40)
Profit/(Loss)		5,327		3,556
<b>Closing Balance</b>	<b>53,522</b>	<b>55,558</b>	<b>65,384</b>	<b>62,726</b>

AZ Sestante Wholesale Growth				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	87,765	88,047	77,321	71,869
Applications	7,663	7,945	30,013	28,990
Redemptions	(17,830)	(18,323)	(21,142)	(20,808)
Units issued upon reinvestment of distributions	2,368	2,499	1,573	1,534
Distribution to unitholders		(2,616)		(1,604)
Profit/(Loss)		8,305		8,066
<b>Closing Balance</b>	<b>79,966</b>	<b>85,857</b>	<b>87,765</b>	<b>88,047</b>

# 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)

Context Capital Wholesale Long Term				
	1/07/2023 - 30/06/2024		13/09/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	4,813	4,847	-	-
Applications	43,741	46,230	4,853	4,894
Redemptions	(1,648)	(1,821)	(105)	(105)
Units issued upon reinvestment of distributions	2,383	2,599	65	66
Distribution to unitholders		(2,603)		(66)
Profit/(Loss)		4,652		58
<b>Closing Balance</b>	<b>49,289</b>	<b>53,904</b>	<b>4,813</b>	<b>4,847</b>

Evidentia Wholesale Long Term				
	1/07/2023 - 30/06/2024		13/09/2022 - 30/06/2023	
	No.	\$	No.	\$
Opening balance	129,666	130,599	-	-
Applications	2,387,519	2,657,318	129,908	129,822
Redemptions	(239,338)	(264,799)	(1,496)	(1,500)
Units issued upon reinvestment of distributions	73,099	81,162	1,254	1,264
Distribution to unitholders		(81,270)		(1,271)
Profit/(Loss)		87,034		2,284
<b>Closing Balance</b>	<b>2,350,946</b>	<b>2,610,044</b>	<b>129,666</b>	<b>130,599</b>

First Sentier Wholesale High Growth				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	283,335	427,655	278,140	370,215
Applications	25,300	40,599	19,261	27,900
Redemptions	(27,848)	(44,475)	(25,625)	(37,335)
Units issued upon reinvestment of distributions	76,533	105,507	11,559	16,760
Distribution to unitholders		(110,484)		(17,582)
Profit/(Loss)		65,616		67,697
<b>Closing Balance</b>	<b>357,320</b>	<b>484,418</b>	<b>283,335</b>	<b>427,655</b>

# 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)

Aspect Wholesale Absolute Return				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.	\$	No.	\$
Opening balance	1,854,617	1,950,759	1,117,426	1,168,339
Applications	2,564,827	2,770,219	1,261,693	1,327,914
Redemptions	(1,674,152)	(1,809,982)	(635,978)	(664,804)
Units issued upon reinvestment of distributions	247,276	251,295	111,476	116,057
Distribution to unitholders		(272,274)		(122,885)
Profit/(Loss)		145,499		126,138
<b>Closing Balance</b>	<b>2,992,568</b>	<b>3,035,516</b>	<b>1,854,617</b>	<b>1,950,759</b>

Aspect Wholesale Diversified Futures				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	39,128	43,219	35,748	39,325
Applications	7,757	9,057	15,767	17,968
Redemptions	(16,286)	(18,499)	(15,480)	(17,231)
Units issued upon reinvestment of distributions	4,794	4,835	3,093	3,388
Distribution to unitholders		(5,739)		(4,215)
Profit/(Loss)		2,803		3,984
<b>Closing Balance</b>	<b>35,393</b>	<b>35,676</b>	<b>39,128</b>	<b>43,219</b>

AB Wholesale Managed Volatility Equities				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	165,272	253,480	74,374	103,814
Applications	52,384	79,174	95,622	144,052
Redemptions	(24,659)	(37,445)	(8,288)	(12,264)
Units issued upon reinvestment of distributions	5,252	7,961	3,564	5,267
Distribution to unitholders		(8,066)		(5,358)
Profit/(Loss)		5,245		17,969
<b>Closing Balance</b>	<b>198,249</b>	<b>300,349</b>	<b>165,272</b>	<b>253,480</b>

# 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 Developing Companies				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	75,540	68,695	74,578	70,656
Applications	75,439	77,398	12,220	12,340
Redemptions	(51,602)	(51,674)	(11,988)	(11,599)
Units issued upon reinvestment of distributions	348	338	730	691
Distribution to unitholders		(1,231)		(2,293)
Profit/(Loss)		6,437		(1,100)
<b>Closing Balance</b>	<b>99,725</b>	<b>99,963</b>	<b>75,540</b>	<b>68,695</b>

First Sentier Wholesale Future Leaders				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	17,647	14,709	21,138	16,396
Applications	977	871	1,041	885
Redemptions	(5,152)	(4,535)	(4,834)	(4,089)
Units issued upon reinvestment of distributions	144	129	302	252
Distribution to unitholders		(160)		(310)
Profit/(Loss)		1,719		1,575
<b>Closing Balance</b>	<b>13,616</b>	<b>12,733</b>	<b>17,647</b>	<b>14,709</b>

Baillie Gifford Wholesale Sustainable Growth				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.	\$	No.	\$
Opening balance	3,007,035	2,191,970	3,057,807	1,916,011
Applications	316,520	237,863	515,791	349,181
Redemptions	(917,254)	(690,939)	(566,563)	(388,535)
Units issued upon reinvestment of distributions	-	-	-	-
Distribution to unitholders		-		-
Profit/(Loss)		148,396		315,313
<b>Closing Balance</b>	<b>2,406,301</b>	<b>1,887,290</b>	<b>3,007,035</b>	<b>2,191,970</b>

**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 Wholesale Defensive		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	29,272	19,703
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	502,522	231,180
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(384,322)	(103,000)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(11,521)	(9,064)
Distribution or Dividend income reinvested	(20,982)	(12,696)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(32)	12
Change in payables and other liabilities	181	(323)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>115,118</b>	<b>125,812</b>

CFS Wholesale Conservative		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	137,337	102,035
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	1,645,223	1,013,575
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(1,282,675)	(607,298)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(41,494)	(52,078)
Distribution or Dividend income reinvested	(106,198)	(55,887)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(43)	4
Change in payables and other liabilities	705	(631)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>352,855</b>	<b>399,720</b>

# 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 Diversified		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	44,249	34,833
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	316,056	197,394
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(232,779)	(131,324)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(15,791)	(20,461)
Distribution or Dividend income reinvested	(30,178)	(15,158)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(22)	(12)
Change in payables and other liabilities	131	(32)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>81,666</b>	<b>65,240</b>

CFS Wholesale Moderate		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	425,148	330,216
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	2,342,267	1,640,361
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(1,838,236)	(1,071,795)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(155,330)	(197,839)
Distribution or Dividend income reinvested	(283,009)	(137,581)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(83)	(59)
Change in payables and other liabilities	981	135
<b>Net Cash From/(Used In) Operating Activities</b>	<b>491,738</b>	<b>563,438</b>

# 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 Balanced		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	114,450	85,467
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	538,806	357,982
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(416,929)	(263,582)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(40,697)	(51,483)
Distribution or Dividend income reinvested	(76,506)	(34,868)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(34)	(27)
Change in payables and other liabilities	214	111
<b>Net Cash From/(Used In) Operating Activities</b>	<b>119,304</b>	<b>93,600</b>

CFS Wholesale Growth		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	388,716	297,873
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	1,398,384	1,110,793
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(1,110,912)	(844,371)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(134,518)	(176,412)
Distribution or Dividend income reinvested	(260,804)	(123,253)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(106)	232
Change in payables and other liabilities	570	253
<b>Net Cash From/(Used In) Operating Activities</b>	<b>281,330</b>	<b>265,115</b>



# 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 High Growth		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	132,135	96,573
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	267,506	182,533
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(203,515)	(134,099)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(66,494)	(57,345)
Distribution or Dividend income reinvested	(65,423)	(39,231)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	8	(13)
Change in payables and other liabilities	44	(13)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>64,261</b>	<b>48,405</b>

CFS Wholesale Geared Growth Plus		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	3,352	2,206
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	6,869	3,488
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(1,723)	(4,539)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(2,976)	(1,489)
Distribution or Dividend income reinvested	(788)	(1,115)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	2	1
Change in payables and other liabilities	(3)	3
<b>Net Cash From/(Used In) Operating Activities</b>	<b>4,733</b>	<b>(1,445)</b>

# 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 Fixed Interest		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	17,369	10,840
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	3,742,606	1,563,200
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(63,200)	(1,769,824)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(13,713)	(6,943)
Distribution or Dividend income reinvested	(3,548)	(4,564)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	5	111
Change in payables and other liabilities	(23)	(442)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>3,679,496</b>	<b>(207,622)</b>

CFS Wholesale Alternatives		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	2,710	3,354
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	28,679	26,265
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(18,660)	(8,700)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	2,633	(2,298)
Distribution or Dividend income reinvested	(5,347)	(1,044)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	1	-
Change in payables and other liabilities	10	1
<b>Net Cash From/(Used In) Operating Activities</b>	<b>10,026</b>	<b>17,578</b>

# 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 Australian Share		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	327,343	355,681
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	269,000	863,239
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(35,000)	(536,706)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(151,104)	(109,813)
Distribution or Dividend income reinvested	(174,055)	(243,604)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(21)	(25)
Change in payables and other liabilities	(1)	(7)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>236,162</b>	<b>328,765</b>

CFS Wholesale Australian Small Companies		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	21,636	36,644
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	28,350	29,200
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(3,500)	(2,200)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(5,672)	(22,171)
Distribution or Dividend income reinvested	(15,785)	(14,304)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	1	(8)
Change in payables and other liabilities	-	(1)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>25,030</b>	<b>27,160</b>

# 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 Share		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	815,137	651,869
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	1,751,073	483,000
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(348,000)	(298,119)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(155,129)	(488,268)
Distribution or Dividend income reinvested	(660,188)	(163,879)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(41)	(11)
Change in payables and other liabilities	(6)	34
<b>Net Cash From/(Used In) Operating Activities</b>	<b>1,402,846</b>	<b>184,626</b>

CFS Wholesale Global Share - Hedged		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	222,581	163,879
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	510,218	417,341
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(306,969)	(23,300)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(53,200)	(140,451)
Distribution or Dividend income reinvested	(169,410)	(23,312)
Net foreign exchange gain/(loss)	(10)	-
Change in receivables and other assets	27	(17)
Change in payables and other liabilities	4	6
<b>Net Cash From/(Used In) Operating Activities</b>	<b>203,241</b>	<b>394,146</b>

# 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 Asian Share		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	4,418	838
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	13,090	24,016
Payments for purchase of financial assets and liabilities at fair value through profit or loss	-	(1,350)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(952)	1,340
Distribution or Dividend income reinvested	(3,427)	(2,155)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(2)	-
Change in payables and other liabilities	-	-
<b>Net Cash From/(Used In) Operating Activities</b>	<b>13,127</b>	<b>22,689</b>

CFS Wholesale Emerging Markets		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	42,852	37,620
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	124,403	43,500
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(172,103)	(17,500)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(19,874)	(20,017)
Distribution or Dividend income reinvested	(26,328)	(19,326)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(56)	(2)
Change in payables and other liabilities	266	3
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(50,840)</b>	<b>24,278</b>

# 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 Property Securities		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	52,751	14,718
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	29,020	19,920
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(500)	-
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(33,217)	(5,582)
Distribution or Dividend income reinvested	(19,742)	(9,352)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(2)	(2)
Change in payables and other liabilities	3	-
<b>Net Cash From/(Used In) Operating Activities</b>	<b>28,313</b>	<b>19,702</b>

CFS Wholesale Global Property Securities		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	33,578	(54,569)
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	328,953	53,500
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(4,500)	(71,000)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(19,516)	68,832
Distribution or Dividend income reinvested	(14,614)	(15,085)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	5	(6)
Change in payables and other liabilities	(43)	(3)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>323,863</b>	<b>(18,331)</b>

# 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 Infrastructure Securities		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	5,006	11,113
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	340,462	250,000
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(11,000)	(112,000)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	25,522	34,996
Distribution or Dividend income reinvested	(32,235)	(48,226)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	8	1
Change in payables and other liabilities	(54)	(24)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>327,709</b>	<b>135,860</b>

CFS Wholesale Geared Australian Share		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	3,370	4,160
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	8,805	5,890
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(5,370)	(4,001)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(835)	271
Distribution or Dividend income reinvested	(3,055)	(4,975)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(1)	-
Change in payables and other liabilities	38	3
<b>Net Cash From/(Used In) Operating Activities</b>	<b>2,952</b>	<b>1,348</b>

# 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 Enhanced Index Conservative		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	160,368	109,379
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	542,601	1,504,144
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(206,117)	(1,156,259)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(72,550)	(58,011)
Distribution or Dividend income reinvested	(90,389)	(56,606)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(14)	160
Change in payables and other liabilities	80	(1,231)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>333,979</b>	<b>341,576</b>

CFS Wholesale Enhanced Index Diversified		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	173,695	116,680
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	356,925	745,631
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(200,544)	(581,661)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(77,430)	(76,564)
Distribution or Dividend income reinvested	(98,042)	(42,782)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(5)	51
Change in payables and other liabilities	71	(618)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>154,670</b>	<b>160,737</b>



# 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 Enhanced Index Moderate		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	18,277	12,127
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	19,500	29,730
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(21,960)	(15,120)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(9,145)	(8,741)
Distribution or Dividend income reinvested	(9,436)	(3,680)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(1)	(1)
Change in payables and other liabilities	5	(1)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(2,760)</b>	<b>14,314</b>

CFS Wholesale Enhanced Index Balanced		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	325,776	217,648
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	523,392	655,748
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(405,245)	(528,623)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(144,062)	(155,621)
Distribution or Dividend income reinvested	(184,214)	(64,777)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(20)	50
Change in payables and other liabilities	95	(587)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>115,722</b>	<b>123,838</b>

# 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 Enhanced Index High Growth		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	78,492	51,440
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	126,936	42,300
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(108,262)	(86,800)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(34,396)	(36,162)
Distribution or Dividend income reinvested	(44,841)	(15,975)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(5)	1
Change in payables and other liabilities	11	(56)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>17,935</b>	<b>(45,252)</b>

CFS Wholesale Index Conservative		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	11,957	9,686
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	38,630	53,649
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(17,930)	(14,078)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(8,271)	(5,460)
Distribution or Dividend income reinvested	(3,873)	(4,434)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	4	(3)
Change in payables and other liabilities	-	(2)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>20,517</b>	<b>39,358</b>

# 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 Diversified		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	15,090	10,639
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	21,640	27,613
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(25,950)	(21,860)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(10,660)	(7,154)
Distribution or Dividend income reinvested	(4,603)	(3,645)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	-	(1)
Change in payables and other liabilities	3	-
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(4,480)</b>	<b>5,592</b>

CFS Wholesale Index Moderate		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	7,085	5,620
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	19,540	12,660
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(17,780)	(16,438)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(5,386)	(3,974)
Distribution or Dividend income reinvested	(1,773)	(1,717)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	1	(1)
Change in payables and other liabilities	-	1
<b>Net Cash From/(Used In) Operating Activities</b>	<b>1,687</b>	<b>(3,849)</b>

# 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 Balanced		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	9,036	5,916
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	12,380	8,461
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(19,530)	(22,077)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(7,059)	(4,268)
Distribution or Dividend income reinvested	(2,055)	(1,714)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(1)	(2)
Change in payables and other liabilities	3	2
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(7,226)</b>	<b>(13,682)</b>

CFS Wholesale Index Growth		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	11,952	8,244
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	10,650	8,399
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(17,190)	(22,377)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(9,373)	(5,324)
Distribution or Dividend income reinvested	(2,682)	(3,005)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(2)	-
Change in payables and other liabilities	7	2
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(6,638)</b>	<b>(14,061)</b>

# 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 High Growth		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	5,656	3,547
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	7,250	5,248
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(14,945)	(14,817)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(4,467)	(2,511)
Distribution or Dividend income reinvested	(1,227)	(1,067)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(2)	1
Change in payables and other liabilities	2	1
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(7,733)</b>	<b>(9,598)</b>

CFS Wholesale Index Australian Bond		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	3,608	1,209
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	10,640	17,710
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(16,650)	(8,460)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(3,590)	(1,200)
Distribution or Dividend income reinvested	-	-
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(3)	1
Change in payables and other liabilities	-	-
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(5,995)</b>	<b>9,260</b>

# 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 Share		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	78,246	74,623
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	54,740	45,040
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(18,090)	(24,400)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(67,615)	(66,870)
Distribution or Dividend income reinvested	(10,574)	(7,718)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(1)	(2)
Change in payables and other liabilities	14	-
<b>Net Cash From/(Used In) Operating Activities</b>	<b>36,720</b>	<b>20,673</b>

CFS Wholesale Index Property Securities		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	25,151	8,537
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	17,890	16,790
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(4,260)	(4,790)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(18,775)	297
Distribution or Dividend income reinvested	(6,367)	(8,828)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	-	-
Change in payables and other liabilities	7	-
<b>Net Cash From/(Used In) Operating Activities</b>	<b>13,646</b>	<b>12,006</b>

# 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)

AZ Sestante Wholesale Conservative		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	1,987	1,875
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	18,689	11,623
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(10,496)	(4,881)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(913)	(1,110)
Distribution or Dividend income reinvested	(1,123)	(811)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	1	(2)
Change in payables and other liabilities	-	(1)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>8,145</b>	<b>6,693</b>

Context Capital Wholesale Short Term		
	1/07/2023 - 30/06/2024 \$'000	13/09/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	1,493	(12)
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	561	4
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(43,303)	(4,735)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(874)	30
Distribution or Dividend income reinvested	(684)	(20)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(2)	(1)
Change in payables and other liabilities	8	2
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(42,801)</b>	<b>(4,732)</b>

# 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 Conservative		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	36,960	34,443
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	327,203	76,513
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(243,234)	(20,700)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(14,436)	(19,498)
Distribution or Dividend income reinvested	(23,480)	(16,007)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(5)	(3)
Change in payables and other liabilities	58	(21)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>83,066</b>	<b>54,727</b>

Perpetual Wholesale Conservative Growth		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	9,173	5,977
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	65,222	25,807
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(18,989)	(20,871)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(3,958)	(2,751)
Distribution or Dividend income reinvested	(5,251)	(3,578)
Net foreign exchange gain/(loss)	59	115
Change in receivables and other assets	(2)	(15)
Change in payables and other liabilities	(8)	(18)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>46,246</b>	<b>4,666</b>



# 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)

AZ Sestante Wholesale Diversified		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	6,229	6,338
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	52,784	43,911
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(35,520)	(13,710)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(3,340)	(4,577)
Distribution or Dividend income reinvested	(2,956)	(1,822)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	-	(1)
Change in payables and other liabilities	-	(3)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>17,197</b>	<b>30,136</b>

Context Capital Wholesale Medium Term		
	1/07/2023 - 30/06/2024 \$'000	13/09/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	4,397	20
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	936	3
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(70,949)	(8,612)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(2,489)	44
Distribution or Dividend income reinvested	(2,028)	(68)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(3)	(2)
Change in payables and other liabilities	14	4
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(70,122)</b>	<b>(8,611)</b>

# 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)

Evidentia Wholesale Medium Term		
	1/07/2023 - 30/06/2024 \$	13/09/2022 - 30/06/2023 \$
Profit/(Loss) attributable to unitholders	47,736	655
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	61,838	-
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(3,077,244)	(99,500)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(922)	5
Distribution or Dividend income reinvested	(49,382)	(623)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(144)	(3)
Change in payables and other liabilities	820	26
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(3,017,298)</b>	<b>(99,440)</b>

First Sentier Wholesale Balanced		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	51,455	48,823
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	344,396	176,721
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(284,133)	(128,315)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(15,514)	(22,655)
Distribution or Dividend income reinvested	(37,081)	(27,299)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(6)	(5)
Change in payables and other liabilities	80	(17)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>59,197</b>	<b>47,253</b>

# 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 Diversified Growth		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	5,335	4,468
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	19,006	13,260
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(8,062)	(12,832)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(2,106)	(2,673)
Distribution or Dividend income reinvested	(3,218)	(1,861)
Net foreign exchange gain/(loss)	27	5
Change in receivables and other assets	(5)	(13)
Change in payables and other liabilities	(1)	1
<b>Net Cash From/(Used In) Operating Activities</b>	<b>10,976</b>	<b>355</b>

First Sentier Wholesale Diversified		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	107,418	109,786
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	585,496	359,874
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(468,787)	(280,124)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(27,952)	(47,302)
Distribution or Dividend income reinvested	(81,483)	(64,350)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(18)	(9)
Change in payables and other liabilities	151	(12)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>114,825</b>	<b>77,863</b>

# 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 Sustainable Balanced		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	12,050	6,794
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	18,266	20,970
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(5,552)	(9,942)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(10,019)	(4,794)
Distribution or Dividend income reinvested	(1,611)	(1,718)
Net foreign exchange gain/(loss)	2	(31)
Change in receivables and other assets	(7)	(41)
Change in payables and other liabilities	-	2
<b>Net Cash From/(Used In) Operating Activities</b>	<b>13,129</b>	<b>11,240</b>

Perpetual Wholesale Balanced Growth		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	21,544	20,077
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	30,712	37,504
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(34,296)	(51,745)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(7,201)	(12,753)
Distribution or Dividend income reinvested	(13,870)	(7,058)
Net foreign exchange gain/(loss)	93	46
Change in receivables and other assets	(35)	(53)
Change in payables and other liabilities	12	15
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(3,041)</b>	<b>(13,967)</b>

# 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)

Schroder Wholesale Real Return		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	5,327	3,556
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	14,125	13,215
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(1,360)	(1,350)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(3,501)	(3,790)
Distribution or Dividend income reinvested	(2,127)	(166)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	3	-
Change in payables and other liabilities	(8)	(4)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>12,459</b>	<b>11,461</b>

AZ Sestante Wholesale Growth		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	8,305	8,066
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	47,226	26,515
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(36,450)	(34,705)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(4,912)	(5,751)
Distribution or Dividend income reinvested	(3,458)	(2,254)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(1)	(3)
Change in payables and other liabilities	10	1
<b>Net Cash From/(Used In) Operating Activities</b>	<b>10,720</b>	<b>(8,131)</b>

# 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)

Context Capital Wholesale Long Term		
	1/07/2023 - 30/06/2024 \$'000	13/09/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	4,652	58
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	7,424	-
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(51,352)	(4,772)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(2,928)	8
Distribution or Dividend income reinvested	(1,799)	(68)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(3)	-
Change in payables and other liabilities	10	2
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(43,996)</b>	<b>(4,772)</b>

Evidentia Wholesale Long Term		
	1/07/2023 - 30/06/2024 \$	13/09/2022 - 30/06/2023 \$
Profit/(Loss) attributable to unitholders	87,034	2,284
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	142,526	-
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(2,520,213)	(127,677)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(22,863)	(1,024)
Distribution or Dividend income reinvested	(66,324)	(1,225)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(131)	(3)
Change in payables and other liabilities	541	28
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(2,379,430)</b>	<b>(127,617)</b>

# 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 High Growth		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	65,616	67,697
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	215,929	108,022
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(205,692)	(96,423)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(15,171)	(40,123)
Distribution or Dividend income reinvested	(51,827)	(28,707)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(15)	(4)
Change in payables and other liabilities	97	12
<b>Net Cash From/(Used In) Operating Activities</b>	<b>8,937</b>	<b>10,474</b>

Aspect Wholesale Absolute Return		
	1/07/2023 - 30/06/2024 \$	1/07/2022 - 30/06/2023 \$
Profit/(Loss) attributable to unitholders	145,499	126,138
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	1,357,001	521,420
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(2,341,001)	(1,169,791)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	69,586	(20,316)
Distribution or Dividend income reinvested	(220,995)	(107,586)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	2,981	(2,568)
Change in payables and other liabilities	(1,509)	1,289
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(988,438)</b>	<b>(651,414)</b>

# 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)

Aspect Wholesale Diversified Futures		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	2,803	3,984
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	13,940	10,770
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(3,630)	(10,740)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	2,938	228
Distribution or Dividend income reinvested	(5,677)	(4,277)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	1	389
Change in payables and other liabilities	3	(409)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>10,378</b>	<b>(55)</b>

AB Wholesale Managed Volatility Equities		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	5,245	17,969
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	28,306	105,571
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(69,579)	(237,646)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	6,605	(10,903)
Distribution or Dividend income reinvested	(11,781)	(7,059)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	6	(8)
Change in payables and other liabilities	-	(10)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(41,198)</b>	<b>(132,086)</b>



# 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 Developing Companies		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	6,437	(1,100)
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	225,699	10,930
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(246,876)	(11,100)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(5,300)	3,391
Distribution or Dividend income reinvested	(1,227)	(2,285)
Net foreign exchange gain/(loss)	3	-
Change in receivables and other assets	(95)	-
Change in payables and other liabilities	121	(3)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(21,238)</b>	<b>(167)</b>

First Sentier Wholesale Future Leaders		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	1,719	1,575
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	4,002	3,602
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(305)	(350)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(1,557)	(1,267)
Distribution or Dividend income reinvested	(156)	(306)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(1)	-
Change in payables and other liabilities	-	-
<b>Net Cash From/(Used In) Operating Activities</b>	<b>3,702</b>	<b>3,254</b>

# 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)

Baillie Gifford Wholesale Sustainable Growth		
	1/07/2023 - 30/06/2024 \$	1/07/2022 - 30/06/2023 \$
Profit/(Loss) attributable to unitholders	148,396	315,313
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	627,000	343,495
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(176,000)	(300,256)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(149,735)	(316,799)
Distribution or Dividend income reinvested	-	-
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	18	(25)
Change in payables and other liabilities	(28)	24
<b>Net Cash From/(Used In) Operating Activities</b>	<b>449,651</b>	<b>41,752</b>

#### (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.

#### (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 Wholesale Global Share - Hedged	(536)	-
Perpetual Wholesale Conservative Growth	(3,180)	(2,381)
Perpetual Wholesale Diversified Growth	(2,668)	(971)
Pendal Wholesale Sustainable Balanced	(2,002)	(923)
Perpetual Wholesale Balanced Growth	(10,070)	(2,508)

# 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.

# 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)

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 Wholesale Defensive	0.85	0.85
CFS Wholesale Conservative	0.90	0.90
CFS Wholesale Diversified	0.93	0.93
CFS Wholesale Moderate	0.95	0.95
CFS Wholesale Balanced	0.98	0.98
CFS Wholesale Growth	1.00	1.00
CFS Wholesale High Growth	1.10	1.10
CFS Wholesale Geared Growth Plus	1.10	1.10
CFS Wholesale Fixed Interest	0.75	0.75
CFS Wholesale Alternatives	1.30	1.30
CFS Wholesale Australian Share	1.00	1.00
CFS Wholesale Australian Small Companies	1.30	1.30
CFS Wholesale Global Share	1.20	1.20
CFS Wholesale Global Share - Hedged	1.20	1.20
CFS Wholesale Asian Share	1.50	1.50
CFS Wholesale Emerging Markets	1.50	1.50
CFS Wholesale Property Securities	0.90	0.90
CFS Wholesale Global Property Securities	1.20	1.20
CFS Wholesale Global Infrastructure Securities	1.20	1.20
CFS Wholesale Geared Australian Share	1.00	1.00
CFS Wholesale Enhanced Index Conservative	0.60	0.60
CFS Wholesale Enhanced Index Diversified	0.64	0.64
CFS Wholesale Enhanced Index Moderate	0.66	0.66
CFS Wholesale Enhanced Index Balanced	0.68	0.68
CFS Wholesale Enhanced Index High Growth	0.75	0.75
CFS Wholesale Index Conservative	0.30	0.30
CFS Wholesale Index Diversified	0.30	0.30
CFS Wholesale Index Moderate	0.30	0.30
CFS Wholesale Index Balanced	0.30	0.30
CFS Wholesale Index Growth	0.30	0.30
CFS Wholesale Index High Growth	0.30	0.30
CFS Wholesale Index Australian Bond	0.30	0.30
CFS Wholesale Index Global Share	0.30	0.30
CFS Wholesale Index Property Securities	0.30	0.30
AZ Sestante Wholesale Conservative	0.68	0.68
Context Capital Wholesale Short Term	0.80	0.80
First Sentier Wholesale Conservative	0.75	0.75
Perpetual Wholesale Conservative Growth	1.10	1.10
AZ Sestante Wholesale Diversified	0.78	0.78
Context Capital Wholesale Medium Term	0.95	0.95
Evidentia Wholesale Medium Term	0.85	0.85
First Sentier Wholesale Balanced	0.85	0.85
Perpetual Wholesale Diversified Growth	1.20	1.20
First Sentier Wholesale Diversified	0.95	0.95

# 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)

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 %
Pendal Wholesale Sustainable Balanced	1.15	1.15
Perpetual Wholesale Balanced Growth	1.20	1.20
Schroder Wholesale Real Return	1.10	1.20
AZ Sestante Wholesale Growth	0.88	0.88
Context Capital Wholesale Long Term	0.95	0.95
Evidentia Wholesale Long Term	0.95	0.95
First Sentier Wholesale High Growth	1.15	1.15
Aspect Wholesale Absolute Return	0.80	0.80
Aspect Wholesale Diversified Futures	1.40	1.40
AB Wholesale Managed Volatility Equities	0.75	0.75
First Sentier Wholesale Developing Companies	1.30	1.30
First Sentier Wholesale Future Leaders	1.30	1.30
Baillie Gifford Wholesale Sustainable Growth	0.95	0.95

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.

# 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)

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 Wholesale Defensive	3,286,759	2,105,430
CFS Wholesale Conservative	10,537,153	6,084,243
CFS Wholesale Diversified	1,782,464	842,825
CFS Wholesale Moderate	13,646,177	5,536,617
CFS Wholesale Balanced	2,913,595	986,770
CFS Wholesale Growth	7,070,470	2,066,150
CFS Wholesale High Growth	(117,633)	73,948
CFS Wholesale Geared Growth Plus	413,653	398,981
CFS Wholesale Fixed Interest	94,520	928,252
CFS Wholesale Alternatives	12,833	(5,516)
CFS Wholesale Australian Share	(1,862,537)	(1,947,046)
CFS Wholesale Australian Small Companies	(103,212)	(118,669)
CFS Wholesale Global Share	642,006	705,072
CFS Wholesale Global Share - Hedged	129,379	51,113
CFS Wholesale Asian Share	(29,285)	(14,976)
CFS Wholesale Emerging Markets	3,437,522	1,791,065
CFS Wholesale Property Securities	250,206	244,460
CFS Wholesale Global Property Securities	662,698	925,343
CFS Wholesale Global Infrastructure Securities	1,849,601	2,215,673
CFS Wholesale Geared Australian Share	524,504	546,750
CFS Wholesale Enhanced Index Conservative	2,811,532	5,423,177
CFS Wholesale Enhanced Index Diversified	2,008,710	2,829,043
CFS Wholesale Enhanced Index Moderate	314,786	300,777
CFS Wholesale Enhanced Index Balanced	2,921,286	3,003,444
CFS Wholesale Enhanced Index High Growth	832,337	762,539
CFS Wholesale Index Conservative	201,517	226,209
CFS Wholesale Index Diversified	187,858	177,521
CFS Wholesale Index Moderate	79,534	78,485
CFS Wholesale Index Balanced	91,594	74,580
CFS Wholesale Index Growth	111,155	91,975
CFS Wholesale Index High Growth	46,127	33,595
CFS Wholesale Index Australian Bond	(1,767)	(1,701)
CFS Wholesale Index Global Share	(30,398)	(13,712)
CFS Wholesale Index Property Securities	746	604
AZ Sestante Wholesale Conservative	54,715	52,743
Context Capital Wholesale Short Term	71,173	1,032
First Sentier Wholesale Conservative	1,026,331	1,116,945
Perpetual Wholesale Conservative Growth	670,335	812,743
AZ Sestante Wholesale Diversified	83,988	75,702
Context Capital Wholesale Medium Term	131,189	1,880
Evidentia Wholesale Medium Term	2,727	41
First Sentier Wholesale Balanced	1,214,663	1,200,151
Perpetual Wholesale Diversified Growth	411,255	415,903
First Sentier Wholesale Diversified	2,155,464	2,003,441
Pendal Wholesale Sustainable Balanced	341,511	355,086

# 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)

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 \$
Perpetual Wholesale Balanced Growth	1,324,569	1,138,560
Schroder Wholesale Real Return	305,785	404,575
AZ Sestante Wholesale Growth	83,213	(45,266)
Context Capital Wholesale Long Term	81,777	1,015
Evidentia Wholesale Long Term	2,316	43
First Sentier Wholesale High Growth	1,438,099	1,170,554
Aspect Wholesale Absolute Return	8,430	93
Aspect Wholesale Diversified Futures	69,263	79,058
AB Wholesale Managed Volatility Equities	(29,357)	8,404
First Sentier Wholesale Developing Companies	109,505	390
First Sentier Wholesale Future Leaders	(4,468)	(1,112)
Baillie Gifford Wholesale Sustainable Growth	1,623	1,780

The Responsible Entity's performance fees charged/(refunded) for the reporting periods are as follows:

Name of Fund:	Period Ended 30/06/2024 \$	Period Ended 30/06/2023 \$
Aspect Wholesale Absolute Return	(1,993)	1,882
Aspect Wholesale Diversified Futures	(127,097)	(8,017)

# 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 Wholesale Defensive	291,553	112,991
CFS Wholesale Conservative	1,065,886	364,780
CFS Wholesale Diversified	192,418	63,060
CFS Wholesale Moderate	1,479,959	501,559
CFS Wholesale Balanced	321,297	114,235
CFS Wholesale Growth	867,107	301,499
CFS Wholesale High Growth	42,739	(11,527)
CFS Wholesale Geared Growth Plus	32,111	35,606
CFS Wholesale Fixed Interest	13,934	36,472
CFS Wholesale Alternatives	11,306	1,027
CFS Wholesale Australian Share	(149,294)	(141,864)
CFS Wholesale Australian Small Companies	(5,331)	(10,531)
CFS Wholesale Global Share	132,771	139,600
CFS Wholesale Global Share - Hedged	12,004	5,395
CFS Wholesale Asian Share	312	474
CFS Wholesale Emerging Markets	424,379	159,399
CFS Wholesale Property Securities	22,572	19,348
CFS Wholesale Global Property Securities	39,920	82,946
CFS Wholesale Global Infrastructure Securities	132,266	187,425
CFS Wholesale Geared Australian Share	46,896	44,956
CFS Wholesale Enhanced Index Conservative	308,634	233,257
CFS Wholesale Enhanced Index Diversified	234,773	167,918
CFS Wholesale Enhanced Index Moderate	27,633	24,089
CFS Wholesale Enhanced Index Balanced	335,650	241,992
CFS Wholesale Enhanced Index High Growth	79,183	70,643
CFS Wholesale Index Conservative	16,403	17,149
CFS Wholesale Index Diversified	16,241	14,639
CFS Wholesale Index Moderate	6,987	6,547
CFS Wholesale Index Balanced	8,085	6,765
CFS Wholesale Index Growth	9,898	8,333
CFS Wholesale Index High Growth	4,340	3,227
CFS Wholesale Index Australian Bond	(223)	(181)
CFS Wholesale Index Global Share	1,134	728
CFS Wholesale Index Property Securities	307	510
AZ Sestante Wholesale Conservative	4,373	4,299
Context Capital Wholesale Short Term	9,554	881
First Sentier Wholesale Conservative	137,189	79,035
Perpetual Wholesale Conservative Growth	53,673	64,029
AZ Sestante Wholesale Diversified	6,400	6,841
Context Capital Wholesale Medium Term	17,801	1,633
Evidentia Wholesale Medium Term	846	26
First Sentier Wholesale Balanced	167,810	88,764
Perpetual Wholesale Diversified Growth	33,893	36,545
First Sentier Wholesale Diversified	306,991	157,831
Pendal Wholesale Sustainable Balanced	27,994	29,341
Perpetual Wholesale Balanced Growth	112,738	110,422



# 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 \$
Schroder Wholesale Real Return	22,923	31,112
AZ Sestante Wholesale Growth	10,519	(1,402)
Context Capital Wholesale Long Term	12,083	856
Evidentia Wholesale Long Term	562	28
First Sentier Wholesale High Growth	201,280	104,078
Aspect Wholesale Absolute Return	522	(995)
Aspect Wholesale Diversified Futures	6,966	7,807
AB Wholesale Managed Volatility Equities	1,862	(8,371)
First Sentier Wholesale Developing Companies	109,567	398
First Sentier Wholesale Future Leaders	(29)	15
Baillie Gifford Wholesale Sustainable Growth	157	185

#### (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 Wholesale Defensive	493,653	576,751
CFS Wholesale Conservative	1,861,725	2,092,338
CFS Wholesale Diversified	474,803	513,098
CFS Wholesale Moderate	4,860,866	5,208,117
CFS Wholesale Balanced	909,935	961,122
CFS Wholesale Growth	4,001,297	4,118,969
CFS Wholesale High Growth	1,123,111	1,158,073
CFS Wholesale Fixed Interest	545,935	5,101,284
CFS Wholesale Alternatives	30,639	33,616
CFS Wholesale Australian Share	3,337,762	3,418,955
CFS Wholesale Australian Small Companies	163,259	165,667
CFS Wholesale Global Share	4,535,200	5,623,380
CFS Wholesale Global Share - Hedged	1,301,315	1,529,224
CFS Wholesale Asian Share	85,046	95,311
CFS Wholesale Emerging Markets	725,286	640,351
CFS Wholesale Property Securities	237,849	259,235
CFS Wholesale Global Property Securities	843,605	1,338,513
CFS Wholesale Global Infrastructure Securities	856,982	1,195,180
CFS Wholesale Enhanced Index Conservative	1,962,357	2,195,957
CFS Wholesale Enhanced Index Diversified	1,472,496	1,547,387
CFS Wholesale Enhanced Index Balanced	2,675,086	2,629,195
CFS Wholesale Enhanced Index High Growth	433,303	416,005
CFS Wholesale Index Global Share	2,373	4,616
AZ Sestante Wholesale Conservative	20,908	27,045
Context Capital Wholesale Short Term	45,432	4,558
First Sentier Wholesale Conservative	363,120	386,326
Perpetual Wholesale Conservative Growth	136,044	169,939
AZ Sestante Wholesale Diversified	63,026	75,125
Context Capital Wholesale Medium Term	74,163	7,635
Evidentia Wholesale Medium Term ^	2,378,461	100,659
First Sentier Wholesale Balanced	467,348	459,618
Perpetual Wholesale Diversified Growth	74,667	78,985
First Sentier Wholesale Diversified	610,297	578,153
Pendal Wholesale Sustainable Balanced	100,927	114,545
Perpetual Wholesale Balanced Growth	272,024	262,399
AZ Sestante Wholesale Growth	68,446	73,709
Context Capital Wholesale Long Term	46,981	4,575
Evidentia Wholesale Long Term ^	1,818,238	99,472
First Sentier Wholesale High Growth	303,546	237,826
AB Wholesale Managed Volatility Equities	179,858	153,111
First Sentier Wholesale Developing Companies	60,897	-

^ 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 Wholesale Defensive	3,951,375	4,471,089
CFS Wholesale Conservative	15,331,899	17,004,428
CFS Wholesale Diversified	3,707,269	3,878,219
CFS Wholesale Moderate	37,216,064	38,744,708
CFS Wholesale Balanced	9,306,665	9,316,738
CFS Wholesale Growth	31,352,875	30,952,591
CFS Wholesale High Growth	10,031,341	9,618,849
CFS Wholesale Fixed Interest	3,363,573	4,197,883
CFS Wholesale Alternatives	375,001	488,726
CFS Wholesale Australian Share	5,572,939	5,776,560
CFS Wholesale Australian Small Companies	3,365,957	3,429,102
CFS Wholesale Global Share	3,993,579	3,782,962
CFS Wholesale Global Share - Hedged	550,049	513,215
CFS Wholesale Asian Share	919,307	1,017,705
CFS Wholesale Emerging Markets	1,138,526	1,237,903
CFS Wholesale Property Securities	1,724,053	1,670,686
CFS Wholesale Global Property Securities	689,122	866,454
CFS Wholesale Global Infrastructure Securities	3,455,778	3,793,781
CFS Wholesale Enhanced Index Conservative	10,948,013	11,901,178
CFS Wholesale Enhanced Index Diversified	9,656,402	9,895,008
CFS Wholesale Enhanced Index Balanced	15,956,026	15,174,886
CFS Wholesale Enhanced Index High Growth	3,427,374	2,990,495
AZ Sestante Wholesale Conservative	150,406	190,955
Context Capital Wholesale Short Term	228,086	3,190
First Sentier Wholesale Conservative	2,640,077	2,774,164
Perpetual Wholesale Conservative Growth	1,550,043	1,816,613
AZ Sestante Wholesale Diversified	507,563	625,644
Context Capital Wholesale Medium Term	449,980	6,302
Evidentia Wholesale Medium Term	5,068	-
First Sentier Wholesale Balanced	3,552,953	3,574,788
Perpetual Wholesale Diversified Growth	893,859	863,446
First Sentier Wholesale Diversified	6,476,826	6,403,970
Pendal Wholesale Sustainable Balanced	1,144,898	1,228,436
Perpetual Wholesale Balanced Growth	3,213,736	2,888,238
AZ Sestante Wholesale Growth	624,386	627,773
Context Capital Wholesale Long Term	291,929	3,880

# 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 \$
Evidentia Wholesale Long Term	6,097	-
First Sentier Wholesale High Growth	3,399,557	3,015,211
AB Wholesale Managed Volatility Equities	1,827,665	1,165,642
First Sentier Wholesale Developing Companies	118,981	-

#### (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 No'000	Value of Investment at Period End \$'000	Interest held in Investment at Period End %	Units Acquired During Period No'000	Units Disposed During Period No'000	Distribution Received \$'000
-----------------	------------------------------------	---------------------------------------------	------------------------------------------------	----------------------------------------	----------------------------------------	---------------------------------

#### CFS Wholesale Defensive

Units held in:

##### Colonial First State Multi-Manager Global Shares Fund

- 2024	21,438	16,511	0.47	3,817	27,293	2,961
- 2023	44,914	32,666	0.79	9,238	10,737	679

##### Colonial First State Investment Fund 121

- 2024	2,316	2,692	0.18	2,316	-	87
- 2023	-	-	-	-	-	-

##### Colonial First State Investment Fund 122

- 2024	4,408	5,311	0.27	4,408	-	124
- 2023	-	-	-	-	-	-

##### Colonial First State Investment Fund 8

- 2024	61,812	55,964	11.17	4,501	13,173	4,104
- 2023	70,484	63,915	16.03	1,126	14,838	1,017

##### Colonial First State Investment Fund 179

- 2024	135,548	139,642	7.11	172,355	36,807	1,056
- 2023	-	-	-	-	-	-

##### Colonial First State Investment Fund 170

- 2024	517	522	5.06	517	-	-
- 2023	-	-	-	-	-	-

##### Colonial First State Multi Manager Cash Fund

- 2024	166,450	166,067	4.01	35,677	28,893	7,533
- 2023	159,666	159,331	4.60	8,599	148,037	8,600

##### Colonial First State Investment Fund 178

- 2024	138,674	139,340	8.35	175,741	37,067	3,969
- 2023	-	-	-	-	-	-

# 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

#### CFS Wholesale Conservative

Units held in:

##### Colonial First State Investment Fund 178

- 2024	471,892	474,157	28.40	532,540	60,648	13,125
- 2023	-	-	-	-	-	-

##### Colonial First State Investment Fund 167

- 2024	86,161	85,903	11.32	5,356	12,346	5,379
- 2023	93,151	94,706	12.65	98,374	5,223	2,777

##### Colonial First State Multi Manager Cash Fund

- 2024	424,783	423,806	10.23	121,977	45,828	17,193
- 2023	348,634	347,902	10.04	22,334	474,405	22,339

##### Colonial First State Investment Fund 121

- 2024	19,646	22,838	1.50	19,646	-	736
- 2023	-	-	-	-	-	-

##### Colonial First State Investment Fund 122

- 2024	26,858	32,361	1.63	26,858	-	753
- 2023	-	-	-	-	-	-

##### Colonial First State – FirstChoice Wholesale Investments – Alternatives

- 2024	2,499	1,957	15.61	31,571	162,373	24,016
- 2023	133,301	119,091	16.70	3,489	61,025	3,058

##### Colonial First State Investment Fund 63

- 2024	38,437	36,754	4.91	29,542	4,610	1,435
- 2023	13,505	12,696	3.29	1,294	3,037	1,215

##### Colonial First State Multi-Manager Global Shares Fund

- 2024	137,448	105,863	2.99	23,561	153,334	18,278
- 2023	267,221	194,350	4.70	51,225	54,548	4,039

# 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

#### CFS Wholesale Conservative (continued)

##### Colonial First State Small Companies Fund 10

- 2024	20,332	19,982	2.06	1,209	6,133	1,162
- 2023	25,256	22,950	2.74	1,822	1,456	1,673

##### Colonial First State Investment Fund 169

- 2024	882	517	3.32	478	-	38
- 2023	404	265	3.32	404	-	82

##### Colonial First State Multi-Manager Australian Share Fund

- 2024	148,868	150,625	4.35	6,725	27,071	6,611
- 2023	169,214	162,141	4.83	15,826	85,613	13,123

##### Colonial First State Global Share Fund 15

- 2024	86,317	72,670	6.56	47,094	45,931	1,421
- 2023	85,154	59,889	5.51	6,449	62,715	27

##### Colonial First State Investment Fund 170

- 2024	1,989	2,010	19.47	1,989	-	1
- 2023	-	-	-	-	-	-

##### Colonial First State Investment Fund 179

- 2024	463,843	477,851	24.33	521,376	57,533	3,387
- 2023	-	-	-	-	-	-

##### Colonial First State Investment Fund 165

- 2024	84,275	84,705	11.15	3,448	13,192	3,520
- 2023	94,019	94,602	12.32	99,719	5,700	2,663

##### Colonial First State Multi Manager Emerging Markets Fund

- 2024	50,888	39,067	6.82	23,040	6,015	387
- 2023	33,863	24,202	5.08	34,536	673	862

# 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

#### CFS Wholesale Conservative (continued)

##### Colonial First State Investment Fund 8

- 2024	124,370	112,605	22.47	9,589	67,485	8,755
- 2023	182,266	165,279	41.44	2,905	39,019	2,625

##### Colonial First State Multi-Manager Fixed Interest Fund

- 2024	-	-	-	-	1,322,753	-
- 2023	1,322,753	1,061,642	25.23	423,662	115,179	808

#### CFS Wholesale Diversified

Units held in:

##### Colonial First State Investment Fund 170

- 2024	434	438	4.25	434	-	-
- 2023	-	-	-	-	-	-

##### Colonial First State Multi Manager Cash Fund

- 2024	64,625	64,477	1.56	17,730	7,693	2,662
- 2023	54,588	54,474	1.57	6,085	57,037	3,091

##### Colonial First State Investment Fund 165

- 2024	25,714	25,845	3.40	1,036	3,135	1,057
- 2023	27,813	27,986	3.64	28,776	963	805

##### Colonial First State Multi Manager Emerging Markets Fund

- 2024	18,998	14,585	2.55	4,864	1,596	167
- 2023	15,730	11,242	2.36	16,403	673	400

##### Colonial First State Investment Fund 8

- 2024	26,824	24,286	4.85	1,961	6,263	1,788
- 2023	31,126	28,225	7.08	485	2,755	438



# 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

#### CFS Wholesale Diversified (continued)

##### Colonial First State – FirstChoice Wholesale Investments – Alternatives

- 2024	601	471	3.76	7,590	38,267	5,772
- 2023	31,278	27,944	3.92	798	12,240	700

##### Colonial First State Small Companies Fund 10

- 2024	7,643	7,512	0.77	441	1,361	425
- 2023	8,563	7,781	0.93	598	-	549

##### Colonial First State Multi-Manager Global Shares Fund

- 2024	70,783	54,517	1.54	11,509	55,460	8,935
- 2023	114,734	83,446	2.02	19,094	18,627	1,733

##### Colonial First State Multi-Manager Australian Share Fund

- 2024	67,068	67,860	1.96	2,964	12,067	2,916
- 2023	76,171	72,987	2.17	6,818	25,708	5,519

##### Colonial First State Investment Fund 122

- 2024	13,821	16,653	0.84	13,821	-	387
- 2023	-	-	-	-	-	-

##### Colonial First State Investment Fund 121

- 2024	8,669	10,078	0.66	8,669	-	325
- 2023	-	-	-	-	-	-

##### Colonial First State Investment Fund 167

- 2024	26,002	25,924	3.42	1,606	3,893	1,613
- 2023	28,289	28,762	3.84	29,726	1,436	853

##### Colonial First State Investment Fund 179

- 2024	81,024	83,471	4.25	86,485	5,461	577
- 2023	-	-	-	-	-	-

# 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

#### CFS Wholesale Diversified (continued)

##### Colonial First State Investment Fund 169

- 2024	412	242	1.55	223	-	18
- 2023	189	124	1.55	189	-	38

##### Colonial First State Investment Fund 178

- 2024	82,956	83,354	4.99	88,425	5,469	2,280
- 2023	-	-	-	-	-	-

##### Colonial First State Investment Fund 63

- 2024	11,892	11,371	1.52	7,166	1,503	639
- 2023	6,229	5,855	1.52	590	928	554

##### Colonial First State Global Share Fund 15

- 2024	37,449	31,528	2.84	10,293	21,353	618
- 2023	48,509	34,116	3.14	1,239	17,980	12

##### Colonial First State Multi-Manager Fixed Interest Fund

- 2024	-	-	-	619	221,479	-
- 2023	220,860	177,262	4.21	53,126	13,365	145

#### CFS Wholesale Moderate

Units held in:

##### Colonial First State Multi-Manager Australian Share Fund

- 2024	739,878	748,608	21.63	32,338	75,340	31,824
- 2023	782,880	750,155	22.33	58,658	225,859	55,944

##### Colonial First State Multi Manager Emerging Markets Fund

- 2024	198,434	152,338	26.59	42,180	9,418	1,788
- 2023	165,672	118,406	24.86	171,056	5,384	4,218

# 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

#### CFS Wholesale Moderate (continued)

Colonial First State Investment Fund 179						
- 2024	566,985	584,108	29.74	617,779	50,794	4,106
- 2023	-	-	-	-	-	-

Colonial First State Investment Fund 178						
- 2024	586,442	589,257	35.29	631,588	45,146	16,229
- 2023	-	-	-	-	-	-

Colonial First State Investment Fund 169						
- 2024	4,311	2,527	16.21	2,334	-	188
- 2023	1,977	1,296	16.21	1,977	-	402

Colonial First State Multi-Manager Global Shares Fund						
- 2024	721,996	556,081	15.70	118,095	523,644	91,684
- 2023	1,127,545	820,064	19.83	209,011	151,090	16,989

Colonial First State Investment Fund 167						
- 2024	277,332	276,500	36.43	17,039	17,414	17,112
- 2023	277,707	282,344	37.72	293,483	15,776	8,539

Colonial First State Investment Fund 170						
- 2024	3,425	3,462	33.54	3,425	-	2
- 2023	-	-	-	-	-	-

Colonial First State Investment Fund 207						
- 2024	10	10	100.00	10	-	-
- 2023	-	-	-	-	-	-

Colonial First State Small Companies Fund 10						
- 2024	91,272	89,702	9.25	5,182	14,336	4,992
- 2023	100,426	91,257	10.88	7,279	6,415	6,686

# 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

#### CFS Wholesale Moderate (continued)

##### Colonial First State Global Share Fund 15

- 2024	400,406	337,102	30.41	123,746	197,098	6,601
- 2023	473,758	333,194	30.64	12,846	233,429	135

##### Colonial First State Investment Fund 8

- 2024	192,317	174,124	34.75	48,669	12,307	12,146
- 2023	155,955	141,420	35.46	2,463	25,047	2,226

##### Colonial First State Investment Fund 122

- 2024	140,917	169,791	8.54	140,917	-	3,950
- 2023	-	-	-	-	-	-

##### Colonial First State – FirstChoice Wholesale Investments – Alternatives

- 2024	5,419	4,244	33.86	68,647	326,925	52,204
- 2023	263,697	235,587	33.04	23,022	118,681	5,941

##### Colonial First State Investment Fund 165

- 2024	275,023	276,425	36.39	11,044	17,004	11,267
- 2023	280,983	282,725	36.82	294,685	13,703	8,186

##### Colonial First State Multi Manager Cash Fund

- 2024	427,713	426,729	10.30	116,964	29,486	17,179
- 2023	340,235	339,520	9.80	20,086	266,208	17,095

##### Colonial First State Investment Fund 121

- 2024	92,534	107,571	7.09	92,534	-	3,466
- 2023	-	-	-	-	-	-

##### Colonial First State Investment Fund 63

- 2024	131,365	125,612	32.02	68,528	15,041	8,271
- 2023	77,878	73,213	18.98	7,316	13,387	6,871

# 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

#### CFS Wholesale Moderate (continued)

##### Colonial First State Multi-Manager Fixed Interest Fund

- 2024	-	-	-	9,931	1,534,069	-
- 2023	1,524,138	1,223,273	29.07	232,171	93,262	1,080

##### Colonial First State Multi Manager Global Infrastructure Securities Fund

- 2024	-	-	-	-	-	-
- 2023	-	-	-	5,034	290,799	-

#### CFS Wholesale Balanced

Units held in:

##### Colonial First State Investment Fund 121

- 2024	25,251	29,354	1.93	25,251	-	946
- 2023	-	-	-	-	-	-

##### Colonial First State – FirstChoice Wholesale Investments – Alternatives

- 2024	1,557	1,220	9.73	24,596	111,682	17,604
- 2023	88,643	79,193	11.11	8,568	28,793	1,918

##### Colonial First State Multi Manager Emerging Markets Fund

- 2024	56,307	43,227	7.55	11,971	2,569	521
- 2023	46,905	33,523	7.04	48,250	1,346	1,194

##### Colonial First State Investment Fund 179

- 2024	114,992	118,464	6.03	123,784	8,792	829
- 2023	-	-	-	-	-	-

##### Colonial First State Investment Fund 167

- 2024	79,603	79,364	10.46	5,871	3,315	4,909
- 2023	77,047	78,334	10.46	82,258	5,210	2,376

# 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

#### CFS Wholesale Balanced (continued)

##### Colonial First State Global Share Fund 15

- 2024	115,392	97,149	8.76	31,627	54,021	1,903
- 2023	137,786	96,905	8.91	1,582	52,588	37

##### Colonial First State Investment Fund 165

- 2024	79,767	80,174	10.55	3,676	2,438	3,244
- 2023	78,529	79,016	10.29	83,891	5,362	2,290

##### Colonial First State Multi-Manager Global Shares Fund

- 2024	196,933	151,678	4.28	34,094	129,908	24,903
- 2023	292,747	212,915	5.15	50,453	31,967	4,409

##### Colonial First State Investment Fund 63

- 2024	37,940	36,278	4.85	17,242	4,114	2,677
- 2023	24,812	23,326	6.05	2,340	3,252	2,198

##### Colonial First State Multi Manager Cash Fund

- 2024	45,361	45,256	1.09	8,008	10,487	2,324
- 2023	47,840	47,740	1.38	2,001	20,007	2,001

##### Colonial First State Investment Fund 178

- 2024	118,253	118,820	7.12	124,630	6,377	3,270
- 2023	-	-	-	-	-	-

##### Colonial First State Investment Fund 170

- 2024	723	731	7.08	723	-	-
- 2023	-	-	-	-	-	-

##### Colonial First State Investment Fund 122

- 2024	38,631	46,547	2.34	38,631	-	1,083
- 2023	-	-	-	-	-	-

# 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

#### CFS Wholesale Balanced (continued)

##### Colonial First State Small Companies Fund 10

- 2024	27,928	27,448	2.83	1,584	4,185	1,526
- 2023	30,529	27,742	3.31	2,133	-	1,959

##### Colonial First State Investment Fund 8

- 2024	31,213	28,260	5.64	31,972	759	1,663
- 2023	-	-	-	-	-	-

##### Colonial First State Multi-Manager Australian Share Fund

- 2024	214,428	216,958	6.27	16,037	21,884	9,050
- 2023	220,275	211,067	6.28	18,033	48,278	15,234

##### Colonial First State Investment Fund 169

- 2024	1,223	717	4.60	662	-	53
- 2023	561	368	4.60	561	-	114

#### CFS Wholesale Growth

Units held in:

##### Colonial First State Multi Manager Emerging Markets Fund

- 2024	204,933	157,327	27.46	31,763	4,104	1,914
- 2023	177,274	126,698	26.60	177,947	673	4,514

##### Colonial First State Investment Fund 170

- 2024	2,037	2,059	19.95	2,037	-	1
- 2023	-	-	-	-	-	-

##### Colonial First State – FirstChoice Wholesale Investments – Alternatives

- 2024	5,927	4,642	37.04	74,738	349,966	56,832
- 2023	281,155	251,184	35.23	21,981	79,634	6,050

# 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

#### CFS Wholesale Growth (continued)

##### Colonial First State Small Companies Fund 10

- 2024	110,098	108,205	11.16	6,156	13,535	5,933
- 2023	117,477	106,752	12.72	8,243	791	7,570

##### Colonial First State Investment Fund 167

- 2024	292,224	291,347	38.38	36,985	4,886	17,640
- 2023	260,125	264,469	35.33	273,951	13,826	8,206

##### Colonial First State Investment Fund 122

- 2024	138,613	167,015	8.40	138,613	-	3,886
- 2023	-	-	-	-	-	-

##### Colonial First State Investment Fund 179

- 2024	254,709	262,401	13.36	266,026	11,317	1,812
- 2023	-	-	-	-	-	-

##### Colonial First State Multi Manager Cash Fund

- 2024	26,184	26,124	0.63	9,440	7,995	1,163
- 2023	24,739	24,687	0.71	1,878	2,698	880

##### Colonial First State Multi-Manager Global Shares Fund

- 2024	696,161	536,183	15.14	113,986	425,790	88,524
- 2023	1,007,965	733,093	17.72	159,551	101,224	15,185

##### Colonial First State Investment Fund 178

- 2024	263,368	264,633	15.85	272,188	8,820	7,246
- 2023	-	-	-	-	-	-

##### Colonial First State Investment Fund 121

- 2024	92,174	107,152	7.06	92,174	-	3,452
- 2023	-	-	-	-	-	-



# 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

#### CFS Wholesale Growth (continued)

##### Colonial First State Investment Fund 165

- 2024	290,974	292,458	38.50	18,877	9,726	11,776
- 2023	281,823	283,571	36.93	301,195	19,372	8,291

##### Colonial First State Investment Fund 63

- 2024	144,650	138,314	18.49	59,242	13,381	10,992
- 2023	98,789	92,872	24.08	9,269	11,291	8,705

##### Colonial First State Investment Fund 8

- 2024	116,973	105,907	21.13	119,112	2,139	6,232
- 2023	-	-	-	-	-	-

##### Colonial First State Multi-Manager Australian Share Fund

- 2024	863,397	873,585	25.24	37,122	53,627	36,549
- 2023	879,902	843,122	25.09	65,465	138,383	59,500

##### Colonial First State Global Share Fund 15

- 2024	405,506	341,396	30.80	115,480	172,329	6,684
- 2023	462,355	325,175	29.90	7,343	158,764	122

##### Colonial First State Investment Fund 169

- 2024	3,870	2,268	14.55	2,096	-	168
- 2023	1,774	1,164	14.55	1,774	-	361

#### CFS Wholesale High Growth

Units held in:

##### Colonial First State Investment Fund 121

- 2024	34,742	40,387	2.66	34,742	-	1,301
- 2023	-	-	-	-	-	-

# 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

#### CFS Wholesale High Growth (continued)

##### Colonial First State Multi Manager Global Infrastructure Securities Fund

- 2024	76,527	66,074	8.21	9,046	46,680	2,012
- 2023	114,161	100,713	8.92	9,118	9,507	1,942

##### Colonial First State Multi Manager Emerging Markets Fund

- 2024	72,007	55,280	9.65	1,678	1,484	743
- 2023	71,813	51,325	10.77	72,486	673	1,828

##### Colonial First State Multi-Manager Australian Share Fund

- 2024	348,148	352,256	10.18	48,580	10,290	13,636
- 2023	309,858	296,906	8.84	22,876	31,208	20,430

##### Colonial First State Multi-Manager Global Shares Fund

- 2024	287,177	221,184	6.24	74,682	134,729	35,268
- 2023	347,224	252,536	6.11	76,262	28,624	5,206

##### Colonial First State Multi Manager Global Property Securities Fund

- 2024	108,458	67,005	12.59	13,784	74,635	1,786
- 2023	169,309	102,381	12.44	29,284	4,855	2,296

##### Colonial First State Investment Fund 63

- 2024	42,993	41,110	5.49	13,296	4,803	3,746
- 2023	34,500	32,434	8.41	3,226	2,052	3,030

##### Colonial First State Small Companies Fund 10

- 2024	44,366	43,603	4.50	2,372	1,169	2,288
- 2023	43,163	39,222	4.67	3,076	1,343	2,825

##### Colonial First State Multi Manager Cash Fund

- 2024	8,847	8,827	0.21	2,291	1,502	396
- 2023	8,058	8,041	0.23	8,058	-	92

# 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

#### CFS Wholesale High Growth (continued)

##### Colonial First State Investment Fund 169

- 2024	1,472	863	5.53	797	-	64
- 2023	675	443	5.53	675	-	137

##### Colonial First State Global Share Fund 15

- 2024	154,203	129,823	11.71	13,180	65,004	2,545
- 2023	206,027	144,899	13.32	4,968	77,931	56

#### CFS Wholesale Geared Growth Plus

Units held in:

##### Colonial First State Geared Growth Fund

- 2024	26,586	18,381	13.57	3,945	10,370	788
- 2023	33,011	19,724	15.40	9,458	5,761	1,115

#### CFS Wholesale Fixed Interest

Units held in:

##### Colonial First State International Fixed Interest Fund 11

- 2024	59,511	50,876	12.03	2,905	423,157	-
- 2023	479,763	397,915	100.00	68,365	38,498	-

##### Colonial First State Fixed Interest Fund 17

- 2024	74,429	64,508	13.50	1,187	554,846	-
- 2023	628,088	522,255	100.00	101,468	78,814	-

##### Colonial First State Fixed Interest Fund 18

- 2024	61,139	52,659	9.54	1,298	441,129	-
- 2023	500,970	417,959	80.05	71,241	40,209	-

##### Colonial First State Fixed Interest Fund 2

- 2024	110,681	100,797	11.90	3,708	784,786	-
- 2023	891,759	796,252	100.00	133,891	70,154	-

# 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

#### CFS Wholesale Fixed Interest (continued)

##### Colonial First State Investment Fund 118

- 2024	200,020	197,800	5.58	57,945	1,067,084	3,548
- 2023	1,209,159	1,177,479	33.33	1,322,781	113,623	4,564

##### Colonial First State Fixed Interest Fund 22

- 2024	68,173	60,701	7.38	-	472,913	-
- 2023	541,086	481,674	61.66	73,939	50,714	-

##### Colonial First State Fixed Interest Fund 19

- 2024	-	-	-	1,106	443,956	-
- 2023	442,850	395,952	100.00	66,712	67,492	-

#### CFS Wholesale Alternatives

Units held in:

##### Colonial First State Specialist Fund 29

- 2024	15	13	4.66	-	4,355	-
- 2023	4,370	3,740	5.49	983	1,443	-

##### Colonial First State Specialist Fund 19

- 2024	16,858	15,982	11.46	17,343	485	298
- 2023	-	-	-	-	-	-

##### Colonial First State Investment Fund 77

- 2024	9,588	9,612	3.56	2,839	1,952	-
- 2023	8,701	7,861	2.92	1,479	3,419	-

##### Colonial First State Investment Fund 37

- 2024	218	202	1.73	1,998	11,420	1,714
- 2023	9,640	9,433	5.20	1,623	3,549	-

# 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

#### CFS Wholesale Alternatives (continued)

##### Colonial First State Specialist Fund 23

- 2024	6,235	6,282	0.94	1,034	2,809	1,080
- 2023	8,010	8,785	1.25	2,965	3,829	845

##### Colonial First State Investment Fund 33

- 2024	7	9	4.98	-	185	-
- 2023	192	181	4.98	1,140	11,507	199

#### CFS Wholesale Australian Share

Units held in:

##### Colonial First State Australian Shares Fund 1

- 2024	552,900	592,377	100.00	31,293	90,487	33,339
- 2023	612,094	667,550	100.00	98,147	86,226	55,227

##### Colonial First State Australian Boutique Share Fund 3

- 2024	205,325	347,307	100.00	6,700	8,881	10,797
- 2023	207,506	332,424	100.00	38,552	190,342	37,211

##### Colonial First State Australian Share Fund 18

- 2024	669,671	763,827	100.00	64,918	7,227	38,824
- 2023	611,980	667,058	100.00	79,071	73,263	32,175

##### Colonial First State Investment Fund 114

- 2024	8,701	9,800	49.29	263	-	282
- 2023	8,438	8,779	77.20	8,438	-	55

##### Colonial First State Australian Share Fund 19

- 2024	757,922	865,623	100.00	34,057	53,354	37,959
- 2023	777,219	836,288	100.00	231,172	120,934	60,681

# 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

#### CFS Wholesale Australian Share (continued)

##### Colonial First State Australian Shares Fund 2

- 2024	761,180	859,753	100.00	47,744	80,999	52,855
- 2023	794,435	835,428	100.00	242,309	120,995	56,734

##### Commonwealth Australian Share Fund 25

- 2024	-	-	-	-	-	-
- 2023	-	-	-	1,934	132,284	1,523

#### CFS Wholesale Australian Small Companies

Units held in:

##### Colonial First State Small Companies Fund 11

- 2024	99,602	93,177	100.00	8,352	5,110	8,020
- 2023	96,360	93,016	100.00	9,220	12,778	7,951

##### Colonial First State Small Companies Fund 1

- 2024	29,672	45,520	100.00	1,416	1,507	2,191
- 2023	29,763	44,299	100.00	661	1,330	971

##### Colonial First State Small Companies Fund 2

- 2024	66,206	82,864	100.00	1,612	-	2,022
- 2023	64,594	77,990	100.00	1,941	6,879	1,713

##### Colonial First State Small Companies Fund 3

- 2024	32,516	71,980	100.00	1,054	9,461	2,363
- 2023	40,923	90,477	100.00	1,547	1,768	3,413

##### Colonial First State Small Companies Fund 9

- 2024	96,063	68,455	100.00	6,579	-	1,189
- 2023	89,484	59,605	100.00	1,383	3,279	255

# 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

#### CFS Wholesale Global Share

Units held in:

##### Colonial First State Global Shares Fund 1

- 2024	2,920	2,214	100.00	432,185	1,218,921	325,859
- 2023	789,656	814,530	100.00	78,253	87,095	62,291

##### Colonial First State Global Shares Fund 3

- 2024	752,810	770,200	100.00	44,589	104,994	35,890
- 2023	813,215	728,966	100.00	71,317	132,631	59,844

##### Colonial First State Global Shares Fund 9

- 2024	562,802	607,657	100.00	287,450	49,092	-
- 2023	324,444	292,032	100.00	-	101,841	-

##### Colonial First State Global Share Fund 13

- 2024	577,027	603,628	100.00	158,555	59,338	144,279
- 2023	477,810	542,363	100.00	55,740	7,387	1,351

##### Colonial First State Investment Fund 113

- 2024	30,853	37,042	83.69	1,462	-	1,753
- 2023	29,391	34,099	94.88	29,391	-	355

##### Colonial First State Global Share Fund 17

- 2024	919,480	1,067,884	36.05	133,811	277,302	144,005
- 2023	1,062,971	1,150,135	41.53	139,698	113,226	39,959

##### Colonial First State Global Shares Fund 4

- 2024	509,811	441,293	100.00	9,696	288,996	8,402
- 2023	789,111	555,850	100.00	117,555	121,982	79

# 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

#### CFS Wholesale Global Share - Hedged

Units held in:

##### Colonial First State Multi-Manager Global Shares Fund

- 2024	1,423,208	1,096,155	30.94	579,833	644,380	169,410
- 2023	1,487,755	1,082,044	26.16	67,465	733,703	23,312

#### CFS Wholesale Asian Share

Units held in:

##### Colonial First State Asian Share Fund 1

- 2024	30,454	28,700	100.00	671	5,154	620
- 2023	34,937	31,737	100.00	1,606	8,176	966

##### Colonial First State Asian Share Fund 3

- 2024	29,781	24,575	100.00	352	2,769	291
- 2023	32,198	27,114	100.00	255	8,404	215

##### Colonial First State Asian Share Fund 2

- 2024	28,039	28,959	100.00	2,471	5,838	2,516
- 2023	31,406	32,094	100.00	1,904	9,898	975

#### CFS Wholesale Emerging Markets

Units held in:

##### Colonial First State Emerging Markets Fund 3

- 2024	957	80	100.00	6,029	115,967	4,882
- 2023	110,895	94,915	100.00	10,339	6,559	2,812

##### Colonial First State Emerging Markets Fund 2

- 2024	253,258	256,955	44.62	140,755	14,505	9,636
- 2023	127,008	118,257	100.00	10,238	12,810	7,557



# 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

#### CFS Wholesale Emerging Markets (continued)

##### Colonial First State Emerging Markets Fund 7

- 2024	107,532	141,383	100.00	22,773	8,996	9,387
- 2023	93,755	117,747	100.00	9,722	11,719	7,281

##### Colonial First State Emerging Markets Fund 4

- 2024	188,926	169,561	100.00	31,272	5,693	2,423
- 2023	163,347	143,157	100.00	7,524	13,332	1,676

#### CFS Wholesale Property Securities

Units held in:

##### Colonial First State Property Fund 1

- 2024	139,558	127,319	100.00	8,659	16,623	7,674
- 2023	147,522	115,628	100.00	8,123	13,038	6,376

##### Colonial First State Investment Fund 5

- 2024	142,253	127,985	100.00	13,965	16,809	12,068
- 2023	145,097	115,236	100.00	3,824	11,480	2,976

#### CFS Wholesale Global Property Securities

Units held in:

##### Colonial First State Global Property Securities Fund 2

- 2024	553,436	292,104	99.63	16,370	101,044	6,764
- 2023	638,110	328,435	100.00	72,704	51,121	7,774

##### Colonial First State Global Property Securities Fund 1

- 2024	321,721	237,398	100.00	11,009	88,357	5,701
- 2023	399,069	286,771	100.00	42,595	15,445	7,178

##### Colonial First State Investment Fund 34

- 2024	-	-	-	2,617	256,740	2,149
- 2023	254,123	204,620	100.00	26,454	17,885	134

# 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

#### CFS Wholesale Global Infrastructure Securities

Units held in:

##### Colonial First State Global Infrastructure Securities Fund 1

- 2024	198,438	179,884	100.00	13,859	102,108	6,090
- 2023	286,687	279,089	100.00	20,839	107,684	18,002

##### Colonial First State Global Infrastructure Fund 3

- 2024	422,382	441,981	99.76	11,948	26,418	7,822
- 2023	436,852	452,272	100.00	104,438	17,843	6,122

##### Colonial First State Global Infrastructure Securities Fund 2

- 2024	202,846	179,985	100.00	15,631	106,583	14,116
- 2023	293,798	280,489	100.00	23,822	111,965	21,847

##### Colonial First State Global Listed Infrastructure Fund 4

- 2024	-	-	-	4,808	129,448	4,207
- 2023	124,640	112,750	100.00	2,445	10,993	2,255

#### CFS Wholesale Geared Australian Share

Units held in:

##### Colonial First State Geared Australian Boutique Shares Fund

- 2024	74,431	33,122	29.91	36,208	20,161	3,055
- 2023	58,384	24,486	25.29	19,763	11,416	4,975

#### CFS Wholesale Enhanced Index Conservative

Units held in:

##### Colonial First State Investment Fund 121

- 2024	96,848	112,586	7.42	24,819	26,676	14,106
- 2023	98,705	107,480	13.05	5,784	74,193	1,604

# 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

#### CFS Wholesale Enhanced Index Conservative (continued)

##### Colonial First State Investment Fund 120

- 2024	198,406	209,556	12.37	7,333	37,750	7,287
- 2023	228,823	219,693	14.16	10,609	56,500	9,818

##### Colonial First State Global Property Securities Fund 4

- 2024	42,960	46,874	3.73	1,676	25,617	1,878
- 2023	66,901	72,781	6.05	7,981	6,081	2,723

##### Colonial First State Investment Fund 122

- 2024	134,151	161,638	8.13	18,279	42,744	22,116
- 2023	158,616	178,205	13.99	44,047	26,250	2,242

##### Colonial First State Multi Manager Cash Fund

- 2024	459,854	458,796	11.07	141,592	47,315	18,191
- 2023	365,577	364,810	10.53	38,462	759,952	29,678

##### Colonial First State Investment Fund 9

- 2024	259,121	232,043	24.95	-	34,771	-
- 2023	293,892	249,749	40.85	23,521	18,673	-

##### Colonial First State Wholesale Indexed Global Bond Fund

- 2024	415,402	465,250	17.12	5,196	35,331	5,825
- 2023	445,537	494,101	21.25	357,289	9,402	66

##### Colonial First State Investment Fund 63

- 2024	43,594	41,684	5.57	22,742	5,599	2,721
- 2023	26,451	24,866	6.45	2,508	7,019	2,355

##### Colonial First State Emerging Markets Fund 2

- 2024	45,716	46,384	8.05	47,475	1,759	114
- 2023	-	-	-	-	-	-

# 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

#### CFS Wholesale Enhanced Index Conservative (continued)

##### Colonial First State Global Listed Infrastructure Fund 6

- 2024	37,940	45,254	3.33	1,322	24,410	1,582
- 2023	61,028	73,057	5.67	1,545	4,814	1,909

##### Colonial First State Small Companies Fund 10

- 2024	22,737	22,346	2.30	1,299	5,057	1,249
- 2023	26,495	24,076	2.87	1,951	3,531	1,793

##### Colonial First State Investment Fund 118

- 2024	466,011	460,838	13.01	9,658	178,825	9,610
- 2023	635,178	618,536	17.51	674,493	39,316	2,107

##### Colonial First State Emerging Markets Fund 6

- 2024	-	-	-	7,009	68,950	5,708
- 2023	61,941	49,442	6.32	3,033	13,138	2,310

#### CFS Wholesale Enhanced Index Diversified

Units held in:

##### Colonial First State Wholesale Indexed Global Bond Fund

- 2024	235,854	264,157	9.72	25,513	7,450	3,307
- 2023	217,791	241,530	10.39	119,250	2,232	71

##### Colonial First State Investment Fund 122

- 2024	204,350	246,222	12.38	37,665	33,035	31,619
- 2023	199,720	224,385	17.62	44,553	27,569	2,853

##### Colonial First State Small Companies Fund 10

- 2024	28,068	27,585	2.84	1,569	4,081	1,511
- 2023	30,580	27,788	3.31	2,166	1,441	1,990

# 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

#### CFS Wholesale Enhanced Index Diversified (continued)

##### Colonial First State Global Property Securities Fund 4

- 2024	52,686	57,486	4.58	1,908	18,142	2,133
- 2023	68,920	74,978	6.23	9,878	8,895	2,878

##### Colonial First State Investment Fund 121

- 2024	139,024	161,615	10.65	19,467	21,724	22,735
- 2023	141,281	153,841	18.68	4,312	58,806	2,296

##### Colonial First State Multi Manager Cash Fund

- 2024	239,893	239,341	5.78	74,816	15,083	9,367
- 2023	180,160	179,782	5.19	20,170	220,824	11,179

##### Colonial First State Emerging Markets Fund 2

- 2024	53,589	54,372	9.44	53,589	-	134
- 2023	-	-	-	-	-	-

##### Colonial First State Global Listed Infrastructure Fund 6

- 2024	46,235	55,149	4.06	1,482	17,727	1,773
- 2023	62,480	74,794	5.81	5,632	12,032	2,072

##### Colonial First State Investment Fund 63

- 2024	45,852	43,844	5.86	20,301	5,482	3,277
- 2023	31,033	29,174	7.56	2,915	4,409	2,738

##### Colonial First State Investment Fund 120

- 2024	278,745	294,411	17.39	9,904	31,459	9,855
- 2023	300,300	288,318	18.58	17,652	50,968	12,369

##### Colonial First State Investment Fund 118

- 2024	267,142	264,177	7.46	10,421	102,142	5,613
- 2023	358,863	349,461	9.89	372,905	14,042	1,369

# 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

#### CFS Wholesale Enhanced Index Diversified (continued)

##### Colonial First State Investment Fund 9

- 2024	188,363	168,679	18.14	22,384	8,662	-
- 2023	174,641	148,410	24.27	3,647	5,300	-

#### CFS Wholesale Enhanced Index Moderate

Units held in:

##### Colonial First State Diversified Fund 10 - Class A

- 2024	184,059	182,071	15.40	32,457	20,021	9,436
- 2023	171,623	160,880	14.73	20,638	32,301	3,680

#### CFS Wholesale Enhanced Index Balanced

Units held in:

##### Colonial First State Wholesale Indexed Global Bond Fund

- 2024	232,618	260,532	9.59	42,772	-	3,262
- 2023	189,846	210,539	9.06	27,472	6,943	118

##### Colonial First State Global Property Securities Fund 4

- 2024	123,113	134,329	10.69	12,273	36,125	4,920
- 2023	146,965	159,883	13.29	23,725	1,558	5,763

##### Colonial First State Small Companies Fund 10

- 2024	74,168	72,893	7.51	4,288	2,480	3,833
- 2023	72,360	65,754	7.84	5,114	1,763	4,697

##### Colonial First State Investment Fund 122

- 2024	466,139	561,651	28.24	103,353	63,019	69,182
- 2023	425,805	478,392	37.56	84,321	49,814	6,116

##### Colonial First State Investment Fund 120

- 2024	571,716	603,847	35.66	20,250	24,629	19,656
- 2023	576,095	553,109	35.64	35,248	66,032	23,133

# 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

#### CFS Wholesale Enhanced Index Balanced (continued)

##### Colonial First State Investment Fund 121

- 2024	293,146	340,782	22.45	41,095	34,976	47,996
- 2023	287,027	312,544	37.96	8,056	97,689	4,665

##### Colonial First State Investment Fund 9

- 2024	225,246	201,708	21.69	71,154	1,134	-
- 2023	155,226	131,911	21.58	-	1,421	-

##### Colonial First State Emerging Markets Fund 2

- 2024	112,962	114,612	19.90	112,962	-	282
- 2023	-	-	-	-	-	-

##### Colonial First State Global Listed Infrastructure Fund 6

- 2024	108,982	129,993	9.57	11,051	34,432	4,082
- 2023	132,363	158,452	12.30	12,806	6,311	4,086

##### Colonial First State Investment Fund 118

- 2024	267,924	264,950	7.48	21,594	107,595	5,691
- 2023	353,925	344,652	9.76	365,016	11,091	1,511

##### Colonial First State Multi Manager Cash Fund

- 2024	137,686	137,369	3.32	43,144	6,198	5,395
- 2023	100,740	100,528	2.90	10,125	31,914	4,134

##### Colonial First State Investment Fund 63

- 2024	102,889	98,383	13.15	61,600	3,592	5,496
- 2023	44,881	42,193	10.94	4,181	5,244	3,927

# 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

#### CFS Wholesale Enhanced Index High Growth

Units held in:

##### Colonial First State Investment Fund 121

- 2024	79,162	92,026	6.06	15,503	5,226	12,154
- 2023	68,885	75,009	9.11	10,366	20,778	1,120

##### Colonial First State Global Listed Infrastructure Fund 6

- 2024	29,337	34,994	2.58	5,314	19,227	1,200
- 2023	43,250	51,775	4.02	9,960	390	1,275

##### Colonial First State Investment Fund 120

- 2024	183,038	193,325	11.42	26,126	5,653	5,630
- 2023	162,565	156,078	10.06	21,910	6,534	6,101

##### Colonial First State Emerging Markets Fund 2

- 2024	28,729	29,148	5.06	28,729	-	72
- 2023	-	-	-	-	-	-

##### Colonial First State Small Companies Fund 10

- 2024	17,501	17,200	1.77	937	714	904
- 2023	17,278	15,701	1.87	3,716	4,886	1,268

##### Colonial First State Global Property Securities Fund 4

- 2024	32,309	35,252	2.81	7,672	23,368	1,422
- 2023	48,005	52,225	4.34	13,101	270	1,825

##### Colonial First State Investment Fund 63

- 2024	23,579	22,546	3.01	10,689	885	1,651
- 2023	13,775	12,950	3.36	2,352	507	1,199

##### Colonial First State Multi Manager Cash Fund

- 2024	3,798	3,789	0.09	775	-	175
- 2023	3,023	3,017	0.09	3,522	499	37



# 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

#### CFS Wholesale Enhanced Index High Growth (continued)

##### Colonial First State Investment Fund 122

- 2024	129,400	155,914	7.84	38,618	14,008	17,894
- 2023	104,790	117,732	9.24	29,810	6,059	1,489

#### CFS Wholesale Index Conservative

Units held in:

##### Colonial First State Investment Fund 79

- 2024	192,726	197,679	19.58	21,691	38,817	3,873
- 2023	209,852	206,515	20.79	18,915	54,892	4,434

#### CFS Wholesale Index Diversified

Units held in:

##### Colonial First State Investment Fund 80

- 2024	186,195	196,436	14.20	30,124	21,132	4,603
- 2023	177,203	176,512	14.14	25,917	28,128	3,645

#### CFS Wholesale Index Moderate

Units held in:

##### Colonial First State Investment Fund 86

- 2024	78,493	84,522	11.99	18,855	19,020	1,773
- 2023	78,658	79,123	14.08	18,420	12,789	1,717

#### CFS Wholesale Index Balanced

Units held in:

##### Colonial First State Investment Fund 87

- 2024	88,355	97,367	9.94	20,524	11,650	2,055
- 2023	79,481	81,103	11.41	23,890	8,484	1,714

# 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

#### CFS Wholesale Index Growth

Units held in:

Colonial First State Investment Fund 82

- 2024	105,922	119,417	12.18	18,752	9,870	2,682
- 2023	97,040	100,592	12.85	24,908	8,202	3,005

#### CFS Wholesale Index High Growth

Units held in:

Colonial First State Investment Fund 89

- 2024	44,066	52,381	9.83	14,508	6,496	1,227
- 2023	36,054	38,891	11.13	15,233	5,016	1,067

#### CFS Wholesale Index Australian Bond

Units held in:

Colonial First State Wholesale Indexed Australian Bond Fund

- 2024	126,622	118,657	5.86	18,015	11,604	-
- 2023	120,211	109,007	6.36	9,234	19,406	-

#### CFS Wholesale Index Global Share

Units held in:

Colonial First State Wholesale Indexed Global Share Fund

- 2024	103,866	471,011	9.33	6,743	12,905	10,574
- 2023	110,028	429,592	10.05	9,017	12,532	7,718

#### CFS Wholesale Index Property Securities

Units held in:

Colonial First State Wholesale Indexed Property Securities Fund

- 2024	123,891	121,450	12.28	11,477	19,545	6,367
- 2023	131,959	109,908	12.98	15,926	19,181	8,828

# 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

#### AZ Sestante Wholesale Conservative

Units held in:

##### Colonial First State Investment Fund 130

- 2024	624	851	0.12	1,081	457	74
- 2023	-	-	-	-	-	-

##### Colonial First State Australian Infrastructure Fund 1

- 2024	619	435	0.68	70	160	26
- 2023	709	526	0.85	36	116	27

##### Colonial First State Specialist Fund 33

- 2024	1,539	1,630	0.40	118	485	57
- 2023	1,906	1,974	0.40	113	478	15

##### Colonial First State Investment Fund 109

- 2024	385	332	0.18	114	820	52
- 2023	1,091	996	1.19	1,098	6	5

##### Colonial First State Fixed Interest Fund 21

- 2024	1,461	1,512	0.15	1,902	441	94
- 2023	-	-	-	-	-	-

##### Colonial First State Wholesale Indexed Australian Bond Fund

- 2024	2,430	2,278	0.11	423	3,918	-
- 2023	5,925	5,373	0.31	448	1,487	-

##### Colonial First State Wholesale Small Companies Fund - Core

- 2024	182	318	0.04	242	60	14
- 2023	-	-	-	-	-	-

##### Colonial First State Fixed Interest Fund 22

- 2024	1,600	1,424	0.17	102	457	-
- 2023	1,955	1,740	0.22	-	379	-

# 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

#### AZ Sestante Wholesale Conservative (continued)

##### Commonwealth Global Share Fund 29

- 2024	2	7	10.04	-	-	2
- 2023	2	7	10.05	-	-	1

##### Colonial First State Fixed Interest Fund 6

- 2024	2,386	2,088	3.70	2,386	-	3
- 2023	-	-	-	-	-	-

##### Colonial First State Wholesale Indexed Australian Share Fund

- 2024	283	496	0.01	389	106	19
- 2023	-	-	-	-	-	-

##### Colonial First State Global Share Fund 16

- 2024	565	924	0.04	179	202	13
- 2023	588	818	0.05	103	1,130	35

##### Colonial First State Global Share Fund 11

- 2024	291	794	0.15	24	185	-
- 2023	452	977	0.25	1	230	3

##### Colonial First State International Fixed Interest Fund 10

- 2024	2,556	2,461	0.16	1,333	380	-
- 2023	1,603	1,483	0.10	26	302	-

##### Colonial First State Australian Share Fund 24

- 2024	736	906	0.05	187	836	85
- 2023	1,385	1,705	0.10	1,004	228	84

##### Colonial First State Multi Manager Cash Fund

- 2024	9,477	9,455	0.23	1,357	3,107	494
- 2023	11,227	11,203	0.32	1,319	2,877	430

# 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

#### AZ Sestante Wholesale Conservative (continued)

##### Colonial First State Australian Shares Fund 9

- 2024	680	962	0.09	186	911	103
- 2023	1,405	1,971	0.22	637	304	99

##### Colonial First State Global Listed Infrastructure Fund 6

- 2024	607	724	0.06	763	156	21
- 2023	-	-	-	-	-	-

##### Colonial First State - FirstChoice Wholesale Investments - Global Share Fund 14

- 2024	517	1,002	0.21	65	259	64
- 2023	711	1,237	0.29	38	254	65

##### Colonial First State Investment Fund 13

- 2024	-	-	-	-	894	-
- 2023	894	1,334	0.17	64	179	10

##### Colonial First State International Fixed Interest Fund 9

- 2024	-	-	-	-	1,716	-
- 2023	1,716	1,825	0.14	2	320	2

##### Colonial First State Wholesale Global Listed Infrastructure Securities Fund

- 2024	-	-	-	-	626	-
- 2023	626	527	0.07	61	1,001	11

##### Colonial First State Wholesale Global Resources Fund

- 2024	-	-	-	-	502	-
- 2023	502	1,061	0.25	82	148	23

# 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

#### Context Capital Wholesale Short Term

Units held in:

##### Colonial First State Global Share Fund 16

- 2024	1,656	2,706	0.12	1,506	25	35
- 2023	175	244	0.01	175	-	9

##### Colonial First State Investment Fund 133

- 2024	7,486	7,197	7.94	6,840	87	-
- 2023	733	702	1.66	734	1	-

##### Colonial First State Specialist Fund 5

- 2024	7,437	7,428	1.71	6,779	83	124
- 2023	741	711	0.12	742	1	-

##### Colonial First State Wholesale Cash Fund

- 2024	11,966	12,083	0.23	10,942	134	341
- 2023	1,158	1,168	0.02	1,159	1	5

##### Colonial First State Wholesale Indexed Australian Share Fund

- 2024	1,470	2,574	0.04	1,339	16	55
- 2023	147	239	0.00	147	-	1

##### Colonial First State Global Listed Infrastructure Fund 6

- 2024	1,251	1,492	0.11	1,144	13	34
- 2023	120	144	0.01	120	-	2

##### Colonial First State Global Property Securities Fund 4

- 2024	1,368	1,493	0.12	1,250	15	42
- 2023	133	145	0.01	133	-	3

##### Colonial First State International Fixed Interest Fund 10

- 2024	2,560	2,464	0.16	2,332	29	-
- 2023	257	237	0.02	257	-	-

# 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

#### Context Capital Wholesale Short Term (continued)

##### Colonial First State Fixed Interest Fund 3

- 2024	4,990	4,898	0.67	4,553	57	48
- 2023	494	471	0.06	494	-	-

##### Colonial First State International Fixed Interest Fund 9

- 2024	6,154	6,914	0.65	5,601	69	5
- 2023	622	662	0.05	623	-	-

#### First Sentier Wholesale Conservative

Units held in:

##### Colonial First State Emerging Markets Fund 6

- 2024	13,877	10,808	2.02	14,485	608	1,482
- 2023	-	-	-	-	-	-

##### Colonial First State Global Asset Management Fixed Interest Trust 3

- 2024	124,732	112,147	37.03	3,196	150,326	243
- 2023	271,862	235,161	32.71	3,036	23,417	-

##### Colonial First State Investment Fund 179

- 2024	106,448	109,662	5.58	107,898	1,450	318
- 2023	-	-	-	-	-	-

##### Colonial First State Wholesale Global Listed Infrastructure Securities Fund

- 2024	11,853	9,838	1.31	11,853	-	116
- 2023	-	-	-	-	-	-

##### Colonial First State Investment Fund 121

- 2024	18,427	21,422	1.41	18,427	-	690
- 2023	-	-	-	-	-	-

# 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

#### First Sentier Wholesale Conservative (continued)

##### Colonial First State Small Companies Fund 10

- 2024	4,043	3,973	0.41	4,043	-	102
- 2023	-	-	-	-	-	-

##### Colonial First State Wholesale Cash Fund

- 2024	107,930	108,988	2.11	21,700	89,358	7,291
- 2023	175,588	177,098	3.37	6,553	14,065	5,609

##### Colonial First State Investment Fund 9

- 2024	60,996	54,622	5.87	60,996	-	-
- 2023	-	-	-	-	-	-

##### Colonial First State Wholesale Global Property Securities Fund

- 2024	7,837	10,883	3.03	276	13,955	395
- 2023	21,516	29,562	7.42	4,944	2,729	716

##### Colonial First State Wholesale Imputation Fund

- 2024	28,530	60,668	6.20	2,744	18,116	5,757
- 2023	43,902	87,440	8.95	7,532	10,424	9,001

##### Colonial First State Investment Fund 96

- 2024	27,722	32,534	7.69	7,001	7,015	4,242
- 2023	27,736	30,851	8.83	3,097	7,447	680

##### Colonial First State Investment Fund 63

- 2024	10,074	9,633	1.29	10,074	-	70
- 2023	-	-	-	-	-	-

##### Colonial First State Wholesale Global Share Fund

- 2024	-	-	-	692	8,443	2,774
- 2023	7,751	31,121	4.24	643	2,339	1



# 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

#### Perpetual Wholesale Conservative Growth

Units held in:

##### Colonial First State Property Fund 3

- 2024	42,145	28,819	17.59	1,388	24,768	945
- 2023	65,525	43,954	21.44	245	-	163

##### Colonial First State Global Shares Fund 5

- 2024	12,352	10,945	2.47	1,224	3,456	1,092
- 2023	14,584	13,366	3.54	668	-	612

##### Colonial First State Australian Shares Fund 11

- 2024	16,797	20,571	6.74	1,112	7,507	1,355
- 2023	23,192	28,494	8.67	946	-	1,133

##### Colonial First State Cash Fund 1

- 2024	4,292	4,252	20.67	5,517	22,470	369
- 2023	21,245	21,066	44.98	7,467	16,838	682

##### Colonial First State Fixed Interest Fund 4

- 2024	74,377	68,196	53.83	9,576	5,499	902
- 2023	70,300	62,223	54.01	580	-	517

##### Colonial First State Fixed Interest Fund 21

- 2024	7,596	7,866	0.77	510	2,093	527
- 2023	9,179	9,375	1.04	340	-	348

#### AZ Sestante Wholesale Diversified

Units held in:

##### Colonial First State Fixed Interest Fund 22

- 2024	4,895	4,358	0.53	59	724	-
- 2023	5,560	4,949	0.63	-	1,693	-

# 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

#### AZ Sestante Wholesale Diversified (continued)

##### Colonial First State International Fixed Interest Fund 10

- 2024	4,137	3,983	0.26	56	790	-
- 2023	4,871	4,505	0.31	-	1,341	-

##### Colonial First State Global Share Fund 16

- 2024	4,379	7,154	0.31	1,995	913	94
- 2023	3,297	4,585	0.27	511	6,138	199

##### Colonial First State Australian Infrastructure Fund 1

- 2024	4,508	3,169	4.98	2,460	392	154
- 2023	2,440	1,809	2.93	131	802	96

##### Colonial First State Australian Share Fund 24

- 2024	3,908	4,810	0.28	295	734	320
- 2023	4,347	5,350	0.30	3,595	1,123	268

##### Colonial First State Wholesale Small Companies Fund - Core

- 2024	923	1,613	0.22	1,039	116	69
- 2023	-	-	-	-	-	-

##### Colonial First State Multi Manager Cash Fund

- 2024	6,634	6,619	0.16	1,534	7,587	369
- 2023	12,687	12,660	0.37	1,229	4,686	500

##### Colonial First State Investment Fund 109

- 2024	2,711	2,337	1.30	369	2,049	231
- 2023	4,391	4,007	4.81	4,391	-	22

##### Colonial First State Investment Fund 130

- 2024	2,777	3,789	0.52	3,770	993	329
- 2023	-	-	-	-	-	-

# 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

#### AZ Sestante Wholesale Diversified (continued)

##### Colonial First State Global Property Securities Fund 4

- 2024	1,576	1,720	0.14	2,836	1,260	36
- 2023	-	-	-	-	-	-

##### Colonial First State Investment Fund 184

- 2024	1,372	1,607	3.29	1,372	-	155
- 2023	-	-	-	-	-	-

##### Colonial First State Wholesale Indexed Australian Share Fund

- 2024	1,808	3,168	0.05	2,100	292	93
- 2023	-	-	-	-	-	-

##### Colonial First State Global Share Fund 11

- 2024	1,762	4,818	0.92	34	796	-
- 2023	2,524	5,456	1.41	63	1,704	16

##### Colonial First State Wholesale Indexed Australian Bond Fund

- 2024	5,110	4,788	0.24	178	12,040	-
- 2023	16,972	15,390	0.90	-	5,114	-

##### Colonial First State Global Listed Infrastructure Fund 6

- 2024	3,848	4,590	0.34	4,288	440	113
- 2023	-	-	-	-	-	-

##### Colonial First State Australian Shares Fund 9

- 2024	4,457	6,306	0.59	373	1,080	445
- 2023	5,164	7,245	0.80	2,601	1,653	375

##### Colonial First State Specialist Fund 33

- 2024	4,151	4,398	1.07	241	3,070	204
- 2023	6,980	7,228	1.48	122	2,238	55

# 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

#### AZ Sestante Wholesale Diversified (continued)

##### Colonial First State Fixed Interest Fund 6

- 2024	6,305	5,517	14.52	6,305	-	8
- 2023	-	-	-	-	-	-

##### Colonial First State Fixed Interest Fund 21

- 2024	2,334	2,416	0.24	4,465	2,131	206
- 2023	-	-	-	-	-	-

##### Commonwealth Global Share Fund 29

- 2024	14	42	58.26	4	-	12
- 2023	10	40	58.27	2	-	7

##### Colonial First State - FirstChoice Wholesale Investments - Global Share Fund 14

- 2024	909	1,760	0.37	61	514	117
- 2023	1,362	2,369	0.55	75	689	127

##### Colonial First State Investment Fund 13

- 2024	-	-	-	-	3,049	-
- 2023	3,049	4,551	0.57	156	1,023	37

##### Colonial First State International Fixed Interest Fund 9

- 2024	-	-	-	-	4,240	-
- 2023	4,240	4,508	0.35	6	1,362	6

##### Colonial First State Wholesale Global Listed Infrastructure Securities Fund

- 2024	-	-	-	-	2,142	-
- 2023	2,142	1,803	0.23	357	3,400	39

# 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

#### Context Capital Wholesale Medium Term

Units held in:

##### Colonial First State Wholesale Cash Fund

- 2024	7,723	7,799	0.15	6,985	79	221
- 2023	817	824	0.02	817	-	4

##### Colonial First State Property Fund 3

- 2024	9,519	6,509	3.97	8,586	96	148
- 2023	1,029	690	0.34	1,029	-	1

##### Colonial First State International Fixed Interest Fund 10

- 2024	6,773	6,520	0.43	6,095	69	-
- 2023	747	691	0.05	747	-	-

##### Colonial First State Australian Shares Fund 10

- 2024	3,047	4,250	1.31	2,753	29	209
- 2023	323	432	0.14	324	-	9

##### Colonial First State Wholesale Indexed Global Share Fund

- 2024	979	4,441	0.09	875	10	80
- 2023	114	445	0.01	114	-	3

##### Colonial First State Global Share Fund 16

- 2024	2,772	4,529	0.20	2,480	26	58
- 2023	318	442	0.03	318	-	15

##### Colonial First State Global Listed Infrastructure Fund 7

- 2024	3,648	4,002	0.92	3,298	37	22
- 2023	387	429	0.10	387	-	6

##### Colonial First State Investment Fund 133

- 2024	5,004	4,811	5.31	4,522	52	-
- 2023	534	511	1.21	534	-	-

# 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

#### Context Capital Wholesale Medium Term (continued)

##### Colonial First State Wholesale Global Property Securities Fund

- 2024	2,925	4,063	1.13	2,638	30	71
- 2023	317	436	0.11	317	-	7

##### Colonial First State Investment Fund 130

- 2024	3,381	4,613	0.64	3,088	109	401
- 2023	402	444	0.17	402	-	1

##### Colonial First State Australian Shares Fund 6

- 2024	2,516	4,223	0.58	2,270	24	131
- 2023	270	431	0.07	270	-	10

##### Colonial First State Specialist Fund 5

- 2024	4,920	4,914	1.13	4,431	51	82
- 2023	540	517	0.09	540	-	-

##### Colonial First State Fixed Interest Fund 3

- 2024	9,906	9,723	1.33	8,928	101	95
- 2023	1,079	1,030	0.14	1,079	-	-

##### Colonial First State Global Share Fund 23

- 2024	3,566	4,503	1.24	3,206	32	326
- 2023	392	443	0.15	392	-	7

##### Colonial First State Wholesale Indexed Australian Share Fund

- 2024	4,864	8,521	0.13	4,378	47	182
- 2023	533	869	0.02	534	-	5

# 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

#### Evidentia Wholesale Medium Term^

Units held in:

##### Colonial First State Investment Fund 103

- 2024	76,520	63,305	0.12	75,461	1,509	291
- 2023	2,568	2,020	0.01	2,568	-	-

##### Colonial First State Investment Fund 109

- 2024	71,671	61,795	0.03	70,822	1,383	1,321
- 2023	2,232	2,038	0.00	2,232	-	11

##### Colonial First State Global Share Fund 11

- 2024	77,860	212,837	0.04	76,239	1,589	8
- 2023	3,210	6,939	0.00	3,210	-	12

##### Colonial First State Wholesale Indexed Global Share Fund

- 2024	17,934	81,326	0.00	17,612	343	1,078
- 2023	665	2,595	0.00	665	-	20

##### Colonial First State Global Listed Infrastructure Fund 6

- 2024	105,113	125,379	0.01	103,829	2,056	2,177
- 2023	3,340	3,998	0.00	3,340	-	43

##### Colonial First State Wholesale Indexed Australian Bond Fund

- 2024	569,745	533,908	0.03	562,648	11,226	-
- 2023	18,323	16,615	0.00	18,323	-	-

##### Colonial First State Wholesale Indexed Australian Share Fund

- 2024	345,125	604,590	0.01	340,260	6,716	5,377
- 2023	11,581	18,855	0.00	11,581	-	103

##### Colonial First State Wholesale Cash Fund

- 2024	203,757	205,754	0.00	201,250	3,966	2,572
- 2023	6,473	6,529	0.00	6,473	-	50

# 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

#### Evidentia Wholesale Medium Term^ (continued)

##### Colonial First State Investment Fund 130

- 2024	180,324	246,016	0.03	176,570	3,303	21,377
- 2023	7,057	7,791	0.00	7,057	-	23

##### Colonial First State Wholesale Indexed Global Bond Fund

- 2024	449,329	503,249	0.02	443,661	8,757	6,301
- 2023	14,425	15,997	0.00	14,425	-	-

##### Colonial First State Fixed Interest Fund 11

- 2024	314,845	316,294	0.13	310,799	6,107	5,432
- 2023	10,153	10,044	0.00	10,153	-	222

##### Colonial First State Global Share Fund 16

- 2024	60,648	99,092	0.00	59,575	1,167	974
- 2023	2,240	3,115	0.00	2,240	-	109

##### Colonial First State Investment Fund 137

- 2024	91,704	112,283	0.66	90,203	1,744	2,475
- 2023	3,245	3,582	0.08	3,245	-	31

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

#### First Sentier Wholesale Balanced

Units held in:

##### Colonial First State Wholesale Global Listed Infrastructure Securities Fund

- 2024	20,151	16,725	2.23	20,151	-	197
- 2023	-	-	-	-	-	-

##### Colonial First State Wholesale Industrial Share Fund

- 2024	69,302	104,659	18.26	9,077	46,585	11,797
- 2023	106,810	152,867	21.72	68,368	4,808	7,239



# 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

#### First Sentier Wholesale Balanced (continued)

##### Colonial First State Investment Fund 9

- 2024	61,556	55,123	5.93	61,556	-	-
- 2023	-	-	-	-	-	-

##### Colonial First State Investment Fund 63

- 2024	14,104	13,486	1.80	14,104	-	98
- 2023	-	-	-	-	-	-

##### Colonial First State Investment Fund 121

- 2024	39,487	45,904	3.02	39,487	-	1,479
- 2023	-	-	-	-	-	-

##### Colonial First State Emerging Markets Fund 6

- 2024	23,378	18,207	3.40	23,985	607	2,511
- 2023	-	-	-	-	-	-

##### Colonial First State Global Asset Management Fixed Interest Trust 3

- 2024	97,945	88,062	29.08	6,715	154,294	207
- 2023	245,524	212,378	29.54	1,715	14,965	-

##### Colonial First State Investment Fund 179

- 2024	83,115	85,625	4.36	83,598	483	249
- 2023	-	-	-	-	-	-

##### Colonial First State Investment Fund 96

- 2024	65,096	76,396	18.06	20,826	13,665	9,527
- 2023	57,935	64,441	18.45	14,284	5,510	1,251

##### Colonial First State Wholesale Global Property Securities Fund

- 2024	13,308	18,481	5.15	360	9,534	512
- 2023	22,482	30,890	7.75	4,242	717	748

# 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

#### First Sentier Wholesale Balanced (continued)

##### Colonial First State Small Companies Fund 10

- 2024	8,085	7,946	0.82	8,085	-	204
- 2023	-	-	-	-	-	-

##### Colonial First State Wholesale Cash Fund

- 2024	78,366	79,134	1.53	20,999	29,355	3,981
- 2023	86,722	87,468	1.66	2,808	8,714	2,831

##### Colonial First State Global Asset Management Multi Sector Trust 1

- 2024	126	134	32.10	199	5,839	202
- 2023	5,766	6,045	31.17	2,736	62,684	2,801

##### Colonial First State Wholesale Global Share Fund

- 2024	-	-	-	1,588	17,394	6,117
- 2023	15,806	63,464	8.64	3,745	1,991	2

##### Colonial First State Wholesale Industrial Share Fund - Core

- 2024	-	-	-	-	-	-
- 2023	-	-	-	14,321	77,821	12,428

#### Perpetual Wholesale Diversified Growth

Units held in:

##### Colonial First State Cash Fund 1

- 2024	2,413	2,390	11.62	190	5,139	188
- 2023	7,362	7,300	15.59	3,561	5,995	153

##### Colonial First State Fixed Interest Fund 21

- 2024	1,776	1,839	0.18	117	426	121
- 2023	2,085	2,130	0.24	77	-	79

# 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

#### Perpetual Wholesale Diversified Growth (continued)

##### Colonial First State Property Fund 3

- 2024	16,101	11,010	6.72	508	5,080	346
- 2023	20,673	13,867	6.76	77	-	52

##### Colonial First State Australian Shares Fund 11

- 2024	15,805	19,356	6.34	1,001	2,490	1,220
- 2023	17,294	21,247	6.47	705	562	845

##### Colonial First State Global Shares Fund 5

- 2024	11,434	10,131	2.29	1,121	1,103	1,000
- 2023	11,416	10,463	2.77	523	-	479

##### Colonial First State Fixed Interest Fund 4

- 2024	26,607	24,396	19.26	4,017	601	310
- 2023	23,191	20,526	17.82	191	-	171

#### First Sentier Wholesale Diversified

Units held in:

##### Colonial First State Investment Fund 121

- 2024	95,257	110,736	7.30	97,333	2,076	3,568
- 2023	-	-	-	-	-	-

##### Colonial First State Investment Fund 96

- 2024	140,232	164,577	38.91	41,107	29,826	21,409
- 2023	128,951	143,433	41.07	25,824	12,747	2,884

##### Colonial First State Wholesale Global Listed Infrastructure Securities Fund

- 2024	59,583	49,454	6.59	5,883	9,682	1,199
- 2023	63,382	53,342	6.80	1,284	543	1,098

# 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

#### First Sentier Wholesale Diversified (continued)

##### Colonial First State Global Asset Management Multi Sector Trust 1

- 2024	267	283	67.90	421	12,356	427
- 2023	12,202	12,793	65.96	4,998	107,022	5,116

##### Colonial First State Investment Fund 179

- 2024	96,237	99,143	5.05	96,237	-	288
- 2023	-	-	-	-	-	-

##### Colonial First State Wholesale Industrial Share Fund

- 2024	190,379	287,510	50.17	21,690	100,353	29,918
- 2023	269,042	385,053	54.71	164,578	10,664	19,106

##### Colonial First State Wholesale Cash Fund

- 2024	51,832	52,340	1.01	34,179	22,370	2,253
- 2023	40,023	40,367	0.77	1,355	5,291	1,366

##### Colonial First State Emerging Markets Fund 6

- 2024	55,815	43,469	8.12	57,637	1,822	6,210
- 2023	-	-	-	-	-	-

##### Colonial First State Investment Fund 63

- 2024	37,274	35,642	4.76	37,274	-	259
- 2023	-	-	-	-	-	-

##### Colonial First State Investment Fund 9

- 2024	85,059	76,170	8.19	85,059	-	-
- 2023	-	-	-	-	-	-

##### Colonial First State Global Asset Management Fixed Interest Trust 3

- 2024	114,126	102,611	33.89	9,130	208,727	252
- 2023	313,723	271,370	37.75	1,263	16,436	-

# 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

#### First Sentier Wholesale Diversified (continued)

##### Colonial First State Wholesale Global Property Securities Fund

- 2024	36,326	50,445	14.05	1,153	5,005	1,133
- 2023	40,178	55,205	13.85	6,788	427	1,334

##### Colonial First State Small Companies Fund 10

- 2024	26,278	25,826	2.66	26,278	-	663
- 2023	-	-	-	-	-	-

##### Colonial First State Wholesale Global Share Fund

- 2024	-	-	-	3,470	39,313	13,904
- 2023	35,843	143,916	19.59	6,403	4,743	4

##### Colonial First State Wholesale Industrial Share Fund - Core

- 2024	-	-	-	-	-	-
- 2023	-	-	-	36,806	205,981	33,442

#### Pendal Wholesale Sustainable Balanced

Units held in:

##### Colonial First State Fixed Interest Fund 6

- 2024	22,645	19,816	35.09	1,735	2,941	232
- 2023	23,851	20,290	54.92	33	5,710	29

##### Colonial First State Australian Share Fund 31

- 2024	25,463	39,734	41.20	592	2,724	867
- 2023	27,595	39,508	42.28	783	5,891	1,081

##### Colonial First State Investment Fund 110

- 2024	46,288	42,423	99.28	878	11,559	5
- 2023	56,969	43,815	99.94	3,804	6,847	136

# 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

#### Pendal Wholesale Sustainable Balanced (continued)

##### Colonial First State Property Fund 2

- 2024	8,952	6,864	1.38	566	1,915	426
- 2023	10,301	6,837	1.56	1,674	5,629	401

#### Perpetual Wholesale Balanced Growth

Units held in:

##### Colonial First State Cash Fund 1

- 2024	14,064	13,932	67.72	11,928	16,485	827
- 2023	18,621	18,465	39.43	15,555	9,867	262

##### Colonial First State Australian Shares Fund 11

- 2024	82,053	100,490	32.93	4,855	-	5,924
- 2023	77,198	94,846	28.86	3,149	1,736	3,771

##### Colonial First State Fixed Interest Fund 21

- 2024	1,164	1,206	0.12	66	-	69
- 2023	1,098	1,121	0.12	41	-	42

##### Colonial First State Global Shares Fund 5

- 2024	61,984	54,924	12.41	6,015	-	5,362
- 2023	55,969	51,296	13.57	2,564	-	2,348

##### Colonial First State Fixed Interest Fund 4

- 2024	37,185	34,095	26.91	511	-	460
- 2023	36,674	32,460	28.17	303	-	270

##### Colonial First State Property Fund 3

- 2024	57,888	39,584	24.16	6,328	-	1,097
- 2023	51,560	34,586	16.87	192	-	129

# 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

#### Schroder Wholesale Real Return

Units held in:

##### Colonial First State Specialist Fund 32

- 2024	51,139	55,434	13.78	3,242	13,403	2,127
- 2023	61,300	62,581	8.81	1,523	13,179	166

#### AZ Sestante Wholesale Growth

Units held in:

##### Colonial First State Investment Fund 130

- 2024	3,185	4,345	0.60	4,331	1,146	378
- 2023	-	-	-	-	-	-

##### Colonial First State Global Share Fund 11

- 2024	3,557	9,723	1.85	95	1,146	-
- 2023	4,608	9,961	2.57	1,048	1,372	27

##### Colonial First State Wholesale Indexed Australian Bond Fund

- 2024	4,477	4,196	0.21	229	3,417	-
- 2023	7,665	6,950	0.41	2,110	946	-

##### Colonial First State Multi Manager Cash Fund

- 2024	3,510	3,502	0.08	1,033	208	137
- 2023	2,685	2,679	0.08	736	274	96

##### Colonial First State Global Property Securities Fund 4

- 2024	3,174	3,463	0.28	3,174	-	72
- 2023	-	-	-	-	-	-

##### Colonial First State Wholesale Indexed Australian Share Fund

- 2024	3,719	6,515	0.10	4,122	403	183
- 2023	-	-	-	-	-	-

# 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

#### AZ Sestante Wholesale Growth (continued)

##### Colonial First State Global Listed Infrastructure Fund 6

- 2024	4,935	5,887	0.43	7,552	2,617	167
- 2023	-	-	-	-	-	-

##### Colonial First State Wholesale Small Companies Fund - Core

- 2024	1,863	3,254	0.45	2,034	171	138
- 2023	-	-	-	-	-	-

##### Colonial First State Fixed Interest Fund 22

- 2024	960	854	0.10	67	2,046	-
- 2023	2,939	2,616	0.33	797	365	-

##### Colonial First State Australian Share Fund 24

- 2024	8,326	10,249	0.60	1,942	719	591
- 2023	7,103	8,741	0.49	5,124	794	429

##### Colonial First State International Fixed Interest Fund 10

- 2024	985	948	0.06	-	910	-
- 2023	1,895	1,753	0.12	434	108	-

##### Colonial First State Australian Infrastructure Fund 1

- 2024	7,152	5,028	7.90	639	1,763	312
- 2023	8,276	6,136	9.94	2,641	996	297

##### Commonwealth Global Share Fund 29

- 2024	8	23	31.70	3	-	6
- 2023	5	22	31.71	1	-	4

##### Colonial First State Investment Fund 109

- 2024	2,969	2,560	1.42	1,003	5,631	427
- 2023	7,597	6,934	8.32	7,683	86	38



# 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

#### AZ Sestante Wholesale Growth (continued)

##### Colonial First State - FirstChoice Wholesale Investments - Global Share Fund 14

- 2024	946	1,832	0.39	75	1,671	142
- 2023	2,542	4,421	1.03	697	512	229

##### Colonial First State Global Share Fund 16

- 2024	6,300	10,293	0.44	2,234	1,038	140
- 2023	5,104	7,098	0.42	1,998	4,757	300

##### Colonial First State Australian Shares Fund 9

- 2024	8,774	12,414	1.16	2,114	1,169	764
- 2023	7,829	10,983	1.22	2,686	852	550

##### Colonial First State Investment Fund 13

- 2024	-	-	-	-	5,671	-
- 2023	5,671	8,465	1.05	1,917	908	62

##### Colonial First State Wholesale Global Listed Infrastructure Securities Fund

- 2024	-	-	-	-	7,473	-
- 2023	7,473	6,289	0.80	2,564	1,828	128

##### Colonial First State Wholesale Global Resources Fund

- 2024	-	-	-	-	2,103	-
- 2023	2,103	4,443	1.03	579	315	94

##### Colonial First State Asian Share Fund 4

- 2024	-	-	-	-	-	-
- 2023	-	-	-	2,001	6,493	-

# 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

#### Context Capital Wholesale Long Term

Units held in:

#### Colonial First State Property Fund 3

- 2024	3,864	2,643	1.61	3,566	58	59
- 2023	356	239	0.12	356	-	-

#### Colonial First State Investment Fund 130

- 2024	3,258	4,445	0.61	3,637	821	386
- 2023	442	488	0.19	442	-	1

#### Colonial First State Global Listed Infrastructure Fund 7

- 2024	2,317	2,542	0.58	2,136	33	14
- 2023	214	237	0.06	214	-	3

#### Colonial First State Wholesale Indexed Global Share Fund

- 2024	470	2,130	0.04	474	4	24
- 2023	-	-	-	-	-	-

#### Colonial First State Global Share Fund 16

- 2024	3,809	6,224	0.27	4,371	1,088	87
- 2023	526	732	0.04	526	-	26

#### Colonial First State Global Share Fund 23

- 2024	5,978	7,548	2.08	5,620	75	534
- 2023	433	489	0.17	433	-	8

#### Colonial First State Australian Shares Fund 10

- 2024	3,075	4,290	1.33	2,867	42	199
- 2023	250	335	0.11	250	-	7

#### Colonial First State Australian Shares Fund 6

- 2024	2,528	4,243	0.59	2,382	34	109
- 2023	180	287	0.05	180	-	7

# 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

#### Context Capital Wholesale Long Term (continued)

##### Colonial First State Global Share Fund 25

- 2024	2,480	4,427	0.59	2,722	573	-
- 2023	331	492	0.07	331	-	-

##### Colonial First State Wholesale Global Property Securities Fund

- 2024	1,878	2,608	0.73	1,730	28	45
- 2023	176	242	0.06	176	-	4

##### Colonial First State Wholesale Indexed Australian Share Fund

- 2024	6,036	10,573	0.16	5,531	83	224
- 2023	588	957	0.02	588	-	5

##### Colonial First State Small Companies Fund 10

- 2024	2,117	2,080	0.21	2,136	19	53
- 2023	-	-	-	-	-	-

##### Colonial First State Australian Share Fund 16

- 2024	-	-	-	1,542	1,756	63
- 2023	214	336	0.29	214	-	7

#### Evidentia Wholesale Long Term ^

Units held in:

##### Colonial First State Wholesale Indexed Australian Share Fund

- 2024	504,033	882,964	0.01	504,131	26,692	9,265
- 2023	26,594	43,298	0.00	26,594	-	235

##### Colonial First State Wholesale Indexed Global Share Fund

- 2024	35,153	159,413	0.00	34,931	1,828	2,225
- 2023	2,050	8,003	0.00	2,050	-	61

# 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

#### Evidentia Wholesale Long Term ^ (continued)

##### Colonial First State Global Share Fund 22

- 2024	111,519	130,466	0.01	110,820	5,318	13,122
- 2023	6,017	6,641	0.00	6,017	-	286

##### Colonial First State Wholesale Cash Fund

- 2024	63,283	63,903	0.00	63,504	3,416	997
- 2023	3,195	3,222	0.00	3,195	-	25

##### Colonial First State Investment Fund 130

- 2024	196,892	268,619	0.04	196,958	12,156	23,342
- 2023	12,090	13,348	0.01	12,090	-	39

##### Colonial First State Investment Fund 103

- 2024	93,453	77,313	0.14	93,527	5,022	357
- 2023	4,948	3,891	0.01	4,948	-	-

##### Colonial First State Investment Fund 109

- 2024	87,569	75,502	0.04	87,817	4,551	1,924
- 2023	4,303	3,928	0.00	4,303	-	21

##### Colonial First State Investment Fund 137

- 2024	149,250	182,742	1.07	148,619	7,721	4,029
- 2023	8,352	9,219	0.22	8,352	-	79

##### Colonial First State Wholesale Small Companies Fund - Core

- 2024	57,946	101,232	0.01	58,038	3,021	3,060
- 2023	2,929	5,077	0.00	2,929	-	155

##### Colonial First State Australian Shares Fund 9

- 2024	125,998	178,262	0.02	126,176	6,577	5,748
- 2023	6,399	8,977	0.00	6,399	-	114

# 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

#### Evidentia Wholesale Long Term ^ (continued)

##### Colonial First State Global Share Fund 11

- 2024	117,286	320,614	0.06	116,231	6,561	12
- 2023	7,616	16,462	0.00	7,616	-	29

##### Colonial First State Global Share Fund 16

- 2024	49,603	81,046	0.00	49,313	2,590	839
- 2023	2,880	4,006	0.00	2,880	-	140

##### Colonial First State Global Listed Infrastructure Fund 6

- 2024	64,393	76,807	0.01	64,610	3,437	1,404
- 2023	3,220	3,855	0.00	3,220	-	41

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

#### First Sentier Wholesale High Growth

Units held in:

##### Colonial First State Emerging Markets Fund 6

- 2024	30,631	23,855	4.46	31,238	607	3,310
- 2023	-	-	-	-	-	-

##### Colonial First State Investment Fund 121

- 2024	75,493	87,760	5.78	75,908	415	2,828
- 2023	-	-	-	-	-	-

##### Colonial First State Investment Fund 63

- 2024	19,693	18,831	2.52	19,693	-	137
- 2023	-	-	-	-	-	-

##### Colonial First State Small Companies Fund 10

- 2024	19,666	19,328	1.99	19,666	-	496
- 2023	-	-	-	-	-	-

# 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

#### First Sentier Wholesale High Growth (continued)

##### Colonial First State Wholesale Industrial Share Fund

- 2024	118,939	179,622	31.34	17,342	13,463	14,196
- 2023	115,060	164,674	23.40	64,015	2,725	8,998

##### Colonial First State Wholesale Cash Fund

- 2024	3,951	3,990	0.08	9,450	5,513	25
- 2023	14	15	0.00	-	-	-

##### Colonial First State Investment Fund 96

- 2024	127,376	149,489	35.34	40,575	12,564	18,283
- 2023	99,365	110,524	31.65	3,666	6,615	2,401

##### Colonial First State Developing Companies Fund

- 2024	-	-	-	1,638	26,723	763
- 2023	25,085	41,099	11.11	6,066	819	1,141

##### Colonial First State Wholesale Global Share Fund

- 2024	-	-	-	3,667	31,013	11,790
- 2023	27,346	109,801	14.95	166	2,256	3

#### Aspect Wholesale Absolute Return^

Units held in:

##### Colonial First State Investment Fund 28

- 2024	3,048,977	3,027,024	4.58	2,478,709	1,356,047	220,995
- 2023	1,926,315	1,944,615	3.56	1,275,781	524,624	107,586

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

#### Aspect Wholesale Diversified Futures

Units held in:

##### Colonial First State Specialist Fund 23

- 2024	35,280	35,548	5.32	8,594	12,591	5,677
- 2023	39,277	43,079	6.14	13,335	9,782	4,277

# 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

#### AB Wholesale Managed Volatility Equities

Units held in:

##### Colonial First State Specialist Fund 45

- 2024	294,057	296,410	99.77	80,059	27,658	11,776
- 2023	241,656	250,114	100.00	218,112	3,137	2,652

##### Colonial First State Australian Share Fund 29

- 2024	2,487	2,968	100.00	4	-	5
- 2023	2,483	2,669	100.00	4,762	44,536	3,200

##### Colonial First State Australian Share Fund 23

- 2024	-	-	-	-	-	-
- 2023	-	-	-	16,204	32,033	674

##### Colonial First State Australian Boutique Share Fund 3

- 2024	-	-	-	-	-	-
- 2023	-	-	-	334	12,906	533

#### First Sentier Wholesale Developing Companies

Units held in:

##### Colonial First State Developing Companies Fund

- 2024	-	-	-	41,341	83,197	1,227
- 2023	41,856	68,577	18.53	7,457	6,354	2,285

#### First Sentier Wholesale Future Leaders

Units held in:

##### Colonial First State Future Leaders Fund

- 2024	4,104	12,698	4.11	153	1,372	156
- 2023	5,323	14,681	4.75	235	1,286	306

# 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

#### Baillie Gifford Wholesale Sustainable Growth<sup>^</sup>

Units held in:

Colonial First State Investment Fund 81

- 2024	1,540,616	1,882,787	9.20	149,713	533,372	-
- 2023	1,924,275	2,184,052	10.75	284,984	321,596	-

<sup>^</sup> Amounts and units are rounded to nearest dollar and unit, not the nearest thousand dollars and units.

#### (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.

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.

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 Global Share - Hedged					
	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
Net increase/decrease in exposure from:					
- foreign currency contract	904	337	1,822	-	745
	<b>904</b>	<b>337</b>	<b>1,822</b>	<b>-</b>	<b>745</b>
	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
Net increase/decrease in exposure from:					
- foreign currency contract	( 679,629)	( 89,959)	( 59,981)	( 39,683)	( 193,924)
	<b>( 679,629)</b>	<b>( 89,959)</b>	<b>( 59,981)</b>	<b>( 39,683)</b>	<b>( 193,924)</b>

# 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 Conservative Growth					
	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	170	8	10	33	-
Receivables	18	-	-	-	-
Financial assets held at FVTPL *	11,528	-	-	-	-
Derivatives	475	-	-	-	-
Bank overdraft	( 169)	-	-	-	-
Financial liabilities held at FVTPL * - Derivatives	( 19)	-	-	-	-
	<b>12,003</b>	<b>8</b>	<b>10</b>	<b>33</b>	<b>-</b>
Net increase/decrease in exposure from:					
- foreign currency contract	-	-	172	-	-
	<b>12,003</b>	<b>8</b>	<b>182</b>	<b>33</b>	<b>-</b>
	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	90	11	8	31	-
Receivables	15	-	-	-	-
Financial assets held at FVTPL *	10,781	-	-	-	-
Derivatives	329	31	-	-	-
Bank overdraft	( 1,720)	( 358)	( 619)	-	-
Financial liabilities held at FVTPL * - Derivatives	( 254)	( 26)	( 98)	( 15)	-
	<b>9,241</b>	<b>( 342)</b>	<b>( 709)</b>	<b>16</b>	<b>-</b>
Net increase/decrease in exposure from:					
- foreign currency contract	6,989	( 3,227)	( 151)	-	-
	<b>16,230</b>	<b>( 3,569)</b>	<b>( 860)</b>	<b>16</b>	<b>-</b>

\* 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 Growth					
	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	32	24	9	16	-
Receivables	16	-	-	-	-
Financial assets held at FVTPL *	11,244	-	-	-	-
Derivatives	400	-	-	-	-
Bank overdraft	( 222)	-	-	-	-
Financial liabilities held at FVTPL * - Derivatives	( 6)	-	-	-	-
	<b>11,464</b>	<b>24</b>	<b>9</b>	<b>16</b>	<b>-</b>
Net increase/decrease in exposure from:					
- foreign currency contract	217	-	( 19)	9	-
	<b>11,681</b>	<b>24</b>	<b>( 10)</b>	<b>25</b>	<b>-</b>
	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	436	9	8	3	-
Receivables	15	-	-	-	-
Financial assets held at FVTPL *	11,122	-	-	-	-
Derivatives	213	23	-	-	-
Bank overdraft	( 829)	( 172)	( 256)	-	-
Financial liabilities held at FVTPL * - Derivatives	( 170)	( 21)	( 43)	( 4)	-
	<b>10,787</b>	<b>( 161)</b>	<b>( 291)</b>	<b>( 1)</b>	<b>-</b>
Net increase/decrease in exposure from:					
- foreign currency contract	1,575	( 3,119)	( 403)	( 445)	-
	<b>12,362</b>	<b>( 3,280)</b>	<b>( 694)</b>	<b>( 446)</b>	<b>-</b>

\* 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 Sustainable Balanced					
	U K Pound Sterling	United States Dollar	European Euro	Mexican Peso	Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	179	46	37	-	-
Receivables	63	-	-	-	-
Financial assets held at FVTPL *	10,185	-	2,014	-	-
Derivatives	-	100	-	-	-
Bank overdraft	-	-	( 1)	-	-
Financial liabilities held at FVTPL * - Derivatives	-	( 9)	-	-	-
	10,427	137	2,050	-	-
Net increase/decrease in exposure from:					
- foreign currency contract	147	-	40	-	-
	10,574	137	2,090	-	-
	U K Pound Sterling	European Euro	Canadian Dollar	United States Dollar	Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	116	45	-	45	-
Receivables	52	-	-	-	-
Financial assets held at FVTPL *	10,594	1,791	-	-	-
Derivatives	-	-	3	-	32
Bank overdraft	-	( 56)	( 36)	-	( 36)
Financial liabilities held at FVTPL * - Derivatives	( 17)	( 58)	-	( 59)	-
	10,745	1,722	( 33)	( 14)	( 4)
Net increase/decrease in exposure from:					
- foreign currency contract	( 10,049)	( 1,941)	-	-	-
	696	( 219)	( 33)	( 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)

Perpetual Wholesale Balanced Growth					
	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	204	96	17	13	-
Receivables	88	-	-	-	-
Financial assets held at FVTPL *	54,606	-	-	-	-
Derivatives	1,787	3	-	-	-
Bank overdraft	( 623)	-	-	-	( 1)
Financial liabilities held at FVTPL * - Derivatives	( 90)	-	-	-	-
	<b>55,972</b>	<b>99</b>	<b>17</b>	<b>13</b>	<b>( 1)</b>
Net increase/decrease in exposure from:					
- foreign currency contract	773	262	626	35	-
	<b>56,745</b>	<b>361</b>	<b>643</b>	<b>48</b>	<b>( 1)</b>
	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	1,232	36	28	5	-
Receivables	63	-	-	-	-
Financial assets held at FVTPL *	45,660	-	-	-	-
Derivatives	971	92	-	-	-
Bank overdraft	( 2,768)	( 1,262)	( 500)	( 2)	-
Financial liabilities held at FVTPL * - Derivatives	( 368)	( 97)	( 72)	-	-
	<b>44,790</b>	<b>( 1,231)</b>	<b>( 544)</b>	<b>3</b>	<b>-</b>
Net increase/decrease in exposure from:					
- foreign currency contract	3,149	( 12,409)	( 2,103)	( 1,666)	-
	<b>47,939</b>	<b>( 13,640)</b>	<b>( 2,647)</b>	<b>( 1,663)</b>	<b>-</b>

\* 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 Developing Companies					
	New Zealand Dollar				Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Financial assets held at FVTPL*	4,958	-	-	-	782
	4,958	-	-	-	782
	4,958	-	-	-	782
					Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
	-	-	-	-	-

\* FVTPL denotes Fair Value through profit and loss

The table in part (b) under "Summarised Sensitivity Analysis" of the "Financial Risk Management" note to the financial statements summarises the sensitivities of the Funds' monetary assets and liabilities to foreign exchange risk. The analysis is based on the assumption that the Australian dollar strengthened/weakened by a pre-determined percentage as disclosed in the table for the reporting periods against each of the other currencies to which the Funds are exposed.

# 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.

Perpetual Wholesale Conservative Growth				
	Floating interest rate \$'000	Fixed interest rate \$'000	Non-interest bearing \$'000	Total \$'000
<b>30/06/2024</b>				
<b>Financial assets</b>				
Cash and cash equivalents	3,349	-	-	3,349
Receivables	-	-	3,518	3,518
Financial assets held at fair value through profit or loss	-	3,609	156,673	160,282
Derivatives	-	-	974	974
<b>Financial liabilities</b>				
Payables	-	-	(166)	(166)
Bank overdraft	(321)	-	-	(321)
Financial liabilities held at fair value through profit or loss				
- Derivatives	-	(12)	(61)	(73)
	<b>3,028</b>	<b>3,597</b>	<b>160,938</b>	<b>167,563</b>
<b>30/06/2023</b>				
<b>Financial assets</b>				
Cash and cash equivalents	8,022	-	-	8,022
Receivables	-	-	179	179
Financial assets held at fair value through profit or loss	-	6,975	194,980	201,955
Derivatives	-	-	588	588
<b>Financial liabilities</b>				
Payables	-	-	(76)	(76)
Bank overdraft	(2,697)	-	-	(2,697)
Financial liabilities held at fair value through profit or loss				
- Derivatives	-	(370)	(490)	(860)
	<b>5,325</b>	<b>6,605</b>	<b>195,181</b>	<b>207,111</b>



# 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 Growth				
	Floating interest rate \$'000	Fixed interest rate \$'000	Non-interest bearing \$'000	Total \$'000
<b>30/06/2024</b>				
<b>Financial assets</b>				
Cash and cash equivalents	3,144	-	-	3,144
Receivables	-	-	35	35
Financial assets held at fair value through profit or loss	-	1,850	83,315	85,165
Derivatives	-	-	804	804
<b>Financial liabilities</b>				
Payables	-	-	(171)	(171)
Bank overdraft	(223)	-	-	(223)
Financial liabilities held at fair value through profit or loss - Derivatives	-	(7)	(26)	(33)
	<b>2,921</b>	<b>1,843</b>	<b>83,957</b>	<b>88,721</b>
<b>30/06/2023</b>				
<b>Financial assets</b>				
Cash and cash equivalents	4,610	-	-	4,610
Receivables	-	-	301	301
Financial assets held at fair value through profit or loss	-	1,821	89,734	91,555
Derivatives	-	-	383	383
<b>Financial liabilities</b>				
Payables	-	-	(43)	(43)
Bank overdraft	(1,259)	-	-	(1,259)
Financial liabilities held at fair value through profit or loss - Derivatives	-	(170)	(219)	(389)
	<b>3,351</b>	<b>1,651</b>	<b>90,156</b>	<b>95,158</b>

# 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)

Pandal Wholesale Sustainable Balanced				
	Floating interest rate \$'000	Fixed interest rate \$'000	Non-interest bearing \$'000	Total \$'000
<b>30/06/2024</b>				
<b>Financial assets</b>				
Cash and cash equivalents	2,059	-	-	2,059
Receivables	-	-	479	479
Financial assets held at fair value through profit or loss	-	-	121,037	121,037
Derivatives	-	-	288	288
<b>Financial liabilities</b>				
Payables	-	-	(339)	(339)
Bank overdraft	(1)	-	-	(1)
Financial liabilities held at fair value through profit or loss				
- Derivatives	-	-	(9)	(9)
	<b>2,058</b>	<b>-</b>	<b>121,456</b>	<b>123,514</b>
<b>30/06/2023</b>				
<b>Financial assets</b>				
Cash and cash equivalents	5,712	-	-	5,712
Receivables	-	-	75	75
Financial assets held at fair value through profit or loss	-	-	122,834	122,834
Derivatives	-	6	45	51
<b>Financial liabilities</b>				
Payables	-	-	(645)	(645)
Bank overdraft	(200)	-	-	(200)
Financial liabilities held at fair value through profit or loss				
- Derivatives	-	(21)	(451)	(472)
	<b>5,512</b>	<b>(15)</b>	<b>121,858</b>	<b>127,355</b>

# 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 Balanced Growth				
	Floating interest rate \$'000	Fixed interest rate \$'000	Non-interest bearing \$'000	Total \$'000
<b>30/06/2024</b>				
<b>Financial assets</b>				
Cash and cash equivalents	10,693	-	-	10,693
Receivables	-	-	154	154
Financial assets held at fair value through profit or loss	-	7,093	312,432	319,525
Derivatives	-	-	3,570	3,570
<b>Financial liabilities</b>				
Payables	-	-	(461)	(461)
Bank overdraft	(1,380)	-	-	(1,380)
Financial liabilities held at fair value through profit or loss - Derivatives	-	(38)	(178)	(216)
	<b>9,313</b>	<b>7,055</b>	<b>315,517</b>	<b>331,885</b>
<b>30/06/2023</b>				
<b>Financial assets</b>				
Cash and cash equivalents	18,217	-	-	18,217
Receivables	-	-	741	741
Financial assets held at fair value through profit or loss	-	6,981	290,467	297,448
Derivatives	-	56	1,819	1,875
<b>Financial liabilities</b>				
Payables	-	-	(173)	(173)
Bank overdraft	(4,872)	-	-	(4,872)
Financial liabilities held at fair value through profit or loss - Derivatives	-	(263)	(845)	(1,108)
	<b>13,345</b>	<b>6,774</b>	<b>292,009</b>	<b>312,128</b>

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 Wholesale Defensive						
	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	-5.00% \$'000	5.00% \$'000
30/06/2024	( 45)	22	-	-	( 27,793)	27,793
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-5.00% \$'000	5.00% \$'000
	( 19)	10	-	-	( 32,078)	32,078

CFS Wholesale Conservative						
	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	-7.00% \$'000	7.00% \$'000
30/06/2024	( 143)	71	-	-	( 150,057)	150,057
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-8.00% \$'000	8.00% \$'000
	( 78)	39	-	-	( 188,777)	188,777

# 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 Diversified						
	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	-12.00% \$'000	12.00% \$'000
30/06/2024	( 35)	17	-	-	( 62,713)	62,713
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-12.00% \$'000	12.00% \$'000
30/06/2023	( 30)	15	-	-	( 67,224)	67,224

CFS Wholesale Moderate						
	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	-12.00% \$'000	12.00% \$'000
30/06/2024	( 270)	135	-	-	( 554,903)	554,903
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-12.00% \$'000	12.00% \$'000
	( 205)	102	-	-	( 563,095)	563,095

CFS Wholesale Balanced						
	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	-5.00% \$'000	5.00% \$'000
30/06/2024	( 84)	42	-	-	( 56,082)	56,082
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-5.00% \$'000	5.00% \$'000
	( 60)	30	-	-	( 56,353)	56,353

# 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 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	( 372)	186	-	-	( 552,152)	552,152
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	( 191)	96	-	-	( 536,397)	536,397

CFS Wholesale High 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	-18.00% \$'000	18.00% \$'000
30/06/2024	( 61)	31	-	-	( 197,429)	197,429
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-18.00% \$'000	18.00% \$'000
	( 40)	20	-	-	( 185,202)	185,202

CFS Wholesale Geared Growth 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	-18.00% \$'000	18.00% \$'000
30/06/2024	( 2)	1	-	-	( 3,309)	3,309
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-18.00% \$'000	18.00% \$'000
	( 2)	1	-	-	( 3,550)	3,550

# 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 Fixed Interest						
	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	-5.00% \$'000	5.00% \$'000
30/06/2024	( 54)	27	-	-	( 26,367)	26,367
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-5.00% \$'000	5.00% \$'000
	( 194)	97	-	-	( 209,474)	209,474

CFS Wholesale Alternatives						
	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	-18.00% \$'000	18.00% \$'000
30/06/2024	( 5)	2	-	-	( 5,790)	5,790
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-18.00% \$'000	18.00% \$'000
30/06/2023	( 2)	1	-	-	( 7,107)	7,107

CFS Wholesale Australian 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	-20.00% \$'000	20.00% \$'000
30/06/2024	( 148)	74	-	-	( 687,737)	687,737
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-20.00% \$'000	20.00% \$'000
	( 134)	67	-	-	( 669,505)	669,505

# 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 Australian 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	( 39)	20	-	-	( 72,399)	72,399
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-20.00% \$'000	20.00% \$'000
30/06/2023	( 16)	8	-	-	( 73,078)	73,078

CFS 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	( 133)	67	-	-	( 529,488)	529,488
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2023	( 193)	97	-	-	( 617,696)	617,696

CFS 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	( 54)	27	-	-	( 164,423)	164,423
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	( 37)	19	-	-	( 162,307)	162,307



# 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 Asian 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	-35.00% \$'000	35.00% \$'000
30/06/2024	( 4 )	2	-	-	( 28,782 )	28,782
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	35.00% \$'000	-35.00% \$'000
30/06/2023	( 5 )	2	-	-	31,831	( 31,831 )

CFS Wholesale Emerging Markets						
	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	( 48)	24	-	-	( 113,596)	113,596
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	20.00% \$'000	-20.00% \$'000
	( 28)	14	-	-	94,815	( 94,815)

CFS Wholesale 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	-10.00% \$'000	10.00% \$'000
30/06/2024	( 23)	12	-	-	( 25,530)	25,530
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2023	( 8)	4	-	-	( 34,630)	34,630

# 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 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	( 23)	11	-	-	( 79,425)	79,425
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	( 35)	17	-	-	( 122,974)	122,974

CFS Wholesale Global 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	( 35)	17	-	-	( 120,278)	120,278
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2023	( 58)	29	-	-	( 168,690)	168,690

CFS Wholesale Geared Australian Share						
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	-20.00% \$'000	20.00% \$'000
	( 3)	2	-	-	( 6,624)	6,624
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-20.00% \$'000	20.00% \$'000
	( 7)	4	-	-	( 4,897)	4,897

# 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 Enhanced Index Conservative						
	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	-7.00% \$'000	7.00% \$'000
30/06/2024	( 144)	72	-	-	( 161,228)	161,228
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-8.00% \$'000	8.00% \$'000
30/06/2023	( 66)	33	-	-	( 198,144)	198,144

CFS Wholesale Enhanced Index Diversified						
	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	-12.00% \$'000	12.00% \$'000
30/06/2024	( 127)	64	-	-	( 225,245)	225,245
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-12.00% \$'000	12.00% \$'000
	( 88)	44	-	-	( 222,954)	222,954

CFS Wholesale Enhanced Index Moderate						
	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	-12.00% \$'000	12.00% \$'000
30/06/2024	( 14)	7	-	-	( 21,849)	21,849
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-12.00% \$'000	12.00% \$'000
30/06/2023	( 5)	2	-	-	( 19,306)	19,306

# 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 Enhanced Index Balanced						
	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	-5.00% \$'000	5.00% \$'000
30/06/2024	( 235)	117	-	-	( 146,052)	146,052
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-5.00% \$'000	5.00% \$'000
	( 136)	68	-	-	( 135,546)	135,546

CFS Wholesale Enhanced Index High 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	-18.00% \$'000	18.00% \$'000
30/06/2024	( 39)	20	-	-	( 105,155)	105,155
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-18.00% \$'000	18.00% \$'000
	( 20)	10	-	-	( 94,254)	94,254

CFS Wholesale Index Conservative						
	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	( 7)	3	-	-	( 29,652)	29,652
	-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	-	-	( 30,977)	30,977

# 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 Diversified						
	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	-	-	( 29,465 )	29,465
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	( 5 )	2	-	-	( 26,477 )	26,477

CFS Wholesale Index Moderate						
	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	( 2 )	1	-	-	( 12,678 )	12,678
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	-	-	-	-	( 11,868 )	11,868

CFS Wholesale Index Balanced						
	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	( 4 )	2	-	-	( 14,605 )	14,605
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	( 4 )	2	-	-	( 12,165 )	12,165

# 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 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	( 5 )	2	-	-	( 17,913 )	17,913
	-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	-	-	( 15,089 )	15,089

CFS Wholesale Index High 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	( 2 )	1	-	-	( 7,857 )	7,857
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	( 1 )	1	-	-	( 5,834 )	5,834

CFS Wholesale Index Australian Bond						
	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	-5.00% \$'000	5.00% \$'000
30/06/2024	( 5 )	3	-	-	( 5,933 )	5,933
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-5.00% \$'000	5.00% \$'000
	( 1 )	-	-	-	( 5,450 )	5,450

# 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 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	( 47)	24	-	-	( 70,652)	70,652
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2023	( 35)	18	-	-	( 64,439)	64,439

CFS Wholesale Index 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	-10.00% \$'000	10.00% \$'000
30/06/2024	( 13)	6	-	-	( 12,145)	12,145
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2023	( 22)	11	-	-	( 16,486)	16,486

AZ Sestante Wholesale Conservative						
	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	( 3)	1	-	-	( 4,290)	4,290
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2023	( 3)	2	-	-	( 5,213)	5,213

# 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)

Context Capital Wholesale Short Term						
	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	-5.00% \$'000	5.00% \$'000
30/06/2024	( 2)	1	-	-	( 2,463)	2,463
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-5.00% \$'000	5.00% \$'000
	-	-	-	-	( 236)	236

First Sentier Wholesale Conservative						
	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	-7.00% \$'000	7.00% \$'000
30/06/2024	( 70)	35	-	-	( 38,163)	38,163
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-8.00% \$'000	8.00% \$'000
	( 23)	11	-	-	( 47,299)	47,299

Perpetual Wholesale Conservative 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	-7.00% \$'000	7.00% \$'000
30/06/2024	147	( 163)	( 7)	7	( 11,001)	10,999
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-8.00% \$'000	8.00% \$'000
	250	( 290)	254	( 254)	( 15,627)	15,612



# 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)

AZ Sestante Wholesale Diversified						
	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	-	-	( 11,844 )	11,844
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	( 11 )	5	-	-	( 13,490 )	13,490

Context Capital Wholesale Medium Term						
	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	-5.00% \$'000	5.00% \$'000
30/06/2024	( 3 )	2	-	-	( 4,171 )	4,171
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-5.00% \$'000	5.00% \$'000
30/06/2023	-	-	-	-	( 432 )	432

Evidentia Wholesale Medium Term						
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%	-5.00%	5.00%
	\$	\$	\$	\$	\$	\$
	( 142)	71	-	-	( 158,291)	158,291
30/06/2023	-100 basis points	50 basis points	-10.00%	10.00%	-5.00%	5.00%
	\$	\$	\$	\$	\$	\$
( 6)	3	-	-	( 5,006)	5,006	

# 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)

First Sentier Wholesale Balanced						
	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	-5.00% \$'000	5.00% \$'000
30/06/2024	( 77)	38	-	-	( 30,494)	30,494
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-5.00% \$'000	5.00% \$'000
	( 26)	13	-	-	( 30,878)	30,878

Perpetual Wholesale Diversified 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	-12.00% \$'000	12.00% \$'000
30/06/2024	61	( 76)	13	( 13)	( 10,046)	10,045
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-12.00% \$'000	12.00% \$'000
	37	( 60)	79	( 79)	( 10,796)	10,784

First Sentier Wholesale Diversified						
	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	-12.00% \$'000	12.00% \$'000
30/06/2024	( 223)	111	-	-	( 131,785)	131,785
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-12.00% \$'000	12.00% \$'000
	( 54)	27	-	-	( 132,657)	132,657

# 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)

Pendal Wholesale Sustainable Balanced						
	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	-5.00% \$'000	5.00% \$'000
30/06/2024	( 21)	10	( 32)	32	( 6,057)	6,056
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-5.00% \$'000	5.00% \$'000
30/06/2023	( 58)	30	( 13)	13	( 6,143)	6,137

Perpetual Wholesale Balanced 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	-5.00% \$'000	5.00% \$'000
30/06/2024	246	( 300)	21	( 21)	( 15,711)	15,706
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-5.00% \$'000	5.00% \$'000
	157	( 248)	317	( 317)	( 14,577)	14,558

Schroder Wholesale 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	-12.00% \$'000	12.00% \$'000
30/06/2024	( 2)	1	-	-	( 6,652)	6,652
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-12.00% \$'000	12.00% \$'000
30/06/2023	( 2)	1	-	-	( 7,510)	7,510

# 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)

AZ Sestante Wholesale 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	( 8 )	4	-	-	( 12,763 )	12,763
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	( 7 )	4	-	-	( 13,124 )	13,124

Context Capital Wholesale Long Term						
	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	( 2 )	1	-	-	( 8,063 )	8,063
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	-	-	-	-	( 725 )	725

Evidentia Wholesale Long Term						
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%
	\$	\$	\$	\$	\$	\$
	( 117)	58	-	-	( 389,833)	389,833
30/06/2023	-100 basis points	50 basis points	-10.00%	10.00%	-15.00%	15.00%
	\$	\$	\$	\$	\$	\$
( 7)	4	-	-	( 19,489)	19,489	

# 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)

First Sentier Wholesale High 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	-18.00% \$'000	18.00% \$'000
30/06/2024	( 60)	30	-	-	( 86,918)	86,918
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-18.00% \$'000	18.00% \$'000
30/06/2023	( 18)	9	-	-	( 76,700)	76,700

Aspect Wholesale Absolute Return						
	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%	-18.00%	18.00%
	\$	\$	\$	\$	\$	\$
30/06/2024	( 271)	136	-	-	( 544,864)	544,864
	-100 basis points	50 basis points	-10.00%	10.00%	-18.00%	18.00%
	\$	\$	\$	\$	\$	\$
30/06/2023	( 76)	38	-	-	( 350,031)	350,031

Aspect Wholesale Diversified Futures						
	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	-	-	( 5,332)	5,332
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	( 8)	4	-	-	( 6,462)	6,462

# 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)

AB Wholesale Managed Volatility 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	-20.00% \$'000	20.00% \$'000
30/06/2024	( 10)	5	-	-	( 59,876)	59,876
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-20.00% \$'000	20.00% \$'000
30/06/2023	( 2)	1	-	-	( 50,557)	50,557

First Sentier Wholesale Developing 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	( 56)	28	-	-	( 17,898)	17,898
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-20.00% \$'000	20.00% \$'000
	( 6)	3	-	-	( 13,715)	13,715

First Sentier Wholesale Future Leaders						
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	-20.00% \$'000	20.00% \$'000
	-	-	-	-	( 2,540)	2,540
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-20.00% \$'000	20.00% \$'000
	-	-	-	-	( 2,936)	2,936

# 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 Sustainable Growth						
	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	( 46)	23	-	-	( 282,418)	282,418
	-100 basis points	50 basis points	-10.00%	10.00%	-15.00%	15.00%
	\$	\$	\$	\$	\$	\$
30/06/2023	( 80)	40	-	-	( 327,608)	327,608

# 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.

Credit risk is the risk that a counterparty will be unable to pay amounts in full when they fall due. Credit risk primarily arises from investments in debt securities and derivative products. Other credit risk arises from cash and cash equivalents, deposits with banks and other financial institutions, amounts due from brokers and other receivables.

Some funds may transact in derivatives in the over the counter (OTC) markets. OTC derivatives are entered into directly with the counterparty as there is no Clearing House arrangement. Such transactions are only dealt through suitably credit-worthy counterparties. The maximum exposure to credit risk for these OTC derivatives is the contract/notional amount, as shown in the "Derivative Financial Instruments" note to the financial statements.

Certain funds invest in debt securities which have an investment grade as rated by the Standard & Poor's rating agency. For unrated assets a rating is assigned by the Investment Manager using an approach that is consistent with the approach used by rating agencies.

The maximum exposure to credit risk at the reporting date is the carrying amount of the financial assets and the contract/notional amount of the OTC derivatives. An analysis of debt securities by rating is set out in the table below for the Funds which have such securities.

Perpetual Wholesale Conservative Growth		
	30/06/2024 \$'000	30/06/2023 \$'000
<b>Rating</b>		
AAA	-	6,975
Non-rated	3,609	-
<b>Total</b>	3,609	6,975

Perpetual Wholesale Diversified Growth		
	30/06/2024 \$'000	30/06/2023 \$'000
<b>Rating</b>		
AAA	-	1,821
Non-rated	1,850	-
<b>Total</b>	1,850	1,821

Perpetual Wholesale Balanced Growth		
	30/06/2024 \$'000	30/06/2023 \$'000
<b>Rating</b>		
AAA	-	6,981
Non-rated	7,093	-
<b>Total</b>	7,093	6,981



# 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

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 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
<b>30/06/2024</b>							
Derivatives:							
Inflows	3,213,273	1,091,367	-	-	-	-	4,304,640
(Outflows)	(3,206,242)	(1,389,432)	-	-	-	-	(4,595,674)
<b>30/06/2023</b>							
Derivatives:							
Inflows	1,125,533	1,609,740	197,246	-	-	-	2,932,519
(Outflows)	(1,123,862)	(1,597,659)	(196,634)	-	-	-	(2,918,155)

# 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 Conservative Growth							
	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
<b>30/06/2024</b>							
Derivatives:							
Inflows	9,510	6,993	1,466	-	-	-	17,969
(Outflows)	(10,555)	(7,576)	(1,466)	-	-	-	(19,597)
<b>30/06/2023</b>							
Derivatives:							
Inflows	3,470	8,963	-	-	-	-	12,433
(Outflows)	(3,264)	(9,650)	-	-	-	-	(12,914)

Perpetual Wholesale Diversified Growth							
	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
<b>30/06/2024</b>							
Derivatives:							
Inflows	8,310	2,016	1,195	-	-	-	11,521
(Outflows)	(10,107)	(3,111)	(1,195)	-	-	-	(14,413)
<b>30/06/2023</b>							
Derivatives:							
Inflows	3,335	2,245	-	-	-	-	5,580
(Outflows)	(3,218)	(2,523)	-	-	-	-	(5,741)

# 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)

Pendal Wholesale Sustainable Balanced							
	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
<b>30/06/2024</b>							
Derivatives:							
Inflows	12,342	1	-	-	-	-	12,343
(Outflows)	(22,447)	(9)	-	-	-	-	(22,456)
<b>30/06/2023</b>							
Derivatives:							
Inflows	13,616	38	-	-	-	-	13,654
(Outflows)	(13,974)	(103)	-	-	-	-	(14,077)

Perpetual Wholesale Balanced Growth							
	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
<b>30/06/2024</b>							
Derivatives:							
Inflows	36,810	4,349	5,683	-	-	-	46,842
(Outflows)	(43,753)	(12,735)	(5,683)	-	-	-	(62,171)
<b>30/06/2023</b>							
Derivatives:							
Inflows	14,550	8,117	-	-	-	-	22,667
(Outflows)	(13,921)	(8,604)	-	-	-	-	(22,525)

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

**11. 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 (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 (continued)

Derivative financial instruments of the Funds at the end of the reporting period end are detailed below:

CFS Wholesale 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
- Forward Currency Contracts	3,884,375	10,115	(3,164)	2,931,912	27,223	(25,532)
	3,884,375	10,115	(3,164)	2,931,912	27,223	(25,532)

Perpetual Wholesale Conservative Growth						
	Contract/ Notional	Fair Values		Contract/ Notional	Fair Values	
		Assets	Liabilities		Assets	Liabilities
		30/06/2024			30/06/2023	
	\$'000	\$'000	\$'000		\$'000	\$'000
- Share price index futures	(4)	49	(21)	(5,344)	84	(128)
- Interest rate futures	4,700	-	(12)	(15,711)	-	(370)
- Exchange traded options	51,304	427	-	217	276	(59)
- Forward Currency Contracts	17,821	498	(40)	12,351	228	(303)
	73,821	974	(73)	(8,487)	588	(860)

Perpetual Wholesale Diversified Growth						
	Contract/ Notional	Fair Values		Contract/ Notional	Fair Values	
		Assets	Liabilities		Assets	Liabilities
		30/06/2024			30/06/2023	
	\$'000	\$'000	\$'000		\$'000	\$'000
- Share price index futures	(2)	37	(7)	(3,328)	34	(62)
- Interest rate futures	2,600	-	(7)	(5,838)	-	(170)
- Exchange traded options	41,915	363	-	157	201	(44)
- Forward Currency Contracts	11,873	404	(19)	5,551	148	(113)
	56,386	804	(33)	(3,458)	383	(389)

# COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS

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

### 11. DERIVATIVE FINANCIAL INSTRUMENTS (continued)

Derivative financial instruments of the Funds at the end of the reporting period end are detailed below:

Pendal Wholesale Sustainable Balanced						
	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	(1)	1	(9)	1,057	33	(130)
- Interest rate futures	-	-	-	(819)	6	(21)
- Exchange traded options	1	100	-	-	-	-
- Forward Currency Contracts	12,342	187	-	13,616	12	(321)
	12,342	288	(9)	13,854	51	(472)

Perpetual Wholesale Balanced 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
- Share price index futures	1	135	(93)	(4,273)	260	(190)
- Interest rate futures	15,000	-	(38)	(18,590)	56	(263)
- Exchange traded options	195,992	1,654	-	626	803	(177)
- Forward Currency Contracts	51,973	1,781	(85)	22,381	756	(478)
	262,966	3,570	(216)	144	1,875	(1,108)

First Sentier Wholesale Developing 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
- Warrants	-	3	-	-	-	-
	-	3	-	-	-	-

# 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 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
<b>30/06/2024</b>						
<b>Derivatives:</b>						
- Assets	10,115	-	10,115	(2,015)	-	-
- Liabilities	(3,164)	-	(3,164)	2,015	-	-
<b>30/06/2023</b>						
<b>Derivatives:</b>						
- 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)

Perpetual Wholesale Conservative Growth						
	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
<b>30/06/2024</b>						
<b>Derivatives:</b>						
- Assets	974	-	974	(39)	-	-
- Liabilities	(73)	-	(73)	39	-	-
<b>30/06/2023</b>						
<b>Derivatives:</b>						
- Assets	85	-	85	-	-	-
- Liabilities	(497)	-	(497)	-	-	-

Perpetual Wholesale Diversified Growth						
	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
<b>30/06/2024</b>						
<b>Derivatives:</b>						
- Assets	804	-	804	(18)	-	-
- Liabilities	(33)	-	(33)	18	-	-
<b>30/06/2023</b>						
<b>Derivatives:</b>						
- Assets	34	-	34	-	-	-
- Liabilities	(231)	-	(231)	-	-	-

# 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 Balanced Growth							
	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	
<b>30/06/2024</b>							
<b>Derivatives:</b>							
- Assets	2,673	-	2,673	(79)	-	-	2,594
- Liabilities	(216)	-	(216)	79	-	(360)	(497)
<b>30/06/2023</b>							
<b>Derivatives:</b>							
- Assets	316	-	316	-	-	-	316
- Liabilities	(453)	-	(453)	-	-	-	(453)

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.

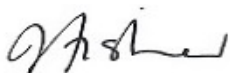
**COLONIAL FIRST STATE - FIRSTCHOICE WHOLESALE INVESTMENT FUNDS**

**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

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To the unitholders of the following Funds:

- Colonial First State Multi-Manager Defensive Fund
- Colonial First State Multi-Manager Conservative Fund
- Colonial First State Multi-Manager Diversified Fund
- Colonial First State Multi-Manager Moderate Fund
- Colonial First State Balanced Fund 2
- Colonial First State Multi-Manager Growth Fund
- Colonial First State Multi-Manager High Growth Fund
- Colonial First State Multi Manager Geared Growth Fund
- Colonial First State Multi-Manager Fixed Interest Fund
- Colonial First State – FirstChoice Wholesale Investments – Alternatives 1
- Colonial First State Multi-Manager Australian Share Fund
- Colonial First State Multi-Manager Small Companies Fund
- Colonial First State Multi-Manager Global Shares Fund
- Colonial First State Global Share Fund 15
- Colonial First State Multi Manager Asian Share Fund
- Colonial First State Multi Manager Emerging Markets Fund
- Colonial First State Multi-Manager Property Securities Fund
- Colonial First State Multi Manager Global Property Securities Fund
- Colonial First State Multi Manager Global Infrastructure Securities Fund
- Colonial First State Multi Manager Geared Australian Boutique Shares Fund
- Colonial First State Diversified Fund 2
- Colonial First State Diversified Fund 3
- Colonial First State Diversified Fund 10
- Colonial First State Diversified Fund 7
- Colonial First State Diversified Fund 8
- Colonial First State Investment Fund 85
- Colonial First State Investment Fund 83
- Colonial First State Investment Fund 90
- Colonial First State Investment Fund 91
- Colonial First State Investment Fund 84
- Colonial First State Investment Fund 92
- Colonial First State - FirstChoice Wholesale Investments - Fixed Interest Fund 8
- Colonial First State - FirstChoice Wholesale Investments - Global Share Fund 14
- Colonial First State - FirstChoice Wholesale Investments - Property Securities Fund 7
- Colonial First State Investment Fund 44
- Colonial First State Investment Fund 149
- Colonial First State Wholesale Conservative Fund
- Colonial First State Diversified Fund 1
- Colonial First State Investment Fund 45
- Colonial First State Investment Fund 150
- Colonial First State Investment Fund 147

- Colonial First State Wholesale Balanced Fund
- Colonial First State Diversified Fund 4
- Colonial First State Wholesale Diversified Fund
- Colonial First State Diversified Fund 5
- Colonial First State Diversified Fund 6
- Colonial First State - FirstChoice Wholesale Investments - Specialist Fund 32
- Colonial First State Investment Fund 46
- Colonial First State Investment Fund 151
- Colonial First State Investment Fund 148
- Colonial First State Wholesale High Growth Fund
- Colonial First State Specialist Fund 46
- Colonial First State - FirstChoice Wholesale Investments - Specialist Fund 23
- Colonial First State Australian Boutique Shares Blended
- Colonial First State Wholesale Developing Companies Fund
- Colonial First State Wholesale Future Leaders Fund
- Colonial First State Investment Fund 95

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](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf)  
This description forms part of our Auditor's Report.

KPMG

KPMG

A handwritten signature in blue ink, appearing to read 'Joshua Pearce'.

Joshua Pearce  
Partner  
Sydney  
17 September 2024

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## **Enquiries**

Investor Services: **13 13 36**

Website: **[www.cfs.com.au](http://www.cfs.com.au)**

Email: **[contactus@cfs.com.au](mailto:contactus@cfs.com.au)**

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.